



**Auditor-General's Report  
on the Audit of the Sierra Leone  
Embassies and High Commissions  
in Africa for the period  
January 2011 to December 2020**

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## LIST OF ABBREVIATIONS AND ACRONYMS

<b>AFROSAI-E</b>	-	African Organisation of English Speaking Supreme Audit Institutions
<b>AGD</b>	-	Accountant General's Department
<b>ASSL</b>	-	Audit Service Sierra Leone
<b>AU</b>	-	African Union
<b>AUC</b>	-	African Union Commission
<b>CF</b>	-	Consolidated Fund
<b>DHOM</b>	-	Deputy Head of Mission
<b>ETC</b>	-	Emergency Travel Certificate
<b>FA</b>	-	Finance Attaché
<b>GoSL</b>	-	Government of Sierra Leone
<b>HOC</b>	-	Head of Chancery
<b>HOM</b>	-	Head of Mission
<b>INTOSAI</b>	-	International Organisation of Supreme Audit Institutions
<b>ISSAI</b>	-	International Standards of Supreme Audit Institutions
<b>MFAIC</b>	-	Ministry of Foreign Affairs and International Cooperation
<b>MoF</b>	-	Ministry of Finance
<b>NASSIT</b>	-	National Social Security and Insurance Trust
<b>NPPA</b>	-	National Public Procurement Authority
<b>NRA</b>	-	National Revenues Authority
<b>UNECA</b>	-	United Nations Economic Commission for Africa
<b>PFMA</b>	-	Public Financial Management Act, 2016
<b>PFMR</b>	-	Public Financial Management Regulations, 2007/2018
<b>PPA</b>	-	Public Procurement Act, 2016

## **FORWARD**

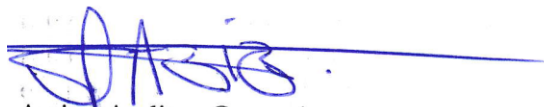
Section 119(2) of the 1991 Constitution of the Republic of Sierra Leone gives the Auditor-General the mandate to audit all public institutions and report on the outcome to Parliament.

We further refer to Section 11 of the Audit Service Act of 2014, which sets out the role of the Audit Service thus: “to audit and report on all public accounts of Sierra Leone and all public offices including the Judiciary of Sierra Leone, the central and local government institutions, the University of Sierra Leone and other public sector institutions of like nature, all statutory corporations, companies and other bodies and organisations established by an Act of Parliament or statutory instrument or otherwise set up wholly or in part out of public funds”.

The Sierra Leone embassies and high commissions in Africa are therefore no exception. As public institutions, they are subject to public scrutiny as mandated by law for the Audit Service Sierra Leone to report on the financial prudence of such institutions.

This report presents the conclusions drawn from the audits of the Sierra Leone embassies and high commissions in Africa. The issues mentioned in this report are those which could not be resolved during the audit process and after receipt of responses to the draft reports from the Heads of Chancery.

We have the honour and privilege to submit this special report to Parliament in accordance with our mandate as stated above.



**Acting Auditor-General**

**Audit Service Sierra Leone**

# INTRODUCTION

## Background Information

1. Sierra Leone has ten embassies/high commissions in Africa. These embassies/high commissions are under the supervision of the Ministry of Foreign Affairs and International Cooperation. The ambassadors/high commissioners and their deputies are the political heads and deputy heads of missions respectively. They are appointed by the Head of State and basically represent the Head of State in their respective countries of accreditation.
2. The Heads of Chancery (HOC) are the administrative heads of the missions and they also serve as the vote controllers of the funds of the missions. These are civil servants working in the Ministry of Foreign Affairs and International Cooperation.
3. There are also other diplomatic staff of the missions who serve as first, second or third secretaries, depending on their respective designations at the Ministry of Foreign Affairs and International Cooperation. It is now common that other civil servants or employees of government are posted as diplomatic staff to the missions abroad to serve as Finance Attaché, Information Attaché, Defence Attaché, etc. The embassies/high commissions also have other support staff who are recruited locally.
4. The primary reason for the establishment of the embassies/high commissions abroad is to enhance bilateral, in some instances multilateral cooperation between Sierra Leone, the host country and some other multinational organisations.
5. The embassies/missions represent the Government and people of Sierra Leone in those countries. They are also responsible to seek the welfare of all Sierra Leoneans living in those countries of accreditation. The embassies/high commissions generally perform diplomatic and consular functions on behalf of the Government of Sierra Leone. They collect revenues in the form of visa and consular fees, which by regulations are remitted to the Consolidated Fund (CF). The salaries and other charges expenses are funded by the government from the Consolidated Fund.

## Mandate

6. The Auditor-General is mandated by section 119(2) of the 1991 Constitution of Sierra Leone which states: "The public accounts of Sierra Leone and all public offices, including the Courts, the accounts of the central and local government administrations, of the Universities and public institutions of like nature, any statutory corporation, company or other body or organisation established by an Act of Parliament or statutory instrument or otherwise set up partly or wholly out of Public Funds, shall be audited and reported on by or on behalf of the Auditor-General, and for that purpose the Auditor-General shall have access to all books, records, returns and other documents relating or relevant to those accounts". In this respect, section 11(2)(c) of the Audit Service Act of 2014 requires the Audit Service to carry out value for money and other audits to ensure that efficiency and effectiveness are achieved in the use of public funds.

## **Objectives of the Audit**

7. The objectives of the audit are:
8. To ensure that Sierra Leone's missions abroad comply with applicable laws, regulations and policies; with respect to the management of public funds and other resources allocated to them and to issue an auditor's report that includes our conclusion.
9. The audit was intended to obtain reasonable assurance on whether the missions' processes and procedures regarding the identified subject matters had sufficient and effective internal controls to enhance the missions' set objectives.

## **Why we Conduct the Audit**

10. As stated above, it is the responsibility of the Auditor-General to audit all public institutions and report the outcome to Parliament. The embassies are not exempted from scrutiny by the Auditor-General. For the past five years, these embassies have not been audited due to a number of reasons. It is important for the citizens of Sierra Leone to know how taxpayers' monies are managed by our overseas missions.
11. As the Supreme Audit Institution (SAI) of Sierra Leone, the ASSL is a credible source of independent and objective guidance to support citizens' awareness about public sector financial management system. The Auditor-General's Report is an effective communication that provides independent and professional views on the use of public resources by these embassies and high commissions, make valuable recommendations to the government and provide reliable information to the general public. It is against this backdrop that these audits were conducted.

## **Audit Scope**

12. This Auditor-General's Report contains findings and recommendations on the audit of nine embassies/high commissions of Sierra Leone in Africa. These include Egypt, Ethiopia, The Gambia, Ghana, Guinea, Kenya, Liberia, Nigeria and Senegal. Since the onset of the war in Libya, where the Sierra Leone Embassy was previously located, the embassy moved over to Egypt. In this regard, it is important for readers to note that the findings highlighted under the Sierra Leone Embassy in Egypt are inclusive of the issues obtained in Libya. It is also important to note that all of these missions' audits have been brought up to date (2020).
13. The embassy in Morocco, which has only been recently established, was not included as part of the audits as funding is yet to be allocated to that mission.

14. The table below shows the period each mission's audit covered.

Table showing the period for which each mission was audited									
Scope	Egypt/ Libya	Ethiopia	The Gambia	Ghana	Guinea	Kenya	Liberia	Nigeria	Senegal
Start	Jan. 2011	Jan. 2016	Jan. 2014	Jan. 2015	Jan. 2016	Jan. 2016	Jan. 2016	Jan. 2014	Jan. 2016
End	Dec. 2020	Dec. 2020	Dec. 2020	Dec. 2020	Dec. 2020	Dec. 2020	Dec. 2020	Dec. 2020	Dec. 2020

### **Audit Methodology and Approach**

15. The audit was conducted in accordance with the ASSL Manual which is based on International Standards for Supreme Audit Institutions (ISSAI). This included the assessment and examination, on a test basis, of evidence supporting the amounts and transactions. They were assessed for regularity and the implications of identified systems weaknesses on the stewardship of public funds.
16. In order to arrive at reasonable conclusions, interviews, clarifications and verification of accounting records, documents and fixed assets were carried out. Transactions were also examined to ascertain whether funds allocated to the missions were used in accordance with the relevant laws, regulations, policies, and for the intended purposes.

### **Ethical Consideration/Declaration**

17. We are independent of the embassies in accordance with the International Organisation of Supreme Audit Institutions (INTOSAI) Code of Ethics, together with the ethical requirements that are relevant to our audit whether financial or compliance in Sierra Leone. We have fulfilled our other ethical responsibilities in accordance with these requirements and the INTOSAI Code. I believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

## EXECUTIVE SUMMARY

### Summary of Findings

18. This executive summary explains in short and simple terms the key findings of the detailed report. The issues are presented under each mission and the missions are listed in the report in an alphabetical order. The detailed findings are also presented in the same order. Interested readers are provided with more details in the specific missions' reports.

### Sierra Leone Embassy, Egypt/Libya for the period 1st January 2011 to 31st December, 2020

#### Disbursement

##### *Payment without adequate supporting documents*

19. During the audit, it was observed from the review of 2014 and 2016 cashbook and bank statements that payments totalling **\$168,531.23** and **\$92,309.37** respectively, were without supporting documents. The Embassy management submitted some supporting documents during verification. Therefore, out of the \$168,531.23 relating to the year 2014, supporting documents were submitted for payments totalling \$77,525.98, leaving a balance of \$91,005.25. The issue is partly resolved. There was no evidence of supporting documents submitted for verification in respect of payment totalling \$92,309.37 for the year 2016. The issue is still unresolved.
20. A review of payment vouchers for 2013 and 2015 revealed that payments totalling **\$58,509.14 and \$141,477.38**, respectively, regarding various activities implemented were without adequate supporting documents such as receipts, invoices, beneficiary lists and activity reports. There was evidence of supporting documents submitted for verification in respect of payment totalling \$50,069.91, leaving a balance of **\$8,439.23** for 2013. The issue is partly resolved. There was no evidence of supporting documents submitted for verification in respect of payment totalling **\$141,477.38** for 2015. The issue is still unresolved.
21. A review of the 2018 bank statement and cashbook submitted for audit revealed that a total of **\$12,391.84** was disbursed. Payment vouchers were not maintained for these amounts; some receipts were however submitted, but activities, purposes and approval for these payments could not be ascertained. This makes it very difficult for the audit team to verify those documents properly. Even though the cashbook was prepared, there was no evidence of payment vouchers submitted for verification for payment totalling **\$12,391.84** for the year 2018. The issue is still unresolved.

#### Staff and Payroll Management

##### *Staff salaries not fully paid*

22. There were differences in the payroll vouchers approved by the Government of Sierra Leone and that which was paid to these local staff of the embassy, even though bank statement revealed that the full salaries were transferred to the Embassy's bank account and were also withdrawn. The audit



team computed a total of **\$33,977.88** which was an underpayment of salaries to these staff by the Embassy. There was no evidence that these staff signed the payroll vouchers. The audit team observed from the payroll vouchers for local staff that the then Head of Chancery, Mohamed A. Hashim, signed all the payroll vouchers on behalf of these staff.

23. Payroll vouchers and bank statements also revealed that a total of **\$100,509.05** was paid to these staff from November 2017 to July 2018. These amounts were withdrawn by the then Head of Chancery, Mr Mohamed A. Hashim as salaries for these staff, and there was no evidence that some of these staff received their salaries.
24. A review of salary vouchers from January 2014 to September 2017 for local staff revealed that out of a total of twelve (12) local staff, evidence of salary payments was only submitted for six (6) local staff. The evidence for payment amounting to **\$243,451.90.** made to local staff was not submitted. Evidence of signed payroll vouchers amounting to **\$33,860.48** as staff salaries from 2014 to 2018 was submitted for verification, leaving a balance of **\$209,591.42** not accounted for. The issue is partly resolved.

### **Cash and Bank**

#### *Cash payment not in line with financial management guidelines*

25. A review of the embassy cashbook and bank statement revealed that in 2019, the Embassy withdrew a total of **\$99,191.60** from its dollar account. Instead of transferring the amount into the embassy's local currency account for proper controls and accountability, these amounts were converted to the local currency through foreign exchange bureaus.
26. It was also observed that on 4th December 2014 and 7th July 2015, a total of **\$119,800** and **\$83,000** respectively were withdrawn from the bank account. There was no evidence that there was an immediate use for these amounts or reason for the withdrawals stated. The issue is still unresolved.

### **Fixed Assets Management**

#### *Inadequate controls over embassy assets*

27. We observed that there were many unserviceable furniture and equipment kept at the chancery store, and they have not been disposed of in accordance with the Public Procurement Act of 2016. There is the risk that assets may go missing without a trace, or government assets may be converted to private use.

### **Revenue Management**

#### *Replication of emergency travelling certificates*

28. From a review of the Emergency Travelling Certificate (ETC) files, we observed that the Embassy has been replicating the ETC leaflet No.7100 to facilitate the travelling of Sierra Leoneans who were in detention in Libya. This leaflet has been with them since 2013. We noted that 200 copies of ETC leaflets were photocopied with serial numbers 04001- 040100 and 004101-004200.

29. Audit evidence also revealed that the Embassy had made several requests to the Ministry of Foreign Affairs and International Cooperation to supply Emergency Travelling Certificates, but they were yet to make the supply. There is the risk that the Emergency Travelling Certificates might be abused if serially printed certificates are not used.

## **Sierra Leone Embassy, Ethiopia for the period 1st January 2016 to 31st December, 2020**

### **Construction of Chancery Building, Ambassador's Residence & VIP Suites**

#### *Delay in the completion of the project*

30. The Government of Sierra Leone through the Sierra Leone Embassy in Ethiopia signed a contract in 2012 with MEEG Building Contractor PLC for the construction of the new chancery building, Ambassador's residence, VIP suites and general site work. The contract documents revealed that the original contract price was **\$2,620,243.34**. Physical verification and review of the project documents and correspondences revealed that the chancery building has been 99% completed and inaugurated in 2017, but the Ambassador's residence and the VIP suites were still not completed, the contract period has elapsed. As a result, the contract was revised in 2018 which extended the date for completion and also readjusted the contract price by adding **\$155,147.63**, to take into account inflations arising over the additional four-year period. During verification, we reviewed a copy of the credit advice for **\$530,000** the GoSL later remitted to the Embassy with regards the project. There was no evidence that the work has resumed. Therefore, the issue is partly resolved.

#### *Potential litigation for non payment of overdue claims by the contractor*

31. From a review of correspondence, it was also noted that the contractor, MEEG Building Contractor PLC wrote letters of complaints to the Ministry of Foreign Affairs of the Federal Republic of Ethiopia for the payment of the outstanding amount in respect of work done by the contractor. Even though the Ministry of Foreign Affairs of the Federal Republic of Ethiopia had also written letters to the Embassy, urging them to honour its contractual obligation to the MEEG, there was no evidence submitted in the form of receipt from the contractor to indicate that the Embassy has paid the outstanding amount. The issue is unresolved.

#### *Ambassador's residence and VIP suites not completed and abandoned in a dilapidated condition*

32. Physical verification of the Ambassador's residence and VIP suites under construction revealed that the work has been abandoned for years. Interviews and review of documents revealed that the work was halted because the Government failed to provide funds for the payment of outstanding fees for work done. The contractor stated in one of its correspondence that; "the abandonment of the construction of the buildings for years is bound to have dire consequences on the integrity of the structure of the buildings".

### **Disbursement**

#### *Payments without supporting documents*

33. There were payments which amounted to **\$15,959.88** made to various suppliers, service providers and contractors for which supporting documents were not attached to the payment vouchers to

ascertain that the amounts spent were for goods delivered or services rendered to the embassy in the interest of the public. During verification, receipts were only submitted for **\$8,559.88**, leaving a balance of **\$7,400.44** for which receipts were not attached. The issue is partly resolved.

34. There were some payments amounted to **\$38,640** made to service providers and contractors for which the supporting documents attached to the payment vouchers were not adequate or sufficient to justify the amounts spent, and whether they were in the interest of the public. During verification, copies of the missing agreements and receipts were not submitted for verification.
35. It was observed that the Minister of Foreign Affairs and International Cooperation, the Minister of Justice and the Minister of Economic Planning and Development attended the Extraordinary Sessions of the African Union in Addis Ababa on 17-18th November, 2018. A review of payment vouchers and other documents revealed that the ministers incurred additional incidental costs totalling **\$13,043.40** in respect of hotel bills during the summit. The Embassy acted as collateral for the ministers and settled the bill with the understanding that the amount will be refunded to the Embassy. As at the time of the verification, no refund was made.

*Records of dependants were not available in the personal files of some diplomats*

36. A review of the personal files of diplomats revealed that there were no records of their children under age 18 years, such as copies of children's birth certificates and educational certificates to justify that diplomats were entitled to children's allowances, educational allowances and spouses' allowances. The exceptions were the HOM and the DHOM whose files have the documents in question.

## **Procurement**

*Procurement methods not followed for vehicles bought*

37. There was no evidence to indicate that procurement process such as obtaining three requests for quotation (RFQs) were followed for the purchase of a representational vehicle for the former Ambassador and an official vehicle for the former Defence Attaché. A review of documents revealed that **\$41,514.32** was remitted to the SL Mission in the USA for the purchase the Ambassador's vehicle. In another instance, the **\$12,959.12** was also remitted to Germany for the purchase of official vehicle for the Defence Attaché. There were no supporting documents such as sale/purchase of vehicle agreements, receipts, invoices, shipment bills of lading, to justify the amount spent on the acquisition of the vehicles. This is in non-compliance with section 45(1) of the Public Procurement Act of 2016.

## **Assets Management**

*Old and damaged/ non-functioning assets*

38. During verification of assets at the residences of both the Ambassador and the Deputy Ambassador, it was observed that there were old, damaged and non-functioning assets such as furniture and other equipment. It was also observed that there were scrap and unused assets at various locations of the Embassy. It was further observed that when diplomats were recalled home or transferred to another mission abroad and new officers are posted to replace them, the incoming officer requested for new

household furniture and other assets. Some of the existing assets were already old and others were damaged or non-functioning. These assets were packed at the conference room of the chancery building.

#### *Furniture for Ambassador and Deputy Ambassador's vehicle*

39. It was observed that the HOC sent a request to the Director-General of the Ministry of Foreign Affairs for the purchase of new furniture for the Ambassador's residence on 14th October 2020. Similarly, the Deputy Ambassador had also requested for an official vehicle that depict the status and dignity of the Embassy. These requests were not honoured up to the time of the audit.

### **Sierra Leone High Commission in The Gambia for the period 1st January 2014 to 31st December, 2020)**

#### **Disbursement**

##### *Expenditure management and control*

40. Payment vouchers and supporting documents in respect of other charges and other payments remitted amounting to **\$615,469.72**, were not made available for audit. There was no management's comment on the issue of payments without payment vouchers and supporting documents. As such, payment vouchers and supporting documents were not submitted for bank withdrawals totalling **\$615,469.72**. The issue is therefore unresolved.
41. Similarly, payments totalling **\$668,219.61** were not supported by adequate documents to establish the genuineness of the transactions. This was contrary to section 100. (1) (bi) of the Public Financial Management Regulations of 2018 and section 13 (1) of the Public Financial Management Act of 2016. From a total of **\$668,219.61** adequate supporting documents were only submitted for payment of rents totalling **\$50,000**, leaving an outstanding amount of **\$618,219.61** without adequate supporting documents. The issue is therefore partly resolved.

#### **Operations**

##### *Weaknesses in the operations of the High Commission*

42. We noted that the mission did not have an independent human resource policy for its staff. Roles and responsibilities were assigned to staff which they could not efficiently or effectively perform; reporting lines were flouted and duplications were observed in the allocation of tasks or jobs to staff. There were instances where the Information Attaché was administratively reporting directly to the HOM instead of the HOC, and three staff were practically doing the same task. Several activities may be left without clear administrative or managerial guidance and direction. Controls may be overridden by staff of the mission.

#### **Revenues Management**

##### *Control over consular operations*

43. We noted that contrary to section 46(3b) of the Public Financial Management Regulations (PFMR) of 2018, a total of **\$20,560** was collected as revenue without the use of official receipts. There was

also no evidence that visa stickers amounting to **\$57,500**, issued to the High Commission in 2014 and 2017 was brought to account by the former Consular and Finance Officer and paid into the Consolidated Fund (CF). The issue is unresolved.

### **Payroll Management**

44. Scrutiny of the salary vouchers disclosed a number of control and compliance issues; **\$21,000** paid for security services in May 2018 was not accounted for. Differences of **\$14,704** were also observed in the payments of salaries to the High Commissioner and Deputy in 2016. The explanation by the erstwhile HOC for the **\$21,000** paid for security services and the unexplained difference of **\$14,704.70** in salary computations and payment to the former High Commissioner and Deputy High Commissioner were not supported by documentary evidence. Therefore, the issue is unresolved.

### **Fixed Assets Management**

*No evidence that the furniture were delivered*

45. Supporting documents for the procurement of furniture valued at **\$35,000** were doubtful and misleading, giving the fact that there was no evidence that the furniture were delivered and taken on ledger charge. During verification, we have reviewed the response from the erstwhile HOC (as contained in Appendix 5 of the HOC's response) for the procurement of furniture valued at **\$35,000**. From the details in Appendix 5, it became clear that the money was received by the High Commissioner, the furniture was not bought or the money paid back into the Consolidated Fund by the High Commissioner. This issue is therefore unresolved.

## **Sierra Leone High Commission in Ghana for the period 1st January 2015 to 31st December, 2020**

### ***Disbursement***

*Payment of diplomatic staff utilities costs from other charges*

46. The Civil Service Code Rule 9.66 of February 2011 states: "The mission shall pay the bills for utilities for officers' accommodation, including electricity, gas, water and heating, where no allowances are paid".
47. In this case however, even though overseas allowances were paid, payment for utilities including electricity, water, garbage collection, security, internet and DSTV were made from other charges in respect of diplomatic staff. This is in breach of the Civil Service Code, and represents additional costs to government.

### **Human Resources Management**

*Review of biometric attendance register*

48. We observed that a biometric machine, which had been procured, was installed within the reception area at the High Commission, whilst a physical register is still maintained to record attendance. There was no indication that the biometric machine installed was producing reports neither was it being used to monitor attendance. A physical attendance register was still required to be signed by staff.

49. It was observed that loans were issued to staff on a regular basis. Even though there is a loan policy in place, there is no evidence that the conditions are adhered to. Approved loan request form which is a requirement as per the loan policy reviewed, was never completed for any of the loans reviewed.

*No signed security agreement in place*

50. There was no signed security agreement in place for the security services provided at the High Commission. A document dated 14th January 2014, purporting to be the security agreement was not signed. In the event of a breach in security at the High Commission, it will be difficult if not impossible to obtain repercussion from the security company. It is difficult to confirm that the fees paid are in line with the agreement.

*No title deed for land allocated to the High Commission*

51. Latest updates on the inadequate land allocation by the Government of Ghana to the High Commission have not been provided. In addition, the title deed in respect of the High Commission is yet to be made available. Ownership of the property could be brought into question and investments made to the property could amount to a waste of government resources.

## **Control over Consular Operations**

*Review of consular fees posted in cashbook*

52. We noted that for the period under review January 2015 to December 2020, consular fees totalling **\$27,230.66** were posted to the cashbook, including a balance brought forward of **\$6,820.66** but only **\$5,000** was transferred to the CF in February 2019. Fees were used for various purposes as detailed

*Review of schedule of consular fees*

53. Over the period January 2015 to December 2020, **\$37,570** was recorded in the schedule of consular fees. Only **\$20,410** was recorded in the cashbook as deposited. **\$17,160** was not recorded in the cashbook. This amount was utilised on various expenses at the High Commission.

## **Payroll Management**

*Review of social security payments*

54. We observed the following issues, 10% of basic salary instead of 5% was deducted from Philip B. Kabba's salary in respect of NASSIT, since he took up office at the High Commission in October 2020. 5% of his basic salary of **\$1,774.08** should amount to **\$88.70** but **\$177.40** was consistently deducted.
55. We noted that 5.5% has been consistently deducted from the salaries of local staff over the period which has not been paid to the Authorities or ring-fenced. The High Commission's contribution of 13.5% has not been included in the salary vouchers or payroll of staff. As such, no contribution was paid over the period, even though the local staff's salary was consistently deducted. We noted that an amount of **GhC 209,000**, representing backlog of payments up from March 2017 to December 2019 was included in the 2021 budget to settle outstanding obligations.

## Management of Fixed Assets

### *Inventory and physical verification of assets*

56. We observed that the inventory of assets presented was outdated and did not reflect current realities. Most of the assets listed were no longer in existence and the status indicated in the list for some of the assets in existence were inaccurate.
57. We observed that furniture for diplomatic staff including air conditioners, beds, mattresses, dining tables and chairs were listed in the inventory. As there were no dates of purchase indicated on the inventory register, it could not be ascertained when these items were procured and why they are no longer in existence.
58. The air conditioners listed as assets of the Commission at the residences of the former Financial Attaché and First Secretary were not accounted for when the lease on their premises expired, and the staff moved out.
59. Six vehicles and four bikes were listed on the inventory with status indicated as “Good”. It was revealed that the only vehicles roadworthy at present were the HE’s representational vehicle, a Toyota Hiace and a Toyota Highlander.
60. A Toyota Camry assigned to the High Commissioner as utility vehicle was involved in a road accident and was beyond repairs; a black salon ford and Nissan Pathfinder were both faulty and not roadworthy. Of the 4 bikes, the utility bike was reportedly stolen whilst in the home of a driver and the other three are at the High Commissioner’s residence for use by her domestic staff.
61. As at the time of this audit, there was no utility vehicle at the High Commission as the three road worthy vehicles are assigned to the High Commissioner (2) and the bus is assigned to the HOC.
62. The two vehicles which were to be procured to enhance the fleet situation were yet to be supplied, even though 100% payment has been made in this regard.
63. Toyota Camry vehicle with registration number CD8623-16, which was involved in a road accident in January 2021 was still parked in a compound opposite the La Police Station. According to the Officer on duty during the inspection of the vehicle, a fine of **GhC 10** per week was levied on the High Commission. The Officer pleaded with the staff of the High Commission to have the vehicle removed as soon as possible as they were being harassed by the property owner to have the vehicle removed.
64. A black salon ford with registration number CD8627-17, considered not road worthy, has been parked for over two years at the High Commission. In addition, a Nissan Pathfinder with registration number CD8624-16 which was designated to move staff around who were in Accra for medical reasons has been in and out of garages and has finally been grounded.

## Expenditure Management and Control

### *Review of Cashbooks*

65. A review of the cashbooks revealed the following:

Medical allowances for the Sierra Leone government employees proceeding from Freetown to Accra for medical services are paid through the other charges and salaries accounts. It was observed that even though there is an account maintained for “Medical”, these allowances are not always transferred to this account. Rather, they are expended through the Other Charges and Salaries Account.

### *Review of payment vouchers*

66. We reviewed payment vouchers which revealed the following:

- i. There was no accounting software in place. The PVs were manually numbered and the PV numbers were not included in the cashbook details.
- ii. Salaries and salary related charges were paid out of Other Charges and later refunded. This, according to the Finance Attaché, was due to the fact that salary payment from the Accountant General Department was sometimes delayed.

### *Breach of contract terms in the procurement of 1 representational and 1 utility vehicle*

67. We noted that a cash withdrawal amounting to **\$129,300** was made in respect of 100% payment for one representational and one utility vehicle. According to the minute paper submitted for the High Commissioner’s approval, the payment was done in cash to avoid swift charges and transactional costs. This payment clearly breached the terms of the contract signed for the supply of the two vehicles.

68. Even though 100% cash payment was made to Mrs. Juliana Ahadzie, Managing Director of Bremaco Shipping Company Limited on 26th August 2020, the vehicles were yet to be delivered.

Mrs. Juliana Ahadzie provided a signed undertaking to have the vehicles delivered by June 2021 but to date, this has not been done. The decision to make 100% cash payment to an individual rather than a cheque payment or bank transfer to the Business was ill advised.

### *Cheque payments to Finance Attaché and other staff for procurement of goods and services*

69. We observed that there were various payments made by cheque to the Finance Attaché and other staff for the procurement of goods and other transactions like PAYE, medical refunds, utilities etc. For the fact that no local currency account was maintained, all payments in local currency were written to the Finance Attaché and other staff, who then cash the US Dollar amounts, change to local currency and transact in cash settlement. This is untenable as the cost of transactions may not be adequately quoted in US Dollars and differences may arise which are not accounted for.



## Sierra Leone Embassy in Guinea for the period 1st January 2016 to 31st December, 2020

### Revenue Management

#### *Revenue collected not transferred into the Consolidated Fund*

70. Upon review of the bank statements and transfer letters, we noted that **\$111,010** was collected from visa fees within the period 2017-2020, but only **\$100,300** was transferred into the Consolidated Fund (CF) in 2019, leaving a balance of **\$10,710** for which there was no evidence of payment into the CF which contravenes section (44) (1) of the Public Financial Management Regulations of 2018. We further observed that, the letter of authorisation from the Ministry of Finance was not submitted for verification. Therefore, this issue is partially resolved.

#### *Missing visa sticker*

71. Visa Sticker booklet Serial No. SL 202051-SL202100 with an estimated cost of **\$ 5000** issued by the Immigration Department to the Embassy could not be traced to the records maintained by the Embassy, as no record was provided for inspection. This is an indication of control weakness in the revenue collection of lesser passez fees. There is also a risk that fees could be collected and not paid into the CF, thereby results in a loss of revenue to government.

### Fixed Assets Management

#### *Embassy's residence in deplorable conditions*

72. In an interview conducted with the Head of Chancery and review of some documents, we noted that there was an agreement between the two governments of Sierra Leone and Guinea that Sierra Leone shall provide residence for the Guinean Ambassador in Freetown and Vice Versa. During our verification of assets, we discovered that the residential quarters in Bellevue allocated to Sierra Leone by the Guinean Government was in total disrepair and unsuitable for dwelling.

## Sierra Leone Embassy in Kenya for the period 1st January 2018 to 31st December, 2020

### Staff and Payroll Management

#### *Lack of approved conditions of service for local staff*

73. Although the working hours of local staff was mentioned in the contracts as provided for in the "High Commission Staff Time Management Memorandum", neither the said memorandum nor evidence of consultation with the Director-General was made available. The Mission did not have a set of conditions of service for its local staff, which will provide for the payment to various categories of staff such as drivers, cleaners, office assistants and domestic workers.
74. A review of the personal files of staff revealed that two Sierra Leoneans, Mr. Emmanuel Jengo and Madam Theresa Demby were recruited as Finance Assistant and Secretary respectively. Their salaries were unjustifiably set at **\$2,000** for the Finance Assistant and **\$1,000** for the Secretary. The total amounts paid to them from October 2018 to December 2020 was **\$81,000**, consisting of:
- Mr. Emmanuel Jengo - **\$54,000**  
Madam Theresa Demby - **\$27,000**

75. We therefore conclude that the Mission is acting illegally as they are in breach of the Kenya Immigration law, since Mr. Emmanuel Jengo and Madam Theresa Demby do not have permit to work in Kenya. To save the Mission and the country from possible pending consequences of this illegal act, the audit concludes that the Director General and the Accountant General should with immediate effect, terminate their contracts and cease payments of salaries to these individuals.

*Poor management of local staff contracts*

76. The Mission was advised on 19th June 2019, during the Golden Tulip Consensus, which is a guide on fiduciary management issues at foreign missions by the Ministry of Finance and the Ministry Foreign Affairs and International Cooperation. Following this directive, in December 2019, two local staff, Mr. Samuel Munene Muchiri and Mr. Vincent Tieni Lumwachi requested for an extension of their contracts by two and three years respectively. The Mission granted these requests, which is in contradiction of the Golden Tulip Consensus.
77. The audit further observed that although it is stated in the contracts of local staff that they are entitled to an annual leave, there is no evidence on file to suggest that local staff actually proceeded on annual leave.
78. The contracts of local staff were silent on the issue of overtime, although some local staff especially drivers work very long hours and sometimes very odd hours without any benefit for same.

*Failure to register, deduct and pay NSSF contributions for local staff*

79. The Mission as an employer failed to register with the National Social Security Fund (NSSF) for its local staff, and did not deduct and make contributions on their behalf since October, 2018. The total estimated contributions not deducted and paid to the NSSF is approximately **\$26,754.39** (Appendix B). This unpaid amount is also expected to attract fines for late payment.
80. The Mission in February 2021, contacted the NSSF on this matter and it appeared that an assessment was made for the period between March, 2019 and January 2021, for a total contribution of **KES92,000**, and late registration fines of **KES50,600** for all local staff, except Mr. Emmanuel Jengo and Madam Theresa Demby.
81. The Mission paid an incomplete assessment amount of **KES92,000**, resulting in the following unresolved matters:
- a) The non-disclosure and exclusion of the months of October 2018 to February 2019 in the assessment conducted.
  - b) Unpaid and outstanding penalty charges of **KES50,600**.
  - c) Lack of explanation for the exclusion of two local staff, Mr. Emmanuel Jengo and Madam Theresa Demby.

## Expenditure Management

### *Payment to bereaved families of late public officers from public funds without a policy*

82. Two Hundred Dollars (**\$200**) was withdrawn from the Mission's account on 30th October, 2019 and paid to Juliana Fallah as donation by the Ministry to the bereaved family of the late Ambassador Francis Kandeh of the Sierra Leone's Mission in the Republic of Iran. This was as a result of a memo from the Director General of the Ministry of Foreign Affairs and International Cooperation. There is however no basis for such directive from the Ministry in relation to the use of public funds. Furthermore, the HOC made a request for **\$3,500** to be transferred to the Minister Plenipotentiary for onward submission to the bereaved family of the High Commissioner who passed away on 28th December, 2020. The basis of such payment from public funds which had been allocated by Parliament for the running of the Mission was known, as there is no approved policy in relation to such payments. This was contrary to section 13 of the Public Financial Management Act of 2016.
83. A lease agreement was signed on 1st October 2018 between the Landlord Zeenat Sulaiman Khan and the Sierra Leone High Commission in Kenya represented by the HOC for the lease of the residence of the late HOC, HE Peter Joseph Francis. It was however noted that after the second year's rent was paid on 25th September 2019, for the period 1st October 2019 to 30th September 2020, the late High Commissioner, mid-way into that rent year, requested for his rent allowance of **\$4,000** to be included in his monthly salary payment. The Ministry of Finance agreed to his request and commenced the payment of **\$4,000** as his monthly rent allowance from June, 2020.
84. This meant that for the months of June to September 2020, the late High Commissioner was receiving rent allowance whilst at the same time living in an accommodation for which the Mission had already paid rent. The late High Commissioner deceitfully accessed and misused public funds amounting to **\$16,000**, which represents the allowances he claimed but was not entitled to for the months of June, July, August and September, 2020.
85. The High Commissioner's wife was treated by the Lader Eye Centre Clinic and a bill of **KES200,000** (approximately **\$2,000**) was sent on 19th November, 2018 to him for the same. There was apparently a photo copy of a personal cheque raised by the High Commissioner with Laser Eye Centre Clinic as payee for **\$2,000** on 10th December 2018. The High Commissioner then claimed a refund from the Mission on 10th April, 2019. There is however no evidence in the form of a receipt from the Laser Eye Centre Clinic, to suggest that their medical bills were settled.
86. The Mission paid in total **\$35,700** as telephone or mobile recharge card allowance to diplomatic staff for the period under review. Although these payments were in agreement with the MFAIC's directive of 25th October 2001, they contradicted Rule 9.66, of the Civil Service Code Regulations and Rules which states: "The Mission shall pay for installation and maintenance of telephones and for the costs of local calls. The Mission shall pay the bills for utilities for officers' accommodation, including water, gas, electricity, and heating, where no allowances are paid".

*High Commissioner's entertainment cost paid out of office funds even though he was paid monthly representation allowance.*

87. The Mission paid Joyid Services Ltd. **KES360,160** (approximately **\$3,600**) on 12th December 2020, a day before he departed for Freetown, for the purchase of drinks (including Beers, Soft Drinks, Whisky, Champagne, Vodka, Gin, Liqueur and Wine) for the residence of the late HOC, HE Francis. There is however no basis for such expenditure as the monthly representation allowance of **\$2,300** of the High Commissioner is paid to cover expenses such as entertainment.

*Special imprest not fully retired by various staff members.*

88. The Mission paid **\$6,126** to Madam Juliana Fallah on 29th October, 2018 to pay the DSA of the late HE Francis and the Minister Plenipotentiary to attend an Education Summit in Lilongwe Malawi on 2nd and 3rd November, 2018. The payee however failed to provide evidence to show how this amount was arrived at, and whether it was received by the intended recipients. During the verification, we noted that payments of per diem amounting to **\$4,870.4** (i.e. **\$2,250.4** and **\$2,620** to the High Commissioner and the Minister Plenipotentiary respectively), were submitted and verified. This however resulted in an outstanding balance of **\$1,255.6** not retired.
89. The Mission paid **US\$1,088** to Madam Juliana Fallah on 29th October 2018 to purchase air tickets for the late HE Francis and the Minister Plenipotentiary to attend an Education Summit in Lilongwe Malawi on 2nd and 3rd November, 2018. The payee however failed to provide evidence in the form of invoices and receipts from the airline for this transaction.
90. The Mission made a payment of **\$7,000** to Juliana Fallah on 19th November, 2018 as special imprest to be used to cover the cost of entertainment for a Parliamentary Delegation led by the Deputy Speaker, who made a working visit to the Parliament of Kenya from 17th to 24th November, 2018. The payee only retired **\$1,972.90** being payment for food and drinks and tip to the Kenyan Parliamentary Protocol Officers, leaving an unretired balance of **\$5,027.01**.

## **Sierra Leone Embassy in Liberia for the period 1st January 2016 to 31st December 2020**

### **Revenue Management**

*Gratis visas issued to unqualified applicants*

91. Sixty gratis visas were granted, resulting in a waiver of consular fees amounting to **\$6,000**. We however consider the individuals to be ineligible because they have not met the eligibility criteria set out by the Sierra Leone Immigration Department. Their applications were missing on files, and there was no "Note Verbal" to confirm their eligibility for such a visa.

*Receipt books not issued*

92. During the period for which receipts were issued, we also noted a difference of **\$35,956** between the amount collected per receipt books and the amount collected per cashbook. During verification, we concluded that 23 receipt books were submitted for verification totalling **\$21,022** for the period 1st October, 2018 to 31st December 2020, with an outstanding balance of **\$14,934**.

#### *Use of stamps to issue visas*

93. We noted that stamps were used to issue visas by the Embassy without adequate segregation of duties in the visa-issuance process. As a result, there were no audit trails on the visa issuance regarding stamps to issue visas.

#### *Lack of capacity to perform procurement procedures*

94. The Embassy lacks the capacity to conduct procurement activities for goods and services needed by the Mission. This was evident in the purchase of two vehicles by the Embassy. Due to the lack of designated procurement personnel, the procurement process for the vehicle was done by the Ministry of Foreign Affairs based in Sierra Leone on behalf of the Embassy, which led to a delay in the procurement process.

### **Disbursement**

#### *Inadequate controls over the disbursement of funds*

95. A review of the cashbook submitted for audit revealed that payment vouchers and other supporting documents were not submitted for payments totalling **\$125,122.18, \$174,776, \$94,929 and \$8,174.48** for the years **2016, 2017, 2018 and 2019**.

### **Human Resources and Payroll Management**

#### *Inadequate control of human resources and payroll*

96. There were insufficient controls to support the accuracy of payroll. In particular, there was no evidence of detailed reconciliation between actual payroll transactions and salaries paid in cash from 2016 to 2017.
97. Payrolls prepared in 2016 and 2017 was not signed by the preparer and approved by the Head of Chancery. We also noted that in few cases, evidence of recipients' signatures was not seen on these payrolls.
98. The Embassy did not have a defined pay scale for entry staff based on staff grade. Hence, we could not ascertain how entry staff salaries were determined. A close review of the payroll revealed instances in which newly recruited staff were paid higher wages than old serving staff within the same level.
99. There were inadequate controls over the recruitment of local staff. There was no evidence of advertisement of vacancies, and the Embassy did not conduct interviews before recruitment of local staff.
100. All staff of the Embassy, both local and diplomatic administrative staff were not appraised for all the years under review (2016 - 2020).

101. A review of payroll vouchers revealed that allowances amounting to **\$110,062.63** were paid to the Ambassador and other diplomatic staff in **2016** and **2017** without any supporting documents detailing the reasons for the payment. These allowances were not part of the regular payroll allowances, and the type of allowance was not indicated in the payroll. Minutes of meetings for 2016 to 2018 were not submitted for audit purposes. As a result, we could not confirm whether the administration of the Embassy held management meetings.

### ***Fixed Assets Management***

#### *Inadequate controls over the management of assets*

102. The Embassy has derelict vehicles, long overdue for disposal; they are currently parked in the compound, occupying much-needed space for other beneficial use. Other scrap assets such as air conditioners and furniture were also stored at the Embassy compound.
103. Physical verification revealed that the residence of the Ambassador is in deplorable condition. The entire top floor was leaking through the roof and is inhabitable when raining. The last maintenance of the residence was carried out nine years ago.

### **Sierra Leone High Commission Embassy in Nigeria for the period 1st January 2014 to 31st December, 2020**

#### **Procurement**

##### *Non compliance on the modification of contract*

104. We observed that modification was done for the rehabilitation of the high commission office and residential flats between the SL Embassy and Lexon Property Limited in the year 2014. The addition was **\$108,000** which is 52.94% increase from the original contract price, as a result exceeds the 25% threshold. In addition, no signed addendum was submitted to the auditors and payment was completed on the original contract without any certificate of work done. Furthermore, we noted that Lexon Properties Limited have taken legal action against the SL Embassy for delay in the payment of the outstanding balance of **\$75,000**.

#### **Disbursement**

##### *Payment vouchers not used in the processing of transactions*

105. For the period ending 31st December 2020, some disbursements of the liaison's monies in 2014 were not supported by payment vouchers, but were supported by requisitions and other relevant documents. Supporting documents were submitted during the verification. Even though relevant documents were submitted, we however noted that some of the transactions totalling **₦1,727,000** were without payment vouchers.

##### *Full ex-gratia not paid to terminated staff*

106. We noted that the Embassy has not completed the payment of ex-gratia totalling **\$76,817.33** for 13 terminated local staff. As a result of delay payment of ex-gratia, some of the terminated staff have sought legal action against the SL Embassy. Relevant documents were submitted during the

verification which indicate that the Embassy has not completed the payment of ex-gratia totalling **\$76,817.33** for 13 local staff.

## **Fixed Assets Management**

### *Embassy assets in a deplorable condition*

107. We observed that the resident flats at the Administrative Office in Abuja and Liaison Office in Lagos are in a very deplorable condition, and as such, all of the respective diplomatic staff of the Embassy are not residing in the flats instead, they are receiving rent allowances amounting to **\$115,990** for the period under review. The team also noted that a building located 148 Younis Bashoron Street, Victoria Island, Lagos State that is owned by the Government of Sierra Leone but it has not been occupied for several years. Interviews conducted revealed that the condition of the building is deteriorating every year.

## **Sierra Leone Embassy in Senegal for the period 1st January 2016 to 31st December, 2020**

## **Payroll Management**

### *Management did not comply with labour laws of Senegal and Sierra Leone*

108. Management of the Sierra Leone Embassy in Senegal has not registered the local staff for social security contributions since its establishment. These staff comprise of Senegalese and Sierra Leoneans and the social security contributions payable is estimated at **\$76,206**. The Embassy is at risk of possible litigation and this might create reputational issue for the country.

### *No terms and conditions of service for local staff*

109. Although it is mentioned in the contracts of local staff that: “Your salary and terms of work will be given to you in due course and will be briefed accordingly.” The detailed terms of work to local staff was not made available. The Embassy does not have a set of Conditions of Service for its local staff, which will provide for the payment to various categories of staff such as Drivers, Cleaners, Office Assistants and Domestic Workers.

### *Salary payments for non-existing staff and transactions*

110. We reviewed payroll records such as payroll vouchers, staff files, attendance register, etc, and we observed that there were names of personnel on the payroll who have not been working at the Embassy for quite some years to date. We verified that salary payments to the Embassy in respect of these alleged staff amounted to **\$116,138**. This included medical allowance for local staff which they never received. In the handing over note from the outgoing Head of Chancery (HOC), he mentioned two staff in the payroll voucher who should be replaced because they no longer work for the Embassy but they were still left in the payroll to date. This results to the loss of public funds.

### *Paid child and education allowances for non-resident children*

111. From the review of payroll vouchers for 60 months (i.e. January 2016 to December 2020), we verified payments for children and educational allowances to some staff of the mission totalling

**\$113,636.50** with no evidence on file that the children are with their parents at their duty station. These ineligible payments might have resulted in the loss of public funds.

*Cash withdrawals of funds meant for health insurance*

112. The Embassy received **\$66,308** from the Ministry of Finance regarding the health insurance of diplomatic staff in 2020. We observed that diplomatic staff did not have health insurance, although these funds were withdrawn in cash for the same purpose. Evidence of use of these amounts was not submitted for audit. These funds may have been used for purposes other than the payment of health insurance for staff, resulting in the loss of public funds.

*Payment of salaries to former HOC for eight months*

113. We observed during the review of staff files and payroll vouchers that the former HOC who was recalled in September 2019 and on 4th February, 2020 handed over to the incoming HOC was not repatriated until September 2020. Hence, two HOCs were maintained in the Mission even though the former had no work to do but received salaries for eight months (February to September 2020) totalling **\$50,275.12** and leave allowance amounting to **\$6,570.27** in May 2020. In our professional opinion, HOC should not be replaced until his/her repatriation cost has been paid.

*Unpaid overtime hours and lack of working tools*

114. The audit team observed that the working time at the Embassy runs from 9am to 4pm. The Protocol Assistant, from observation and enquiries, spends extra hours beyond 4pm on official assignment. Despite him handling protocol tasks of the Embassy, he does not have the required tools such as utility vehicle to facilitate his quick and easy movements, telephone allowance for making official calls, etc. There is possible legal implication which could affect the reputation of the Embassy and the country.

*Schedule of duties to diplomatic staff not made available*

115. Schedule of duties or job description details the obligations of employees, provides directions and used for performance appraisals. Upon review of staff files for both categories of staff, – local and diplomats, there was no evidence of schedule of duties or job description.

*Staff attendance register not made available*

116. Staff attendance register from January 2016 to December 2018 was not submitted for audit inspection. From the review of the 2019 to 2020 attendance registers submitted for audit inspection, we observed that diplomatic staff were not signing except the Finance Attaché who signed during the first month (March 2019) she was posted to the Embassy.

*Double payments of rent for residence*

117. During the period, even though rent allowances were paid as part of the Ambassador's monthly salaries, our review of available payment records showed cash withdrawals for the payment of rent for his residence for the same months totaling **\$43,613**. Evidence of the purposes and use of these monies were not submitted for audit inspection. These cash withdrawals might have resulted in double dipping and loss of public funds.



*Payments without payment vouchers and supporting documents*

118. From the analysis of available financial records, payment analysis, bank statements, etc, we verified cash withdrawals totalling **\$327,530** without supporting documents to justify these withdrawals. This amount would have been higher if all the bank statements had been submitted for audit inspection. Management also did not submit bank statements as detailed below;

*Non-submission of bank statements*

119. Management did not submit bank statements of three bank accounts. Therefore, the team was unable to ascertain withdrawals made (excluding salaries) during the period under review as expense records were not submitted for audit inspections.

*Unsupported payments iro C-10 meeting & overspending*

120. During a review of the bank statement of the Embassy, we observed that the Ministry of Finance remitted **\$114,927.66** on 7th January 2020 in respect of C-10 Meeting. From the analysis of expense records, we observed that total payments of **\$129,903.26** were made towards this venture, resulting in excess spending of **\$14,975.60** from other charges without authority, resulting in the loss of public funds. Payment vouchers and supporting documents were also not submitted to the total expenses incurred and paid.

*Unauthorised donations*

121. From the review of available payment records, expense analysis, payment slip, bank statement, etc, we observed that payments totaling **\$32,674.73** were made as donations to various beneficiaries without evidence of authority. Included in this amount, **\$14,800** cash withdrawals were made allegedly to the supervising ministry (MFAIC) for Christmas and end of year celebration. These payments may have resulted in that loss of public funds.

*Ineligible payments to diplomatic staff*

122. Upon review of available payment records, we observed total payments of **\$4,930.64** to the former HOC, Finance Attaché and Third Secretary in respect of transportation, television subscription and other expenses, despite the fact that these same staff are paid monthly overseas allowances as part of their salaries. These might have resulted in the loss of public funds.

## **Revenue Management**

*Revenue estimates not submitted*

123. Management did not submit revenue estimates for the five years, 2016 – 2020, for audit inspection. The 2020 annual budgets submitted and verified had no revenue estimates in it.
124. The Embassy had no control mechanisms in place to plan and control the revenues from visas, emergency travel certificates, consular cards issuance and authentication services provided.

*Remittances*

125. Remittance register of funds received (salaries, other charges, etc) during the five years under audit were not submitted for audit inspection. The team could not ascertain whether funds received for salaries, other charges, etc. were used for the intended purposes.

*Revenue not banked*

126. Revenue from the issuance of consular cards and emergency travel certificates were paid in cash by the applicant to a staff of the Embassy prior to issuance. We verified that a total revenue of **\$5,390.91** (**\$2,529.09** in 2019 and **\$2,861.82** in 2020) was generated but evidence of banking of same was not submitted for audit.
127. For the years 2016 to 2018, records of consular cards and ETCs issued were not submitted for audit. We could therefore not ascertain the revenues generated and banking of same.

*Difference between revenue collected and banked*

128. From the review of available revenue records such as entries of paid visas, consular cards and ETCs issued and deposits in bank statements, we observed a shortfall of the revenues banked totalling **\$11,314**. The revenue bank statements for 2017 and 2020 were not submitted and hence we could not verify the deposits of the revenues raised during these years.

*Revenue not completely transferred into the Consolidated Fund*

129. Excluding the period bank statements and revenue records were not made available, records obtained showed that revenue totalling **\$70,546** was generated but we verified payment into the Consolidated Fund of revenue totalling **\$55,140**. The balance of **\$15,406** is yet to be paid into Consolidation Fund.
130. We observed significant delays over revenue transfers into the Consolidated Fund. We also verified cash withdrawals totalling **\$50,055.23** from the revenue account to foot the Embassy's running costs on the understanding that the same amount will be repaid into the Consolidated Fund upon receipt of other charges allocation.

*Bank statements not submitted*

131. Management did not submit bank statements as detailed below. Therefore, the team was unable to ascertain the banking of revenues collected from consular services and received from the Ministry of Finance totalling **\$39,914** and **\$1,139,015.87** respectively.

## **Assets Management**

*Assets not labelled / coded and inventory register not completed*

132. The audit team performed physical verification of assets at the Chancery and the residence and noted that all the assets at the Chancery have not been coded. The inventory register submitted had no assets at the Chancery and the year of purchase and costs of the assets recorded in the inventory register not provided.

*Vehicles at the Embassy*

133. The Embassy has three vehicles and the Ambassador was in possession of two, the representation car and a utility vehicle. The representation car is not used daily rather than for other official functions, whilst the utility vehicle is used by him daily to take him to work and back home.

The other vehicle that is assigned to the HOC is old and rickety; it urgently needs overhaul or replacement. These vehicles were without logbooks; hence, the movement and repairs history are not recorded.

### **Cash Losses**

134. Cash losses are those transactions in the audit reports for which revenues were received but the diplomatic missions did not provide evidence of them being transferred to the Consolidated Fund. They are also disbursements and withdrawals for which there were no clear and relevant evidence that these monies were expended in the interest of the missions. The total cash losses amounted to **US\$2.968 million**, which is equivalent to **Le22.63 billion**. This amount is a cumulative total over the years. These cash losses are as a result of irregularities from revenues and expenditure management at the various missions. The table below shows the amount of cash losses relating to each mission in the report. Detailed analysis of the cash losses incurred by each mission is shown in tables 1 to 8 in the report.

**Summary of Cash Losses for all High Commissions and Embassies**

<b>Mission</b>	<b>2013 (\$)</b>	<b>2014 (\$)</b>	<b>2015 (\$)</b>	<b>2016 (\$)</b>	<b>2017 (\$)</b>	<b>2018 (\$)</b>	<b>2019 (\$)</b>	<b>2020 (\$)</b>	<b>Total (\$)</b>
Egypt/Libya	8,439.23	265,253.37	279,576.38	165,965.85	26,637.82	131,277.49	15,601.28		892,751.42
Ethiopia					\$992.00	\$14,043.40	\$4,736.00		19,771.40
The Gambia		114,475		195,629.64	279,638	104,227.00	35,000.00		728,970.00
Ghana								129,300.00	129,300.00
Guinea				5,000.00		9,535.00		1,175.00	15,710.00
Kenya						10,701.00	13,483.00	47,600.00	71,784.00
Liberia				203,424.34	209,636.39	96,329.00	1,500.00	1,210.00	512,099.00
Senegal				57,988.31	47,634	58,941.95	96,478.93	336,616.57	597,660.15
<b>Total in US\$</b>	<b>8,439.23</b>	<b>379,728.37</b>	<b>279,576.38</b>	<b>628,008.14</b>	<b>564,539.68</b>	<b>425,054.84</b>	<b>166,799.21</b>	<b>515,901.57</b>	<b>\$2,968,045.97</b>
Average Bank of Sierra Leone exchange rate of the Leone to the US\$	Le 4,333.17	Le 4,947.54	Le 5,603.85	Le 7,239.20	Le 7,536.96	Le 8,393.02	Le 9,366.00	Le 10,113.75	
<b>Amount in Leones (Le)</b>	<b>Le</b> <b>36,568,612</b>	<b>Le</b> <b>1,878,721,300</b>	<b>Le</b> <b>1,566,704,097</b>	<b>Le</b> <b>4,546,276,527</b>	<b>Le</b> <b>4,254,912,987</b>	<b>Le</b> <b>3,567,493,773</b>	<b>Le</b> <b>1,562,241,400</b>	<b>Le</b> <b>5,217,699,504</b>	
									<b>22,630,618,200</b>

## **Common Issues**

135. These are the issues which cut across two or more missions. These issues need to be given special attention by the HOCs, the Director General of MFAIC and other stakeholders that have authority to influence or enforce positive change in the missions.

### ***Payments irregularities***

136. We observed that there were payment irregularities that occurred in some of the missions. In some instances, there were no standard payment vouchers used by the missions to process their payments. In another situation, cheques were written in the names of staff, who in turn withdrew the cash and make cash payment to the suppliers/contractors instead of issuing the cheques directly to the beneficiaries.

### ***Payment without supporting documents***

137. There were various payments without supporting documents to account for the funds used by some missions abroad. These include withdrawals made from bank accounts. Examples of supporting documents not provided are: payment vouchers, receipts, invoices, receipts signatures to acknowledge receipts of monies received, etc.

### **Payment without adequate supporting documents**

138. There were various payments without one or more supporting documents to fully account for the funds used by some missions abroad. These include withdrawals made from bank accounts. Examples of supporting documents not provided are: payment vouchers, receipts, invoices, receipts signatures to acknowledge receipts of monies received, etc.

### **Lack of approved conditions of service for local staff**

139. The audit revealed that there were no conditions of service developed for support staff who were locally recruited by the missions. We also noted that there were no salary scales for these local staff to guide the Ministry of Finance and the Ministry of Foreign Affairs and International Cooperation in setting salaries for staff. It was also clear that the missions did not have guidelines for promotions, increment and other incentives for the local staff. These undocumented issues may create room for abuse and manipulations.

### **Fixed assets register was not properly maintained**

140. It was observed in the missions that fixed assets registers were not properly maintained. For instance, in some missions even though the assets were all recorded in the registers, the costs/values of the assets, sources of the funds, etc. were not included. We also noted that some assets purchased by some missions were not included in the registers.

### **Irregularities in the collection and remittance of visa and consular fees by the missions**

141. Our audit revealed that in most of the missions, the visa and consular fees collected were not fully deposited into the Consular Bank Accounts. In some other instances, withdrawals were made from the bank accounts and the monies were used by the missions without prior written authority by the Ministry of Finance. We also observed that some visa stickers were not brought into account. These irregularities may lead to misappropriation of visa and consular fees.

### **Procurement procedures not followed**

142. It was revealed that procurement procedures based on the public procurement laws and regulations were not followed in some instances by some missions. This may create misuse of public funds and it may not enhance value for money spent in the acquisition of goods, works and services.

### **Procurement of assets not delivered**

143. It was observed with great concern that some missions procured assets such as motor vehicles, furniture, etc. that were not delivered to the missions, even though payments had been made for these assets since 2020. Failure to ensure that assets are delivered to the missions after payments may result in the loss of public resources.

### **Old and damage/non-functioning assets**

144. We verified the assets of the missions and observed that there were very old assets, some are unserviceable to the mission and others were damaged/nonfunctional.

### **Buildings in deplorable conditions**

145. Physical verification of some missions' buildings revealed that some of the buildings were in deplorable conditions and need prompt actions. In some instances, the buildings were abandoned. These buildings, if remedial actions are not taken, could further deteriorate and the integrity of the structures may be compromised. It may lead to further expenditure on government.

### **Local staff recruitment and personal files records**

146. In some missions, we observed that some local staff were not properly recruited. For examples, no advertisement was made for the vacant positions; some staff did not have copies of their application letters, appointment letters, no evidence of interviews conducted for the jobs. We also noted that copies of their relevant certificates were not available. We also noted that personal files were not maintained for some local staff in the missions. These lapses may create problems and other difficulties at the end of their employments.

### **Annual performance appraisals not done for local staff**

147. We also noted that the missions were not preparing annual appraisal documents to assess the performance of the local staff. The basis for promotions, salary increments and other motivations for local staff may not be justified.

### **Payroll irregularities**

148. There were various forms of irregularities observed in the payroll of some missions. For instance, staff salaries were not accounted for. In another situation, salaries were paid to staff who were not on duty. We also observed that statutory deductions were not properly implemented.

Below are common issues that occurred at most of the missions.

No.	Common issues identified	Egypt/ Libya	Ethiopia	The Gambia	Ghana	Guinea	Kenya	Liberia	Nigeria	Senegal
1	Payments irregularities	Issue existed	Issue existed		Issue existed		Issue existed		Issue existed	Issue existed
2	Payment without supporting documents	Issue existed	Issue existed	Issue existed	Issue existed	Issue existed	Issue existed	Issue existed		Issue existed
3	Payment without adequate supporting documents	Issue existed	Issue existed	Issue existed						
4	Lack of an approved conditions of service for local staff	Issue existed	Issue existed	Issue existed	Issue existed	Issue existed	Issue existed	Issue existed	Issue existed	Issue existed
5	Payroll irregularities	Issue existed	Issue existed	Issue existed	Issue existed		Issue existed		Issue existed	Issue existed
6	Irregularities in local staff recruitment and personal files records management		Issue existed				Issue existed	Issue existed		
7	Annual performance appraisals not done for local staff		Issue existed					Issue existed		
8	Irregularities in the collection and remittance of visa and consular fees by the missions	Issue existed	Issue existed	Issue existed	Issue existed	Issue existed				
9	Procurement procedures not followed		Issue existed	Issue existed	Issue existed			Issue existed	Issue existed	Issue existed
10	Procurement of assets not delivered			Issue existed	Issue existed					
11	Fixed assets register was not properly maintained	Issue existed		Issue existed	Issue existed					Issue existed
12	Buildings in deplorable conditions		Issue existed					Issue existed		
13	Old, damage or non-functioning assets		Issue existed		Issue existed			Issue existed		Issue existed

## DETAILED FINDINGS, RECOMMENDATIONS AND CONCLUSIONS

### SIERRA LEONE EMBASSY IN EGYPT/LIBYA (2011-2020)

#### DISBURSEMENT

##### *Payment without supporting documents and payments without adequate supporting documents*

149. *Section 100(1)(b)(i) of the PFMR, 2018 states: “No payment from the Consolidated Fund or a donor or special fund shall be made without a payment voucher verified by the Chief Accountant of a budgetary agency as to whether a complete set of supporting documents, including a contract, Local Purchase Order or Commitment Control Form, invoice, and an inspection report, has been submitted to the Chief Accountant”.*
150. It was observed from the review of the 2014 and 2016 cashbook and bank statements that payments totalling **\$168,531.23** and **\$92,309.37** respectively, were without supporting documents such as payment vouchers, receipts, invitation letters, delivery notes, invoices, etc.
151. A review of the 2018 bank statement and cashbook submitted for audit revealed that a total of **\$12,391.84** was disbursed. Payment vouchers were not maintained for these amounts; however, some receipts were submitted, but activities, purposes and approval for these payments could not be ascertained. This makes it very difficult for the team to audit those documents properly.
152. A review of payment vouchers for 2013 and 2015, revealed that payments totalling **\$58,509.14** and **\$141,477.38** respectively, regarding various activities implemented were without adequate supporting documents such as receipts, invoices, beneficiary lists and activity reports, etc.
153. We recommended the following in our draft report that, :
- i. The Officers-in-charge during this period should submit the supporting documents to the ASSL for verification.
  - ii. In future, the Finance Attaché should ensure that payment vouchers and cashbooks are prepared for all transactions and are supported with the relevant documentation.
154. The HOC states:
- i. *“The Management of this Embassy wishes to inform the Audit Team that the findings and recommendations contained in this query have been conveyed to the Ministry of Foreign Affairs and International Cooperation for the attention of the Officer-in Charge during the period under review. Documents for some part of 2013, 2014, 2015 and 2016 have been submitted for various transactions.*
  - ii. *Furthermore, complete business mapping processes have been instituted since November 2019 to date, which management believe even the Audit Team were impressed. Management presented the relevant supporting documents for audit review before the Audit Team concluded their Audit exercise for Management Responses on each transaction.*



- iii. *As stated above Management have Scanned and will forward the said supporting documents for further review. For 2018, Even though the Mission was operated on a cash basis, yet Cashbooks, Bank Reconciliation Statement and quarterly reports for these periods were prepared and presented to the audit team which were reviewed”.*

### **Auditor’s Comments**

155. During verification, from the **\$168,531.23** relating to the year 2014, supporting documents were submitted for payments totalling **\$77,525.98**, leaving a balance of **\$91,005.25**. The issue is partly resolved.
156. There was no evidence of supporting documents submitted for verification in respect of payment totalling **\$92,309.37** for the year 2016. The issue is still unresolved.
157. There was evidence of supporting documents submitted for verification in respect of payment totalling **\$50,069.91**, leaving a balance of **\$8,439.23** for 2013. The issue is partly resolved.
158. There was no evidence of supporting documents submitted for verification in respect of payment totalling **\$141,477.38** for 2015. The issue is still unresolved.
159. Even though the cashbook was prepared, there was no evidence of payment vouchers submitted for verification for payment totalling **\$12,391.84** for the year 2018. The issue is still unresolved.

### **STAFF AND PAYROLL MANAGEMENT**

#### ***Staff salaries not fully paid***

160. The following were observed in the recruitment and payment of four local staff:
- There were differences in the payroll vouchers approved by the Government of Sierra Leone and that which was paid to these local staff, even though bank statement revealed that the full salaries were transferred to the Embassy’s bank account and were also withdrawn.
  - The audit team computed a total of **\$33,977.88** which was an underpayment of salaries to these staff by the Embassy.
  - There was no evidence that these staff signed the payroll vouchers. The audit team observed from the payroll vouchers for local staff that the Head of Chancery, Mohamed A. Hashim, signed all the payroll vouchers on behalf of these staff.
161. We recommended the following in our draft report:
- The differences of **\$33,977.88** should be investigated with immediate effect. Otherwise, the issue will be communicated to the relevant authority for further investigation.
  - The differences in staff salaries should be paid to the affected staff with immediate effect.

### **Official’s Response**

162. The HOC states:

*“The Officer in charge during the aforementioned period is no longer at post. In page (3) of the attached Handing over Notes, he provided reasons for the deductions in the salaries of the affected staff. I am submitting the attached Handing over Notes as response to this query. See attached scan copy named: 09 - Payroll Handing over Note by Mohamed A. Hashim.”*

### **Auditor's Comment**

163. During verification, there was no evidence submitted that the \$33,977.88 had been repaid to the affected staff. The issue is still unresolved.

### ***Salaries paid to staff who were not on duty post***

164. Section 110(4) of the Public Financial Management Regulations of 2018 states:

“(1) An employee of a budgetary or sub-vented agency shall be paid by bank transfer.

(4) The vote controller shall ensure that any unclaimed employee compensation to be paid out, shall be appropriately refunded to either the Consolidated Fund or to the sub-vented agency account, in the subsequent month.”

165. Section 115(1) of the Public Financial Management Regulations of 2018 states: “Unless otherwise prescribed in any other enactment, payroll payment to the following employees of budgetary agencies shall be stopped for the reasons and on the dates specified below:

(c) an employee on leave without pay– the first day of the leave;

(d) an employee absents from duty without leave– the first day of the absence.”

166. In 2014, the Sierra Leone Embassy in Libya was transferred from Libya to Malta as a result of the civil war in Libya. The Embassy was run and managed in Malta from 2014 to October 2017. In November 2017, a new embassy was opened and functional in the Arab Republic of Egypt.

167. The Embassy records revealed that there was no evidence that one diplomatic staff and three local staff reported for duty in Egypt in 2017.

168. Payroll vouchers and bank statements also revealed that a total of **\$100,509.05** was paid to these staff from November 2017 to July 2018. These amounts were withdrawn by the then Head of Chancery, Mr Mohamed Hashim as salaries for these staff, and there was no evidence that some of these staff received their salaries.

169. We recommended in our draft report that the Head of Chancery for this period:

i. Should give a justifiable explanation why salaries were paid to staff who had abandoned their post. Otherwise, the matter will be forwarded to the appropriate authority for further investigations.

ii. Must provide evidence that the staff mentioned actually received these monies or be made to refund the amount not accounted for.

iii. In the future, staff who abandoned their post should be investigated, and if there are no reasonable explanations for their absence, their name should be removed from the payroll.

### **Official's Response**

170. The HoC states:

*“The Management of this Embassy wishes to inform the Audit Team that the findings and recommendations contained in this query have been conveyed to the Ministry of Foreign Affairs and International Cooperation for the attention of the Officer-*

*in Charge during the period under review. Documents for some part of this period will however be submitted for Audit Inspection”.*

#### **Auditor’s Comment**

171. During verification, there was no evidence submitted to show that the **\$100,509.05** that was paid to staff who were not in post have been refunded to the Consolidated Fund. The issue is still unresolved.

#### **Staff salaries nor accounted for**

172. *Section 110(4) of the Public Financial Management Regulations of 2018, states: “The vote controller shall ensure that any unclaimed employee compensation to be paid out, shall be appropriately refunded to either the Consolidated Fund or to the sub-vented agency account, in the subsequent month”*

173. A review of salary vouchers from January 2014 to September 2017 for local staff revealed that out of a total of twelve (12) local staff, evidence of salary payments was only submitted for six (6) local staff. The total amount of local staff for which evidence of payment was not submitted was **\$243,451.90**.

174. It was also noted from evidence submitted that Mohamed S. Conteh, the Embassy Administrative and Finance Officer, left the Embassy in December 2015. His salary continued in the vouchers up to July, 2018.

175. We recommended in our draft report that the Head of Chancery for this period should:

- i. Submit evidence of the signed payroll vouchers for the other staff from January 2014 to July 2018; otherwise, the matter will be forwarded to the appropriate authority for further investigations.
- ii. Who served during this period should give a justifiable explanation why the salaries of the Administrative and Finance Officer were still being withdrawn even after he had left the Embassy.

#### **Official’s Response**

176. The HOC states: *“The Management of this Embassy wishes to inform the Audit Team that the findings and recommendations contained in this query have been conveyed to the Ministry of Foreign Affairs and International Cooperation for the attention of the Officer-in Charge during the period under review. Documents for some part of this period will however be submitted for Audit Inspection”.*

177. From a total of **\$243,451.90** of staff salaries from 2014 to 2018, evidence of signed payroll vouchers was submitted for verification totalling **\$33,860.48**, leaving a balance of **\$209,591.42** not accounted for. The issue is partly resolved.

#### ***Lack of approved conditions of service for local staff***

178. Section 9.11 of the Civil Service Code, Regulations and Rules states: *“The number of hours of work per day shall be determined by the Head of Mission after consulting the Director General of the Ministry of Foreign Affairs, and shall be based on climatic conditions and/or customs in the foreign country of assignment”.*

179. It was observed that there was no written policy guiding the terms and conditions of the service of local staff employed by the Embassy. The procedure for recruiting local staff was not found. No evidence of interviews done for their employment was found. The lack of a detailed and formulated policy regarding the human resources of local staff could leave the Embassy with a lot of misunderstanding and subjectivity when it comes to dealing with local staff matters.
180. We recommended in our draft report that a staff policy be developed and circulated to all staff as soon as possible. This will guide the Embassy's authorities in dealing with local staff in the future.

#### **Official's Response**

181. The HOC states: *"Attached to these responses is a draft "Staff Policy" which the Embassy has been developed and is undergoing approval stages including validation and concurrence from headquarter"*.

#### **Auditor's Comment**

182. A draft staff policy was submitted and verified. The issue will be kept in view for the next audit.

### **CASH AND BANK**

#### ***Cash payment not in line with financial management guidelines***

183. Section 13(1) of the Public Financial Management Act of 2016 states: *"The Vote Controller of a budgetary agency shall be responsible for prudent, effective, efficient and transparent use of the resources of the budgetary agency."*
184. Section 103 (2) of the Public Financial Management Regulations of 2018 states: *"A cheque to make a payment from bank accounts opened for budgetary agencies or their donor or special funds may be drawn by the budgetary agency, unless otherwise instructed by the Accountant-General"*.
185. The audit team observed with serious concern that significant amounts were paid out as cash payments instead of payments through the cheque system during the period audited. These payments included payments to contractors and payments for salaries and wages.
186. A review of the Embassy cashbook and bank statement revealed that in 2019 the Embassy withdrew a total of **\$99,191.60** from its dollar account. Instead of transferring the amount into the embassy local currency account for proper controls and accountability, these amounts were converted to the local currency through foreign exchange bureaus.
187. It was also observed that on 4th December 2014 and 7th July 2015, a total of **\$119,800** and **\$83,000** respectively, were withdrawn from the bank account. There was no evidence that there was an immediate use for these amounts or reason for the withdrawals stated.
188. This is an apparent disregard for proper financial management, and this may have led to the misappropriation of public funds. The withdrawal of these amounts may cast doubt on whether the expenditures were authorised or that they were expended on activities related to the Embassy's operations.

189. We recommended in our draft report, that the Officers in Charge during this period should:
- Give justifiable reasons why funds were not transferred to the Embassy's local currency account.
  - Give an account of how these monies withdrawn in 2014 and 2015 were spent.
190. The Finance Attaché should set a limit for cash transactions. All major expenditure such as major repairs and maintenance, travelling cost, hotel rentals, etc. should be paid for using the cheques system or bank transfer. This will ensure that Government's funds can be easily monitored and accountability for such funds would be assured.

### **Official Response**

191. The HOC states:

- "As specified in our first meeting, the Embassy in Cairo was operated on a cash system due to the environment of operations and lack of Government approved Accountant at the Embassy till October 2019. However, the Foreign Exchange Bureaus in Egypt are strictly regulated by the Central Government especially on Foreign Exchange Rates and transactions which makes it impossible for any form of black marketing when it comes to foreign currency dealings in Egypt. So, the risk of foreign exchange transactions in Egypt either by banks or bureaus is exceptionally low and/or nonexistence.*
- However, these systems were improved to reflect proper controls and accountability when Government sent a Financial Attaché in October 2019 to management the finances of the Embassy. A complete business mapping processes have been instituted since November 2019 to date.*
- For 2014 and 2015 when the Mission was operated in two separate countries: The State of Libya and Malta. The opinion of Management is that the situation upon which the Mission was operated was extremely difficult for the then officials, however the officers-in-charged have been notify and this Mission awaits their response".*

### **Auditor's Comment**

192. We confirmed that the practice of withdrawing cash to effect transactions has stopped in the Embassy. There was no reason submitted for the withdrawal of the **\$119,800** and **\$83,000** in 2014 and 2015, respectively. The issue is still unresolved.

## **FIXED ASSETS MANAGEMENT**

### ***Inadequate controls over Embassy assets***

193. *Rule 13.12 (6) of the Civil Service Code, Regulations and Rules of 2011 state: "Civil servants shall safeguard public property/ assets entrusted to them and shall ensure that no wilful damage, loss or misappropriation occurs in the process of their procurement, storage, utilisation and disposal."*
194. The Embassy maintained a Master Register of all its fixed assets. Furthermore, asset listings for each room/office in the Chancery are maintained. Inspection of the registers and listings and physical verification of some of the assets revealed the following:
- The Fixed Asset Register submitted did not have the cost of the assets.
  - The Embassy's assets were marked with the Embassy's unique code; however, the asset tags are easily removable.

- iii. We also observed that there are lots of unserviceable furniture and equipment being kept at the chancery store, and they have not been disposed off in accordance with the Public Procurement Act of 2016. There is the risk that assets may go missing without a trace, or Government assets may be converted to private use.

195. We recommended in our draft report that:

- i. All assets listed should be coded with permanent code, which cannot be easily removed. This will help in the control of these assets.
- ii. The Fixed Asset Register should be updated to reflect the cost of these assets.
- iii. The unserviceable Fixed Assets should be disposed off in accordance with the Public Procurement Act of 2016.

### **Official's Response**

196. The HOC states:

- i. *"In this part of the world, the issue of using local paint to label asset is dated and such service providers are difficult to see in this modern times here.*
- ii. *Secondly, the use of "Bar Codes" for labelling was unreasonably high for the Mission to do. However, the Embassy has procured a labelling machine which has been used to address the issue of affixing asset codes to all Embassy fixed assets.*
- iii. *Going further Fixed Assets will immediately be coded as soon as they are procured and allocated to staff.*
- iv. *The Fixed Asset Register has been updated to reflect the cost of these assets and is available for Audit Inspection. A Full copy is however attached to the response for ease of reference. See attached scan copy named: 08 – Fixed Assets Management.*
- v. *The Embassy has sort for approval from MFAIC for the disposal of unserviceable assets but the required approval has not been given. However, Management have convened a Board of Survey for approval for the disposal of all unserviceable assets".*

### **Auditor's Comment**

197. During verification, there was evidence that the Embassy had started coding its fixed assets with permanent markers. The issue will be kept in view for the next audit.

198. The unserviceable assets have not been disposed off. The issue is still unresolved.

## **REVENUE MANAGEMENT**

### ***Visa stickers sold not accounted for***

199. *Section 51(1) of the Financial Management Act, 2016 states: - 'Every person who collects, receives, or has a custody of, any public money shall promptly deposit it into a bank account in such manner and within such period as prescribed by the Accountant-General, and a person who is not authorised by a head of a budgetary agency to do so may not collect, receive, or have a custody of, any public money'".*

200. It was observed that there was no evidence of banking for revenues collected in respect of the sale of visa stickers totalling **\$4,250** for the period 2011 to 2014. Non-banking of visa sticker sales contravenes the Financial Management Act of 2016.

201. We recommended in our draft report that, the officers in charge during this period should give a detailed account of the **\$4,250** visa sticker sales; otherwise, the issue will be reported to the appropriate authorities for further investigation.

### **Official” Response**

202. The HOC states:

- i. *“This Embassy was re-established in Cairo, the Arab Republic of Egypt, in November 2017. The period 2011 to 2014 fell within the time frame when the Embassy of Sierra Leone was in operation in Tripoli, the State of Libya.*
- ii. *Some of the properties, including furniture, vehicles, office equipment and some documents belonging to the Embassy of Sierra Leone in Tripoli, were transported to Cairo under difficult circumstances; nothing it was a war period in the State of Libya. In view of the aforementioned, most of the accountable documents cannot be traced.*
- iii. *In view of the above, this Embassy could not provide the required account details to account for the \$4,250. Notwithstanding the aforementioned, this query was forwarded to the officers who were in charge during the period under review. The Bank of Sierra Leone has provided Credit Advices totalling to \$4,000 , as evidence of payment made to the Consolidated Revenue Fund from the state of Libya during the period under review. See Attached copies of Credit Advices from BoSL named: 01 Appendix 1 BoSL Credit Advices of Visa Fees Credited to CRF.*
- iv. *On the issues of the \$50 for the period 2019, this shortfall can be attributed to an inadvertent error is issuing a Multiple entry visa in the place of single entry visa when visa stickers for single entry booklet got exhorbed”.*

### **Auditor’s Comment**

203. During verification, the Bank of Sierra Leone credit advice totalling **\$4000** were submitted and verified; however, there was no evidence of payment for the balance **\$250**. The issue is partly resolved.

### ***No evidence of Note Verbal submitted for the issuance of gratis visa stickers***

204. *Section 13(1) of the Public Financial Management Act of 2016 states: “The Vote Controller of a budgetary agency shall be responsible for prudent, effective, efficient and transparent use of the resources of the budgetary agency.”*

205. There was no evidence of Note Verbal to support the issuance of 37 Gratis Visa Stickers issued in the period under review. There is the risk that these categories of applicants may not have been eligible for such exemption from payment of visa fees.

206. We recommended in our draft report that the officers-in-charge during these years should submit the Note Verbal for audit inspection.

### **Official’s Response**

207. The HOC states:

*“From the total of thirty-seven (37) Gratis Visas that was queried for no evidence of Note Verbale:*

- i. Eighteen (18) were issued to Muslim scholars from Al-Azhar University in 2018 to teach in various academic institutions in Sierra Leone. (057127 to 057136; 057138 to 057144; and 057147)
- ii. Eight (8) were issued to investors (Hindy Group of Companies & El-Sewedy Electric Group of Companies) who travelled to Freetown together with Ambassador Morie Fofana to explore investment drive of the Government of Sierra Leone. (057502, 057503, 057504, 057506, 057507, 057509, 057510, 057511) Copy of Evidence attached.
- iii. Four (4) were issued to Muslim scholars from Al-Azhar University in 2020 to teach in various academic institutions in Sierra Leone (057543, 057541, 057544, 057545) See evidence of Note Verbale Attached
- iv. Two (2) were issued to families relocation whose husbands are working at the Embassy of Egypt in Sierra Leone (057527, 057528) See evidence attached.
- v. Three (3) Gratis visas were issued to Medical Research Doctors who were supposed to travel to Sierra Leone on Medical Research Purposes (057512, 057513, 057505) See evidence attached”.

#### **Auditor’s Comment**

208. During verification, Note Verbales were submitted for 22 Muslim scholars, eight investors, 3 medical researchers and 2 family relocation. There was no evidence of one Note Verbale submitted for verification. The issue is partly resolved.

#### ***Replication of emergency travelling certificates***

209. Section 13 (1) of the Public Financial Management Act of 2016 states: “The Vote Controller of a budgetary agency shall be responsible for prudent, effective, efficient and transparent use of the resources of the budgetary agency”.
210. From a review of the Emergency Travelling Certificate (ETC) files, we observed that the Embassy has been replicating the ETC leaflet No.7100 to facilitate the travelling of Sierra Leoneans who were in detention in Libya. This leaflet has been with them since 2013. We noted that 200 copies of ETC leaflets were photocopied with serial numbers 04001- 040100 and 004101-004200.
211. Audit evidence also revealed that the Embassy had made several requests to the Ministry of Foreign Affairs and International Cooperation to supply Emergency Travelling Certificate, but they are yet to make the supply. There is the risk that the Emergency Travelling Certificate might be abused if serially printed Emergency Travelling Certificates are not used.
212. We recommended in our draft report that the Head of Chancery, in collaboration with the Ministry of Foreign Affairs and International Cooperation should ensure that serially printed Emergency Certificate are being made available for use in the Embassy.

#### **Official’s Response**

213. The HOC states:
  - i. “I have the honour to acknowledge receipt of Audit Query dated 1 August 2021 on the above-mentioned subject and to inform that this Embassy has in diverse dates requested for the supply of Single Entry Visa Stickers and Emergency Travel Certificates when the Mission ran out of Stock but to date no response has been received. It could be noted that the last consignment of Visa Stickers received by this Mission was in December 2006 and



- up till now the Mission is without a Single Entry Visa Sticker to use. Copies of memoranda addressed to the Ministry of Foreign Affairs and International Cooperation forwarded as evidence.*
- ii. This Embassy further wishes to bring to the attention of the Audit Team that due to the absence of Emergency Travel Certificate (ETCs) booklet from the Immigration Department in Sierra Leone and cognizance of the compelling need to repatriate stranded Sierra Leoneans in collaboration with the International Office for Migration (IOM); the Embassy resorted to photocopying blank ETCs to salvage a potential humanitarian crisis; by providing the required travelling documents for the repatriation of destitute Sierra Leoneans in Cairo, Libya, Sudan and Tunisia.*
  - iii. It is however worth mentioning that prior to the issuance of ETCs, due-diligence is conducted for each request and approval sought from headquarters (the Ministry of Foreign Affairs and International Cooperation) before issuing ETCs. Samples of memoranda requesting for approval for the issuance of ETCs and approvals received sent as evidence.*
  - iv. However, the findings and recommendations of the Audit Team are well noted and the Embassy will continue to engage with the relevant Authorities in Sierra Leone to ensure that serially printed Emergency Travel Certificates are made available in the Embassy”.*

#### **Auditor’s Comment**

214. We noted management’s comments; however, there was no evidence that emergency travel certificates had been supplied to the Embassy. The issue is still unresolved.

#### ***Inadequate single visa stickers***

215. During the audit, we noted that the gratis stickers were issued for single-entry visas. Interview conducted with the First Secretary and documents submitted for audit revealed that several requests had been made to the Ministry of Foreign Affairs and International Cooperation to replenish the single visa stickers, but none have been supplied. There is the risk that the use of gratis stickers may lead to abuse by some dishonest staff.
216. We recommended in our draft report that the Head of Chancery should collaborate with the Ministry of Foreign Affairs and International Cooperation to ensure that the single visa stickers are supplied with immediate effect.

#### **Official’s Response**

217. The HOC states:
- i. “I have the honour to acknowledge receipt of Audit Query dated 1 August 2021 on the above-mentioned subject and to inform that this Embassy has in diverse dates requested for the supply of Single Entry Visa Stickers and Emergency Travel Certificates when the Mission ran out of Stock but to date no response has been received. It could be noted that the last consignment of Visa Stickers received by this Mission was in December 2006 and up till now the Mission is without a Single Entry Visa Sticker to use. Copies of memoranda addressed to the Ministry of Foreign Affairs and International Cooperation forwarded as evidence.*
  - ii. This Embassy further wishes to bring to the attention of the Audit Team that due to the absence of Emergency Travel Certificate (ETCs) booklet from the Immigration Department in Sierra Leone and cognizance of the compelling need to repatriate stranded Sierra Leoneans in collaboration with the International Office for Migration (IOM); the Embassy resorted to photocopying blank ETCs to salvage a potential humanitarian*

*crisis; by providing the required travelling documents for the repatriation of destitute Sierra Leoneans in Cairo, Libya, Sudan and Tunisia.*

- iii. It is however worth mentioning that prior to the issuance of ETCs, due-diligence is conducted for each request and approval sought from headquarters (the Ministry of Foreign Affairs and International Cooperation) before issuing ETCs. Samples of memoranda requesting for approval for the issuance of ETCs and approvals received sent as evidence.*
- iv. However, the findings and recommendations of the Audit Team are well noted and the Embassy will continue to engage with the relevant Authorities in Sierra Leone to ensure that serially printed Emergency Travel Certificates are made available in the Embassy”.*

#### **Auditor’s Comment**

218. We noted management’s comments; however, there was no evidence that emergency travel certificates had been supplied to the Embassy. The issue is still unresolved.

### **SIERRA LEONE EMBASSY IN ETHIOPIA (2016 – 2020)**

#### **CONSTRUCTION OF CHANCERY BUILDING, AMBASSADOR’S RESIDENCE & VIP SUITES**

##### ***Delay in the completion of the project***

219. On 10th December 2012, the Government of Sierra Leone through the Sierra Leone Embassy in Ethiopia signed a contract with MEEG Building Contractor PLC for the construction of the new chancery building, Ambassador’s residence, a VIP suites and general site work. The contract documents revealed that the original contract price was **\$2,620,243.34**. Physical verification and review of the project’s documents and correspondences revealed that the chancery building has been 99% completed and inaugurated in 2017, but the Ambassador’s residence and the VIP suites were still not completed, and the contract period has elapsed. As a result, the contract was revised in 2018 which extended the date for completion and also readjusted the contract price by adding **\$155,147.63** to take into account inflations arising over the additional four-year period.
220. We recommended in our draft report that the HOC should write to the Director General of the Ministry of Foreign Affairs and International Cooperation to draw his attention to the revised contract and for the outstanding amounts to be sent to the Embassy to expedite the completion of the project.

#### **Official’s Response**

221. The HOC states: *“Management notes your concerns and thank you for your recommendation. The Government of the Republic of Sierra Leone has already released **\$ 530,000** to recommence the ongoing construction of the Republic of Sierra Leone Embassy in Addis Ababa. Furthermore, a comprehensive update on the Project has been sent to Headquarters”.*

### **Auditor's Comment**

222. During verification, we reviewed a copy of the credit advice for \$530,000. Therefore, the issue is partly resolved.

### ***Potential litigation for non payment of overdue claims by the contractor***

223. From review of correspondence, it was also noted that the contractor MEEG Building PLC wrote letters of complaints to the Ministry of Foreign Affairs of the Federal Republic of Ethiopia for the payment of the outstanding amount in respect of work done by the contractor. Even though the Ministry of Foreign Affairs of the Federal Republic of Ethiopia had also written letters to the Embassy, urging the Embassy to honour its contractual obligation to the MEEG, there was no evidence that the Government of Sierra Leone (GoSL) has honoured such claim and this issue has delayed for couple of years.

224. We recommended in our draft report that the HOC should continue to remind the Director General of the Ministry of Foreign Affairs and International Cooperation of the claim by the contractor and for the Ministry of Finance to provide the funds for the project.

### **Official's Response**

225. The HOC states: *"Management notes your concerns and thank you for your recommendation. The Government of the Republic of Sierra Leone has already released \$ 530,102.81 to recommence the ongoing construction of the Republic of Sierra Leone Embassy in Addis Ababa. Furthermore, a comprehensive update on the Project has been sent to Headquarters"*.

### **Auditor's Comment**

226. Management's response noted. There was no evidence submitted in the form of receipt from the contractor to indicate that the Embassy has paid the outstanding amount. The issue is partly resolved.

### **Ambassador's residence and VIP suites not completed and abandoned in a dilapidated condition**

227. Physical verification of the Ambassador's residence and VIP suites under construction revealed that the work has been abandoned for years. Interviews and review of documents revealed that the work was halted because the Government failed to provide funds for the payment of outstanding fees for work done. The contractor stated that the abandonment of the construction of the buildings for years is bound to have dire consequences on the integrity of the structure of the buildings.

228. We recommended in our draft report that the HOC should send a reminder letter to the Director General of the Ministry of Foreign Affairs and International Cooperation for government to honour its obligation and comply with the revised contract for the completion of the project.

### **Official's Response**

229. The HOC states:  
*"Management notes your concerns and thank you for your recommendation. The Government of the Republic of Sierra*

*Leone has already released the sum of U S \$ 530,000 to recommence the ongoing construction of the Republic of Sierra Leone Embassy in Addis Ababa. Furthermore, a comprehensive update on the Project has been sent to Headquarters”.*

#### **Auditor’s Comment**

230. Management’s response is noted. There was no evidence that the work on the two buildings has recommenced. The issue remains the same.

### **CASH AND BANK MANAGEMENT**

#### ***No external backup system for electronic cashbook maintained by the Embassy***

231. It was observed that the Embassy did not maintain manual cashbook but electronic cashbook. Discussion with the Account Assistant revealed that no external backup of the electronic cashbook was made on a regular basis.
232. We recommended in our draft report that the Finance Attaché should collaborate with the HOC to ensure that external backup is acquired to file the electronic cashbook and other relevant documents.

#### **Official’s Response**

233. The HOC states:
- “Management will ensure that an External Drive is obtained to back-up all Financial Documents of the Embassy. The said backup done will be under lock and key”.*

#### **Auditor’s Comment**

234. Management’s response is noted. There was no evidence that the Embassy has acquired the external drive and has started doing back up of its electronic cashbook. The issue remains the same.

### **RECEIPTS AND REVENUE**

#### ***Revenue collected not fully remitted to the Consolidated Fund***

235. A review of bank statements and duplicate receipt books revealed that not all the revenues collected in respect of visa and consular fees were remitted to the Consolidated Fund. It was observed that the Embassy was withdrawing some consular revenues and using them for the running of the Embassy without prior written approval from the Ministry of Finance. Discussion with the Account Assistant revealed that oral authorisation was granted to the Embassy to use revenues in instances where the allocation to the Embassy is not received on time and the Embassy needs cash to carry out its operations.
236. We recommended in our draft report that the HOC and FA should ensure that all revenues collected are remitted to the Consolidated Fund. The HOC should seek written approval from the Ministry of Finance through the Director General of the Ministry of Foreign Affairs and International Cooperation in case there is urgent need to use revenues collected for running of the Embassy.

### **Official's Response**

237. The HOC states:

*"Please note that the Embassy forwarded a request to MFAIC to seek permission for the utilisation of Consular Fees as running cost when the Mission Other Charges was not forth coming. Also be informed that Management has ceased utilizing Visa Fees as operational Cost. Management has resolved that all Visa Fees collected should be paid into the Consolidated Fund (See copy attached of evidence of transfer to the Consolidated Fund)".*

### **Auditor's Comment**

238. Management's response is noted and copy of the remittance of visa is verified. The issue will be followed up in subsequent audit.

### ***Visa application register not maintained***

239. A review of the visa application forms and other documents submitted for audit revealed that the staff who was handling the consular activities failed to maintain a visa application register and a revenue cashbook to record all visa applications and the visa fees received.

240. We recommended in our draft report that going forward, the Officer receiving the visa application forms should maintain a register to record relevant details for reference and reconciliation purpose.

### **Official's Response**

241. The HOC states:

*"Management will ensure that action is taken to resolve this matter. Such anomaly will not be repeated in future".*

### **Auditor's Comment**

242. Management's response is noted. There was no evidence that the corrective action has been taken by the Embassy to resolve the issue. Therefore, the issue remains the same.

### **No standard receipt issued to applicants for visa fees received**

243. A review of copies of receipts issued to applicants for visa and consular fees revealed that the Embassy was not using standard receipt books. It was observed that the receipts issued out to the applicants upon receipt of the fees were printed from the office computer. They did not have the logo of the government and they were serially pre-numbered.

244. We recommended in our draft report that the HOC and the FA should request from the Accountant General for standard receipt books that have the logo of the Government and serially pre-numbered.

### **Official's Response**

245. The HOC states:

*"Management will continue to engage the Immigration Department through the Ministry of Foreign Affairs and International Cooperation to provide Standard Receipt Book to the Embassy. You may however wish to note that this Mission had made incessant request that have not been honoured".*

### ***Auditor's Comment***

246. Management's response is noted and the requests verified. There was no evidence that the Immigration Department has sent standard receipt books to the Embassy. The issue remains the same.

## **DISBURSEMENT**

### ***Payments without supporting documents***

247. *Section 100 of the Financial Management Regulations, (FMR) 2018 states: "All disbursements of public monies should be supported by an appropriate payment voucher and other relevant supporting documents."*

248. There were payments which amounted to **\$15,959.88** made to various suppliers, service providers and contractors for which supporting documents were not attached to the payment vouchers to ascertain that the amounts spent were for goods delivered or services rendered to the Embassy in the interest of the public.

249. We recommended in our draft report the following:

- (i) The HOC and the FA should submit the missing documents in support of the **\$15,959.88** to the ASSL for verification within 15 days upon receipt of this draft report; otherwise, they should refund the full amount into the Embassy's accounts.
- (ii) The HOC and the FA should ensure that in future, all transactions from inception to completion should be supported by the relevant and adequate documentary evidence which must be retained for audit and reference purposes.

### **Official's Response**

250. The HOC states:

- i. "The imprest was given to the HOC then to form part of the Delegation from Addis Ababa accompanying the former President to Israel. Items bought for the preparation of local food are purchase from the local market. There are no receipts obtained from Local Market for such transactions and as Sierra Leone e.g. we cannot provide receipts for cassava leaves, potatoes leaves Maggi etc. This was payment to Galaxy Express Services for Air tickets.*
- ii. During the signing of the Contract for the construction of the Embassy, Mr. Muluken Belayneh who is a Structural Engineer was hired as a Consultant to supervise the construction of the building in the absence of Ministry of Works Engineer. (See Contract attached)".*

### **Auditor's Comment**

251. Management's responses on the issue of missing supporting documents were noted. Receipts were only submitted for **\$8,559.88**, leaving a balance of **\$7,400.44** for which receipt were not attached. The issue is partly resolved.

### ***Payment without adequate and sufficient documentations***

252. *Section 100 of the Financial Management Regulations, (FMR) 2018 states "All disbursements of public monies should be supported by an appropriate payment voucher and other relevant supporting documents."*

253. Payments amounted to **\$38,640** were made to various suppliers, service providers and contractors for which the supporting documents attached to the payment vouchers were not adequate or sufficient to justify the correct amounts were spent in the interest of the public. For examples, receipts attached were not in the name of the businesses or payees' as stated in the payment vouchers. In some instances, the recipients of the payments did not sign on the payment vouchers to acknowledge receipt of the cheques or cash paid to them even though there were provisions on the payment vouchers for recipient to sign.
254. We recommended in our draft report the following:
- (i) The HOC and the FA should submit the missing documents in support of the **\$38,640** to the ASSL for verification within 15 days upon receipt of this draft report; otherwise, they should refund the full amount into the Embassy's accounts.
  - (ii) The HOC and the FA should ensure that in future, all transactions from inception to completion should be supported by the relevant and adequate documentary evidence which must be retained for audit and reference purposes.

#### **Official's Response**

255. The HOC states:
- "Please be informed that there was a Lease Agreement to the effect with the State rent and a hand written receipts is issued and signed by the Landlord.*
256. *During the signing of the Contract for the construction of the Embassy, Mr.Muluken Belayneh who is a Structural Engineer was hired as a Consultant to supervise the construction of the building in the absence of Ministry of Works Engineer".*

#### **Auditor's Comment**

257. Management's response was noted in respect of the two transactions. Copies of the missing agreements and receipt were not submitted for verification. Therefore, the issue remains the same.

#### ***Amount not refunded to the Embassy***

258. It was observed that the Minister of Foreign Affairs and International Cooperation, the Minister of Justice and the Minister of Economic Planning and Development attended the extraordinary sessions of the African Union in Addis Ababa on 17-18th November, 2018. A review of payment voucher and other documents revealed that the ministers incurred additional incidental costs totalling **\$13,043.40**, in respect of hotel bills during the hosting of the summit.
259. The Embassy acted as collateral and paid the bills with the expectations that the sum will be refunded later. Even though the Embassy had forwarded the bills to the Ministry of Foreign Affairs and International Cooperation and letter of reminder later sent to the Director General, no refund had been made up to the time of the audit exercise.
260. We recommended in our draft report that the Finance Attaché should liaise with the HOC to remind the Director General for the refund of this amount to the Embassy; otherwise, the three ministers

should pay back the amount. Evidence of action taken should be forwarded to the ASSL for verification.

#### **Official's Response**

261. The HOC states:

- i. *"The Embassy visited the LEXUS ADDIS HOTEL PLC to engage the Management on hotel rates for rooms that were occupied by the Minister of Foreign Affairs and International Cooperation, Justice, Planning and Economic Development respectively, during the concluded Extra Ordinary AU Summit (14th– 18th November, 2018). The bills in question were on the high side. In light of the above, the Embassy was informed by Management that the rates during the AU Summit usually doubles as it is considered a peak period.*
- ii. *However, the Ministers contested the bills and made part payment. In this respect, the Embassy had to step in as a guarantor on behalf of our Ministers. The hotel requested the Embassy to pay the outstanding balance which was US\$13,072.57 The Embassy has sent several correspondences to request for refund but to no avail. (see copies)".*

#### **Auditor's Comment**

262. Management's response is noted. The refund was not made to the Embassy. Therefore, the issue remains unresolved.

#### ***No standard payment vouchers used***

263. No standard payment voucher used to process payments from the Embassy's funds. For instance, the PVs were not serially numbered and there was no provision on it for the cheque number to be recorded when issued to the payee. It will be difficult to link payments made to the respective cheques issued.

264. We recommended in our draft report that the Finance Attaché should liaise with the HOC to request from the Accountant-General for standard PVs that will be used by the Embassy. Evidence of action taken should be forwarded to the ASSL for verification.

#### **Official's Response**

265. The HOC states:

*"The Embassy has requested several times to the Ministry of Foreign Affairs and International Cooperation for the supply of Standard Payment Voucher but to no avail. The Embassy resort to the creation of electronic copies to ease burden."*

#### **Auditor's Comment**

266. The efforts of the Embassy to request for standard payment vouchers are noted. The Ministry has not addressed this issue. Therefore, the issue remains the same.

### **PAYROLL AND HUMAN RESOURCES MANAGEMENT**

#### **Local staff not properly recruited by the Embassy**

267. A review of local staff personal files revealed that the local staff recruited during the period 1st January 2016 to 31st December, 2020 did not go through a formal recruitment process. That is,



there were no advertisements made for the posts. In some instances, the applicants just sent in their application letters and curriculum vitae. In other situations, there were no applications and CVs in their personal files to ascertain whether they were qualified for the posts.

268. We recommended in our draft report that in future, the Embassy should advertise for the recruitment of staff, requesting applicants to submit their applications letters, CV and copies of other relevant documents (including a letter of recommendation from credible persons).

#### **Official's Response**

269. The HOC states:

*"We note your concerns raised that Local Staff were not properly recruited by not advertising the vacant position. The Embassy will endeavour to update their Personal files with the relevant documents".*

#### **Auditor's Comment**

270. Management's response is noted and the issue will be followed up in subsequent audit.

#### **Staff personal files not maintained for some local staff of the Embassy**

271. From a review of all the personal files submitted for audit, it was observed that there were no personal files for some local staff, even though their names were on the Embassy's payroll for the period under review.
272. We recommended in our draft report that the HOC should ensure that personal files are maintained for all staff recruited whether on permanent or temporal contract basis. These files should contain copies of relevant documents such as application letters, appointment letters or contract documents, CVs, copies of birth certificates, copies of driver's licences, etc.

#### **Official's Response**

273. The HOC states:

*"Some local staff had personal files. For those without personal file, the Embassy will open file for them at its earliest convenience".*

#### **Auditor's Comment**

274. Management's response is noted. There was no evidence that the recommendation has been implemented. Therefore, the issue remains the same.

#### **Relevant documents not seen in local staff personal files**

275. A review of staff personal files revealed that some relevant documents were completely missing or not available in their files. For instance, there were no copies of their birth certificates, educational certificates, drivers' current licences, etc.
276. We recommended in our draft report that the HOC should ensure that the missing documents in the staff's personal files are obtained from the staff and filed for reference purpose.

### **Official's Response**

277. The HOC states:

*"The Embassy will ensure relevant documents are filed in the personal file of the Local Staff".*

### **Auditor's Comment**

278. Management's response is noted. The recommendation has not been implemented. Therefore, the issue remains the same.

### **Statutory deductions not made from staff salaries**

279. It was observed that statutory deductions such as PAYE were not made from staff's salaries at sources. Similarly, NASSIT 5% employee contributions were not deducted from Diplomats salaries in 2016, even though deductions are now made from all Diplomat's salaries in 2018 onwards.

280. We recommended in our draft report that the Accountant General should ensure that taxes and NASSIT contributions are deducted at sources from the salaries of all eligible staff of the Embassy and paid over to the appropriate institutions.

### **Official's Response**

281. The HOC states:

*"The issue of statutory deductions such as 5 % NASSIT Employee contributions, PAYE Etc. The Embassy will refer this concern to Capital because it should have been deducted from source. The Embassy is not culpable in this sense by any dint of circumstances. The issue squarely falls within the remits of AGD".*

### **Auditor's Comment**

282. Our recommendation is not implemented. The issue remains the same.

### **No salary scale for local staff and salary increment without supporting documents**

283. We observed that there was no standardised salary scales and grade points for local staff. As a result, salary increments were given to staff without proper supporting documents such as letter of notification from the Accountant General and the Ministry of Foreign Affairs and International Cooperation.

284. We recommended in our draft report that the HOC should collaborate with the Director General of the Ministry of Foreign Affairs and International Cooperation and other relevant stakeholders for a standardised salary scale, and grade points developed for local staff employed at the Embassy.

### **Official's Response**

285. The HOC states:

*"The additional amount on some Staff salary is as a result of overtime allowances although it is pay together with their salary. Notwithstanding, this Mission had requested Headquarters for increment in salary of Local Staff to go in tandem with the standard of living of Ethiopia".*

### **Auditor's Comment**

286. Management's response is noted. The recommendation is not implemented. Therefore, the issue remains same.

### **Records of dependants were not available in the personal files of some diplomats**

287. A review of the personal files of diplomats revealed that there were no records of their children under age 18 years, such as copies of children's birth certificates and educational certificates to justify that diplomats were entitled to children's allowances, educational allowances and spouse' allowances. With the exception of the HOM and the DHOM whose files have the documents in question.

288. We recommended in our draft report that the HOC should ensure that all diplomatic staff submit copies of their dependants' birth certificates and other relevant documents. Evidence of actions taken should be forwarded to the ASSL for verification.

### **Official's Response**

289. The HOC states:

*"The Embassy will ensure that all Diplomatic staff submit the necessary documents to upgrade their personal file".*

### **Auditor's Comment**

290. Management's response is noted. There was no evidence that the diplomatic staff have submitted copies of their children's documents.

### **Annual performance appraisals not done for local staff**

291. It was observed that the HOC or a senior staff (Diplomat) did not carry out annual performance appraisals of the local staff of the Embassy to assess their performance on the job.

292. We recommended in our draft report that the HOC should ensure that annual performance appraisals are prepared for all local staff working at the Embassy. Evidence of actions taken should be forwarded to the ASSL for verification.

### **Official's Response**

293. The HOC states:

*"It was an oversight and Management will ensure that this aspect is implemented immediately".*

### **Auditor's Comment**

294. Management's response is noted. This issue will be followed up in subsequent audit.

## **PROCUREMENT**

### **Procurement methods not followed for vehicles bought**

295. There was no evidence to indicate that procurement process such as obtaining three requests for quotation (RFQs) were followed for the purchase of a representational vehicle for the former

Ambassador and an official vehicle for the former Defence Attaché. A review of documents revealed that \$41,514.32 was remitted to the SL Mission in the USA for the purchase of the Ambassador's vehicle. In another instance, \$12,959.12 was also remitted to Germany for the purchase of official vehicle for the Defence Attaché. Surprisingly, there were no supporting documents such as sale/purchase of vehicle agreements, receipts, invoices, shipment bills of lading, to justify the amount spent on the acquisition of the vehicles. This is in non-compliance with section 45(1) of the Public Procurement Act of 2016.

296. We recommended the following in our draft report that:

- i. The current HOC liaise with the former HOC and other Officers that carried out these transactions to provide the supporting documents and explain in writing why they did not obtain at least three requests for quotation before the vehicles were bought and submit the written explanation to the ASSL for verification.
- ii. In future, the HOC should ensure that RFQs are obtained from at least three suppliers/contractors in respect of procurement of goods, works and services in accordance with the public procurement laws and regulations.
- iii. In future, all relevant documentation relating to the procurement process must be properly secured and made available for audit.

#### **Official's Response**

297. The HOC states:

*"Procurement methods were not followed for the purchase of the Representational vehicle for the Head of Mission and a Prado for the Defence Attaché respectively, because the purchase were done in New York and Berlin. The remittance received for these vehicles were inadequate to be purchase in Ethiopia".*

#### **Auditor's Comment**

298. The attached bill of lading was verified during the audit. There was no documentary evidence to explain why procurement procedures were not followed during the time the vehicles were purchased. The issue remains the same.

### **ASSETS MANAGEMENT**

#### **Assets not yet coded**

299. It was observed that the Embassy's assets were not marked with unique identification codes to distinguish them from other assets and to indicate that they belong to the Embassy and Government of Sierra Leone. During the audit, it was observed that the embassy had contracted the marking of the assets and the work was in progress.

300. We recommended the following in our draft report that the HOC should ensure that these assets are marked with unique identification codes and these codes should be referenced in the fixed assets register. Evidence of actions taken should be forwarded to the ASSL for verification.

**Official's response**

The HOC states:

*"The work is still in progress".*

**Auditor's Comment**

301. Management's response is noted. The issue will be followed up in subsequent audit.

**Asset register not properly maintained**

302. It was observed that the Embassy had electronic assets register which records the assets owned and controlled by the Embassy. This register lacked certain vital information such as "date of acquisition, reference/unique code and source funds.

303. We recommended in our draft report that the HOC and the FA should ensure that the Embassy's Fixed Asset Register is updated with the vital information on such as date of acquisition, reference or the HOC and the FA should ensure that the Embassy's Fixed Asset Register is updated with the vital information such as date of acquisition, reference or unique code and source of fund. The updated assets register should be forwarded to the ASSL for verification.

**Official's Response**

304. The HOC states:

*"The work is still in progress".*

**Auditor's Comment**

305. Management's response is noted. The issue is partly resolved.

**Assets location listings not available**

306. Physical verification of the Embassy's assets revealed that there were no assets/inventory location lists at the various residences and offices of the Embassy to enhance easy identification or verification of assets owned by the Embassy.

307. We recommended in our draft report that the HOC should ensure that the assets of the Embassy are listed by locations and pasted at the various offices and residences to enhance easy identification.

**Official's response**

308. The HOC states:

*"The work is still in progress".*

**Auditor's Comment**

309. Management's response is noted. The issue is partly resolved.

**Old and damaged/non-functioning assets**

310. During verification of assets at the residences of both the Ambassador and the Deputy Ambassador,

it was observed that there were old, damaged and non-functioning assets such as furniture and other equipment. It was also observed that there were scrap and unused assets at various locations of the Embassy. It was further observed that when diplomats were recalled home or transferred to another mission abroad and new officers are posted to replace them, the incoming officer requested for new household furniture and other assets. Some of the existing assets were already old and others were damaged or non-functioning. These assets were packed at the conference room of the chancery building.

311. We recommended the following in our draft report that
- i. The HOC should request for the disposal of old, damaged and non-functioning assets of the Embassy.
  - ii. The HOC should also send a remainder letter to the Director General of the Ministry of Foreign Affairs to provide funds for the replacement of these assets.

#### **Official's Response**

312. The HOC states:

*"Copies of correspondences requesting for the disposal of old/ damaged assets are attached for ease of reference. However, Management will send another reminder to MFAIC".*

#### **Auditor's Comment**

313. Management's response is noted and the efforts to dispose of the unserviceable items. The issues remain the same as the Director General has not provided funds for the replacement of these assets.

### **GENERAL FINDINGS**

#### **Conditions of service for diplomatic staff**

314. It was observed that Chapter 9 Regulation 9.1 of the Government of Sierra Leone Civil Service Code, Regulations and Rules states: *"Government shall establish rules governing the conditions of service of Civil Servants posted to the Ministry of Foreign Affairs and assigned to duty stations abroad"*. There was however no evidence that such conditions of service have been developed and in use.
315. A review of the existing conditions of service revealed that the documents did not make provisions for many significant issues relating to the civil service on foreign posts and other diplomatic appointees on foreign post, especially the Ambassador and Deputy Ambassador. It was further noted that the Civil Service Code, Regulations and Rules that is used by the Embassy is over one decade old and needs review to address emerging issues.
316. We recommended the following in our draft report that the HOC should draw the attention of the Director General to collaborate with other relevant stakeholders to ensure that the Government establishes separate and clear code, rules, regulations and conditions of service for civil servants and other appointees posted to stations abroad.

### **Official's Response**

317. The HOC states:

*"Management note your concern raised on the Conditions of Service for Civil Servants who are on foreign posting especially the HOM & DHOM who are not Civil Servant. With regards the Civil Servant who are Diplomat, they are guided by CH: 9 of the Civil Service Code, Regulations and Rules. Also notes that a review of the Code, Regulations, Rules purely lies within the remits of the HRMO and Cabinet Secretariat and not the D.G Ministry of Foreign Affairs and International Cooperation".*

### **Auditor's Comment**

318. Management's response is noted. The situation remains the same.

### **Furniture for Ambassador and vehicle for Deputy Ambassador**

319. It was observed that the HOC sent a request to the Director General of the Ministry of Foreign Affairs for the purchase of new furniture for the Ambassador's residence on 14th October 2020. Similarly, the Deputy Ambassador had also requested for an official vehicle that depict the status and dignity of the Embassy. These requests were not honoured up to the time of the audit.

320. We recommended in our draft report that the HOC should send a reminder letter to the Director General of the Ministry of Foreign Affairs and copy the Financial Secretary to provide the required funds for the purchase of the furniture and vehicle for the Ambassador and the Deputy Ambassador respectively.

### **Official's Response**

321. The HOC states:

*"The Ambassador's request for the purchase of new furniture for his residence is in progress in Capital and the purchase of vehicle for the Deputy Ambassador has been captured in the FY 2022 Budget. Although we were reliably informed that the request are process in batches and Addis Ababa request is not in the first batch. In the event these requests are not honoured in the next One (1) month, the HOC will do a comprehensive reminder letter capturing all of the above".*

### **Auditor's Comment**

322. Management's response is noted. Recommendation was not implemented. Therefore, the situation remains the same.

### **Staff challenges**

323. It was observed that the Embassy had staffing challenge over the past five years' period. For instance, only the HOC and a First Secretary were in post at the Embassy for couple of months in 2019/2020. Secondly, the Office Manager/Account Assistant has also been servicing the Embassy as Consular Officer for couple of years and has wealth of experience in the embassy work. He is getting close to his retirement and the Embassy has not yet appointed an officer to understudy his work.

324. We recommended in our draft report that the HOC should request from the Director General of

the Ministry of Foreign Affairs and International Cooperation and other relevant stakeholders to ensure that a qualified staff is recruited to support the finance department and to understudy the Office Manager/Account Assistant.

#### **Official's Response**

325. The HOC states:

*“The senior staffing issue in the Embassy has been resolved as three Officers were posted to complement the effort of the existing Senior Staff. The Embassy has noted the concern over the Office Manager and action will be taken to improve on his performance and find a suitable replacement to under study him when his end of benefit is been processed. The said End of Service benefits has been calculated and sent to Headquarters for payment. Further action will be taken if there is non- compliance from H.Q”.*

#### **Auditor's Comment**

326. The issue relating to the posting of three diplomatic staff to complement is resolved. The challenge for a staff to be under studying the office manager while his end of service benefit is prepared, is still not addressed. Therefore, the issue is partly resolved.

#### **No written handing/taking over**

327. It was observed that when diplomatic officers were recalled to Freetown or transferred to another stations, they do not prepare handing over notes for the incoming officer to have full knowledge of the offices they were going to hold. A review of documents showed that only three officers wrote handing over when leaving the Embassy.

328. We recommended the following in our draft report:

- i. In future, all diplomatic officers of the embassy should prepare comprehensive handing over notes which should be signed by the outgoing officer and the incoming officer (and witnessed by the HOC or the HOM) whenever a diplomat is transferred or recalled to Freetown.
- ii. In the event a diplomatic officer failed to do a proper handing over, his or her repatriation allowance should not be paid to the individual until the handing over is done as recommended.

#### **Official's Response**

329. The HOC states: *“The HOC will ensure that, any Diplomatic staff who has been recalled at the end of his/ her tour of duty, should prepare a handing over note for the incoming Officer. Otherwise, he will inform HQ and hold on the officer repatriation Cost until he hands over”.*

#### **Auditor's Comment**

330. Management's response is noted. This issue will be followed up in subsequent audit.



## SIERRA LEONE EMBASSY IN THE GAMBIA (2014-2020)

### Weaknesses in the operations of the High Commission

331. A strategic plan that guides the direction and sets the overall long term goals of the High Commission that is linked to the strategy and foreign policy of the Ministry of Foreign Affairs and International Cooperation (MFAIC) and the National Development plans was not in existence. In addition, an annual operational plan with yearly activities and targets that focuses on implementation of the right procedures, processes and policies was not in operation. Given that such laid down policies, procedures and processes were not adhered to, serious conflict occurred in the roles between the Head of Mission (HOM) and the Head of Chancery(HOC) in the financial and administrative functions of the High Commission.
332. We also noted that the Mission did not have an independent human resource policy for it staff. Roles and responsibilities were assigned to staff which they could not efficiently or effectively perform; reporting lines were flouted and duplications were observed in the allocation of tasks or jobs to staff. There were instances where the Information Attaché was administratively reporting directly to the HOM instead of the HOC and three staff were practically doing the same task. Several activities may be left without clear administrative or managerial guidance and direction. Controls may be overridden by staff of the mission.
333. We recommended in our draft report that with immediate effect, the Head of Chancery(HOC) ensures the following:
- (i) A strategic and operational plan is developed to guide the operations and reporting mechanisms of the High Commission
  - (ii) An independent human resource policy including a designed and structured job description or specifications is developed to guide on staff matters.
  - (iii) A Communication Policy consisting of a well-coordinated and reporting line and communication channel is evident in the High Commission's operations. This policy should be very clear on channel of communications from the Head of Mission (HOM) to HOC (as head of administration) to the general staff body and should be widely circulated to all staff (Diplomatic and Local).
- Institute a mechanism for the appraisals of all local staff and also structuring the salary scales/levels for the various positions for local staff

### Official's Response

334. The HOC states:
- "The High Commission will work with the Ministry of Foreign Affairs and International Cooperation to deduce from their strategic plans to fit our strategic plans with immediate effect. Furthermore, a more detailed job description has been developed.*
335. *On the conflicting role between the Head of Mission and the Head of Chancery, the HOC stated that this is as a result of correspondences from MOFAIC usurping the roles of HOC to the HOM. This clearly undermines the functions of the HOC and goes against rule 9.10 and Section13(2c) in the Civil Service Code and the PFM Act*

*respectively, the HOC emphasize.*

336. *The HOC also mentioned that communication lines have been developed and circulated to all staff in the High Commission.”*

### **Auditor’s Comment**

337. During verification:

- i. We appreciate the efforts by management to have a strategic and operational plan and a communication policy for the High Commission and progress on that will be reported in subsequent audit.
- ii. Management’s response on conflicting roles and responsibilities is noted. It became clear that the memo from the Ministry of Foreign Affairs and International Cooperation (MFAIC) contradict the existing laws and regulations. We further recommended that by copy of this report, MFAIC must ensure that the regulations are strictly adhered to.

## **REVENUES MANAGEMENT**

### **Control over consular operations**

338. Consular fees records and operations were not kept in accordance with regulations, thereby rendering accountability questionable. Consular records for the period January 2014 to October 2018 were not brought to account.

339. We additionally noted that contrary to section 46(3b) of the Public Financial Management Regulations (PFMR) 2018, a total of **\$20,560** was collected as revenue without the use of official receipts. Also, there was no evidence that visa stickers amounting to **\$ 57,500**, issued to the High Commission in 2014 and 2017 were brought to account.

340. We recommended in our draft report that with immediate effect, the Head of Chancery(HOC) ensures the following:

- (i) That adequate controls exist for the collection of consular revenue.
- (ii) Accountable Documents Register must be maintained.
- (ii) The Finance Attaché’ should ensure that the High Commission fully comply with the use of official receipts whenever revenue is collected.
- (iii) Revenue totalling **\$57,500** should be brought to account by the former Consular and Finance Officer and paid into the Consolidated Fund(CF). Evident of payment should be communicated to the Audit Service for verification.
- (iv) Henceforth, all issuance of consular activities on gratis should be supported by the relevant letter of request and approval.
- (v) The HOC should investigate and ensure that corrective actions are taken for the consistent duplications, missing records and short payments observed between the consular records and the approved monthly returns.
- (vi) The former HOC/Consular Officer should submit the consular records and fully account for revenue generated for the period January 2014 to October 2018 for audit inspection

- (vii) With immediate effect, the HOC should ensure that the practice of payments for consular services being made by cash is immediately stopped.

### Official's Response

341. The HOC states: *"Since January 2021, there are adequate controls over revenue collection and accounting for revenue. He further indicated that revenue loss totalling **\$57,500** from 2014-2017 as indicated from the draft audit report has been communicated to the former Head of Chancery's Mr. Andrew Kamara(Deceased), Mr. Umaro Conteh, Consular Officer, Mr. Sheku Kamara and the Finance Officer Linda Thomas to justify the non-availability of documents and the adherence to the audit recommendation; though the period from 2014 to 2015, Sierra Leone was badly hit by Ebola and hence no revenue was generated. "*

### Auditor's Comment

342. Our conclusions on the issue are:

- (i) Management's response on controls for the collection and accounting for consular revenue is noted; those controls will be assessed and reported on in subsequent audit.
- (ii) There was no evidence that the estimated revenue totalling **\$57,500** had been brought to account by the former Consular and Finance Officer and paid into the Consolidated Fund (CF). The issue is unresolved.
- (iii) There was no management's comment on missing consular records for revenue generated for the period January 2014 to October 2018. The issue is unresolved.

### Inadequate management of the payroll system

343. Scrutiny of the salary vouchers disclosed a number of control and compliance issues; **\$21,000** paid for security services in May 2018 was not accounted for. Differences of **\$14,704** were also observed in the payments of salaries to the High Commissioner and Deputy in 2016.

344. We recommended in our draft report that within 15 days upon receipt of this report:

- (i) The HOC in collaboration with the MFAIC and the Accountant General should ensure that a separate account is maintained for payment of staff salaries.
- (ii) We further recommended that payment returns for **\$21,000** remitted to the High Commission for payments to security personnel. Adequate supporting documents for a total of **\$77,203** paid as health insurance for staff medical are submitted, failing which the amounts involved should be recovered and paid back into the Consolidated Fund (CF).
- (iii) Satisfactory written explanation and relevant documentary justification should be submitted for the unexplained difference of **\$14,704.70** noted in salary computations and payment to the former High Commissioner and Deputy High Commissioner; failing which the amounts involved should be recovered and paid back into the Consolidated Fund (CF).
- (iv) The HOC should ensure that salary advice or pay slips are immediately issued to staff at the end of the month when salaries are paid or transferred into the individual staff bank accounts.
- (v) The HOC should submit justification for the increase in staff salary without any change in the operational activities of the Mission between 2018 and 2020.
- (vi) With immediate effect, the HOC should regularise the position of the PA; otherwise, the HOM should take over the responsibility of payment of salary and personal emoluments as PA to the HOM.

## Official's Response

345. The HOC states:

*"The erstwhile HOC Mr. Umaro Conteh explained about the **\$21,000** as payment for security services as detailed in correspondences referred to as Appendix 2 to the Management's response. Additionally, the HOC mentioned that the unexplained difference in salary amounting to **\$14,704.70** requesting a written explanation should have been done by the erstwhile HOC Mr. Andrew Kamara but that unfortunately he is now deceased."*

## Auditor's Comment

346. The explanation by the erstwhile HOC (as indicated in Appendix 2 to the management response) for the **\$21,000** paid for security services and the unexplained difference of **\$14,704.70** in salary computations and payment to the former High Commissioner and Deputy High Commissioner were not supported by documentary evidence. Therefore, the issue is unresolved.

## Management of fixed assets

347. We noted inadequate controls over the management of the High Commission's assets. The following were material issues observed during the audit:

- i. A fixed assets register was not properly maintained. Furniture and equipment were not properly coded or marked with an identification code in order to avoid unauthorised use or loss.
- ii. In spite of repeated requests for approval for the sale of three (3) vehicles that were not road worthy, no action has been taken up to the time of writing this report.
- iii. Supporting documents for the procurement of furniture valued at **\$35,000** were doubtful and misleading, giving the fact that there was no evidence that the furniture were delivered and taken on ledger charge. This amount should immediately be accounted for and paid back into the Consolidated Fund.
- iv. The official residence at Fajara and the old Chancery Building in Banjul were dilapidated and not suitable for dwelling. The Planning Authority in The Gambia has classified the building as unsafe and recommended for its demolition in order to save lives and properties. Although, a plot of land was granted or allocated by the Government of The Gambia for the construction of a new Chancery Building, approval is still being awaited from the Government of Sierra Leone for work to commence on site.
- v. Controls over the management of the High Commission's vehicles were weak. Vehicle log books were not maintained and parking time and place of pool vehicles were not properly monitored.

348. We recommended in our draft report that the HOC should ensure that:

- (i) The fixed assets register is properly maintained by recording all relevant information in the register.
- (ii) Assets are marked/coded for accountability and control
- (iii) Immediate action is taken for the sale of three (3) unserviceable vehicles,
- (iv) Authentic, original and reliable supporting documents for the procurement of furniture valued at **\$35,000**, in addition to evidence that the items have been delivered to the High Commissioner's residence and taken on ledger charge. Otherwise, the total amount should be paid back into the CF.

- (v) Drivers of all Mission vehicles should be supplied with a log book or operating records indicating or showing the purpose of each journey, quantities of fuel and oil consumed, the mileage of each journey and initials or signature of the officer authorising the journey. These log should be maintained for reference and audit purposes.
- (vi) Immediate action is taken on the dilapidated and unsuited official residence at Fajara and the old Chancery Building in Banjul to save lives and properties.
- (vii) Collaborate with the MFAIC and MoF for the construction of the proposed chancery building on the plot of land granted or allocated by the Government of The Gambia.
- (viii) With immediate effect, a designated parking area (preferably the Chancery) is introduced with a register for all pool vehicles showing details of parking times and other information.

### Official's Response

349. The HOC states:

- (i) *"The office has sought the services of a contractor to remark/code all assets and create a database system for the High Commission.*
- (ii) *Letter has been sent to the Director General for his approval for the sale of all non-roadworthy vehicles. Once that is done, other procedures will be followed.*
- (iii) *Furniture valued at **\$35,000**, (see Appendix 5) of the response made by the erstwhile HOC Mr. Umaro Conteh.*
- (iv) *Log books have been given to all drivers in the High Commission for proper monitoring of their activities.*
- (v) *Series of letters relating to the present condition of government assets (Buildings) has been sent to the MFAIC but no response at the moment (see Appendix 6)*
- (vi) *A proposed BOQ has been sent to the MOF through the MFAIC for the demolition of the Chancery building in Banjul as stated by The Gambian Government*
- (vii) *All pooled vehicles are now parked at the Chancery Building".*

### Auditor's Comments

350. During verification, we concluded on the following:

- i. Management's responses on coding of assets, sale of three (3) unroadworthy vehicles, maintenance of vehicle log books and parking of vehicles at the Chancery are noted; the issues identified will be kept in view for subsequent audit.
- ii. We have reviewed the response from the erstwhile HOC (as contained in Appendix 5 of the HOC response) for the procurement of furniture valued at **\$35,000**. From the details in the Appendix 5, it became clear that the money was received by the High Commissioner, the furniture was not bought or the money paid back into the Consolidated Fund by the High Commissioner. This issue is therefore unresolved.
- iii. Management's responses on the official residence at Fajara, old Chancery Building in Banjul and the construction of a new Chancery Building are noted. Still awaiting approval and funding from the Government of Sierra Leone. Therefore, the issue is unresolved.

### Expenditure management and control

351. Payment vouchers and supporting documents in respect of other charges and other payments remitted amounting to **\$615,469.72**, were not made available for audit inspection. Similarly,

payments totalling **\$668,219.61** were not supported by adequate documents to establish the genuineness of the transactions. This was contrary to section 100. (1) (bi) of the Public Financial Management Regulations of 2018 and section 13 (1) of the Public Financial Management Act of 2016.

352. We recommended in our draft report that within 15 days upon receipt of this report:

- (i) The Former Head of Chancery in collaboration with the former Finance Officer (FO) provide the necessary supporting documents for bank withdrawals totalling **\$668,219.61** and **\$615,469.72** respectively, for audit verification.
- (ii) We also recommended that the loan agreement and approval of the MoF in respect of loans totalling **\$40,606** is submitted for audit review.
- (iii) With immediate effect, the HOC must stop payments in respect of DSTV subscriptions, fuel for generator, water bills, telephones bills and other incidentals for diplomatic staff which are not part of their terms and conditions of service.
- (iv) The Finance Attaché should immediately reconcile its financial records with that of the Accountant General and the Bank of Sierra Leone for 2018 to ascertain the status of the transfer of **Le127,747,686**.

#### **Official's Response**

353. The HOC states:

*"The **\$668,219.61**(in Appendix C on the draft report), an amount totalling **\$6,089.11** is in respect of Her Excellency's backlog salary for October, 2018, an amount totalling **\$94,000** was remitted to the High Commission in respect of Rent. **\$50,000** was paid for the rent and a request for the utilisation of the remaining fund was sent to the MFAIC to sought approval which was given."*

#### **Auditor's Comment:**

354. There was no management's comment on the issue of payments without payment vouchers (PVs) and supporting documents. As such, payment vouchers and supporting documents were not submitted for bank withdrawals totalling **\$615,469.72**. The issue is therefore unresolved. From a total of **\$668,219.61** adequate supporting documents were only submitted for payment of rents totalling **\$50,000**, leaving an outstanding amount of **\$618,219.61** without adequate supporting documents. The issue is therefore partly resolved.

## **SIERRA LEONE HIGH COMMISSION IN GHANA (2015-2020)**

### **Payment of diplomatic staff utilities costs from other charges**

355. According to the Civil Service Code Rule 9.66 of February 2011: "The mission shall pay the bills for utilities for officers' accommodation, including electricity, gas, water and heating, where no allowances are paid". In this case however, even though overseas allowances are paid, payment for utilities including electricity, water, garbage collection, security, internet and DSTV are paid from other charges in respect of diplomatic staff. This is in breach of the Civil Service Code, and represents additional costs to Government.

356. Even though we acknowledge that this situation has been going on for years, we recommended that with immediate effect, this practice is discontinued.

#### **Official's Response**

357. The HOC states

*"Indeed utility take care of garbage, security, telephone bills, electricity etc. But, it is not clearly specified whether the overseas allowance for Diplomatic staff have replaced the utilities to be expended for the High Commission in order to augments other expenses for daily running of the Embassy and to upkeep the Diplomatic staff welfare. However we will seek further clarification with HQ".*

#### **Auditor's Comment:**

358. There was no evidence that the issue has been addressed. Therefore, the issue remains the same.

#### **Review of biometric attendance register**

359. We observed that a biometric machine, which had been procured, was installed within the reception area at the High Commission, whilst a physical register is still maintained to record attendance. Biometric systems use fingerprints of the employee to verify the identity of the person clocking in and out. The fingerprint of the employee is scanned, the endpoints and intersections of the fingerprint are matched with the record present in the database and accordingly, the access is granted. The biometric machine for employee's attendance is a secure and authentic method to track employee's attendance with the help of a fingerprint, thump impression, face scanning, iris, and voice recognition. Ideally, it should keep track of the regularity of employees digitally by generating reports and graphs of attendance on a daily, weekly, and monthly basis. There was no indication that the biometric machine installed was producing reports, neither was it being used to monitor attendance. A physical attendance register was still required to be signed by staff.

360. We recommended that the HOC should ensure that a proper needs assessment is done before procuring digitalised systems. The value-added must be justified for all such expenditure.

#### **Official's Response**

361. The HOC states:

*"The management will ensure needs assessment is done before procuring any biometric machine, whenever the office deem it necessary for the High Commission going forward".*

#### **Auditor's Comment:**

362. There was no evidence that the issue has been addressed. Therefore, the issue remains the same.

#### **Review of loans**

363. It was observed that loans were issued to staff on a regular basis. Even though there is a loan policy in place, there is no evidence that the conditions are adhered to. Approved Loan Request forms which are a requirement as per the loan policy reviewed, were never completed for any of the loans reviewed.

364. We recommended the following:
- i. A dedicated loan file should be maintained where all approved loan request forms are retained to ensure full accountability of loan management in compliance with the loan policy
  - ii. A comprehensive loan register must be maintained where a record of loan issued, monthly deductions and balance outstanding are reflected.

#### **Official Response**

The HOC states: *“Loan schedule was provided and the issue have been resolved.”*

#### **Auditor’s Comments**

365. We noted management’s response, we however concluded that the issues in the findings and recommendations have still not been addressed.

#### **Security agreement not in place**

366. There was no signed security agreement in place for the security services provided at the High Commission. A document dated 14th January 2014 purporting to be the security agreement was not signed. In the event of a breach in security at the High Commission, it will be difficult if not impossible to obtain repercussion from the Security Company. It is difficult to confirm that the fees paid are in line with the agreement.
367. We recommended in the draft report that the HOC must ensure that a signed agreement is obtained with immediate effect.

#### **Official Response**

368. No management response was proffered on this issue.

#### **Auditor’s Comments**

369. Therefore, the issue remains unresolved.

#### **Non functioning website**

370. The website is non-functioning. According to the Information Attaché, there was a website in 2019 which is no longer functioning. Progress is underway to revamp the website and get it fully functioning. As at 26th August 2021, newsletters produced in November 2020 and March 2021 respectively have been uploaded on the developing website.
371. Having a fully functioning website ensures a daily online presence. At its simplest, a website provides a quick and easy way of communicating. In today’s world, there is an expectation for any reputable institution to have a well-functioning website. As well as simply displaying information, the website can also be used to showcase Sierra Leone as a tourist and investment destination.
372. We recommended in our draft report that the HOC must support the Information Attaché to ensure that a fully functioning modern website, updated with relevant information on consular and visa



issues, is established for the High Commission. This will enhance the country's profile as well as making the High Commission more visible to partners and citizens.

#### **Official's Response**

373. The HOC states

*"Going forward, we will engage the Ministry of Information in Sierra Leone for the Website functioning".*

#### **Auditor's Comment:**

374. There was no evidence that the recommendation was implemented. Therefore, the issue remains the same.

#### **No title deed for land allocated to the High Commission**

375. Latest updates on the inadequate land allocation by the Government of Ghana to the High Commission have not been provided. In addition, the title deed in respect of the High Commission is yet to be made available. Ownership of the property could be brought into question and investments made to the property could amount to a waste of government resources.

376. We recommended in our draft report that within 15 days upon receipt of this report, the HOC must make concerted efforts to obtain the title deed for the High Commission.

#### **Official's Response**

377. The HOC states:

*"A letter will be written to the Foreign Affairs Ministry and the Ministry of Lands in Ghana regarding the title deed".*

#### **Auditor's Comment:**

378. There was no evidence that the recommendation was implemented. Therefore, the issue remains the same.

### **CONTROL OVER CONSULAR OPERATIONS**

#### **Review of consular fees posted in cashbook**

We noted that for the period under review January 2015 to December 2020, consular fees totalling **\$27,230.66** were posted to the cashbook, including a balance brought forward of **\$6,820.66** but only **\$5,000** was transferred to the CF in February 2019. Fees were used for various purposes as detailed below:

<b>Date</b>	<b>Amount (\$)</b>	<b>Purpose</b>
October 2019	1,402.94	Utilities for HE's Residence
June 2018	1,000.00	Expense iro Visit of First Lady to Ghana (Expense not specified)
July 2018	3,400.00	Maintenance of Vehicles <b>\$1,400</b> ; Logistics to Advance Team for Presidential ECOWAS Meeting <b>\$2,000</b>

September 2018	750.00	Official Uniforms <b>\$350</b> ; fuel iro Presidential Funeral <b>\$400</b>
October 2017	800	Purchase of Leaning Materials
January 2016	550	DSTV and Internet
June 2016	1,000	Maintenance to CD8600R & others <b>\$1,000</b>
January 2015	5,500	Cash Withdrawal
August 2015	6,400	Payment iro Curtains & Official Use of Personal Vehicles
September 2015	1,000	Purchase of Chairs & Tables iro Chancellor

Bank Charges of approximately **\$120** and a balance carried forward of **\$313.20** made up the remaining variance.

379. We recommended in our draft report that the HOC must ensure that the practice of utilising consular fees without prior approval is discontinued with immediate effect.

#### Official's Response

380. *The HOC states:*

*"Going forward, the Commission will ensure that all consular fees been collected properly are recorded and paid in to the consular Account with evidence of receipts. Also, receipts for remittance of consular fees are now kept in the commission".*

#### Auditor's Comment:

381. There was no evidence that the recommendation was implemented. Therefore, we shall keep the matter in view during subsequent audits. The issue is unresolved.

#### Review of schedule of consular fees

382. Over the period January 2015 to December 2020, **\$37,570** was recorded in the schedule of consular fees. Only **\$20,410** was recorded in the cashbook as deposited. **\$17,160** was not recorded in the cashbook. This amount was utilised on various expenses at the High Commission listed below:
- Booklets of 100 Visa Stickers from SL178151 to 178250; 50 visa stickers SL197051 to 197100 and 50 visa stickers from SL197201 to SL197250 were available for review for the period
  - SL197074 was first visa sticker issued for the period dated 8th January, 2015.
  - Receipt booklets for visa receipts numbering 551 to 900 were available for review for the period
  - Ordinary visas were issued in January and March 2020 amounting to **\$780** but no receipts were issued. The last receipt issued was dated 29th April 2019 numbered 887.
  - In 2015 and 2016 visas numbered following the series SLHC/ACC/001/15, SLHC/ACC/002/15, SLHC/ACC/003/15 and so on were issued for diplomatic and official passport holders even though visa stickers were available at the time.

- vi. On 23rd April 2015, \$80 from Tchamon Nicodeme was recorded in the consular schedule with no visa number.
  - vii. From January 2015 to February 2016, visas numbered 036563 to 036600 were issued and listed in the consular schedule. There were no visa sticker booklets with stubs provided for these visa stickers.
  - viii. Visas numbered SL197101 to 197200 were issued and listed in the consular schedule but the booklets with the stubs were not produced
  - ix. The last visa sticker on record SL178250, was issued on 2nd August, 2016.
  - x. Receipts were issued consistently from January 2015 to 2nd August, 2016. After 2nd August 2016, the next receipt was issued on 19th June 2017, thus implying that there was no consular activity between 2nd August 2016 and June 2017.
  - xi. From June 2017, visa numbers were listed consistently as SLHC/ACC/001/017 onwards. In the absence of visa stickers, it is difficult to determine what was used to substitute for the visa stickers. There is no evidence on record that request was made for visa stickers.
  - xii. Between 1st May 2019 and 31 December 2019, visa numbered SLHC/ACC/038/19 to SLHC/ACC/087/19 were issued. These were all listed as diplomatic, UN, service or official, thus implying that no consular fee was generated during this period.
383. Consular revenue is not fully accounted for as most of the revenue was not recorded in the cashbook. This could lead to misappropriation of funds and loss of government revenue. It is doubtful that no consular fees were generated over a ten months' period (August 2016 to June 2017).
384. We recommended in our draft report that:
- i. Standard rates for visas should be published in the reconstructed website
  - ii. Consular revenue should be fully accounted for, banked and recorded in the cashbook.
  - iii. Consular fees should be banked and transferred to the Consolidated Fund. Any use of the consular fees for office running costs must be approved by the Accountant General in writing.
  - iv. The HOC must provide explanation justifying the fact that no consular fees were generated over a ten months' period (August 2016 to June 2017).
  - v. The HOC must ensure that receipts are issued for all revenue received.
  - vi. The HOC must ensure that records of visa stubs are maintained.

### **Official's Response**

385. The HOC states:

*"The inconsistency in collection of consular revenue deposited over the period is due to the frequency of paid up application received/ submitted during the 12 months' period in the year. There are months wherein no visa applications were received and as a result no records in revenue were made".*

### **Auditor's Comment:**

386. There was no evidence that the recommendation was implemented. Therefore, we shall keep the matter in view during subsequent audits. The issue is unresolved.

## **INADEQUATE MANAGEMENT OF PAYROLL**

### **Review of personnel files**

387. From a review of personnel files submitted in respect of staff of the Sierra Leone High Commission in Ghana, the following were noted:
- i. Signed Oath of Secrecy document were not on file for most staff.
  - ii. The documents in the files are not secured and could fall out and be misplaced.
  - iii. Documents are filed haphazardly.
  - iv. No copies of any certificate or degree were on file for some of the staff.
388. We recommended in our draft report that the HOC must ensure that personnel files are maintained with all relevant documents. This will provide assurance that staff are aware of their responsibilities and have the relevant qualifications for their roles.

### **Official's Response**

389. *The HOC states:*
- i. *"Oath of secrecy document have been already signed by all staff and properly filed.*
  - ii. *All documents in the file have been well secured.*
  - iii. *Documents are now filed properly and copies of certificate and degree available.*
  - iv. *Copies of Certificates of degrees now submitted by all staff in the file".*

### **Auditor's Comments**

390. These claims will have to be verified in subsequent audit, as this is claimed to have been done after the completion of the audit.

### **Non existence of conditions of service for local staff**

391. We observed that there were no existing conditions of service for local staff. Even though local staff are entitled to leave days, there was no leave allowances paid to them. Local staff are not entitled to any allowances whatsoever. Some files of local staff reviewed have end of service benefits prescribed. We noted that this is not honoured.
392. We recommended in our draft report that:
- i. A condition of service for local staff should be developed in line with existing local regulations for staff who serve as Government employees in Ghana. This will enhance staff morale and ensure an equitable work place that values human capital.
  - ii. Local staff end of service benefits must be paid on conclusion of their service.

### **Official's Response**

393. The HOC states:
- "We will relay with HQ on the development of recent conditions of service for local staff, and we have done that to HQ".*

### Auditor's Comment

394. There was no further evidence provided to confirm that the recommendation has been implemented. Therefore, the issue remains the same.

### Review of social security payments

395. We observed the following issues; 10% of basic salary instead of 5% is being deducted from Philip B. Kabba's salary in respect of NASSIT, since he took up office at the High Commission in October 2020. 5% of his basic salary of **\$1,774.08** should amount to **\$88.70** but **\$177.40** is being consistently deducted.
396. According to Act 766 of the National Pensions Act of 2008: "There is established by this Act, a contributory three-tier pension scheme consisting of (a) a mandatory basic national social security scheme; (b) a mandatory fully funded and privately managed occupational pension scheme, and (c) a voluntary fully funded and privately managed provident fund and personal pension scheme. The object of the scheme is to (a) provide pension benefits to ensure retirement income security for workers, (b) ensure that every worker receives retirement and related benefits as and when due, and (c) establish a uniform set of rules, regulations and standards for the administration and payment of retirement and related benefits for workers in the public and the private sector. An employer of an establishment shall deduct from the salary of every worker in the establishment immediately at the end of the month, a worker's contribution of an amount equal to five and half per centum of the worker's salary for the period, irrespective of whether or not the salary is actually paid to the worker. (2) An employer of an establishment shall pay for each month in respect of each worker, an employer's contribution of an amount equal to thirteen per centum of the worker's salary during the month. (3) Out of the total contribution of eighteen and a half per centum an employer shall within fourteen days from the end of each month transfer the following remittances to the mandatory schemes on behalf of each worker (a) thirteen and half per centum to the first tier mandatory basic national social security scheme; and (b) five per centum to the second tier mandatory occupational pension scheme. (4) The minimum contribution is eighteen and half per centum of the approved monthly equivalent of the national daily minimum wage. (5) Despite any agreement or understanding to the contrary, an employer is not entitled to deduct (a) or otherwise recover the employer's own contribution from the worker's salary; or (b) the worker's contribution for an earlier contribution period from the salary in respect of a later period."
397. We noted that 5.5% has been consistently deducted from the salaries of local staff over the period which has not been paid to the Authorities or ring-fenced. The High Commission's contribution of 13.5% has not been included in the salary vouchers or payroll of staff. As such, no contribution was paid over the period, even though the local staff's salary were consistently deducted. We noted that an amount of **GhC 209,000**, representing backlog of payments up from March, 2017 to December, 2019 was included in the 2021 budget to settle outstanding obligations.

398. We recommended in our draft report the following:
- i. The HOC should engage the Director General and Accountant General to have the issue of over deduction in Philip Kabba's salary resolved with immediate effect and to repay all differences in shortfall in his net salary that occurred as a result of these erroneous deductions.
  - ii. The HOC should engage the Director General and Accountant General on the SSNIT matter so that backlogs are settled and statutory payments are made going forward.
  - iii. The FA should prepare an updated schedule of obligations for submission with the HOC's request.

### **Official's Response**

399. The HOC states:

*"Management has written to the Accountant General's Department through the Director General of Foreign Affairs for the issue of over deduction of Mr. Philip Kabba NASSIT contribution.*

*There was a gap for payment of (SSNIT) for some local staff and the SSNIT Management is saying until the High Commission completed the payment for that period".*

### **Auditor's Comment**

400. There was no evidence that the recommendations were implemented. Therefore, the issues remain the same.

## **MANAGEMENT OF FIXED ASSETS**

### **Inventory and physical verification of assets**

401. We observed that the inventory of assets presented was outdated and did not reflect current realities. Most of the assets listed were no longer in existence and the status indicated in the list for some of the assets in existence were inaccurate.
402. We observed that furniture for diplomatic staff including air conditioners, beds, mattresses, dining tables and chairs were listed in the inventory. As there were no dates of purchase indicated on the inventory register, it could not be ascertained when these items were procured and why they are no longer in existence
403. The air conditioners listed as assets of the Commission at the residences of the former Finance Attaché and First Secretary were not accounted for when the lease on their premises expire and the staff move out.
404. The inventory did not indicate date of purchase, cost of purchase or manufacturer's details.
405. Six vehicles and four bikes were listed on the inventory with status indicated as "Good". It was however revealed that the only vehicles roadworthy at present were the HE's representational vehicle, a Toyota Hiace and a Toyota Highlander.
406. A Toyota Camry assigned to the High Commissioner as utility vehicle was involved in a road accident and was beyond repairs; a black Salon Ford and Nissan Pathfinder were both faulty and not

roadworthy. Of the 4 bikes, the utility bike was reportedly stolen whilst in the home of a driver and the other three were at the High Commissioner's residence for use by her domestic staff.

407. As it stands, there is no utility vehicle available at the High Commission as the three road worthy vehicles were assigned to the High Commissioner (2) and the bus was assigned to the HOC.
408. The two vehicles which were to be procured to enhance the fleet situation are yet to be supplied even though 100% payment has been made in this regard.
409. The 3 bikes at the High Commissioner's residence were not registered as diplomatic.
410. We recommended in our draft report that:
- i. A dedicated staff must be assigned for the maintenance and update of the inventory of the SLHC Ghana. The inventory must be developed with immediate effect with subsequent updates undertaken regularly going forward.
  - ii. The HOC should endeavour to update the register of vehicles and bikes to reflect current status. The supply of the 2 vehicles should be expedited by all legal means to ease the transport constraint on the High Commission.

### **Official's Response**

411. The HOC states:

*"A staff has been dedicated for maintenance and updating of the inventory to reflect current realities".*

### **Auditor's Comment**

412. There was no evidence that the recommendations were implemented. Therefore, the issues remain the same.

### **Physical verification of assets**

413. Toyota Camry vehicle with registration number CD8623-16, which was involved in a road accident in January 2021 was still parked in a compound opposite the La Police Station. According to the Officer on duty during the inspection of the vehicle, a fine of **GhC 10** per week was levied on the High Commission. The Officer pleaded with the staff of the High Commission to have the vehicle removed as soon as possible, as they were being harassed by the property owner to have the vehicle removed.
414. A black Salon Ford with registration number CD8627-17, considered not roadworthy, has been parked for over two years at the High Commission.
415. A Nissan Pathfinder with registration number CD8624-16 which was designated to move staff around who were in Accra for medical reasons has been in and out of garages and has finally been grounded.
416. Apart from the movement of vehicles from location to location, logbooks were not updated with

relevant information such as change of tyres, fuel refilling, maintenance. The officers did not sign off on the logbook.

417. The generator Kirloskar Green is not functioning and the kva could not be determined.
418. We recommended in our draft report that:
- i. The HOC should endeavour to update the register of vehicles and bikes to reflect current status. The supply of the 2 vehicles must be expedited by all legal means to ease the transport constraint on the High Commission.
  - ii. The HOC should with immediate effect engage the DG for authorisation to dispose of the vehicles which are no longer considered roadworthy. In addition, efforts must be made to obtain the utility vehicle so as to ease the transport constraint currently experienced at the High Commission with no vehicle to transport local support staff and patients on medical visits.
  - iii. Efforts must be made to get the generator functioning with immediate effect.
  - iv. The HOC must ensure that the drivers are aware of the proper uses of logbooks. Logbooks must be reviewed regularly to ensure that they are being properly managed.

### **Official's Response**

419. The HOC states:
- "Management will ensure the Toyota Camry is conveyed from the police station to the High Commission, and also processes are ongoing for the supply of the 2 new vehicles".*

### **Auditor's Comment**

420. There was no evidence that the recommendations were implemented. Therefore, the issues remain the same.

## **EXPENDITURE MANAGEMENT AND CONTROL**

### **Review of cashbooks**

421. We observed that the SLHC Ghana maintained 5 bank accounts namely:
1. Salaries and Wages
  2. Other Charges
  3. Consular
  4. Development
  5. Medical
422. A Review of the cashbooks revealed the following:
- Medical allowances for the Sierra Leone Government employees proceeding from Freetown to Accra for medical services are paid through the other charges and salaries accounts. It was observed that even though there is an account maintained for "Medical", these allowances are not always transferred to this account. Rather, they are expended through the Other Charges and Salaries Account.



423. We recommended in our draft report that remittances in respect of medical allowance should be transferred to the account maintained for this purpose as soon as they are received in the other charges or salary accounts.

#### **Official's Response**

424. The HOC states:

*"Going forward, any remittance of funds allocated for medical and medical related expenses into Salary or Other Charges account would be transferred immediately to the Medical account for ease of reconciliation and to prevent the use of these funds for other purposes other than its intended purpose".*

#### **Auditor's Comment:**

425. There was no evidence that the recommendations were implemented. Therefore, the issues remain the same.

#### **Review of bank reconciliation statements (BRS)**

426. We observed the following:

- i. That no dates were indicated to show when the bank reconciliation statements were prepared.
- ii. The Head of Chancery did not sign as evidence of approval of the bank reconciliation statements.

427. We recommended in our draft report that the bank reconciliation statements should be dated and evidence of approval by the HOC indicated.

#### **Official Response**

428. The HOC states:

- i. *"Going forward, every bank reconciliation will have a date prepared portion to indicate the timely preparation of the statement.*
- ii. *The signed bank reconciliation statements and other accounting reports by the Head of Chancery were usually sent to Head Quarter and Accountant General's office. Copies of these signed statements are held in file. However, going forward, every bank reconciliation statements and accounting reports signed would be held in file and a duplicate sent to HQ and AG's office".*

#### **Review of payment vouchers**

429. We reviewed payment vouchers which revealed the following:

- i. There is no accounting software in place. The PVs were manually numbered.
- ii. The PV numbers were not included in the cashbook details.
- iii. Salaries and salary related charges were paid out of Other Charges and later refunded. This, according to the Financial Attaché, was due to the fact that salary payments from the Accountant General's Department were sometimes delayed.
- iv. A review of a sample of payment vouchers revealed various anomalies.

We recommended in our draft report that it is advisable to have pre-printed PVs in duplicates, pre numbered serially to enhance accountability. Additionally, it is recommended that a basic accounting software be put in place. This will improve the financial reporting landscape.

### **Official's Response**

430. The HOC states:

- i. *“Discussions are in place with the account team to identify and select suitable accounting software for use.*
- ii. *Going forward, PV numbers will be included in the cashbook for ease of reference.*
- iii. *PV SLHC/010/008 \$12,736 – Communication has been sent to the officer in reference to send in a signed attestation of receipt of the money.*
- iv. *Salaries are most times delayed to be remitted by the GoSL and as a result left the Mission no other option but to pay out of Other Charges (if funds are available to the required sum) especially during festive seasons when staff needed money for various activities. These funds are later refunded as soon as salaries are remitted into the Salary account”.*

### **Auditor's Comment:**

431. There was no evidence that the recommendations were implemented. Therefore, the issues remain the same.

### **Breach of contract Terms in the Procurement of 1 representational and 1 utility vehicle**

432. In August 2020, we noted that a cash withdrawal amounting to **\$129,300** was made in respect of 100% payment for one representational and one utility vehicle. According to the minutes paper submitted for the High Commissioner's approval, the payment was done in cash to avoid swift charges and transactional costs. This payment clearly breached the terms of the contract signed for the supply of the two vehicles.

433. The contract terms stated that:

- i. An advance payment of 30% of the total contract price will be paid no later than 45 days from date of signing. This payment will be effected upon the submission of an Advanced Payment Guarantee (APG) in the tune of 30% from a recognised commercial bank in Accra, Ghana.
- ii. 60% of total contract value shall be paid upon delivery and acceptance of goods. The 60% payment will also be contingent upon the issuance of a provisional acceptance certificate (PAC) by the purchaser to confirm provisional acceptance of successful delivery of the two vehicles.
- iii. The final 10% payment of total contract value will be released after the issuance of final acceptance certificate (FAC) by the High Commission confirming final acceptance of the 2 vehicles delivered at the project site.
- iv. Pursuant to the above, the 10% Performance Bond will be released upon the expiration of your warranty and Manufacturer's Authorised which was submitted prior to date of contract signature.

434. Even though 100% cash payment was made to Mrs. Juliana Ahadzie, Managing Director of Bremaco Shipping Company Limited on 26th August 2020, the vehicles were not delivered.

Mrs. Juliana Ahadzie provided a signed undertaking to have the vehicles delivered by June 2021, but to date, this has not been done.

435. The decision to make 100% cash payment to an individual rather than a cheque payment or bank transfer to the Business was ill advised. The risk of transacting in this manner far outweighs the cost of swift charges to be incurred by a bank transfer.
436. Advising 100% payment with no advanced payment guarantee or performance bond which was in direct breach of the terms agreed in the signed contract is untenable. This could lead to litigation which could attract legal fees for the High Commission as well as waste of time which could otherwise have been spent in undertaking important work at the High Commission.
437. We recommended in our draft report, the following:
- i. Stringent efforts must be made without delay to ensure that the vehicles are supplied bearing the requisite specification in the agreement, failing which repayment of the **\$129,300** should be recovered in full from Mrs Juliana Ahadzie.
  - ii. The HOC should effectively assess the risks as against benefits when making financial decisions.

#### **Official's Response**

438. The HOC states:

*"Going forward Management will ensure prudent financial decisions are taken. In addition, one of the vehicle was supplied, but it was wrong specification and so the Management rejected and returned it to the Supplier. Presently the supplier have supplied one vehicle with the right specification. We are on documentation after all details will be forwarded to you for verification".*

#### **Auditor's Comment:**

439. There was no further evidence provided to indicate that the recommendations have been implemented. Therefore, the issues remain the same.

#### **Cheque payments to Finance Attaché and other staff for procurement of goods and services**

440. We observed that there were various payments made by cheque to the Finance Attaché and other staff for the procurement of goods and other transactions like PAYE, medical refunds, utilities etc. This was because there is no local currency account maintained so all payments in local currency were written to the Finance Attaché and other staff, who then cash the US Dollar amounts, change to local currency and transact in cash settlement. This is untenable as the cost of transactions may not be adequately quoted in US Dollars and differences may arise which are not accounted for.
441. We recommended in our draft report that a local currency account should be maintained as an imprest account to facilitate local currency transactions rather than undertaking these transactions by cash transfers made to the Finance Attaché or other staff.

### Official's Response

442. The HOC states:

*"Management has already written to the Accountant General Department through Foreign Affairs to give permeation to open local Currency Account".*

### Auditor's Comment

443. There was no evidence that the recommendations were implemented. Therefore, the issues remain the same.

## SIERRA LEONE EMBASSY IN GUINEA (2016-2020)

### Revenue collected not transferred into the Consolidated Fund

444. In reviewing the bank statements and transfer letters, we noted that **\$111,010** was collected from visa fees within the period 2017-2020 but only **\$100,300** was transferred into the Consolidated Fund (CF) in 2019, leaving a balance of **\$10,710** for which there was no evidence of payment into the CF, which contravenes section (44) (1) of the Public Financial Management Regulations of 2018.

445. We recommended in our draft report that the Head of Chancery and the Finance Attaché ensure that evidence of payment of the said amount into the CF is submitted. Otherwise, this amount should be refunded.

### Official's Response

446. The HOC states:

*"With regards to the shortfalls of payment of consular fees to the tune of \$10,710.00 for the financial years of 2016 to 2020, I will like to inform that there was always late disbursement of other Charges to our mission and which disturbs in the operations of the administration. Consequent to the above, management was forced to utilise the consular fees to meet some urgent payments like utility bills, stationery and computer running cost, fuel for generators at the Chancery building and the residence, the receptions caretaking and eventual repatriation of strayed and destitute Sierra Leoneans etc".*

### Auditor's Comment

447. We noted management's response on the use of the fund due to the delay in the remittance of other charges. The letter of authorisation from the Ministry of Finance was not submitted for verification. Therefore, this issue is partly resolved.

### Missing visa sticker

448. We observed that on 3rd March 2016, visa sticker booklet Serial No. SL 202051-SL202100 with an estimated cost of **\$ 5000** issued by the Immigration Department to the Embassy could not be traced to the records maintained by the Embassy, as no record was provided for inspection. This is an indication of control weakness in the revenue collection of lesser passez fees. There is also a risk that fees could be collected and not paid into the CF, thereby results in a loss of revenue to Government.

449. We recommended in our draft report that the HOC in collaboration with the Finance Attaché should submit the missing visa book; otherwise, this amount should be refunded.

**Official's Response**

450. *The HOC states:*

*"I want to bring to our kind attention that there were no visa sticker booklets available when he assumed duty at the Embassy in March of 2017".*

**Auditor's Comment:**

451. The explanation by the HOC that there was no visa booklet available when he assumed duty at the Embassy was not supported by documentary evidence. Therefore, the issue is unresolved.

**Embassy's residence in deplorable conditions**

452. In an interview conducted with the Head of Chancery and review of some documents, we noted that there is an agreement between the Government of Sierra Leone and the Government of Guinea that Sierra Leone shall provide residence for the Guinean Ambassador in Freetown and Vice Versa. During our verification of assets, we discovered that the residential quarters in Bellevue allocated to the Sierra Leone Government by the Guinean Government is in total disrepair and unsuitable for dwelling.

453. We recommended in our draft report that the Ministry of Foreign Affairs and International Cooperation in collaboration with the Ministry of Finance should ensure that the residential quarters in Bellevue allocated to the Sierra Leone Government by the Guinea Government be refurbished immediately.

**Official's Response**

454. *The HOC states:*

*"Reference to the above query, I want to inform that this Embassy has in the past made several approaches to the appropriate authorities concerned in the Republic of Guinea through the Ministry of Foreign affairs of Guinea and the Guineans Abroad of the Republic of Guinea to honour their part in renovating the residence of our Ambassador in Conakry as a matter of reciprocity but with no concrete answers. The residence of the Guinean Ambassador in Freetown was renovated and fully furnished by the Government of Sierra Leone".*

**Auditor's Comment**

455. We noted the management explanation but however, until the residence is renovated, this issue remains unresolved.

## **SIERRA LEONE EMBASSY IN KENYA (2018 – 2020)**

### **STAFF AND PAYROLL MANAGEMENT**

***Lack of approved conditions of service for local staff***

456. Section 9.11 of the Civil Service Code, Regulations and Rules states:

*"The number of hours of work per day shall be determined by the Head of Mission after consulting the Director-*

*General of the Ministry of Foreign Affairs, and shall be based on climatic conditions and/or customs in the foreign country of assignment".*

457. Although it was mentioned in the contracts of local staff that their working hours are as provided for in the "High Commission Staff Time Management Memorandum", neither the said memorandum nor evidence of consultation with the Director General was made available.
458. The Mission did not have a set of conditions of service for its local staff, which will provide for the payment to various categories of staff such as drivers, cleaners, office assistants and domestic worker. Such a policy document would consider issues such as:
- a. Salary scales;
  - b. Allowance payable;
  - c. Leave duration and leave benefit;
  - d. Overtime;
  - e. Working hours;
  - f. Taxation;
  - g. Staff loan;
  - h. Maternity leave;
  - i. Acting roles and responsibilities;
  - j. Staff appraisal;
  - k. Conditions for the renewal of contracts;
  - l. Working from home; and
  - m. End of service benefits.
459. We recommended in our draft report that
- i. The HOC should provide both the High Commission Staff Time Management Memorandum and evidence of consultation with the Director General regarding the same; and
  - ii. Mission should develop and present to the Director General for her approval, a detailed conditions of service for local staff.

### **Official's Response**

460. *The HOC states:*

*"Section 9.1 (C) of the Civil Service Code, Regulation and Rules also states that **"Head of Mission"** is the principal representative of the Republic of Sierra Leone such as an Ambassador, High Commissioner or Permanent Representative, at duty station abroad.*

*Heads of Missions were briefed on the working hours at post during the Ambassadors induction at the Ministry of Foreign Affairs and International Cooperation in August to September, 2018. The late High Commissioner implemented the working hours as stated in Chapter 2 on Office Procedures of the Civil Service Code, Regulations Rules in line with East Africa Time. Note that a Foreign Service Policy has been developed by the MFAIC which is to be laid at Cabinet for approval and has addressed most of the issues raised in your findings. The policy has adequately addressed the conditions of service for local staff. We shall instruct Capital to share the policy with you through our Internal Audit Unit in the Ministry".*

### **Auditor's Comment**

461. During verification, evidence of the brief on the working hours at post during the Ambassador's induction at the Ministry of Foreign Affairs and International Cooperation in August to September, 2018 was not provided. Furthermore, evidence of the Mission's instruction to MFAIC to make the new Foreign Service Policy available for audit inspection, and the policy document itself referred to in the management response were not provided for verification.

We therefore conclude that this matter remains unresolved as the Mission continues to follow working hours that have not been approved by the Director General.

**Mission employed Sierra Leoneans as local staff, who lacked work permit to work in Kenya.**

462. According to section 13 (2) of the Immigration Act of Kenya CAP 172: "A person who fails to comply with any term or condition imposed by an entry permit or pass, being a term or condition which he is required to comply with; or not being a citizen of Kenya, engages in any employment, occupation, trade, business or profession, whether or not for profit or reward, without being authorized to do so by an entry permit, or exempted from this provision by regulations made under this Act; or employs any person (whether or not for reward) whom he knows or has reasonable cause to believe is committing an offence as stated earlier by engaging in that employment, shall be guilty of an offence and liable to a fine not exceeding twenty thousand shillings or to imprisonment for a term not exceeding one year or to both."
463. A review of the personal files of staff revealed that two Sierra Leoneans, Mr. Emmanuel Jengo and Madam Theresa Demby were recruited as Finance Assistant and Secretary respectively. Their salaries were unjustifiably set at **US\$2,000** for the Finance Assistant and **US\$1,000** for the Secretary. The total amounts paid to them from October 2018 to December 2020 was **US\$81,000**, consisting of:  
Mr. Emmanuel Jengo - **\$54,000**  
Madam Theresa Demby - **\$27,000**
464. Furthermore, both Sierra Leoneans who required work permit according to the Kenyan Employment and Immigrations Laws did not possess such permits. An attempt was made by the Mission to regularise their employment status, but the Kenya authorities failed to grant the same.
465. The audit concluded that the circumstances surrounding their recruitment were not transparent and justified, and that the Mission has clearly breached the host nation's Employment and Immigration Laws.
466. We recommended in our draft report that the HOC should provide evidence:
- i. Of the justification that was made to the Director General at the time of their recruitment and the subsequent approval that was obtained in return; and
  - ii. That permits both Mr. Emmanuel Jengo and Madam Theresa Demby to be gainfully employed in Kenya; otherwise, the Ministry of Foreign Affairs and International Cooperation should be immediately advised to cease payments of salaries to these individuals.

**Official's Response**

467. The HOC states:

*“Going through the queries raised during the exercise under reference, Management hereby react as follows: Under summary 5.2 of page 12: Mr. Emmanuel Jengo and Madam Theresa Demby were legally employed in line with the instrument of the Ministry of Foreign Affairs and International Cooperation of the Republic of Sierra Leone dated 12<sup>th</sup> October, 2011.*

468. *It is to be noted that no local staff member is employed at any Sierra Leone Mission abroad without the knowledge and approval of the Director General of the Ministry. The procedure for such employment is simple; a copy of the appointment letter of a local staff concerned is extended to Director General for his concurrence and once it is approved, the evidence of it is the inclusion of the name of the employee on the monthly salary voucher of the Mission.*

469. *The beauty of this exercise is that the legal basis of such employment is sanctioned by the immunity of the Chancery and because the Chancery is protected by the rule of territoriality, both Diplomatic agents including Technical, domestic and local staffs of the Embassy are excluded from payment of income Tax or any form of tax. This goes to explain that the burden of proof regarding payment of end of service benefit of local staff lies squarely on the shoulder of the sending state. It is the Character of the Embassy that flows on its employees that serves as a reason why they are exempted from payment of such taxes.*

470. *As you stated the High commission had informed the Ministry of Foreign Affairs of the Republic of Kenya of the presence of the two local staff concerned as support staff at the high commission through a Note Verbale. The Mission is assiduously working towards regularizing their residential status.*

471. *On the issue of legality, item 5 of the said instruments of the ministry of Foreign Affairs and International Cooperation of the Republic of Sierra Leone, it is stipulated thus, “The Head of Chancery shall be responsible for the recruitment and dismissal of local staff”. He/ She shall exercise this power in consultation with The Head of Mission whose verbal concurrence is sacrosanct. Under rule I of the same document, it is stated that “the Head of chancery is the Administrative Head and Vote Controller of the Mission”. This justifies the claims that both Mr. Emmanuel Jengo and Madam Theresa Demby were gainfully employed by the chancery and assignment that falls under my functional responsibilities. In such, their employment acquired due process of the law under reference as it was done in consultation with the late Head of Mission Sanctioned by the then Director – General and Ambassador – at – Large of the Ministry. Copy of the said instrument is hereby attached for your verification”.*

#### **Auditor’s Comment**

472. During verification, we noted that the Mission failed to provide both the justification sent to the Director General and his/her subsequent approval, and as a result, this matter remains unresolved.

473. The Mission also failed to provide evidence that both Mr. Emmanuel Jengo and Madam Theresa Demby who are not Kenyan citizens, and therefore require work permit, are legally employed in accordance with Kenya Immigration Law.

474. With regards to the ‘Guide to Diplomatic Privileges and Immunities in Kenya, referred to by management and made available during verification, we noted that section 27 states:



*“Kenya Government respects the rights of Foreign Missions to appoint members of their staff in accordance with Article 7 of the Vienna Convention on Diplomatic Relations and Article 19 of the Vienna Convention Consular Relations. However, in cases where the person to be appointed as a member of local staff is a national of the sending state of the mission concerned or is a national of a third state, the mission should comply with Kenya immigration requirements regarding the employment of aliens. In this respect quarterly local staff returns shall be made to the Chief of Protocol, Ministry of Foreign Affairs and International Trade. Missions should also comply with the current Kenya laws”*

475. We therefore conclude that the Mission is acting illegally as they are in breach of Kenya Immigration Law, since Mr. Emmanuel Jengo and Madam Theresa Demby do not have permit to work in Kenya. To save the Mission and the Country from possible pending consequences of this illegal act, the audit concluded that the Director General and the Accountant General should with immediate effect, terminate their contracts and cease payments of salaries to these individuals.

#### **Poor management of local staff contracts**

476. The Mission was advised on 19th June, 2019 during the Golden Tulip Consensus, which is a guide on fiduciary management issues at foreign missions, arrived at and agreed by the Ministry of Finance and Foreign Affairs and International Cooperation. This Consensus addressed a number of issues and directed that; “local staff are to be recruited (subject to the HQ's endorsement) on a one-year fixed term contract, renewable upon satisfactory performance.” Missions were further advised to terminate and give severance benefits to all existing staff, before the coming into force of the new fixed term annual contracts and; to always be guided by the labour laws of their respective stations.
477. Following this directive, in December 2019, two local staff, Mr. Samuel Munene Muchiri and Mr. Vincent Tieni Lumwachi requested for an extension of their contracts by two and three years respectively. The Mission granted these requests, which is in contradiction of the Golden Tulip Consensus.
478. The audit further observed that although it is stated in the contracts of local staff that they are entitled to an annual leave, there was no evidence on file to suggest that local staff actually proceeded on annual leave.
479. The contracts of local staff were silent on the issue of overtime, although some local staff especially drivers work very long hours and sometimes very odd hours without any benefit for same.

#### **Official's Response**

480. The HOC states:
- “The High Commissioner has the mandate to hire and fire his domestic staff. Mr. Samuel Munene Muchiri, and Mr. Vincent Tieni Lumwachi were both domestic staff at the Residence of the High Commissioner and were recommended by the late High Commissioner to be issued with a two year contract based on their satisfactory performances.*
481. *Local staff have been requesting for casual leave, but none of them has ever requested for annual vacation leave which management has refused to allow them to proceed. Management however, will fully implement the External Auditor's*

*recommendation by ensuring that: 1. arrangement is made with the staff concerned to regularize all outstanding leave at their request; 2. a leave roster will be prepared by the end of the year 2021 for future audit review.”*

#### **Auditor’s Comment**

482. We noted the management’s response; however, they failed to provide evidence that they have regularised the leave situation of local staff, so this matter remains unresolved.

#### **Failure to register, deduct and pay NSSF contributions for local staff.**

483. According to Act 45 of the Kenyan National Social Security Fund (NSSF) of 2013, employers (in this case the Mission), are required to:

- a. promptly register with NSSF as a contributing employer;
- b. ensure prompt registration of all employees, including daily paid workers, as members of the NSSF;
- c. promptly deduct 6% from employees’ salary and make 6% contributions on their behalf in full not later than 15th of the ensuing month;
- d. promptly submit accurate monthly returns in the prescribe format by 15th of the following month; and
- e. maintain proper and up-to-date records of employees’ earning, and particulars. An employer who fails to comply with the above, commits an offence.

484. The Mission failed to register with the NSSF as an employer for its local staff, and did not deduct and make contributions on their behalf since October 2018. The total estimated contributions not deducted and paid to the NSSF as an employer is approximately **\$26,754.39** (Appendix B). This unpaid amount is also expected to attract fines for late payment.

485. The Mission in February 2021, contacted the NSSF on this matter and it appeared that an assessment was made for the period between March, 2019 and, January 2021 for a total contribution of **KES92,000**, and late registration fines of **KES50,600** for all local staff, except for Mr. Emmanuel Jengo and Madam Theresa Demby.

486. The Mission paid an incomplete assessment amount of **KES92,000**, resulting in the following unresolved matters:

- a) The non-disclosure and exclusion of the months of October 2018 to February 2019 in the assessment conducted;
- b) Unpaid and outstanding penalty charges of **KES50,600**; and
- c) Lack of explanation for the exclusion of two local staff, Mr. Emmanuel Jengo and Madam Theresa Demby.

487. We recommended in our draft report that , the HOC

- a) should ensure that the NSSF is informed about the missing months from October 2018 to February 2019 and settle the amount that will be assessed for these months;

- b) settle the outstanding late registration and payment fines of **KES50,600**; and
- c) provide an explanation why Mr. Emmanuel Jengo and Madam Theresa Demby were excluded from these assessments.

### Official's Response

488. The HOC states:

*"I wish to inform the External Auditor that NSSF for Kenya local staff have been paid in full including the fined levied on the High Commission. This payment was delayed due to lack of information on procedures of payment".*

### Auditor's Comment

489. During verification, according to NSSF letter dated 28th July 2021, the Mission registered in May 2019 and has settled their commitment from April 2019 to date. This means that the Mission failed to accurately inform NSSF, in that they started operations and the payment of salaries to local staff back in October 2018. The Mission still has to clarify the missing period of October 2018 to April 2019; hence, this matter is unresolved.

## EXPENDITURE MANAGEMENT

### *Payment to bereaved families of late public officers from public funds without a policy*

- 490. According to section 13 of the Public Financial Management Act of 2016: "A Vote Controller of a budgetary agency shall be responsible for prudent, effective, efficient and transparent use of the resources of the budgetary agency." This Act further requires the Vote Controller to maintain efficient and effective systems of financial management and internal controls.
- 491. The amount of **\$200** was withdrawn from the Mission's account on 30th October, 2019 and paid to Juliana Fallah as donation by the Ministry to the bereaved family of the late Ambassador Francis Kandeh of Sierra Leone's Mission in the Republic of Iran. This was as a result of a memo from the Director General of the Ministry of Foreign Affairs and International Cooperation. There is however no basis for such directive from the Ministry in relation to the use of public funds.
- 492. Furthermore, the HoC made a request for **\$3,500** to be transferred to the Minister Plenipotentiary for onward submission to the bereaved family of the same High Commissioner who passed away on 28th December, 2020. The basis of such payment from public funds which had been allocated by Parliament for the running of the Mission is known, as there is no known approved policy in relation to such payments.
- 493. We recommended in the draft audit report that the HOC in collaboration with the Ministry of Foreign Affairs and International Cooperation should provide the basis for these payments; otherwise, the Ministry should refund the **\$3,700** into the Mission's account.

### Official's Response

494. The HOC states

*"I have noted the auditor's concerns and will collaborate with the Ministry of Foreign Affairs and International Cooperation to provide the basis for the said payments".*

### **Auditor's Comment**

495. During verification, it was noted that both Management and the Ministry of Foreign Affairs and International Cooperation failed to provide the required evidence, therefore this matter is unresolved and the Director General is required to ensure that this amount is refunded by the Ministry.

### **High Commissioner receiving rent allowances for a house that the mission had paid rent**

496. According to Rule 9.60 of the Civil Service Code, and his appointment letter, the High Commissioner serving at a Mission shall be provided with furnished accommodation commensurate with his status.
497. A lease agreement was signed on 1st October 2018 between the Landlord Zeenat Sulaiman Khan and the Sierra Leone High Commission in Kenya represented by the HOC for the residence of the late HC HE Peter Joseph Francis. It was however noted that after the second year's rent was paid on 25th September 2019, for the period 1st October 2019 to 30th September 2020, the late High Commissioner mid-way into that rent year, requested for his rent allowance of **\$4,000** to be included in his monthly salary payment. The Ministry of Finance agreed to his request and commenced the payment of **\$4,000** as his monthly rent allowance from June, 2020.
498. This meant that for the months of June to September 2020, the late High Commissioner was receiving rent allowance whilst at the same time living in an accommodation for which the Mission had already paid rent. The late High Commissioner deceitfully accessed and misused public funds amounting to **\$16,000**, which represents the allowances he claimed, but was not entitled to for the months of June, July, August and September, 2020.
499. It was recommended in the draft report that the HOC should inform the Ministry of Foreign Affairs and International Cooperation and the Accountant General's Department of this deceitful act of the late High Commissioner, and to ensure that the **\$16,000** is deducted from his exgratia payment.

### **Official Response**

500. The HOC states:

*"We take note of the recommendation of the External Auditor and will inform the Ministry and Department concern".*

### **Auditor's Response**

501. Evidence that on 31st August 2021, the Mission informed the Director General of the Ministry of Foreign Affairs and International Cooperation was provided; since there is no evidence of a reply or action taken by the Director General, this final report serves as a reminder to him. The Accountant General is also duly informed by this report.

**Honoured refund claimed by the High Commissioner, although there was no evidence to support his claim.**

502. According to Rule 9.68 of the Civil Service Code, Officers, other than locally recruited staff, serving in Missions, their spouses and dependent children shall have appropriate medical and dental treatment at Government expense.
503. The High Commissioner's wife was treated by the Lader Eye Centre Clinic and a bill of **KES200,000** (approximately **\$2,000**) was sent on 19th November, 2018 to him for the same. There was apparently a photo copy of a personal cheque raised by the High Commissioner with Laser Eye Centre Clinic as payee for **\$2,000** on 10th December, 2018.
504. The High Commissioner then claimed a refund from the Mission on 10th April, 2019. There is however no evidence in the form of a receipt from the Laser Eye Centre Clinic, to suggest that their medical bills were settled.
505. We commended in our draft report that the HOC should provide evidence that Lader Eye Centre Clinic's bills were indeed settled, otherwise the **\$2,000** should be deducted from the exgratia payment of the late High Commissioner.

**Official's Response**

506. The HOC states:

*"There is indeed a photocopy of a personal cheque of **\$2,000** from the High Commissioner paid to Laser Eye clinic as a loan to the High Commission to carry out an urgent surgical eye operation on his spouse which they did on loan. The Laser Eye clinic was constantly calling for payment of the said amount since the registration was done in the name of Sierra Leone High Commission but due to the bureaucracy involved, the High Commissioner had to pay in order to avoid embarrassment and later requested for a refund".*

**Auditor's Comment**

507. The HOC failed to provide evidence from the Laser Clinic that their invoice was settled, therefore this matter remains unresolved.

**Payment of allowance not support by the Civil Service Code.**

508. According to Rule 9.66 of the Civil Service Code: "The Mission shall pay for installation and maintenance of telephones and for the costs of local calls. The Mission shall pay the bills for utilities for officers' accommodation, including water, gas, electricity, and heating, where no allowances are paid."
509. The Mission paid in total **\$35,700** as telephone or mobile recharge cards allowance to diplomatic staff for the period under review. Although these payments were in agreement with the MFAIC's directive of 25th October 2001, they contradicted Rule 9.66, of the Civil Service Code Regulations and Rules, which states: "The Mission shall pay for installation and maintenance of telephones and

for the costs of local calls. The Mission shall pay the bills for utilities for officers' accommodation, including water, gas, electricity, and heating, where no allowances are paid".

510. We recommended in our draft report that the MFAIC should provide evidence of authority to disregard this rule; otherwise, the Ministry should immediately cease such payments, and refund the **\$35,700** paid during the period under review.

### Official's Response

511. *The HOC states:*

*"We note the concerns of the auditor but however landlines are no longer modern means of communication. As a result, communication expenses are provided in the form of allowances to Diplomatic staff".*

### Auditor's Comment

512. Management did not address the issue in their response, therefore the matter is unresolved and the Director General and the Accountant are hereby requested to ensure that refunds are collected from the concerned staff listed below.

Staff	Amount (\$)
Abdul Karim Kargbo	6,000
Abu Bakarr Dakowa	200
Amie Buck	4,000
Assiatu Kamara	4,000
H.E Peter Francis	11,500
Juliana Fallah	6,000
Messie Etta Korji	4,000
<b>TOTAL</b>	<b>35,700</b>

### High Commissioner's entertainment cost paid out of office funds even though he was paid monthly Representation Allowance.

513. According to Rule 9.14 of the Civil Service Code Regulations: "Representation Allowance shall be provided to Heads of Missions or persons appointed to act in that capacity, to assist them in fulfilling their social and/or other obligations in furtherance of Sierra Leone's national interests, to afford them the means to maintain a standard of living befitting their positions as the official Representatives of Sierra Leone".
514. The Mission paid Joyid Services Ltd. **KES360,160** (approximately **\$3,600**) on 12th December 2020, a day before he departed for Freetown, for the purchase of drinks (including Beers, Soft Drinks, Whisky, Champagne, Vodka, Gin, Liqueur and Wine) for the residence of the late HC, HE Francis on 10th December, 2020. There is however no basis for such an expenditure as the monthly representation allowance of **\$2,300** of the High Commissioner is paid to cover expenses such as entertainment.

515. It is recommended that the HOC should provide evidence that the Mission has informed the Accountant General of this misuse of public funds, and that the Accountant General will ensure that the **\$3,600** is deducted from the exgratia payment of the late High Commissioner.

### **Official's Response**

The HOC states:

516. *"We agree with the External Auditor on Rule 9.14 of the Civil Service Code, Regulations and Rules on Representational Allowance. It was the turn of the late High Commissioner to host the Diplomatic Corp and the United Nations family on his return from vacation as hosting is done on rotational basis.*
517. *In consideration of the cost of living in Nairobi, Kenya coupled with the list of Diplomatic Missions and the UN family, the allocated amount of Representational Allowance be grossly inadequate to host such a Diplomatic function that will project the image of Sierra Leone. Diplomatic functions are usually based on reciprocity".*

### **Auditor's Comment**

518. Management's comments are noted; however, considering the fact that representation allowances were paid on a monthly basis, whereas the hosting of colleagues by the High Commissioner was not at the same frequency, he should have limited himself to his allowances. These issues therefore remain unresolved. The Director General and the Accountant General are duly informed by this report to effect a deduction of **\$3,600** from the exgratia payable to the former High Commissioner.

### **Special imprest not fully retired by various staff members.**

519. Section 124 (1) of the Public Financial Management Regulations of 2017 states: "All standing and special imprest funds shall be fully retired at the end of a financial year, and any remaining balance shall be refunded to the Consolidated Fund by 31st January of the following financial year."
520. Section 124 (2) of the Public Financial Management Regulations of 2018 states: "When failing to retire and refund an imprest fund under sub-regulation (1), the amount failed to be retired and refunded shall be deducted from salaries of the imprest holder."
521. The Mission paid **\$6,126** to Madam Juliana Fallah on 29th October ,2018 to enable her pay the DSA of the late HE Francis and the Minister Plenipotentiary to attend an Education Summit in Lilongwe Malawi on 2nd and 3rd November, 2018. The payee however failed to provide evidence to show how this amount was arrived at, and that it was received by the intended recipients.
522. We recommended in our draft report that the HOC provide the retirement details. Otherwise, the unutilised sums should be repaid into the Mission's account. Furthermore, the Mission should discontinue the practice of paying other officers and suppliers through staff members.

### **Official's Response**

523. The HOC states:

*"The air tickets were purchased for both the late H.E. Francis and the Minister Plenipotentiary to attend the*

*Education Seminar in Lilongwe Malawi. Photo copy of the Minister Plenipotentiary Passport is attached showing the departure and arrival as evidence of the travel.*  
*A breakdown of the DSA and voucher are also attached for verification. Unfortunately, I cannot have access to the late Ambassador's Passport."*

**Auditor's Comments:**

524. During the verification, we noted that payments of per diem of **\$4,870.4** (i.e. **\$2,250.4** and **\$2,620** to the High Commissioner and the Minister Plenipotentiary respectively), were submitted and verified. This however resulted in an outstanding balance of **\$1,255.6** not retired.
525. Furthermore, the HOC failed to provide receipt from the concerned supplier; therefore, the **\$1,088** is refundable by the HOC as the matter is unresolved.
526. In conclusion the HOC is required to refund the total of **\$2,343.6**, and the Director General and Accountant General are duly informed to recover this amount.

**Special imprest not fully retired**

527. The Mission made a payment of **\$7,000** to Juliana Fallah on 19th November, 2018 as special imprest to be used to cover the cost of entertainment for a Parliamentary Delegation led by the Deputy Speaker who made a working visit to the Parliament of Kenya from 17th to 24th November, 2018. The payee only retired **\$1,972.9**, being payment for food and drinks and tip to the Kenyan Parliamentary Protocol Officers, leaving an unretired balance of **\$5,027.01**.
528. We recommended in our draft report that the HOC should provide the retirement details; otherwise, the unutilised sums should be repaid into the Mission's account.

**Official's Response**

529. The HOC states:  
*"The Special Imprest of US\$7,000 that was withdrawn in my name was erroneously stated to cover the cost of entertainment for a Parliamentary Delegation led by the Deputy Speaker who was on a working visit to the Parliament of Kenya from 17<sup>th</sup> to 24<sup>th</sup> November, 2018. The above stated amount was to also cover the air ticket and DSA of the late High Commissioner to the C10 meeting in Freetown from 13<sup>th</sup> -18<sup>th</sup> December, 2018".*

**Auditor's Comment**

530. Following our review of the above response, we noted that the payment voucher and all the accompanying support documents including restaurant bills, supported the description; "*cost of entertainment for a Parliamentary Delegation led by the Deputy Speaker who made a working visit to the Parliament of Kenya from 17th to 24th November, 2018.*" The HOC did not provide appropriate evidence on the contrary as indicated in the management response, so the balance of **\$5,027.01** remains outstanding as the matter is unresolved. The Director General and Accountant General are hereby requested to ensure that the amount of **\$5,027.01** is recovered from the HOC.
531. The Mission made a payment of **\$4,426** to Juliana Fallah on 29th November, 2018 to enable her pay DSA to the Minister Plenipotentiary to accompany the late HE Francis to South Africa at the



Investing African Mining INDABA on 3rd to 6th February, 2018. The payee however failed to provide evidence to show how this amount was arrived at, and that it was indeed received by the intended recipients.

532. We recommended in our draft report that the HOC should provide retirement details; otherwise, the unutilised sums should be repaid into the Mission's account.

### Official's Response

533. The HOC states:

*"The payment of US\$4,420 on 29<sup>th</sup> November, was to cover air ticket and DSA for Minister Plenipotentiary to go in advance of the visit of His Excellency Julius Maada Bio, President of the Republic of Sierra Leone to South Africa to attend the Global Citizen Mandela One Hundred Event on the 2<sup>nd</sup> December, 2018. Attached is the payment voucher and other necessary documents for your verification".*

### Auditor's Comment

534. During verification, DSA paid to the Minister Plenipotentiary of **\$3,696** was submitted and verified; however, the balance of **\$730** which apparently was the cost of the air ticket, remain unretired and therefore the issue is unresolved. The Director General and the Accountant General are hereby requested to ensure that the amount of **\$730** is recovered from the HOC.
535. The Mission paid a special imprest of **\$1,600** to Juliana Fallah on 4th December 2018 to cover the incidental costs that may be associated with HE Francis, presenting his credentials to the President of the Republic of Kenya. The payee however failed to retire this imprest.
536. We recommended in our draft report that the HOC should provide the retirement details; otherwise, the unutilised sums should be repaid into the Mission's account.

### Official's Response

537. The HOC states:

*"The said amount was authorized by the High Commissioner as honorarium to protocol officers and drivers who picked him up to the presentation ceremony and drop him off after the ceremony".*

### Auditor's Comment

538. During verification, retirement details of **\$1,000** being payment of tips to protocol officers, was submitted and verified, resulting in a balance of **\$600**; hence, the issue remains unresolved. The Director General and Accountant General and hereby requested to ensure that the amount of **\$600** is recovered from the HOC.
539. The Mission paid **\$2,000** to Mr. Abdul Kargbo on 30th May, 2019, for onward payment to a company named Maytem Limited to hire one of their vehicles for the months of October to December, 2018. The payee failed to provide evidence that the supplier was paid.

540. We recommended in our draft report that the HOC should obtain from the officer concerned, the retirement details; otherwise, the unutilised sums should be repaid into the Mission's account. Furthermore, the Mission should discontinue the practice of paying other officers and suppliers through staff members.

#### Official's Response

541. The HOC states:

*"Mr. Abdul Kargbo paid the said amount to Maytem Limited for hiring of their vehicle. Attached is receipt as evidence of payment to the supplier".*

#### Auditor's Response

542. During verification, the "receipt" from the supplier, referred to in the management response was not in fact a receipt, but an invoice for **\$3,000** which does not address this matter, so it remains unresolved. The Director General and Accountant General and hereby requested to ensure that the **\$2,000** is recovered from Mr. Abdul Kargbo, the Minister Plenipotentiary.
543. On 12th July, 2019 Special Imprest of **\$2,770** was paid to Juliana Fallah in relation to the President's visit from 15th to 18th July 2019, but the amount was not fully retired.

The retirement details on file includes:

- i. Vehicle hire of **\$210 (KES21,000)**;
- ii. Food and drinks **\$517.10**;
- iii. Fuel of US\$60 (**KES 4,000 and KES 2,000**); and
- iv. Food by Gladis Quee at **\$700 (KES70,000)**, resulting in a balance of **\$1,282.9** still outstanding.

544. We recommended in our draft report that the HOC should provide the retirement details, otherwise the unutilised sums should be repaid into the Mission's account.

#### Official's Response

545. The HOC states:

*"His Excellency Julius Maada Bio, President of the Republic of Sierra Leone and his family spent part of his vacation leave in Nairobi, Kenya from 15<sup>th</sup> to 18<sup>th</sup> July, 2019. The retirement detail on file was incomplete. This was how the said amount was expended:*

- (1) Vehicle hire of (**KES21,000**);
- (2) Food and drinks **\$517.10**;
- (3) Fuel of **\$60 (KES 4,000 and KES 2,000)**;
- (4) Food by Gladis Quee at **\$700 (KES70,000)**;
- (5) 4House Keepers **\$400 (KES 40,000)**
- (6) 2Drivers **\$400**
- (7) 2 Security **\$400"**

### **Auditor's Comment**

546. During verification, we noted that retirement details of **\$1,000** being tips to protocols officers was submitted and verified, resulting in an unretired amount of **\$282.9**; hence, the issue remains unresolved. The Director General and Accountant General are hereby requested to ensure that the **\$282.9** is recovered from the HOC.

### **Inaccurate information on the Mission's website**

547. The Mission's website, which is their information centre to the whole world is outdated, even though there is an Information Attaché in post. HE Isatu Aminata Bundu the current High Commissioner presented her credentials on 9th June 2021, but to date, the Mission's website has no evidence of her presence in Kenya.

548. It was recommended in our draft report that the HOC should ensure that appropriate action is taken to update the details on the Mission's website.

### **Official's Response**

549. The HOC states:

*"Management agrees with the auditor that the Mission's website is outdated but it is not the fault of the Information Attaché. Management wishes to inform the auditor that the website has been updated and will be operational in the two-week time".*

### **Auditor's Comment**

550. During verification, although management indicated in their response on 31st August 2021, that the revamped website will be operational in a fortnight, as at 25th October 2021 (six weeks after the promised date), it was not updated; therefore, this issue remains unresolved.

## **SIERRA LEONE EMBASSY IN LIBERIA (2016-2020)**

### ***Gratis visas issued to unqualified applicants***

551. Sixty Gratis Visas were granted, resulting in a waiver of consular fees amounting to **\$6,000**. We consider the individuals being ineligible because they have not met the eligibility criteria set out by the Sierra Leone Immigration Department. Their applications were missing on files, and there was no "Note Verbal" to confirm their eligibility for such a visa.

552. It was recommended in our draft report that the HOC should ensure that all the necessary criteria are met before a Gratis Visa is issued to an applicant.

### **Official's Response**

553. The HOC states:

*"Modalities have been put in place for the issuance of Gratis to eligible recipient".*

### **Auditor's Comment**

554. During verification, we concluded that the Embassy has started working on the issuance of Gratis Visas. We will keep this point in view for future audits. This issue still considered a loss of revenue.

### **Receipt books not issued**

555. A total of **\$159,675** was reported in the cashbook as collections from consular fees for the entire audit period. (2016 to 2020). A review of receipt books and cashbooks submitted for audit revealed the following:

- i. The Embassy did not issue receipts for consular fees collected for most of the audit period as receipts were issued starting 1st October, 2018. Total revenue of **\$102,130** was collected during this period without issuing receipts. As a result, receipt books were not presented for the above revenue collected.
- ii. During the period for which receipts were issued, we also noted a difference of **\$35,956** between the amount collected per receipt books and the amount collected per cashbook.

556. It was recommended in our draft report that all receipt books are sent to the ASSL for verification.

### **Official's Response**

The HOC states:

*"All receipt books are now available for Audit inspection from 1st October 2018 to 31st December 2020"*

### **Auditor's Comment**

557. We concluded that 23 receipt books were submitted for verification totalling **\$21,022** for the period 1st October 2018 to 31st December 2020, with an outstanding balance of **\$14,934**.

### **Use of stamps to issue visas**

558. We noted that stamps were used to issue visas by the Embassy without adequate segregation of duties in the visa-issuance process. As a result, there were no audit trails on the visa issuance regarding stamps to issue visas.

559. It was recommended in our draft report that the Embassy should consult the Ministry of Foreign Affairs to resolve the issue of visa stickers.

### **Official's Response**

560. The HOC states: *"Action has been taken on segregation of duties in processing of Visa"*.

### **Auditor's Comment**

561. Our recommendation was not implemented. We will keep this in view for future audits.

### **Lack of capacity to perform procurement procedures**

562. The Embassy lacks the capacity to conduct procurement activities for goods and services needed by the Mission. This was evident in the purchase of two vehicles procured by the Embassy. Due to the lack of designated procurement personnel, the procurement process for the vehicle was done by the Ministry of Foreign Affairs based in Sierra Leone on behalf of the Embassy, which led to a delay in the procurement process.

563. It was recommended in our draft report that the Embassy recruit a procurement personnel or a current staff trained on the procurement laws and regulations of Sierra Leone to help the Embassy with future procurement activities.

**Official's Response:**

564. The HOC states:

*"Request has been made to MFAIC to re-designate the current Acting Procurement Officer and at the same time pay for any procurement training when funds are available".*

**Auditor's Comment**

565. Our recommendation was not implemented.

**Inadequate controls over the disbursement of funds**

566. A review of the cashbook submitted for audit revealed that payment vouchers and other supporting documents were not submitted for payments totalling **\$125,122.18, \$174,776, \$94,929 and \$8,174.48** for the years **2016, 2017, 2018 and 2019**.

567. It was recommended in our draft report that payment vouchers and supporting documents are forwarded to the ASSL.

**Official's Response:**

568. The HOC states:

*"For the period 2016- 2018, there was no paid-up vouchers handed over to me from my predecessor. Payment vouchers for the period 2019 and other supporting documents are now available for audit inspection. However, The HOC has officially forwarded the draft management letter on the audit of Monrovia Embassy to the outgoing HOC, -Mr. Aiah E. Mbawa for necessary action".*

**Auditor's Comment**

569. Supporting documents were not submitted for all findings relating to disbursements from 2016 to 2018. Therefore, this issue is unresolved.

**Inadequate control of human resources and payroll**

570. During a review of the human resources documents and payroll of the Embassy, we noted the following:

571. There were insufficient controls to support the accuracy of payroll. In particular, there was no evidence of detailed reconciliation between actual payroll transactions and salaries paid in cash from 2016 to 2017.

572. It was recommended in our draft report that the Embassy should perform regular payroll reconciliation.

573. Payrolls prepared in **2016 and 2017** were not signed by the preparer and approved by the Head of Chancery. Also noted was that in few cases, evidence of recipients' signatures was not seen on these payrolls.
574. The Embassy did not have a defined pay scale for entry staff based on staff grade. Hence, we could not ascertain how entry staff salaries were determined. A close review of the payroll revealed instances in which newly recruited staff were paid higher wages than old serving staff within the same level.
575. It was recommended in our draft report that consultation is done with the MFAIC and MOF to develop a standardised condition of service, considering appropriate pay scales of local staff in line with best practices.

#### **Official's Response**

576. The HOC did not respond to this finding.

#### **Auditor's Comment**

577. Our recommendation was not implemented as evidence of payroll reconciliations requested was not submitted for verification.
578. There were inadequate controls over the recruitment of local staff. There was no evidence of advertisement of vacancies, and the Embassy did not conduct interviews before recruitment of local staff.
579. It was recommended in our draft report that recruitment for local vacancies is advertised, interviews conducted, and staff recruited based on performance at interviews.

#### **Official's Response**

580. Management of the Embassy did not specifically respond to this finding.

#### **Auditor's Comment**

581. There was no evidence to confirm that the management of the Embassy has put in place measures to ensure that this recommendation is implemented. Therefore, the issue is unresolved.

#### **Missing documents in local staff files**

582. A review of local staff personal files revealed that critical documents such as medical examination and police clearance before recruitment were missing.
583. It was recommended in our draft report that recruitment is completed subject to a police and medical report of good standing.

#### **Official's Response**

584. The HOC states:  
*"Noted, we will ensure that recommendations on recruitment are put in place in terms of medical and security clearance"*

### **Auditor's Comment**

585. Our recommendation was not implemented as evidence to confirm that the Embassy Management has started putting measures in place to ensure that this recommendation is implemented.
586. All staff of the Embassy, both local and diplomatic staff were not appraised for all the years under review (2016 - 2020).
587. It was recommended in our draft report that an appraisal system for both local and diplomatic staff is introduced by the Embassy.

### **Official's Response**

588. The HOC states:  
*"Diplomatic Staff has a bench mark for appraisal and it is done from January to June and July to December. Going forward the Deputy Ambassador has drawn up a templet for performance appraisal for Local Staff".*

### **Auditor's Comment**

589. Our recommendation was not implemented as evidence of staff appraisals were not submitted for audit verification.
590. A review of payroll vouchers revealed that allowances amounting to **\$110,062.63** were paid to the Ambassador and other diplomatic staff in 2016 and 2017 without any supporting documents detailing why those allowances were paid to them. These allowances were not part of the regular payroll allowances, and the type of allowance was not indicated in the payroll. See Appendix for the list of staff and amounts paid. Minutes of meetings for 2016 to 2018 were not submitted for audit purposes. As a result, we could not confirm whether the administration of the Embassy held management meetings.
591. It was recommended in our draft report that, supporting documents justifying allowances paid totalling **\$110,062.63** are forwarded to the ASSI; otherwise, parties involved should be asked to refund the allowances paid.

### **Official's Response**

592. The HOC states:  
*"Audit Draft Management letter has been forwarded to the former HOC for the period 1st January, 2016 to 30th September, 2018."*

### **Auditor's Comment**

593. Our recommendation was not implemented as supporting documents justifying the reasons for the above payments were not submitted for audit verification.

### **Inadequate controls over the management of assets**

594. The Embassy has derelict vehicles long overdue for disposal and are currently parked in the compound and occupy much-needed space for other beneficial use. Other scrap assets such as air conditioners and furniture were also stored at the Embassy compound.

595. It was recommended in our draft report that within 15 days upon receipt of this report, the Embassy should dispose of the assets in line with existing laws and regulations.

**Official's Response**

596. The HOC states:

*"The HOC in her response stated "A memo has been sent to Transport Ministry asking for concurrence its dispose of the unworthy vehicles, upon our request, the Director of Transport Mr. Arthur Brima who was on vacation in Liberia did the assessment but no response as of now".*

**Auditor's Comment**

597. Our recommendation was not implemented; as a result, all the issues reported above remain unresolved.

598. Physical verification revealed that the residence of the Ambassador is in deplorable condition. The entire top floor was leaking through the roof and is inhabitable when raining. The last maintenance of the residence was carried out nine years ago.

599. It was recommended in our draft report that the Ambassador's residence is maintained in line with accommodation requirements for Ambassadors as stated in **Rule 9.60** in the Civil Service Code.

**Official's Response**

600. The HOC states:

*"Series of memos with reminders have been sent to HQ expressing the deplorable condition of the residence of the Ambassador"*

**Auditor's Comment**

601. Our recommendation was not implemented; as a result, all the issues reported above remain unresolved.

## **SIERRA LEONE HIGH COMMISSION EMBASSY IN NIGERIA (2014-2020)**

**No accountable documents register**

602. An Accountable Documents Register was not maintained for the period under review.

603. It was recommended that the HOC should ensure that an Accountable Documents Register is put in place immediately.

**Official's Response**

604. The Management of the Embassy did not respond to this finding.



### **Auditor's Comment**

605. An Accountable Document Register was not submitted during the verification. As a result, this issue was not resolved.

### ***Non compliance on the modification of contract***

606. Section 144 (5) of the Public Procurement Regulations of 2006 states:

*“Where a contract modification would cause the contract value to be increased by more than twenty-five percent of the original contract value, the additional requirement shall be treated as a new procurement requirement.”.*

We observed that modification was done for the rehabilitation of the High Commission's office and residential flats between the SL Embassy and Lexon Property Limited in the year 2014. The addition of **\$108,000** was made which is 52.94% increase from the original contract price; as a result exceeds the 25% threshold. In addition, no signed addendum was submitted to the auditors and payment was completed on the original contract without certificate of work done. Furthermore, we noted that Lexon Properties Limited have taken legal action against the SL Embassy for delay in the payment of the outstanding balance of **\$75,000**.

607. It was recommended in our draft report that the Ministry of Foreign Affairs and International Cooperation should investigate the contract between the Embassy and Lexon Property Limited and proffer possible solution between the parties. In future, the Head of Chancery should ensure that all contracts and addendum are properly signed by the appropriate individuals, and addendum should not exceed the 25% threshold.

### **Official's Response**

608. The HOC states:

- i. *“Management has requested for payment to the contractor for the additional work and has been transmitted to headquarters for onwards transmission to the Ministry of Finance to look into the issue which has been backed by legal suit threat by the contractor to proffer lasting solution to the matter.*
- ii. *Management will also ensure that in future all contracts and addendum are properly signed by the appropriate individuals and addendum will not exceed 25% threshold”.*

### **Auditor's Comment**

609. Management's responses are noted. The issue remains unresolved.

### ***Payment vouchers not used in The processing of transactions***

610. For the period ending 31st December 2020, some disbursements of the liaison's monies in 2014 were not supported by payment vouchers but were supported by requisitions and other relevant documents.

611. It was recommended in our draft report that the HOC should ensure that in future all payments are adequately supported by payment vouchers.

### **Official's Response**

612. The HOC states:

*“The documents are available for audit review and management hereby submit for your perusal and review”.*

### **Auditor's Comment**

613. Supporting documents were submitted during the verification. Even though relevant documents were submitted, we however noted that some of the transactions totalling **₦1,727,000** were without payment vouchers.

### **Full ex-gratia not paid to terminated staff**

614. Rule 2.14 of the Civil Service Code, Regulation and Rules which states: "Upon the expiration of an officer's contract, the officer shall be entitled to a gratuity equivalent to 15% (fifteen percent) of the officer's cumulative for year of service".

We however noted that the Embassy has not completed the payment of ex-gratia totalling **\$76,817.33** for 13 terminated local staff. As a result of delay in payment of ex-gratia some of the terminated staff have sought legal action against the SL Embassy.

615. It was recommended in our draft report that the Ministry of Foreign Affairs and International Cooperation should investigate and immediate action should be taken for the payment of ex-gratia to the affected staff. In the future, the HOC should seek approval and advice from the appropriate institutions before termination is finalised.

### **Official's Response**

616. The HOC states:

*"The Embassy Management has advised the Ministry of Finance to pay the ex-gratia termination benefits and in the future they will advise headquarters to pay before termination in order to avoid embarrassment to the Country".*

### **Auditor's Comment**

617. Relevant documents were submitted during the verification which indicate that the Embassy has not completed the payment of ex-gratia totalling **\$76,817.33** for 13 local staff. Management of the Embassy has communicated the issue to the Ministry of Finance and Ministry of Foreign Affairs and International Cooperation. No action has however been taken by the ministries during the verification; therefore, the issue is still outstanding.

### **Embassy assets in a deplorable condition**

618. Rule 4.5 of Civil Service Code, Regulations and Rules states: "Government may provide quarters for Civil Servants. Where the supply of quarters is insufficient, a monthly rent allowance may be paid the quantum of which shall be determined by Government."

619. During the physical verification, we observed that the resident flats at the Administrative Office in Abuja and Liaison Office in Lagos are in a very deplorable condition and as such all of the respective diplomatic staff of the Embassy are not residing in the flats; instead, they are receiving rent allowances amounting to **\$115,990** for the period under review. The team also noted that there is a building at 148 Younis Bashoron Street, Victoria Island, Lagos State that is owned by the Government of Sierra Leone but not occupied for several years and based on the interview, the condition of the building is deteriorating every year.

620. It was recommended in our draft report that the Ministry of Foreign Affairs and International Cooperation in collaboration with the Ministry of Finance and Ministry of Work and Infrastructure should carry out evaluation of the Embassy buildings and necessary actions are taken to improve the conditions of the assets, safeguard the life of staff and increase funds for the operations of the Embassy.

#### **Official's Response**

621. The HOC states:

*"The Embassy Management responded that they have requested for funds for the rehabilitation of Government owned properties in Nigeria".*

#### **Auditor's Comment**

622. Management's response is noted and will be followed up in the next audit. As at the time of the verification, the embassy assets were still in the same deplorable condition and staff were still receiving rent allowances instead of residing in the quarters. Therefore, the issue is still outstanding.

## **SIERRA LEONE EMBASSY IN SENEGAL (2016 – 2020)**

### **PAYROLL MANAGEMENT**

#### **Management did not comply with labour laws of Senegal and Sierra Leone**

623. Management of the Sierra Leone Embassy in Senegal has not registered the local staff for social security contributions since its establishment. These comprise of Senegalese and Sierra Leoneans and the social security contributions payable is estimated at **\$76,206**. The Embassy is at risk of possible litigation and this might create reputational issue for the country.
624. It was recommended in our draft report that the HOC should seek legal opinion on the issue and act on the legal advice regarding the Senegalese local staff, and register the Sierra Leoneans with the National Social Security and Insurance Trust (NASSIT) to pay the outstanding social security contributions.

#### **Official's Response**

625. The HOC states:

*"The Embassy, until quite recently, had always got a very skeletal staff. The Mission started with only one diplomatic staff (Administrator), one Ambassador and a few local staff.*

626. *The number increased later with two administrative staff (diplomats) and an Ambassador*

627. *The code of the labour law varies and Embassies are not compelled neither are all employers to pay social security for local staff. The arrangement that was in operation at the Embassy (2011-2015) was that a contract agreement was made between the local staff and the Embassy to have salaries be inclusive of medical, transportation and probably social security. Their salaries were also subjected to further increment.*

628. *The Senegalese labour laws frown at dismissal of workers and where it involves either an embassy or an employer, the institution or the person is asked to pay benefits to the person dismissed.*
629. *The local staff had never raised social security issue or protested. It is optional if an institution wants to pay.*
630. *The labour code referenced dated December 1, 1997 is not only strange to the Embassy but we believe that the two Ambassadors and the former Head of Chancery never knew about this, probably because we are not fluent French speakers or readers and we did not have a presence in Dakar in the period mentioned.*
631. *The average Senegalese worker earns a monthly salary of \$50 to \$80 (USD). The Embassy has been paying an appreciable monthly salary with increment. The Administrators especially the HOCs played a major role in advocating such salaries which now range between \$300-\$1,000.*
632. *However, the Ministry of Foreign Affairs and International Cooperation will be informed for the registration of our staff as recommended”.*

#### **Auditor’s Comment**

633. Evidence of legal advice sought and the NASSIT registration of the Sierra Leonean workers and payment of outstanding social security contributions were not submitted for audit verification.

#### **No terms and conditions of service for local staff**

634. Although it is mentioned in the contracts of local staff that: “Your salary and terms of work will be given to you in due course and will be briefed accordingly.” The detailed terms of work to local staff was not made available. The Embassy did not have a set of conditions of service for its local staff, which will provide for the payment to various categories of staff such as drivers, cleaners, office assistants and domestic workers. Such a policy document would cover issues such as:
- i. Salary scales;
  - ii. Allowance payable;
  - iii. Leave duration and leave benefit;
  - iv. Overtime;
  - v. Working hours;
  - vi. Taxation;
  - vii. Staff loan;
  - viii. Maternity leave;
  - ix. Acting roles and responsibilities;
  - x. Staff appraisal;
  - xi. Conditions for the renewal of contracts;
  - xii. Working from home; and
  - xiii. End of service benefits.
635. It was recommended in our draft report that the Head of Chancery should initiate the development of terms and conditions of service for locally-engaged staff and ensure it implementation.

### Official's Response

636. The HOC states:

*"Note that a Foreign Service Policy has been developed by the MFAIC which is to be laid at Cabinet for approval and has addressed most of the issues you raised in your findings. The policy has adequately addressed the conditions of service for local staff. We shall instruct Capital to share the policy with you through our Internal Audit Unit in the Ministry".*

### Auditor's Comment

637. The unapproved Foreign Service Policy that entails the terms and conditions of service for local staff was not submitted for audit inspection.

### Salary payments for non-existing staff and transactions

638. We reviewed payroll records such as payroll vouchers, staff files, attendance register, etc, and we observed that there were names of personnel on the payroll who have not been working at the Embassy for quite some years to date. We verified that salary payments to the Embassy in respect of these alleged staff totalled **\$116,138**. This included medical regarding local staff which they never received. In the handing over notes from the outgoing Head of Chancery (HOC) to the incoming, he mentioned two staff in the payroll voucher who were to be replaced because they no longer work for the embassy, but they were still left in the payroll to date. This might result in the loss of public funds.

639. It was recommended in our draft report that the HOCs (former and current) should refund this amount into the Consolidated Fund and evidence submitted for audit inspection; otherwise, the matter will be forwarded to the relevant authority for investigation.

### Official's Response

640. The HOC states:

*"Note that these are administrative arrangements which are left with the Head of Chancery to do. There were even some local staff that the Embassy has been paying but their names are not on the voucher. Small agreement for specific assignment like washing cars, financial help to many destitute Sierra Leoneans that live in Senegal, marriages and burials of Sierra Leoneans, police intervention, etc.*

641. *There are documentation in the Embassy headed by Miss Marthe Adande for verification. It has nothing to do with criminality but for the effective operations of the Embassy as initiated by the Head of the Administration".*

### Auditor's Comment

642. In our professional opinion, the amount of **\$116,138** was restricted to the payment of salaries and staff medical for specific staff. It is therefore represented as a loss of public fund and must be refunded.

### Paid child and education allowances for non-resident children

643. From the review of payroll vouchers for 60 months (i.e. January 2016 to December 2020), we verified payment for children and educational allowances to some staff of the mission totalling

**\$113,636.50** with no evidence on file that the children are with their parents at their duty station. These ineligible payments might have resulted in loss of public funds.

644. It was recommended in our draft report that the staff who received these ineligible payments should make refunds into the Consolidated Fund and submit evidence for audit inspection; otherwise, the matter will be forwarded to the relevant authority for investigation.

#### **Official Response**

645. The HOC states:

*“The payment of Child and Education allowances is part of the overall package for all diplomats.*

646. *Note that Accountant General Department will not pay allowances without evidence of birth certificates and other documents you highlighted in your report.*

647. *The Government of Sierra Leone used to pay directly to international schools wherever it had embassies for the children of diplomats. This was replaced with these allowances now attached to salaries.*

648. *The geographical location of the Embassy determines children to stay with their parents. This can work perfectly well if the diplomat was posted in countries like the United Kingdom, United States and some English-Speaking African States. Here, the payment of school fees may be free or it will fall within the amount remitted by the Government of Sierra Leone. In the case of Senegal and other Arab countries where French and Arabic are the languages of instruction in schools it becomes difficult or impossible for the officer to enrol his children in such schools. Apart from schools being very expensive as stated above the educational system in Senegal is quite different from that of Sierra Leone.*

649. *However, evidence of those children will be made available to you during the verification of these responses although most of the staff have ended their tour of duty and are back home”.*

#### **Auditor's Comments**

650. Evidence of refund of this amount into the Consolidated Fund as recommended was not submitted for audit inspection. Therefore, the issue remains unresolved.

#### **Cash withdrawals of funds meant for health insurance**

651. The Embassy received **\$66,308** from the Ministry of Finance regarding the health insurance of diplomatic staff in 2020. We observed that diplomatic staff did not have health insurance although these funds were withdrawn in cash for the same purpose. Evidence of utilisation of these amounts was not submitted for audit inspection. These funds may have been used for purposes other than the payment of health insurance for staff, resulting in loss of public funds.

652. It was recommended in our draft report that the HOC and the Finance Attaché should refund this money into the Consolidated Fund and evidence submitted for audit inspection; otherwise, the matter will be forwarded to the relevant authority for investigation.

## Official's Response

653. The HOC states:

*"Due to the high cost it had on the Embassy, to retain a medical doctor, that contract was terminated. Health insurance was individualised. Diplomatic staff were now responsible for the medical status of themselves and their families. A plan was drawn to be giving one off payment on a yearly basis to all diplomatic staff and sometimes financial assistance to local staff when they are sick.*

654. *Dakar has very good medical institutions which makes them very expensive.*

655. *However, the figures cited for 3<sup>rd</sup> December, 2020 (USD 22,356.36) and the amount cited for 4<sup>th</sup> September, 2020 needs to be verified as the Finance Attaché and Marthe Adande have records of this which will be submitted to you for verification.*

656. *In America and some other countries, health insurance is mandatory for all staff. In Senegal, it is optional. You can do it either through a retainership or privately.*

657. *As you may be aware, all diplomatic staff are entitled to medical allowance. Moreover, the Embassy sends quarterly returns of expenditures of other charges and medical health insurances to the Ministry of Finance through the Ministry of Foreign Affairs and International Cooperation. Such quarterly returns on medical health insurance which shows evidence of utilisation of medical health insurance will be made available to you for verification".*

## Auditor's Comment

658. Evidence of refund of this amount into the Consolidated Fund was not submitted for audit inspection.

## Payment of salaries to former HOC for eight months

659. We observed during the review of staff files and payroll vouchers that the former HOC who was recalled in September 2019, on 4<sup>th</sup> February 2020 handed over to the incoming HOC was not repatriated until September, 2020. Hence, two HOCs were maintained in the Mission even though the former had no work to do but received salaries for eight months (February to September 2020), totalling **\$50,275.12** and leave allowance amounting to **\$6,570.27** in May 2020.

660. It was recommended in our draft report that the Director General and Ambassador-at-Large at the Ministry of Foreign Affairs should be held accountable for this loss and in future, such practice is curtailed to avoid loss of public funds.

## Official's Response

661. The HOC states:

*"Please note that recall is just one aspect notifying the diplomat that his/her tour of duty has ended. The other side is repatriation. It is true that the HOC got his recall letter in 2019, but did not get his repatriation package since that time until it came later in 2020. The reason given by the Ministry of Foreign Affairs for the delay in repatriation was as attributed to lack of fund by the Ministry of Finance.*

*When the cut-off date for the payment of salary was given and repatriation cost had been met, the HOC, like his other colleagues complied. Furthermore, he was still paying for his residence being a diplomat representing his country. Even though he had handed over to a new Head of Chancery, he was still at post because he was waiting for his repatriation. Please see evidence of repatriation cost details that was sent on 9<sup>th</sup> August, 2020 with cheque number: 289984 AGD”.*

#### **Auditor’s Comment**

662. Management’s comment is noted, in our professional opinion, a HOC should not be replaced until his/her repatriation cost has been paid.

#### **Salaries to local staff made in cash**

663. From the review of payment records, cheques and payment slip, we observed that salaries were paid to local staff in cash rather than directly into their bank accounts. This type of payment system is susceptible to abuse in the future, if not stopped now.
664. It was recommended in our draft report that the HOC should pay these local staff either into their personal bank accounts or cheques drawn on their names going forward.

#### **Official’s Response**

665. The HOC states:  
*“That was the system that was in operation at the Embassy and it had the full cooperation of the local staff.*
666. *Upon receipt of their salaries, they all sign on a voucher. A cheque bearing the total monthly salary for local staff is prepared in dollars and salary paid to local staff in dollar as specified on the salary voucher. Please note that all salaries and transactions done in Senegal that involves Senegalese are done in their local currency (CFA Franc). The local staff had always benefitted from this since they receive their in cash and in dollars rather than issuing everyone with cheques in CFA Franc.*
667. *Going forward, the Embassy has started paying salaries of both diplomatic and local staff in their individual accounts, except for very few that are yet to get approval for opening of accounts. It is hoped that all Embassy staff will receive their salaries in their individual accounts at the end of October”.*

#### **Auditor’s Comment**

668. Management’s comment is noted; the issue remains unresolved and will be followed-up in subsequent audit.

#### **Unpaid overtime hours and lack of working tools**

669. The audit team observed that the working time at the Embassy runs from 9am to 4pm. The Protocol Assistant from observation and enquiries spends extra hours beyond 4pm on official assignment.
670. Despite him handling protocol tasks of the Embassy, he did not have the require tools such as availability of the utility vehicle to facilitate his quick and easy movements, telephone allowance for making official calls, etc. There is possible legal implications which could affect the reputation of the Embassy and the country.



It was recommended in our draft report that the HOC should inform headquarters about this finding, seek the approval from headquarters and the MoF to provide the necessary working tools to this staff and others.

### **Official's Response**

671. The HOC states:

*"Overtime remuneration should not be given to staff rendering protocol services. This is because it is the job schedule and specification to work at any time he or she is needed."*

672. *The Ministry of Foreign Affairs and International Cooperation will be informed of your recommendation for the provision of working tools for the protocol staff".*

### **Auditor's Comment**

673. Management's comment is noted; the issue remains unresolved and will be followed-up in subsequent audits.

### **Schedule of duties to diplomatic staff and staff attendance register not made available**

674. Schedule of duties or job description details the obligations of employees, provides directions for performance appraisals. Upon review of staff files for both categories of staff – local and diplomats, there was no evidence of schedule of duties or job description in their files.

675. Staff attendance register from January 2016 to December 2018 was not submitted for audit inspection. From the review of the 2019 to 2020 attendance registers submitted for audit inspection, we observed that diplomatic staff were not signing except the Finance Attaché who signed during the first month (March 2019) she was posted to the Embassy.

676. We also observed that other local staff were not signing the register with the exception of Marthe Adande and Tania Itoua. Tania also did not sign the register from 22nd May 2020 to 12th October, 2020.

677. It was recommended in our draft report that the HOC with approval of headquarters should create and distribute schedule of duties to diplomatic staff, instruct staff to sign the attendance register when they report for work and review it periodically for compliance.

### **Official's Response**

678. The HOC states:

*"Schedule of duties will be created and distributed as recommended. Evidence of same will be forwarded to you for verification."*

679. *Staff have being instructed to be signing the attendance register and the Head of Chancery will be doing according to your recommendation by reviewing it periodically".*

### **Auditor's Comment**

680. Management's comment is noted; the issue remains unresolved and will be followed-up in subsequent audit.

## **EXPENDITURE MANAGEMENT**

### **Poor controls over expenditure management**

681. The Head of Chancery during our audit discussion revealed that he was unaware of the Golden Tulip Consensus of 24th June 2019 which laid the basis for the fiduciary management at Sierra Leone foreign missions. Because of this, the following were however observed:

- Budget committee have not been established at the Embassy,
- Annual budgets for the years 2016 to 2019 were not submitted for audit inspection, and
- There was no evidence of checks against budgets prior to payments of expenses.

682. It was recommended in our draft report that, the HOC should obtain the Golden Tulip Consensus of 2019, read and understand the contents and implement the directives contained therein; in future, yearly budget should be prepared, approved and retained for audit and reference purposes. The HOC should ensure that prior to approval of payments; it must be checked against budget.

### **Official's Response**

683. The HOC states:

*"Management note the recommendation of the external auditor but reiterate that the Golden Tulip Consensus has not been fully operationalised to address the issues you raised".*

### **Auditor's Comment**

684. Although this has not been operationalised as mentioned, it is good that our recommendations are implemented.

### **Lack of internal controls over payment system**

685. On the review of payment records and enquiries made, our audit uncovered the following:

- i. There was no evidence of segregation of duties in the payment system at the embassy during the years under audit. The available payment records we verified had no evidence of requests and payment vouchers, the payment slips used had no details of the preparer and reviewer, etc.
- ii. Withdrawals from the Embassy's revenue and other charges bank accounts were mostly done by cash and the names of payees were not written on the face of these cheques.
- iii. The Embassy did not have complete accountable documents for expenditures made. There were no cashbooks, payment vouchers, etc. We also observed that significant challenges over the filing of payment records, payment vouchers and supporting documents. The payment records submitted consisted mostly of a single page document referenced as payment slip with minutes details of the payment.

686. It was recommended in our draft report that, the HoC should establish a system of internal controls at the Embassy and ensure the following:
- i. Requests are made and approved before payment. The preparer and approver must be different staff,
  - ii. Pre-numbered payment vouchers with adequate details such as the timing, details of expenses, beneficiaries, etc should be prepared, approved and retained for future use,
  - iii. Cheques should be written in the name of the supplier, service provider or contractor when payment is to be made,
  - iv. Staff name should be written on the face of cheque when the staff is the beneficiary,
  - v. Cash books and bank reconciliations prepared and reviewed periodically. These should be maintained for audit and reference purposes.

#### **Official's Response**

687. The HOC states:

*"Your recommendation for the adherence to internal controls will be done and we want to assure you that in your next audit, all of these controls will be put in place for proper fiduciary management of the Embassy".*

#### **Auditor's Comment**

688. Management's comment is noted; the issue remains unresolved and will be followed-up in subsequent audit.

#### **Double payments of rent for residence**

689. During the period, rent allowances were paid as part of the Ambassador's monthly salaries, our review of available payment records showed cash withdrawals for the payment of rent for his residence for the same months totalling **\$43,613**. Evidence of the purposes and use of these monies were not submitted for audit inspection. These cash withdrawals might have resulted in double dipping and loss of public funds.
690. It was recommended in our draft report that, these monies are refunded into the Consolidated Fund by the HOCs (former and current) and the former Finance Attaché.

#### **Official's Response**

691. The HOC states:

*"Let me reiterate that the Golden Tulip Consensus is not yet a working document as it has not yet been approved by Cabinet. Therefore, we are still going by the Civil Service Code which allows for the provision of rent for Heads of Missions when they are assuming their posts. Evidence of the purpose of these monies will be made available for your verification".*

#### **Auditor's Comment**

692. In our professional opinion, the rental amount paid represented double payment and must be refunded into the Consolidated Fund.

### Payments without payment vouchers and supporting documents

693. From the analysis of available financial records, payment analysis, bank statements, etc, we verified cash withdrawals totaling \$327,530 without supporting documents, justifying these withdrawals. This amount would have been higher, had all the bank statements submitted for audit inspection. Management also did not submit bank statements as detailed below;
694. It was recommended in our draft report that, where applicable, the former and current HOCs and the former Finance Attaché submits the payment vouchers and supporting documents for audit inspection; otherwise, the matter will be forwarded to the relevant authority for investigation.

### Official's Response

695. The HOC states:  
*"Note that these monies were withdrawn for its intended purpose and therefore supporting documents as recommended will be available for your verification".*

### Auditor's Comment

696. Our recommendation with regards the above was not implemented. In our professional opinion, refunds should be made as recommended.

### Non-submission of bank statements

697. Management did not submit bank statements as detailed below. Therefore, the team was unable to ascertain withdrawals made (excluding salaries) during these months as expense records were not submitted for audit inspections.

Bank Account	2016	2017	2018	2020
22917954466-92 (USD)	Jan. – Dec.	Jan. – Dec.	Jan. – Mar.	May – Dec.
22901456726-32 (CFA)	Jan. – Dec.	Jan. – Dec.	Ok	May – Dec.
36169316901-19 (Revenue)	Ok	Jan. – Dec.	Ok	Jan. – Dec.

698. It was recommended in our draft report that, the former and current HOCs and the Finance Attaché should submit these bank statements for audit inspection.

### Official's Response

699. The HOC states:  
*"Bank statement with regards the issues in question will be submitted as requested by you for verification".*

### Auditor's Comment

700. Our recommendations with regards the above were not implemented because the bank statements were not submitted for audit inspection.

### **Unsupported payments iro C-10 meeting & overspending**

701. During the review of the bank statements of the Embassy, we observed that the Ministry of Finance remitted **\$114,927.66** on 7th January 2020, in respect of C-10 meeting. From the analysis of expense records, we observed total payments of **\$129,903.26** were made towards this venture, resulting in excess spending of **\$14,975.60** from other charges without authority resulting in loss of public funds. Payment vouchers and supporting documents were also not submitted to the total expenses incurred and paid.
702. It was recommended in our draft report that, the former HOC and the former Finance Attaché should submit the payment vouchers and supporting documents relating to the C-10 meeting for audit inspection. Evidence of authority for the overspent amount should be submitted for audit inspection; otherwise, the matter will be forwarded to the relevant authority.

### **Official's Response**

703. The HOC states:  
*"Payment vouchers with regards C10 meeting are available and will be submitted for verification".*

### **Auditor's Comment**

704. Our recommendations with regards the above were not implemented because the payment vouchers and authority for the excess spending were not submitted for audit inspection. In our professional opinion, refunds should be made.

### **Unauthorised donations**

705. From the review of available payment records, expense analysis, payment slip, bank statement, etc, we observed that payments totalling **\$32,674.73** were made as donations to various beneficiaries without evidence of authority. Included in this amount, **\$14,800** cash withdrawals were made allegedly to the supervising ministry (MFAIC) for Christmas and end of year celebration. These payments may have resulted in loss of public funds.
706. It was recommended in our draft report that, the former and current HOCs should produce the authority for making these donations for audit inspection; otherwise, the full amount should be refunded into the Consolidated Fund and evidence submitted for audit.

### **Official's Response**

707. The HOC states:  
*"All embassies of the Republic of Sierra Leone abroad are entitled to organised Christmas parties and end-of-year celebrations if funds are available for the purpose. The amount of US\$14,800 in question was actually utilised for that purpose. It was only an oversight for names of individuals to be used as beneficiaries. The report prepared for that occasion will be submitted to you for verification purposes".*

### **Auditor's Comment**

708. Our recommendations with regards the above, were not implemented because authority to make such donations was not submitted for audit verification. In our professional opinion, refunds should be made as recommended.

### **Ineligible payments to diplomatic staff**

709. Upon review of available payment records, we observed that total payments of **\$4,930.64** was made to the former HOC, Finance Attaché and Third Secretary in respect of transportation, television subscription and other expenses, despite the fact that these same staff are paid monthly overseas allowances as part of their salaries. These might have resulted in the loss of public funds.
710. It was recommended in our draft report that, the concerned staff should refund these amounts into the Consolidated Fund and evidence submitted for audit inspection.

### **Auditor's Comment**

711. Management did not respond to our recommendations and did not submit evidence of refund into the Consolidated Fund. In our professional opinion, refunds should be made as recommended.

### **REVENUE MANAGEMENT**

712. Management did not submit revenue estimates for the five years, 2016 – 2020, for audit inspection. The 2020 annual budgets submitted and verified had no revenue estimates.
713. The Embassy had no control mechanisms in place to plan and control the revenues from visas, emergency travel certificates, consular cards issuance and authentication services provided
714. It was recommended in our draft report that, the current HOC where applicable should prepare and submit for MFAIC's approval, revenue estimates.

### **Official's Response**

715. The HOC states:  
*"Going forward, revenue estimates are going to be prepared and submitted to the Ministry of Foreign Affairs and International Cooperation for approval. This will be presented to you for verification".*

### **Auditor's Comment**

716. We note management's comment; however, the issue remains unresolved.

### **Records of visas consular cards & emergency travel certificates (ETCs)**

717. Records of issued visas (paid and gratis), emergency travel certificates and consular cards were submitted for audit inspection. Records of issued consular cards and emergency travel certificates (ETCs) for three years, 2016 to 2018 were not submitted for audit inspection. We could therefore not ascertain that cash collected from issued ETCs and consular cards were banked.
718. It was recommended in our draft report that, the former HOC should make available the 2016 – 2018 revenue records for consular cards and ETCs.

### **Official's Response**

719. The HOC states:

*"Records for consular cards and ETC's will be made available for your verification".*

### **Auditor's Comment**

720. Revenue records for consular cards and emergency travel certificates (ETCs) for the three years, 2016 to 2018 were not made available for audit verification. Therefore, the issue remains unresolved.

721. We further observed that visas, ETCs and consular cards records were prepared by junior staff and there was no evidence of them been reviewed by a senior staff of the embassy. During our review of the 2016, 2017 and 2018 records, we observed that the entries were not done serially per visa number, date of issuance of visas in January 2017 were not recorded, details of visas issued in a batch in May 2017 were not recorded in the register and there were no entries for the months of July, August and September 2017. If these records were reviewed by a senior officer such errors would have been picked up and corrected.

722. It was recommended in our draft report that, a senior officer should review consular services records generated by junior staff.

### ***Remittances from Accountant General***

723. Remittance register of funds received (salaries, other charges, etc) during the five years under audit were not submitted for audit inspection. The team could not ascertain whether funds received for salaries, other charges, etc. were used for the intended purposes.

724. We recommended in our draft report that, the former HOC and Finance Attaché should make available records of remittances received from the Ministry of Finance and analysed into salaries, other charges, etc.

### **Official's Response**

725. The HOC states:

*"Note that at the end of every quarter the Embassy prepares returns on remittances received. This is sent to Capital (MFAIC) copied Accountant General Department before another disbursement are made. Accountant General will not honour any voucher if these documents are not available. Nonetheless, we shall request from Capital for those document for your verification".*

### **Auditor's Comment**

726. Revenue records of remittances received from the Ministry of Finance were not made available for audit verification. Therefore, the issue remains unresolved.

### **Revenue not banked**

727. Revenue from the issuance of consular cards and emergency travel certificates were paid in cash by the applicant to a staff of the Embassy prior to issuance. We verified that total revenue of **\$5,390.91 (\$2,529.09 in 2019 and \$2,861.82 in 2020)** was generated but evidence of banking of same was not submitted for audit.

728. For the years 2016 to 2018, records of consular cards and ETCs issued were not submitted for audit. We could therefore not ascertain the revenues generated and banking of same.
729. It was recommended in our draft report that, the former and current HOCs should refund these monies and held accountable for non-submission of the necessary revenue documentation.

#### **Official's Response**

730. The HOC states:  
*“Note that the Financial Management Regulations of 2007 was revoked by section 278 of the Public Financial Management Regulations Act of 2016. The exigency of the situation by then warranted the payment of those fees to an officer who was in charge.*
731. *This was as a result of delay in approval by Capital (MFAIC) for the opening of another account for those revenue streams.*
732. *Also note that funds generated from issuance of consular cards and ETCs in 2020 were not banked. That is why there was no evidence of that during the audit exercise. The reason being that the HOC assumed duties prior to the escalation of the COVID-19 pandemic. That resulted to the closure of all air, land and sea borders by the Government of the Republic of Senegal. That affected the work of the Embassy because not much was realised from consular services except for the few Sierra Leoneans that were being issued with consular cards. Moreover, the financial situation of the Embassy during that period was not good. As a result, funds generated from the issuance of ETCs and consular cards were utilised to address emergency issues such as transportation, payment for toll gates to and from the airport, etc. This is because the Embassy was not operating a petty cash system. A breakdown of expenditure of such funds will be made available to you for verification”.*

#### **Auditor's Comment**

733. Management did not implement our recommendation because evidence of refund was not submitted for audit verification. Therefore, the issue remains unresolved.

#### **Difference between revenue collected and banked**

734. From the review of available revenue records such as entries of paid visas, consular cards and ETCs issued and deposits in bank statements, we observed shortfalls in the revenues banked totalling **\$11,314**. The revenue bank statements for 2017 and 2020 were not submitted; and hence, we could not verify the deposits of the revenues raised during these years.
735. It was recommended in our draft report that, the former and current HOCs and the Finance Attaché should repay this shortfall in revenue into the Consolidated Fund.

#### **Official's Response**

736. No management response on this issue.

#### **Auditor's Comment**

737. Management neither responded to the audit recommendation, nor provided evidence of refund; therefore, the issue remains unresolved.



### **Unavailability of records of stock of visa stickers and unaccounted revenue**

738. The register of visa stickers received from headquarters and issued during the years under audit was not submitted for audit inspection. We could not ascertain whether all revenue from visa stickers prior to the use of stamps were completely banked. Upon review of the available visa stickers' records, we could not verify 15 visa stickers with estimated revenue at **\$1,500** issued were not brought to account.
739. We also observed that revenue records were not reviewed, reconciliation of revenues collected and amount banked not done, monthly bank reconciliations not done, cashbooks not prepared, etc.
740. It was recommended in our draft report that, the former Head of Chancery should refund this money and the HOC and Finance Attaché should ensure where applicable, to prepare and review revenue records and retain same for audit and reference purposes.

### **Official's Response**

741. The HOC states:  
*"Your recommendation for the preparation of revenue records will be done going forward, and retain same for audit purposes".*

### **Auditor's Comment**

742. We note management's comment, but evidence of refund of **\$1,500** was not submitted for audit inspection. The issues remain unresolved

### **Revenue not completely transferred into the Consolidated Fund**

743. Excluding the period, bank statements and revenue records were not made available, records obtained showed that revenue totaling **\$70,546** was generated but we verified payment into the Consolidated Fund of revenue totalling **\$55,140**. The remainder of **\$15,406** was yet to be paid into Consolidation Fund.
744. It was recommended that the total revenue for the five years audited transferred into the Consolidated Fund and evidence submitted for audit inspection; otherwise, the matter will be forwarded to the relevant authority for investigation.

### **Official's Response**

745. The HOC states:  
*"The Finance Attaché will be instructed to do the reconciliation of those records and see the difference you alleged".*

### **Auditor's Comment**

746. Management did not implement our recommendation because evidence of payment of the difference into the Consolidated Fund was not submitted for audit inspection. Therefore, the issue remains unresolved.
747. We observed significant delays over revenue transfers into the Consolidated Fund. We also verified cash withdrawals totalling **\$50,055.23** from the revenue account to foot the Embassy's running costs

on the understanding that the same amount will be repaid into the Consolidated Fund upon receipt of other charges allocation.

748. It was recommended in our draft report that the HOC and Finance Attaché should desist with immediate effect from making withdrawals from revenue account for purposes other than transfers into the Consolidated Fund.

#### Official's Response

749. The HOC states:  
*"Your recommendation will be adhered to although the Foreign Service Act will be requiring HOC's to be utilising some percentage for the running of the Embassy due to delay in the processing of funds by the Ministry of Finance".*

#### Auditor's Comment

750. Management's comment noted, the issue will be followed up in subsequent audit.

#### Bank statements not submitted

751. Management did not submit bank statements as detailed below. Therefore, the team was unable to ascertain the banking of revenues collected totalling **\$39,914** and **\$1,139,015.87** respectively, from consular services and received from the Ministry of Finance.

Bank Account	2016	2017	2018	2020
22917954466-92 (USD)	Jan. – Dec.	Jan. – Dec.	Jan. – Mar.	May – Dec.
22901456726-32 (CFA)	Jan. – Dec.	Jan. – Dec.	Ok	May – Dec.
36169316901-19 (Revenue)	Ok	Jan. – Dec.	Ok	Jan. – Dec.

752. It was recommended that the former and current HOCs and the Finance Attaché should submit these bank statements for audit inspection.

#### Official's Response

753. The HOC states:  
*"Bank statement with regards the issues in question will be submitted as requested by you for verification".*

#### Anomalies on procurement system and processes

754. There is no evidence of internal control processes over the procurement system at the Embassy and the following were observed:
- The Embassy did not have a procurement committee,
  - There was no designated officer knowledgeable on public procurement,
  - The Embassy did not have procurement plans for the five years, 2016 to 2020,

- iv. Procurement for the years under audit were not initiated by approved end-user's requests/ purchase requisitions, and
- v. From available payment record, we verified procurement of goods and services for the 2016 to 2020 totalling **\$16,512.93** not done competitively. We verified the use of sole-sourcing procurement method for all of the procurement undertaken as per section 37 of the Public Procurement Act of 2016.

755. We recommended the following in our draft report that,

- i. The HOC set up a procurement committee, appoint a designated officer to handle procurement related functions. This officer should be trained on procurement functions.
- ii. The HOC should submit the procurement plans for the five years, 2016 to 2020.
- iii. The HOC should ensure with immediate effect end-user's request is obtained and approved prior to the commencement of procurement exercise.
- iv. The HOC should ensure with immediate effect procurement are done competitively as per mandated by the Procurement Act of 2016.

### **Official's Response**

756. The HOC states:

- i. *"Your recommendation for the appointment of a procurement officer to be doing procurement for the Embassy will be done. But note that this can only be for internal arrangement since procurement officers are recruited by the Ministry of Finance and post them to the various MDA's of which ours is at Head Office of MFAIC. We will make sure he liaises with our officer to be appointed so that we can be on the same page.*
- ii. *Procurement plan for the five years as requested will be submitted to you upon the approval of Head Quarter (MFAIC) since we prepare ours and send to them for inclusion into the Ministry's holistic procurement plan for the period.*
- iii. *Your recommendation for the consent of end users request will be".*

### **Auditor's Comment**

757. We note management's comment; however, the issues remain unresolved.

### **Assets not labelled / coded and inventory register not completed**

758. The audit team performed physical verification of assets at the Chancery and the residence and note that all the assets at the Chancery have not been coded.

The inventory register submitted had no assets at the Chancery and the year of purchase and costs of the assets recorded in the inventory register not provided.

759. We recommended the following in our draft report that, the HOC should ensure the assets at the Chancery are labelled or marked with immediate effect and these assets recorded in an inventory register.

### **Auditor's Comment**

760. Management did not provide their response and there is no evidence that our recommendations have been implemented.

### **Vehicles at the embassy**

761. The embassy has three vehicles and H.E. the Ambassador is in possession of two, the representational car and a utility vehicle. The representational car is not used daily rather than for other official functions, whilst the utility vehicle is used by him daily to take him to work and back home.

The other vehicle that is assigned to the HOC is old and rickety and urgently needs overhaul or replacement. These vehicles are without logbooks; hence, the movement and repairs history are not recorded.

762. We recommended the following in our draft report:

- i. The HOC should also ensure logbooks are provided and used by drivers of the official vehicles.
- ii. The second vehicle used by the Ambassador should be re-designated as utility vehicle and used for official purposes after an approved request.
- iii. The HOC should inform headquarters about the poor state of the current utility vehicle and consider replacement as a prudent measure.

### **Official's Response**

763. No management's response on this issue.

### **Auditor's Comment**

764. Management did not provide their response and there is no evidence that our recommendations have been implemented.

## **GENERAL RECOMMENDATIONS**

765. The recommendations proffered below are generic to address the common issues that occurred at the missions, though not all the issues are prevailing at all the missions abroad.

766. The Heads of Chancery should collaborate with the Director General of MFAIC, the Accountant General and other relevant stakeholders to ensure standard payment vouchers and other accountable documents are supplied to the missions at the start of each financial year.

767. The Finance Attachés should ensure that all transactions that are executed in local currencies of the country of residence, should be recorded on the face of the payment vouchers in the local currencies as well as the US Dollar (\$) prevailing exchange rate and equivalent amount.

768. All Finance Attachés and Heads of Chancery should ensure that payment vouchers and supporting documents are always maintained for all payments made out of the missions' funds. In addition, payments should be made directly to the beneficiaries rather than through staff of the missions.

769. The Director General of MFAIC should collaborate with the Director General of the HRMO and other relevant stakeholders to ensure that a comprehensive terms and conditions of service is developed for the diplomatic staff posted abroad and local staff working at the missions.
770. The MFAIC should ensure that any diplomatic staff who is recalled from mission to headquarters or transferred to another mission, prepares handing over documents and smoothly hand over to the successor before his/her repatriation money is disbursed.
771. All Heads of Chancery and the Finance Attachés should ensure that they maintain comprehensive assets registers to record all details of assets of the missions. These should include: date of acquisition, funding sources, unique identification code, location, etc. The Heads of Chancery should also ensure that the assets of the missions are properly managed and accounted for.
772. All Heads of Chancery and the Finance Attachés should ensure that all revenues collected in respect of visa and consular fees are paid into the missions' consular accounts and remitted to the Consolidated Fund on a monthly basis.
773. The Heads of Chancery and the Finance Attachés should ensure that the missions followed procedures in accordance with the Public Procurement Act and Regulations.
774. The Heads of Chancery should ensure that recruitments of local staff are properly done and local staff personal files are maintained with all relevant records intact.
775. All Heads of Chancery should ensure that local staff performance appraisals are prepared at the end of each year and properly filed for reference purposes.
776. The Heads of Chancery and the Finance Attachés should ensure that the missions payroll are accurately prepared and payments of staff salaries should be done through the personal bank accounts.

## TABLES OF CASH LOSSES FOR EACH MISSION

Table 1 Cash Losses – Sierra Leone Embassy in Egypt/Libya								
	2013 (\$)	2014 (\$)	2015 (\$)	2016 (\$)	2017 (\$)	2018 (\$)	2019 (\$)	Total (\$)
Revenue not accounted for (sale of visa stickers)		250.00						250.00
Withdrawals without evidence of disbursement		119,800.00	83,000.00					202,800.00
Total salaries of staff not on post		54,198.12	55,099.00	73,656.48	26,637.82			209,591.42
Total salaries deducted from staff not accounted for						18,376.60	15,601.28	33,977.88
Staff salaries not accounted for						100,509.05		100,509.05
Payment without supporting documents	8,439.23	91,005.25	141,477.38	92,309.37		12,391.84		345,623.07
<b>Total</b>	<b>8,439.23</b>	<b>265,253.37</b>	<b>279,576.38</b>	<b>165,965.85</b>	<b>26,637.82</b>	<b>131,277.49</b>	<b>15,601.28</b>	<b>892,751.42</b>

Table 2 Cash Losses – Sierra Leone Embassy in Ethiopia				
No. Transaction	2017 (\$)	2018 (\$)	2019 (\$)	Total (\$)
Additional incidental costs made by the Embassy on behalf of three ministers in respect of hotel bills during the hosting of the African Union summit 17-18th November 2018 for which refund was not made to the embassy account		13,043.40		13,043.40
Imprest to Israel – retirement details not available	500.00			500.00
Refund to Ambassador for out-of-pocket air ticket	492.00			492.00
London Café – Refreshment for SL Delegation – no invoice and receipt		1,000.00		1,000.00
Payment to TAFESSE BEKELE for hiring of 5 vehicles for AU Summit			3,600.00	3,600.00
Official Reception & Hospitality 58th Independence Anniversary Celebration			1,136.00	1,136.00
<b>Total</b>	<b>992.00</b>	<b>14,043.40</b>	<b>4,736.00</b>	<b>19,771.40</b>

<b>Table 3 Cash Losses – Sierra Leone High Commission in The Gambia</b>								
	<b>2014 (\$)</b>	<b>2015 (\$)</b>	<b>2016 (\$)</b>	<b>2017 (\$)</b>	<b>2018 (\$)</b>	<b>2019 (\$)</b>	<b>2020 (\$)</b>	<b>Total (\$)</b>
Estimated revenue for Visa stickers issued to the High Commission not brought to account.	37,500.00	0	0	20,000.00	0	0	0	57,500.00
Payment for security services not accounted for	0	0	0	0	21,000.00	0	0	21,000.00
Alleged purchased of furniture not accounted for	0	0	0	0		35,000.00		35,000.00
Payments without supporting documents	76,975.00	0	195,629.64	259,638.08	83,227.00	0	0	615,469.72
<b>Total</b>	<b>114,475.00</b>	<b>0</b>	<b>195,629.64</b>	<b>279,638.08</b>	<b>104,227.00</b>	<b>35,000.00</b>	<b>0</b>	<b>728,969.72</b>

<b>Table 4. Cash Losses – Sierra Leone High Commission in Ghana</b>		
<b>Issues</b>	<b>Amount (\$) 2020</b>	<b>Total (\$)</b>
Withdrawal and payment of cash for two vehicles in breach of contract terms; which have not been supplied to date	129,300	<b>129,300</b>
<b>Total</b>	<b>129,300</b>	<b>129,300</b>

<b>Table 5. Cash Losses – Sierra Leone Embassy in Guinea</b>						
<b>Details</b>	<b>Year</b>					<b>Total</b>
	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	
	<b>(\$)</b>	<b>(\$)</b>	<b>(\$)</b>	<b>(\$)</b>	<b>(\$)</b>	<b>(\$)</b>
Estimated Revenue In respect of Visa Sticker Book not accounted for.	5,000					<b>5,000</b>
Revenue collected in 2020 but no evidence of payment into the CF					1,175	<b>1,175</b>
<b>Total</b>	<b>5,000</b>				<b>1,175</b>	<b>6,175</b>

<b>Table 6. Sierra Leone High Commission to Kenya</b>				
<b>Cash Losses</b>				
<b>Transaction</b>	<b>2018 (\$)</b>	<b>2019 (\$)</b>	<b>2020 (\$)</b>	<b>Total (\$)</b>
Use of public funds as contributions to support to bereaved family.			3,500	<b>3,500</b>
Rent allowance paid to HE whiles staying in an accommodation that the Mission had already paid rent for.			16,000	<b>16,000</b>
Refund paid to HE for an expense he did not provide evidence he has payment.	2,000			<b>2,000</b>
Payment of top-up or telephone allowances contrary to Rule 9.66 of the Civil Service Code.		11,200	24,500	<b>35,700</b>
High Commissioner's entertainment cost paid out of office funds even though he was paid monthly Representation Allowance.			3,600	<b>3,600</b>
Unretired imprest by the HOC and others.	8,701	2,283		<b>10,984</b>
<b>Total</b>	<b>10,701</b>	<b>13,483</b>	<b>47,600</b>	<b>71,784</b>

Table 7. Cash Losses – Sierra Leone Embassy in Liberia						
Details	Year					Total
	2016	2017	2018	2019	2020	
	(\$)	\$( )	(\$)	(\$)	(\$)	(\$)
Gratis Visas issued to Un-qualified applicants	2,100.00	1,000.00	1,400.00	1,500.00		6,000.00
Stipend paid to individuals not employed by the Embassy or the Supervising Ministry					1,210.00	1,210.00
Payment without supporting documents	125,122.00	174,776.00	94,929.00			394,827.00
Other allowances paid to diplomatic staff without any form of supporting documentation	76,202.34	33,860.39				110,062.73
Total	203,424.34	209,636.39	96,329.00	1,500.00	1,210.00	512,099.73



<b>Table 8. Cash Losses – Sierra Leone Embassy in Senegal</b>						
<b>Finding</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>Total (\$)</b>
	<b>(\$)</b>	<b>(\$)</b>	<b>(\$)</b>	<b>(\$)</b>	<b>(\$)</b>	
Salary Payments for Non-Existing Staff and Transactions	22,453.20	22,453.20	22,453.20	23,421.20	25,357.20	<b>116,138.00</b>
Paid Child and Education Allowances for non-resident children	23,682.75	24,363.00	16,890.75	16,200.00	32,500.00	<b>113,636.50</b>
Cash withdrawals of funds meant for health insurance.					66,308	<b>66,308.00</b>
Payment of salaries to former HOC for eight months					56,845	<b>56,845.00</b>
Double Payments of Rent for Residence				38,159	5,454	<b>43,613.00</b>
Unsupported payments iro C-10 meeting & overspending					129,903	<b>129,903.00</b>
Unauthorised donations	2,586.36	818.19	16,050.00	11,238.64	1,981.55	<b>32,674.74</b>
Ineligible payments to diplomatic staff				4,931		<b>4,931.00</b>
Unbanked revenue				2,529.09	2,861.82	<b>5,390.91</b>
Difference between revenue collected and banked	7,766		3,548			<b>11,314.00</b>
Visa stickers unaccounted	1,500					<b>1,500.00</b>
Revenue not Completely Transferred into the Consolidated Fund					15,406	<b>15,406.00</b>
<b>Total</b>	<b>57,988.31</b>	<b>47,634.39</b>	<b>58,941.95</b>	<b>96,478.93</b>	<b>336,616.57</b>	<b>597,660.15</b>