



# **ANNUAL PERFORMANCE REPORT 2020**



**Lara Taylor-Pearce (Mrs) MBA, FCCA (UK), FCA (SL), GOOR**  
**Auditor-General**

## Table of Contents

ABBREVIATIONS AND ACRONYMS .....	5
I. Message from the Auditor-General .....	7
II. Summary of Achievements of the Strategic Plan 2016-2020.....	9
III. Major Challenges and Mitigations .....	17
IV. Background on the Office .....	20
Audit Process .....	22
Our Value Creation Process .....	24
V. Resource Envelope .....	25
Introduction of the Strategic Plan 2021-2025 .....	27
Performance by Division .....	28
Bo .....	28
Editorial .....	28
Examinations Branch .....	29
Finance .....	29
Human Resources .....	30
Information and Communications Technology .....	30
Information, Education and Communications.....	31
Internal Audit .....	32
Kenema .....	32
Ministries and Local Authorities .....	32
Makeni .....	33
Public Accounts Committee.....	33
Performance Audit.....	35
Public Enterprises.....	35



Office and Facilities Management .....	36
Specialised Audits .....	36
Training Division.....	37
VI. Key Highlights.....	38
Auditor-General Completes Two-terms as Chairperson for AFROSAI-E.....	38
The ASSL Inaugurates an IS Audit Division.....	38
Audit Service Sierra Leone Recruits 15 Auditors .....	38
Audit Service Sierra Leone Produces Historical Diary.....	38
Reports Submitted by the Auditor-General in 2020.....	39
2020 Financial Statements.....	40
Annex One: ASSL's Organogram .....	41

## ABBREVIATIONS AND ACRONYMS

ABBREVIATIONS & ACRONYMS	MEANING
ACC	Anti-Corruption Commission
ACCA	Association of Chartered Certified Accountants
AFROSAI-E	African Organisation of Supreme Audit Institutions - English Speaking Countries
AAG	Assistant Auditor-General
AG	Auditor-General
ASB	Audit Service Board
ASSL	Audit Service Sierra Leone
IS	Information Systems
DAG	Deputy Auditor-General
FAM	Financial Audit Manual
FCASL	Fellow of Certified Accountants in Sierra Leone
FCCA	Fellow of Chartered Certified Accountants
GCP	Global Call for Proposals
ICT	Information and Communications Technology
IDI	INTOSAI Development Initiative
IEC	Information, Education and Communications
INTOSAI	International Organisation of Supreme Audit Institutions
ISSAI	International Standards of Supreme Audit Institutions
MDA-	Ministries, Department and Agencies
M&LA	Ministries and Local Authorities
MoF	Ministry of Finance
NSA	Non-State Actors
PAC	Public Accounts Committee
PAM	Performance Audit Manual
PFM	Public Financial Management
CAM	Compliance Audit Manual
SAI	Supreme Audit Institution
QA	Quality Assurance
QAR	Quality Assurance Review
NaCOVERC	National Corona Virus Emergency Response Centre



## Annual Performance Report 2020

## I. Message from the Auditor-General

It is that time of the year again when I take time to reflect on the past year and re-evaluate the work of the Audit Service Sierra Leone (ASSL). A few questions that need to be answered include;

- Did I make good of my aspirations for the Audit Service?
- What was the quality of the outputs produced?
- Was the impact of my deliverables good enough to improve the accountability space of this country and ultimately improve the lives of its citizenry?

These are all questions that I contend with whilst I put this report together.

The year 2020 was a tumultuous year for the organisation, as we saw a lot of attention drawn to the ASSL. It is clear that there needs to be more public education on what external audit is all about and the required independence needed to meet laid down mandates.

The ASSL was set up to improve accountability and transparency by providing recommendations that will help improve our governance system. As part of the accountability chain, the ASSL is a partner in national development.

As the guardian of the economic prosperity of Sierra Leone, I implore everyone to see Public Financial Accountability as an act of patriotism, which we must all demonstrate in the interest of posterity. The call for the judicious management of government resources has long been echoed by the ASSL with recommendations proffered to MDAs to pay heed to financial principles and fiscal discipline.

The COVID-19 pandemic adversely affected our operations as well as that of Parliament, with fewer numbers of audits and public hearings conducted in 2020. With the reduction of the corona virus infection rate, we hope to see an improvement in the conduct of public hearings and commensurate actions taken in the interest of the people of Sierra Leone.

The continued use of our audit tools has helped to provide improved evidence collection, greater depth of data analysis and interrogation, and ultimately the improved quality of our audits as was evident in our audit of the management of COVID-19 funds. Our staff were able to participate



in online trainings and internal trainings provided in-house, being mindful of all COVID-19 safety guidelines. The essence was to ensure that we were on track with development in public sector audit, irrespective of the pandemic.

We now have a new Strategic Plan 2021-2025, thanks to the dedication of our staff who painstakingly took the time to put this document together. This shows how far we have come, from engaging the services of international consultants to producing a strategic plan in-house. Thus, in our 2021 Annual Performance Report, we will begin to measure ourselves against the commitments we have made in the five-year plan.

Our staff turnover in 2020 declined and we are hopeful that we will see stability in this respect as we continue to get the requisite support from Government.

We continue to maintain strong affiliations with our regional partners, as we are actively involved with INTOSAI, AFROSAI, AFROSAI-E and other affiliated working groups within these bodies.

We wish to appreciate your support and continue to solicit more of the same as we all work jointly towards building a better Sierra Leone.

On this note, we present to you our Annual Performance Report for 2020.

A handwritten signature in blue ink, appearing to read "Lara Taylor-Pearce". The signature is stylized with a large, bold initial "L" and a series of loops and flourishes.

**Lara Taylor-Pearce (Mrs) MBA, FCCA (UK), FCA (SL), GOOR**  
**Auditor-General**



## II. Summary of Achievements of the Strategic Plan 2016-2020

In 2016, we set ourselves targets of what we want to achieve as an Institution. Every year since, we had painstakingly measured our achievements, identified our challenges and made use of opportunities to improve our achievements and better our challenges. This summary tells the whole story of our dream for the ASSL. Where we have realised them fully, we celebrate; where we have fallen short, we continue to press on.

The objectives that were achieved will be clearly seen; for those that are still work-in-progress, we will indicate a clear pathway through the table below, how we hope to pursue this dream, which we believe, will become a reality in our 2021-2025 Strategy.

In brief, we achieved 24 objectives, which accounted for 65% of all objectives set; 11 objectives (30%) consisted of objectives not achieved and two objectives (5%) are work-in-progress.

Details on the status of the Strategic Plan 2016-2020 is provided in the table below:

OBJECTIVE 2016-2020		TARGET AS AT DECEMBER, 2020	STATUS AS AT DECEMBER, 2020	CHALLENGES	WAY FORWARD
<b>GOAL 1: Independence – To maintain and enhance the independence of the ASSL</b>					
<b>1.1</b>	Increase awareness of stakeholders on the role, functions and independence of the ASSL through various mechanisms, including presentations, publications, our website and other online platforms.	All key stakeholders (including all districts) to benefit from sensitisation programmes	<b>ACHIEVED.</b> Sensitisation programmes held for all key stakeholders, including CSOs	<b>NA</b>	<b>NA</b>
<b>1.2</b>	To reduce the financial and operational constraints on our independence, by working with the Government and partners.	Average delay (number of days) in payment of other charges	<b>NOT ACHIEVED</b> Sixty days delay for the receipt of allocations from	Poor cash flow, huge budget funded by the Government.	Transferred to Strategic Plan 2021-2024

OBJECTIVE 2016-2020		TARGET AS AT DECEMBER, 2020	STATUS AS AT DECEMBER, 2020	CHALLENGES	WAY FORWARD
		subvention from the MOF	the MOF for recurrent expenditure.		
1.3	To house majority of our staff in buildings owned by the ASSL	Started work on the new headquarters and secured land in the provinces for provincial offices	<b>PARTLY ACHIEVED</b> Work on our HQ has begun and land protected from encroachment	Inadequate support	Deprioritised
1.4	Work with Government to withdraw from pre-audit of civil service pension payments.		<b>NOT ACHIEVED</b>	Government considers it important to the process	Deprioritised
<b>GOAL 2: Profile - To raise our profile and increase understanding of the work we do.</b>					
2.1	Continue active participation in the activities of regional and international bodies	ASSL staff continued to actively participate in the activities of AFROSAI-E and other international bodies	<b>ACHIEVED</b> We participated in regional and international programmes	NA	NA
2.3	Increase hits on the ASSL website	10% increase on the 2019 hits	<b>ACHIEVED</b> 350 hits per month	NA	NA
<b>GOAL 3: Quality - To produce more timely, relevant audit reports of high quality</b>					
3.1	Increase the relevance of audit reports by publishing them earlier	30th November, 2020 submission date of AG's Annual Report to Parliament	<b>ACHIEVED.</b>	NA	NA

OBJECTIVE 2016-2020		TARGET AS AT DECEMBER, 2020	STATUS AS AT DECEMBER, 2020	CHALLENGES	WAY FORWARD
3.2	Continually improve our reports by implementing quality control and quality assurance processes	QA reviews indicate fewer quality control issues	<b>ACHIEVED</b> - Reduction in non-adherence to Quality Control measures	NA	NA
3.3	Increase compliance with professional standards and organisational effectiveness by delivering relevant training to all staff	Training for staff- 12 per year	<b>ACHIEVED</b> - several training in different areas were conducted for staff	NA	NA
3.4	Increase the efficiency of our audits through increased focus on risk and better monitoring of audit inputs.	QA reviews indicate increased focus on risks	<b>ACHIEVED</b> QA and supervisors' reviews indicated that the team adhered to the risk-based audit approach	NA	NA
3.5	Publish more performance audit reports of high quality.	4 reports per year	<b>NOT ACHIEVED</b> - 2 Reports were produced	High rate of turnover in the Division	Deprioritised
3.7	Increase the number of qualified audit staff	To have 30 qualified Accountants	<b>ACHIEVED.</b> We had 31 qualified Accountants	NA	NA
3.8	Ensure all audit work is properly reviewed and that managers are responsible for work assigned	Increased adherence to audit guidelines overtime	<b>ACHIEVED.</b> Quality Assurance review indicated adherence to the FAM, CAM & PAM.	NA	NA
3.9	Increase audit coverage of money received and spent by public institutions	80%	<b>PARTLY ACHIEVED.</b>	Inadequate compliment of staff to achieve target	Deprioritised
3.10	Conduct more audit work in "special" audit areas such as	Two	<b>ACHIEVED</b>	NA	NA

OBJECTIVE 2016-2020		TARGET AS AT DECEMBER, 2020	STATUS AS AT DECEMBER, 2020	CHALLENGES	WAY FORWARD
	procurement audit, IT audit and environmental audit				
3.11	To establish a functioning Information Systems Audit Division	Establishing Information System Audit Division and conducting at least one pilot audit	<b>ACHIEVED</b> An Information Systems audit unit is in place	NA	NA
<b>GOAL 4: Impact - To increase the impact of the reports we issue</b>					
4.1	Work with the PAC to continue to develop and enhance our working relationship	Empower all PAC members on audit-related issues	<b>ACHIEVED</b>	NA	NA
4.2	Publicly report on progress made on implementing recommendations from the previous period	A section on progress made on recommendations is included in the 2019 report	<b>ACHIEVED</b>	NA	NA
4.3	Improve the recommendations we make so that they are prioritised, clear and achievable	37% of audit recommendations implemented by auditees	<b>NOT ACHIEVED</b>	Poor implementation of recommendations	Included in the Strategic Plan 2021-2025
4.4	Develop strong relationship with other organisations of similar or overlapping objectives	Continued strong relationship	<b>ACHIEVED</b>	NA	NA

OBJECTIVE 2016-2020		TARGET AS AT DECEMBER, 2020	STATUS AS AT DECEMBER, 2020	CHALLENGES	WAY FORWARD
4.5	Collaborate with donors to ensure that audit reports are factored into aid decisions	Strong relationship with donors where audit reports are understood and influential in programming	ACHIEVED	NA	NA
4.6	Increase the visibility of our reports to all stakeholders	Audit reports are disseminated to all stakeholders	ACHIEVED	NA	NA
<b>GOAL 5: Human Resources - To develop and manage our human resources more effectively</b>					
5.1	Conduct full organisational review and identify optimum structure and establishment considering emerging audit areas	To review the organisational structure	NOT ACHIEVED	Deprioritised	Included in Strategic Plan 2021-2025
5.2	To have a well-motivated and diverse workforce	Percentage of staff survey respondents who are satisfied to be working for the ASSL - 92%	NOT ACHIEVED	Not done in 2020 due to COVID	Transferred to Strategic Plan 2021-2025
		Increase in the percentage of female employees up to 44%	NOT ACHIEVED	National problem where more men finish university than women	Transferred to Strategic Plan 2021-2025

OBJECTIVE 2016-2020		TARGET AS AT DECEMBER, 2020	STATUS AS AT DECEMBER, 2020	CHALLENGES	WAY FORWARD
		Increase in the number of specialised skills available in our team up to 18	NOT ACHIEVED	N/A	Deprioritised
5.4	Improve the staff reward structure and welfare programmes so as to maximise efficiency and remain competitive	There has been advocacy to improve the reward structure	ACHIEVED	NA	NA
5.5	Improve staff succession plan	The succession plan is being implemented effectively	NOT ACHIEVED	Change in Organisational Policy	Deprioritised
5.6	Evaluate the staff appraisal system and ensure links with staff reward, promotion and annual training plans	Evaluation complete and findings implemented as much as possible	ACHIEVED	NA	NA
<b>GOAL 6: IT - To make better use of IT in the work we do</b>					
6.1	Provide staff with a fast, reliable internet connection in all offices	25 MBPS in the Western Area and 10 MBPS in the provinces	ACHIEVED	NA	NA
6.2	Increase use of IT in internal and external communications	Percentage of staff with laptops/desktops computers in use -100%	ACHIEVED	NA	NA

OBJECTIVE 2016-2020		TARGET AS AT DECEMBER, 2020	STATUS AS AT DECEMBER, 2020	CHALLENGES	WAY FORWARD
6.3	Establish an effective IT network to store, share and backup information	Percentage of staff included in the ASSL domain where they require user name and password to access audit service resources hosted on the servers- 100%	ACHIEVED	NA	NA
6.4	Implement an electronic management information system	Percentage of audits documented on a full time electronic basis -40%	NOT ACHIEVED	Misprocurement of AMIS Software	Included in Strategic Plan 2021-2025
<b>GOAL 7: Working Environment - To enhance our working environment to maximise efficiency of our work</b>					
7.2	Ensure an open, friendly office atmosphere	Percentage of staff surveyed; respondents who feel their working environment is satisfactory or better -92%	NOT ACHIEVED	Shift in Organisational Policy	Deprioritised
7.3	Conduct an annual assessment of IT equipment needs, and factor the results into future procurement plans	IT equipment meets the needs of the ASSL as far as financial resources are allowed	ACHIEVED	NA	NA
<b>GOAL 8: Lead by Example - To improve our governance and control internal structures in order to be a role model</b>					
8.1	Implement an ASSL fraud control policy	Develop a fraud policy for the ASSL	NOT ACHIEVED	Shift in Organisational Policy	Deprioritised



OBJECTIVE 2016-2020		TARGET AS AT DECEMBER, 2020	STATUS AS AT DECEMBER, 2020	CHALLENGES	WAY FORWARD
8.2	Publish, as far as possible, all ASSL documents based on laws and international professional standards	Unqualified audit opinion on the ASSL financial statements	<b>ACHIEVED</b> The ASSL's Financial Statements for 2020 was submitted to Parliament on 12th February, 2021	NA	NA
8.3	Publish a combined financial and performance (IPSAS & ISSAIs compliant) report within the legislative timeframe	Submission date of the annual performance report including IPSAS compliant financial information 31st July	<b>ACHIEVED</b>	NA	NA
8.5	Establish a risk management system based on international best practice	Updated risk register in line with the policy	<b>NOT ACHIEVED</b>	<b>Change in Organisational Policy</b>	<b>Deprioritised</b>

#### KEY

The colour-coding tells the story:

	<i>Objective Achieved</i>
	<i>Objective Partially Achieved</i>
	<i>Objective Not Achieved</i>

### III. Major Challenges and Mitigations

The ASSL like any other organisation is faced with challenges, some of which have been summarised below, as well as the means we have strategized to work around them.

NO.	CHALLENGE	MITIGATION
1	<p><b>Staff Turnover:</b> <i>In 2020, we continued a common trend, wherein staff left the organisation for better conditions of service in other Government institutions as well as the private sector. This time around, we did not only lose staff in our middle level management cadre, we also lost a host of experienced auditors and staff whom we had trained and invested in, to become Chartered Accountants.</i></p> <p><i>In 2020, we lost nine staff due to voluntary and involuntary causes.</i></p> <p><i>Staff left voluntarily mainly due to inequitable remuneration of accounting professionals with the same qualification across MDAs.</i></p>	<p><i>The ASSL's prized asset is its staff. This is so because the ASSL over the years have invested heavily in capacity building initiatives for staff. It therefore becomes very demotivating when you are aware of the reasons why staff leave, but this is outside your control.</i></p> <p><i>Basically, as a mitigating action, we ensured the following:</i></p> <ol style="list-style-type: none"> <li><i>1. We made a case to the Ministry of Finance to augment the salaries of staff, which was partly achieved. The essence of this is to slow the rate of staff turnover;</i></li> <li><i>2. As a start, we recruited 11 staff as a replacement measure. We have embarked on an extensive training and mentoring programme; and</i></li> <li><i>3. Since we expect a learning curve toll, we have responded to the effect of staff turnover by downsizing audits, focusing on high-risk audits and outsourcing some to private auditing firms, whilst at the same time, engaging at the highest level to ensure that ASSL staff are equitably remunerated.</i></li> </ol>
2	<p><b>Accommodation:</b> <i>Getting our own building to house all of our staff in Freetown has been a big challenge as they are scattered all over the city, and most importantly occupying offices owned by clients we audit.</i></p>	<p><i>In order to ensure that our independence remains intact, we have made it a priority to meet our financial obligations, relating to any accommodation occupied by the ASSL, belonging to our clients. Government has also recommenced the construction of our headquarters building.</i></p>
3	<p><b>Public Expectation:</b> <i>A major challenge we face is regarding managing the public's expectation of the ASSL. It has become glaringly clear that a vast majority</i></p>	<p><i>To combat misinformation, we release regular press statements on major traditional news outlets on controversial issues, as a public education drive. This is</i></p>

NO.	CHALLENGE	MITIGATION
	<p>of people expect much more from the ASSL, even beyond our mandate. In terms of its reporting period, people are either confused about when the Auditor-General's report is due or they misconstrue the ASSL's position when it comes to accountability.</p>	<p>done to reduce misinformation, increase general understanding and public confidence in our work.</p> <p>In 2020, we also held press conferences in order to ensure that we dispel misinformation and provide factual and undiluted information to the people of Sierra Leone.</p>
4	<p><b>Budget Constraint:</b> The ISSAIs require that a SAI budget should be prepared and presented to Parliament for approval by the SAI with no interference from the Executive. The application of this ISSAI has not been seen throughout the existence of the ASSL, as it has been required like all MDAs to submit its budget to the Ministry of Finance, which is a client of the Audit Service Sierra Leone. Aside from the fact that this is a threat to independence, the Ministry subjects the ASSL's submitted budget to cuts. These cuts have affected the ASSL, as it is unable to execute its yearly plan, which is based on the budget.</p>	<p>The ASSL's approach to resolving this issue has been to remind the legislature of the requirements for the establishment of SAIs, key of which is financial independence, which on a regular basis has been breached. In 2020, we engaged the legislature extensively of the need not to subject the ASSL to widely applied policies for MDAs as it may have far-reaching implications. In as much as we had assurances, they were limited in the help they could offer based on available laws.</p> <p>Therefore, the ASSL ensured that it continued to engage stakeholders, whilst at the same time readjust work plans based on available resources.</p>
5	<p><b>Automation of its Audit Process:</b></p> <p>Our key goal as an institution is to automate our business processes and to conduct fully automated audits.</p> <p>The ASSL faced series of roadblocks when it tried to secure an Audit Management Information System</p>	<p>The ASSL aims to solve this problem by :</p> <ol style="list-style-type: none"> <li>1. Making a case to both donor partners and the Government to allow the ASSL to identify an AMIS that works best for its operations;</li> <li>2. Guaranteeing the ASSL that it will provide additional funds should the chosen AMIS software is proven to cost more than what has been budgeted.</li> </ol>

NO.	CHALLENGE	MITIGATION
	<i>(AMIS). This ultimately wasted staff's time and led to frustration, thus leading to low staff morale and apprehension to future AMIS.</i>	
6	<p><b>Poor Internet Connectivity for Provincial Offices:</b> <i>The IT infrastructure outside Freetown and the head quarter towns is challenging.</i></p> <p><i>The internet connectivity is a big problem in the provinces, especially when our staff leave their offices for fieldwork outside these head quarter towns. . This makes it difficult to electronically connect with our offices</i></p>	<p><i>The ASSL has done all it could within its means to provide connectivity between provincial offices and HQ. It also provided wireless dongles for working out of station, but these have proven ineffective.</i></p>

#### IV. Background on the Office

The Audit Service Sierra Leone (ASSL) is the Supreme Audit Institution of Sierra Leone. The Audit Act of 1962 originally established it as the Audit Department. It became the first audit institution to exist in the country. The nomenclature, “Audit Department” was later changed to “The Auditor-General’s Department”.

In 1996, Sierra Leone began its transformation to a democratic state by establishing fully functional institutions to aid good governance and the rule of law. The ASSL then considered that, as it serves its purpose and helps these institutions achieve full potentials; whilst at the same time responding to changes in its external environment; it should perform a “position audit” to identify what needs to be changed. The outcome of this exercise led to the setting up of the ASSL as a legal entity through an Act of Parliament in 1998, which led to the birth of what is today known as the “Audit Service Sierra Leone”.

The rebranding of the ASSL to become a modern day Supreme Audit Institution (SAI) followed this establishment. It should be noted that, the Audit Service Act of 1998 was repealed and replaced by the Audit Service Act of 2014.

Section 119, subsection 2 of the 1991 Constitution of Sierra Leone serves as the basis for the enactment of the ASSL Act and the Office of the Auditor-General. It states that, “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”.

The ASSL is headed by the Auditor-General (AG) and assisted by four deputies. The headquarters is situated on the second Floor of Lotto Building, OAU Drive, Tower Hill, Freetown. In addition to its various departments and offices in Freetown, the ASSL has three regional offices in the three provincial headquarter towns of Bo, Kenema and Makeni.

Considering the fact that the mandate of the AG as prescribed by the 1991 Constitution of Sierra Leone is broad, and covers all aspects of government, it should be noted that, the ASSL is unable

to audit all institutions within a year as required. As a result, some audits are outsourced to private audit firms with the ASSL taking overall responsibility for their outcomes and reports to Parliament.

### **Our Mission**

To independently ensure value-for-money from public funds in collaboration with external stakeholders, through a highly competent and motivated workforce of integrity.

### **Our Vision**

To be a leading audit organisation promoting excellence and accountability in public institutions.

### **Our Core Values**

The following ethical standards underpin the work of all staff members of the ASSL at all times:

1. *Professionalism* – We are competent and impartial, carrying out our work with care and adherence to ethical standards and best practice.
2. *Integrity* – We are straightforward and honest in all our professional and business relationships with due regard for confidentiality.
3. *People* – We respect and care for our team and we have high regard for our stakeholders.
4. *Independence* – We are empowered by our constitutional mandate to deliver quality service without external influence.
5. *Objectivity* – We are unbiased and politically neutral, avoiding any actual or perceived conflict of interest in the work we do.

### **Who we report to**

There are several laws, which guide the Audit Service Sierra Leone when it comes to who the ASSL is accountable to section 119(1) of the 1991 Constitution of Sierra Leone states: “There shall be an Auditor-General for Sierra Leone whose office shall be a public office, and who shall be appointed by the President after consultation with the Public Service Commission, and subject to the approval of Parliament”.

Being a public office means that the Auditor-General (AG) is answerable to the people of Sierra Leone through their elected representatives in Parliament. This does not limit the AG in



engaging the public to provide first-hand information and address concerns raised. The ASSL adopts several approaches in addressing information needs.

With this in mind, the ASSL ensures that it identifies its stakeholders and address their information needs.

The AG reports to Parliament on the financial state of affairs of the nation in line with Section 119(4) of the 1991 Constitution of Sierra Leone, which states: “The Auditor-General shall, within twelve months of the end of the immediately preceding financial year, submit his report to Parliament and shall in that report draw attention to any irregularities in the accounts audited and to any other matter which in his opinion ought to be brought to the notice of Parliament”.

The AG or her representatives also engages other stakeholders like schoolchildren, tertiary students, MDAs, media, civil society and the general public. This is done in line with the ASSL Strategic Plan 2016-2020 with specific objectives in mind for each engagement.

The engagement with schoolchildren and college students aims at achieving the objective of ensuring that upcoming young professionals are aware of what we do, the current state of the PFM system and to instil a sense of integrity and patriotism in them. These interactions aim at improving the future integrity situation in the country, especially in public administration.

Stakeholders’ meetings with MDAs and donor organisations have not been held for some time now for several reasons; one of which is the Covid-19 pandemic ravaging the world.

### **Audit Process**

The ASSL is the Supreme Audit Institution of Sierra Leone, which is mandated in section 119 of the 1991 Constitution of Sierra Leone to audit all government accounts. Being a SAI, the ASSL is obliged to belong to a global body of SAIs referred to as INTOSAI.

This body regulates the work of its members and provides guidelines and standards that SAIs are mandated to follow in the conduct of their SAI specific mandates.

The ASSL conducts various audits with separate standards available to abide by when conducting these audits. Generally, the auditing process is the same irrespective of the type of audit being undertaken. The guidelines applied by SAIs range from:

- ISSAI 1000-2999 for Financial Audits
- ISSAI 3000-3100 for Performance Audits



- ISSAI 4000-4200 for Compliance Audits

The generic audit process consists of the following stages:

1. The pre-engagement phase
2. The detailed planning phase
3. The audit execution phase
4. The audit completion and reporting phase
5. Follow-up phase.

A synopsis of these stages is explained below for the understanding of our readers:

### *The Pre-engagement Phase*

The essence of the pre-engagement phase of any audit is to help the Deputy Auditor-General ascertain that ethical requirements for audits are duly considered whilst at the same time, assessing the adequacy of resources needed to undertake audit exercises and to agree on the terms of engagement.

### *The Detailed Planning Phase*

During the detailed planning phase of the audit, it is incumbent on auditors to first try to understand the clients' operations. This is done through extensive risk assessment and determining those risks that may likely lead to misstatement whether due to fraud or error in the financial statements. Once this is done, it then becomes the responsibility of the auditors to design an audit strategy, which addresses these risks or minimises their impact if they do occur. These procedures should be properly documented so that they enable an independent reviewer to assess the sufficiency of the procedures in addressing the risks identified.

### *The Audit Execution Phase*

At this stage of the audit, the auditor determines what would be examined based on the importance (materiality) of the item or transaction. This is what is referred to as sampling. This is followed by a thorough examination of selected items based on agreed procedures in the strategy, wherein the auditor is required to document work performed, whilst at the same time ensuring that sufficient and appropriate evidence is obtained in relation to the work done. The procedures followed should be properly documented so that it enables an independent auditor to follow these procedures and be able to reach the same logical conclusions reached unaided. Since audit is not a witch-hunt, the auditor has a responsibility to communicate with the client all material omissions or deviations and any significant matters relating to the audit throughout the exercise, giving the client the opportunity to clarify and address matters before the completion of this phase of the audit.

### *The Reporting Stage*

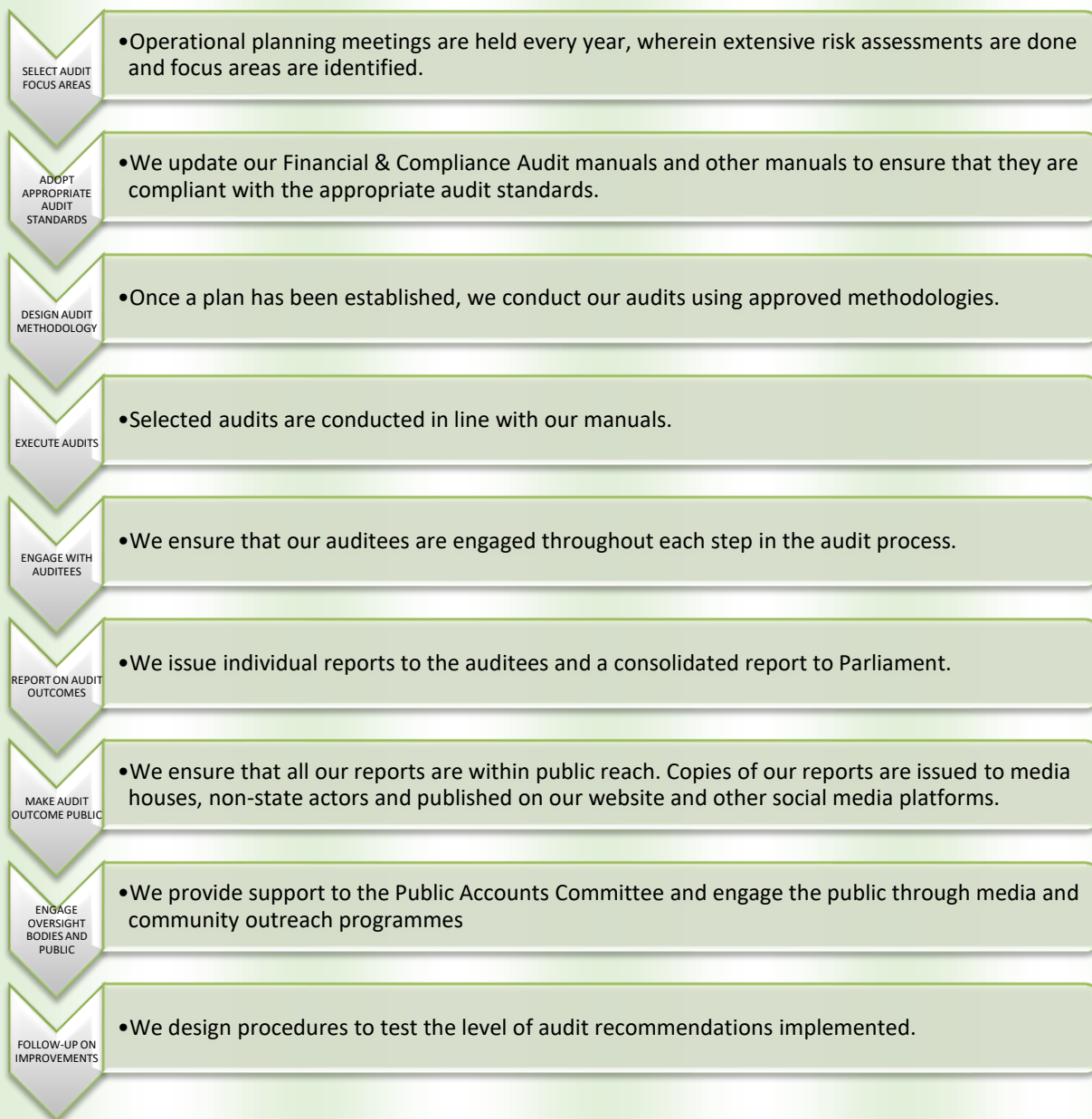
This involves:

- the issuance of a Draft Management Report to the client, with a 15 day deadline to respond to the findings and recommendations in the report;
- carrying out a verification exercise upon receipt of client's response to the Draft Management Letter to determine whether the responses proffered by the client's management are acceptable or not;
- issuance of a Final Management Report detailing outstanding issues to be included in the AG's annual report; and
- the signing of the audited Financial Statement by client and auditor, where financial statement audits are done.

### *The Follow-up Stage*

During this stage, auditees are summoned to the Parliamentary Public Accounts Committee (PAC) public hearings, to respond to any significant issues raised in the AG's annual report. The ASSL does follow-ups during subsequent audits to determine the professionalism of the exercise and compliance with the recommendations made; especially recommendations made by the PAC to the Executive on issues raised in the AG's annual report.

### *Our Value Creation Process*



## V. Resource Envelope

The ASSL for the period under review prepared and submitted their operational budget to the Ministry of Finance. Below is a detailed analysis of the original budget we submitted to the Ministry of Finance- what we received and spent to execute our activities.

## Statement of detailed comparison of budget and actual, revenue and expenditure amounts for the year ended 31 December 2020

	2020			Y/E 31 Dec. 2019		
Amounts in Sierra Leone Leones	Actual budget as at 31 Dec. 2020	Actual as at 31 Dec. 2020	Variance	Final budget	Actual	Variance
<b>Revenue</b>						
Non-Tax						
GOSL-Salaries	48,465,341,729	29,136,196,461	(19,329,145,268)	31,800,000,000	27,256,356,572	(4,543,643,428)
GOSL- Other Charges	6,992,179,747	7,242,187,400	250,007,653	8,994,155,380	7,833,266,666	(1,160,888,714)
Audit Fees(Income)	2,295,418,750	1,870,130,000	(425,288,750)	2,295,418,750	1,628,410,000	(667,008,750)
Sale of Bid Document	-	4,500,000	4,500,000	-	-	-
Technical Audit	-	-	-	-	-	-
Setting up of IT Division	-	388,625,257	388,625,257	-	530,139,020	-
Proceeds from grant and loan:	-	-	-	-	-	-
GOSL-PFMICP	2,690,013,000	-	(2,690,013,000)	2,545,481,156	-	(2,545,481,156)
GOSL-SAI Capacity Building Project	-	-	-	512,047,813	-	(512,047,813)
Total Income	<u>60,442,953,225</u>	<u>38,641,639,118</u>	<u>(21,801,314,107)</u>	<u>46,147,103,098</u>	<u>37,248,172,258</u>	<u>(9,429,069,860)</u>
Compensation of employees	(48,297,341,729)	(29,309,616,694)	18,987,725,034	(31,689,000,000)	(27,595,470,047)	4,093,529,953
Total expense	<u>(48,297,341,729)</u>	<u>(29,309,616,694)</u>	<u>18,987,725,034</u>	<u>(31,689,000,000)</u>	<u>(27,595,470,047)</u>	<u>4,093,529,953</u>
Programme1	(11,645,616,028)	(9,489,313,313)	2,156,302,715.34	(14,953,680,004)	(11,010,585,262)	3,943,094,742
Total expenditure	<u>(59,942,957,756)</u>	<u>(38,798,930,007)</u>	<u>21,144,027,750</u>	<u>(46,642,680,004)</u>	<u>(38,606,055,309)</u>	<u>8,036,624,695</u>

## Introduction of the Strategic Plan 2021-2025

The Strategic Plan 2016-2020 expired in December 2020. In section II of this report, we have summarised our achievements over the lifespan of that plan and will now present a synopsis of the 2021-2025 Strategic Plan.

The ASSL as a pragmatic institution constituted the Strategic Planning Working Group in 2020. This is an in-house body supported by the INTOSAI Development Initiative (IDI) Office. This body was tasked to carve out our aspirations and objectives for the next five years (2021-2025) which will ultimately become our strategy, going forward.

This process was interactive, taking into cognisance various views and contributions across a wide spectrum of staff and stakeholders, analysing and evaluating contributions based on the priorities of the ASSL. In the process, we identified strengths, weaknesses, opportunities and threats that the organisation faces. At the same time, we were not oblivious of the need to synchronize this strategy with that of the broader development needs of the country encapsulated in national strategy papers like the Sustainable Development Goals and the National Development Plan, etc.

The documents review process and stakeholder needs assessment, including that of the ASSL, led us to summarise the needs of the organisation into two broad themes or outcomes that we are confident will help us realise our vision by 2025. These are:

- **Outcome 1** - *Increased Implementation of Audit Recommendations*. The achievement of this outcome has a ripple effect and will enhance good governance structures and improve accountability, which will ultimately benefit the citizenry.
- **Outcome 2** - *Greater Public Knowledge and Understanding of Our Work*. Since the public holds us in high esteem, reputation will be well guarded. We will continue to enlighten all stakeholders about our work, our findings and what needs to be done to get the impact for accountability and transparency in the public sector financial administration.

Indicators have been developed to measure objectives on a yearly basis, which will be reported on in our next Annual Performance Report 2021.

## Performance by Division

The following sections include a summary of each division, their major achievements in 2020, and the degree to which they delivered planned audits and other activities. For those divisions with unique challenges and mitigations, which were not captured in the summary of challenges in section III above, they have now been captured in this section.

### Bo

The Bo Division is responsible for the audit of all MDAs in the southern region of Sierra Leone (Bo, Bonthe, Moyamba and Pujehun districts). This includes local councils, ministries, department and agencies, university, schools, and projects. It is staffed with 15 personnel as follows: one Assistant Auditor General; two Senior Auditors; seven Auditors, one Admin. Assistant, one Driver, one Messenger, and two Night Watchmen.

Major Achievements	
We audited (financial & compliance) the six local councils in 2020, meeting report deadlines. We made sure that the audit of the Njala University remains current.	
We further audited additional 28 MDAs, eight more than in 2019. This brought our total audits done to 34 for the year under review. All of these audits were included in the AG's Annual Report for 2019.	
We further completed the IFAD project audit on time and submitted the reports to the donor as per requirements.	
We had regular in-house training for staff in the ASSL FAM & CAM.	
We engaged in training such as Extractive Industries (EI) Audit, and we supported the Technical Audit assignments in Freetown.	
Planned Activity Implementation	
Audits Planned	Audits Delivered as Planned
34	34

### Editorial

The Editorial Division was created out of the need to improve the quality of reports produced for both our internal and external audiences. The Division is responsible for editing and reviewing of all ASSL documents before they are published. We take the lead in the training of staff in editing, executive summary and report writing. In addition to the regular editorial work we do every year,



we also participated in the writing and editing of the AG's Annual Report. It is staffed with three Editors.

Major Achievements	
We completed all editorial tasks, meeting the stipulated deadlines	
We participated in the writing, and editing of the AG's Annual Report for 2019	
Planned Activity Implementation	
Activities Planned	Activities Delivered as Planned
5	5

### Examinations Branch

The Examinations Branch is responsible for auditing of the General Purpose Financial Statements (Public Account). The Division is supervised by the DAG Public Enterprises, with the day-to-day operations in the hands of two Principal Auditors, 2 Senior Auditors who serve as Team Leads and 5 auditors, 1 assistant auditor and 2 support staff.

Major Achievements	
Timely delivery of the General Purpose Financial Statements of the consolidated fund of Sierra Leone for the year ended 31st December 2019.	
Planned Activity Implementation	
Audits Planned	Audits Delivered as Planned
4	4

### Finance

The Finance Division is led by the Financial Accountant who manages a total staff strength of eight, and is responsible for undertaking financial and procurement transactions including the preparation of budget and financial statements, management of donor-funded projects, funds request and reporting internally and externally on behalf of the ASSL on financial related activities.

Major Achievements	
For the period under review, no Management Letter highlighting significant breaches for the 2019 financial statements audit was identified by the auditors.	
We prepared our 2019 IPSAS cash financial statements, which were presented to the Sierra Leone Parliament for audit as prescribed by law.	
The Auditor's opinions for the audit of the 2020 financial statements were also not modified.	
Planned Activity Implementation	
Activities Planned	Activities Delivered as Planned
17	17



## Human Resources

The Human Resources Division is responsible for managing all the personnel matters below Executive Grade. It also handles both strategic and operational human resources affairs including but not limited to recruitment, discipline, grievance, performance management, exits and manpower planning. It is staffed with a manager, an officer and an administrative assistant.

Major Achievements	
The ASSL is becoming an attractive employer for many graduates and professionals in finance, accounting and auditing. In the third quarter of 2020, we received over 1,200 applications for entry level auditor positions.	
We created more opportunities for career progression for which sixteen staff were promoted to higher levels from various categories	
There was a decrease in the overall staff turnover from seven, to five percent. Voluntary staff turnover accounted for 20% of overall turnover.	
A revised Code of Ethics was released and this updated version now contains a whistle blowing policy.	
Planned Activity Implementation	
Activities Planned	Activities Delivered
7	5

## Information and Communications Technology

The Information and Communications Technology (ICT) Division is responsible for leading the organisation's ICT platform to provide system-wide assurance, enable integrated digital service delivery, and deliver sustainable infrastructure. The Division comprises a manager and three ICT Officers.

Major Achievements	
The implementation of an automatic backup system and increased internet bandwidth for internet service at the provincial offices are major achievements in the ICT division.	
Planned Activity Implementation	
Activities Planned	Activities Delivered as Planned
10	6

## Information, Education and Communications

The Information, Education and Communications (IEC) Division is responsible for publicising the activities of the ASSL, and for improving its visibility and public image. The IEC division has been able to provide information for the ASSL's stakeholders in line with the objectives set out in the Communications Strategy and the Institutional Capacity Building Framework (ICBF) tool for SAIs as follows:

1. Providing the ASSL's stakeholders with accurate, correct, clear, courteous, objective and complete information about the operations of the office, its mandate and statutory objectives;
2. Ensure that the ASSL is visible, accessible and accountable to its clients, other stakeholders and the public that it serves;
3. Deliver prompt, courteous and responsive services that are sensitive to the needs and concerns of the public and ensure respect for individual rights; and
4. Establish and maintain clear and regular channels of communication with stakeholders.

We have developed a communications plan, which is linked with the Communications Strategy and monitored regularly through the ASSL's monitoring mechanisms.

For the period under review, we achieved the following highlighted in the table below:

Major Achievements	
The ASSL implemented its plan to engage CSOs to raise awareness and improve understanding of the audit process and outcomes through series of training workshops held in Freetown and the provinces. On the other hand, CSOs have also involved the ASSL in their programmes and activities to enhance better collaboration	
The ASSL has implemented channels for citizens to engage the office directly through its official email: <a href="mailto:info@auditservice.gov.sl">info@auditservice.gov.sl</a> and designated telephone numbers displayed on its websites and other ASSL documents produced.	
Planned Activity Implementation	
Activities Planned	Activities Delivered as Planned
8	8

## Internal Audit

The Internal Audit Division is responsible for providing independent assurance that the ASSL's risk management, governance and internal controls are operating effectively. This Division is managed by one staff who is the Principal Internal Auditor.

Major Achievements	
The Internal Audit Committee consists mainly members of the Board. It conveyed and deliberated all Internal Audit reports produced during the year 2020.	
The Internal Auditor was appointed as the ASSL's Monitoring and Evaluation (M&E) focal person for AFROSAI-E.	
The Head of Internal Division was promoted to the position of Principal Internal Auditor.	
Planned Activity Implementation	
Activities Planned	Activities Delivered as Planned
7	7

## Kenema

The Kenema Division is responsible for audit of the following in the Eastern Region: MDAs; local councils; government schools and government-assisted schools; public enterprises; and chiefdom councils. It is staffed with one Assistant Auditor-General, 1 Principal Auditor, 2 Senior Auditors, 4 Auditors, one Assistant Auditor and 4 support staff.

Major Achievements		
We audited (financial & compliance) 5 local councils in 2020 and 1 parastatal. We further audited additional 20 MDAs which brought our total audits performed to 26 for the year under review. All of these audits were included in the AG's Annual Report for 2019.		
Planned Activity Implementation		
	Audits Planned	Audits Delivered
<b>TOTAL</b>	<b>26</b>	<b>26</b>

## Ministries and Local Authorities

The Ministries and Local Authorities Division is responsible for the audit of ministries and local authorities. A Deputy Auditor-General supervises the Division. It is staffed with two Principal Auditors, 3 Senior Auditors, 10 Auditors and 4 support staff.

### Major Achievements

The Audit Service Sierra Leone is expanding into new audit areas; one of such is the Extractive Industries (EI) audit. The M&LA Division has been very pivotal in this drive, as staff of the Division have had extensive trainings locally and internationally, and have also engaged in an EI audit. We have a representative of the Division also serving as a member of the Working Group on Extractive Industries Audit (WGEIA). The WGEIA is responsible to provide guidance materials for SAIs, with this level of representation, the ASSL will benefit immensely from the knowledge gained.

### Planned Activity Implementation

Audits Planned	Audits Delivered as Planned
17	8

## Makeni

The Makeni Division is responsible for the audit of all ministries, department and local authorities in the northern region, and supports headquarters in undertaking audits as per the ASSL's annual operational plan. The Division is headed by an Assistant Auditor-General (AAG), who acts as the Auditor-General's representative in the Region. The AAG is assisted by 12 technical staff (3 Senior Auditors and 9 Auditors) and 3 support staff.

### Achievements

Due to inadequate financial resources, the Division before now was only able to audit MDAs in the Bombali and Tonkolili districts. As a result, institutions that were located in the other districts were not audited. In 2020, for the first time in many years, the Division was able to audit the key ministries of Health, Education and Agriculture located in the other districts in the north. This increased audit coverage to a greater extent helped enhance transparency and accountability across the board.

### Planned Activity Implementation

Audits Planned	Audits Delivered as Planned
38	38

## Public Accounts Committee

The Public Accounts Committee (PAC) Division is stationed in Parliament. It serves as a liaison between the House of Parliament and the ASSL. It exists mainly to provide technical support for

the PAC in taking actions on the Auditor-General's Annual Report. Our team is led by a Principal Auditor and supported by a senior auditor, an auditor and two administrative assistants.

Major Achievements	
The team at Parliament was able to successfully provide technical support to the PAC on the AG's Report of 2018 and other performance audit reports prior to and during parliamentary deliberations.	
We successfully facilitated the compilation, production and tabling of the Auditor-General's Annual Report of 2019.	
We have produced a first draft of the ASSL's clients risk assessment database with the support of the Training Division. This will be finalised in 2021.	
In 2019, we updated the ASSL's database of audit recommendations wherein we incorporated 2018 recommendations made by the technical staff. We also ensured that we provided up-to-date information regarding the implementation of recommendations.	
Challenges	Mitigations
Our greatest challenge in 2020 was not different from what we faced in 2019. This continues to be a problem, as we did not enjoy the support we require from the PAC towards the ASSL. It used to be a tradition for the ASSL's Senior Management team and members of the PAC, after tabling the Auditor-General's report in Parliament to convey a stakeholders' meeting wherein both parties make frank assessments regarding the relationship between the ASSL and the PAC, with commitments made to improve on lessons learned. We would also conduct yearly refresher training on the audit process and the Auditor-General's report to aid their understanding of the findings and recommendations therein. In 2020, both events did not take place, which we believe largely impacted the manner in which hearings were done.	<p>Our approach to addressing this challenge was two-fold:</p> <ol style="list-style-type: none"> <li>1. We provided irregular pre-hearing meetings, especially those requiring our expertise, for example performance audit reports.</li> <li>2. We also continued to engage them regarding the need for the ASSL and the PAC to work together, as that is the only way we will be able to strengthen accountability in Sierra Leone.</li> </ol>
Planned Activity Implementation	
Activities Planned	Activities Delivered as Planned
4	4



## Performance Audit

The Performance Audit Division is responsible to undertake value-for-money audits. The Division has an Assistant Auditor-General, 2 Principal Auditors, 3 Senior Auditors, 3 Auditors and 1 Audit Assistant.

Major Achievements	
The Unit was able to undertake the first follow-up audit on the Government's Anti-Malaria Interventions, being a report submitted to Parliament.	
Planned Activity Implementation	
Audits Planned	Audits Delivered as Planned
7	3

## Public Enterprises

The Public Enterprises Division is responsible to audit parastatals, agencies and commissions established by the Government. It consists of three Principal Auditors, 3 Senior Auditors, nine Auditors and one Admin. Assistant.

Major Achievements	
The Division was able to complete its planned audits, majority of which form part of the Auditor-General's Annual Report 2019.	
Planned Activity Implementation	
Audits Planned	Audits Delivered as Planned
OUTSOURCED	
91	54
INHOUSE	
28	16
Challenges	Mitigations
<p>Our greatest challenge was to get clients submit their financial statements for audit as stipulated by law.</p> <p>Clients not presenting their financial statements on time hinder our operations in so many ways. Key among them are listed below:</p> <ol style="list-style-type: none"> <li>1. We are constrained when creating risk profiles as key variables; they cannot be determined when doing our overall risk assessment of clients.</li> <li>2. We are unable to present a detailed annual operational plan as our plan keeps changing by the day, due to these late submissions, thus making it difficult to measure our performance.</li> </ol>	<p>The ASSL's approaches to addressing this situation of none or late submission of financial statements include:</p> <ol style="list-style-type: none"> <li>1. to send reminder letters to clients explaining the ramification for defaulting;</li> <li>2. to publish names of defaulters in tabloids; and</li> <li>3. to draw the attention of Parliament, by featuring it in the Auditor-General's Report.</li> </ol> <p>We have also dealt with this situation by planning around what we have.</p>

## Office and Facilities Management

The Office and Facilities Management Division performs routine administrative activities that are undertaken by the Office Manager and the Facilities Officer of the organisation to enable staff carry out their assigned tasks.

Major Achievements	
The Division's major achievement in 2020 was to ensure that it maintained a healthy working environment of staff amidst the corona virus pandemic. It was also able to add two vehicles to its current fleet.	
Challenges	Mitigations
60% of ASSL's vehicles are old. This was our greatest challenge in 2020. This affected the efficiency and effectiveness of our work as staff experienced frequent vehicle breakdown when on official duties. In some cases, staff were forced to reschedule assignments due to the unavailability of vehicles when needed.	Management became aware of the ASSL's dire vehicle situation and with the help of Government, we acquired two new vehicles.
Planned Activity Implementation	
Activities Planned	Activities Delivered as Planned
11	11

## Specialised Audits

The Specialised Audits Division is responsible for the audit of all departments and verification of pension and gratuity payments. It comprises two Principal Auditors, one Senior Auditor, four Auditors and five Audit Assistants.

Major Achievements	
The Department was able to complete planned audits and they formed part of the Auditor-General's Annual Report. We also audited the Ministry of Technical and Higher Education and the Ministry of Political and Public Affairs.	
Planned Activity Implementation	
Audits Planned	Audits Delivered as Planned
17	17



## Training Division

The Training, Research and Development Division is responsible for improving staff efficiency and effectiveness, providing and coordinating training activities, developing and reviewing policies, conducting quality assurance reviews, monitoring annual operational plans, producing annual performance reports and engaging in special audits as needed. It comprises three staff.

Major Achievements	
Introducing the AFROSAI-E Audit Methodology Manuals (FAM & CAM)	
Challenges	Mitigations
<p>The Division is faced with numerous challenges. Key amongst them are the following:</p> <ol style="list-style-type: none"> <li>1. Overall, the ASSL lacks adequate staffing, because of this; staff within the Training Division are most times requested by other divisions to provide support whenever they are overwhelmed with work or when special assignments come up. This has mostly led to project overruns;</li> <li>2. We introduced the Audit Management Information Systems (Audit360) which was procured by the PFMICP. We observed that during the training of staff in the use of the audit software and the piloting of the software, it was fraught by several bugs which the software developers were unable to resolve. This demoralised staff and has created doubts in staff regarding the introduction of a new ERP;</li> </ol>	<p>In order for the Division to surmount the highlighted challenges, we have done the following:</p> <ol style="list-style-type: none"> <li>1. Encouraged divisions to manage their portfolio within the available staff compliments they have.</li> <li>2. We have made a case to the DAG, F&amp;CS regarding the need for the Division to have one more staff.</li> <li>3. The ASSL is ensuring that any Audit Management Information Systems procured will be one that is subject to due diligence.</li> </ol>
Planned Activity Implementation	
Activities Planned	Activities Delivered as Planned
26	26

## **VI. Key Highlights**

### ***Auditor-General Completes Two-terms as Chairperson for AFROSAI-E***

Lara Taylor-Pearce (Mrs), the Auditor-General of Sierra Leone became the Chairperson of AFROSAI-E for two successive terms. During her period as chairperson, she provided excellent leadership for the organisation and made remarkable contributions towards ensuring that the policies of AFROSAI-E are adhered to across the region.

She oversaw a smooth transfer of the leadership mantle to her successor, the Auditor-General of Somalia, despite the COVID-19 pandemic.

The Auditor-General of SAI Sierra Leone will be remembered for her high level of integrity and fairness in dealing with issues. It was an open secret at the AFROSAI-E Secretariat that the AG had a passion to promote gender parity issues and a strong advocate for women empowerment.

### ***The ASSL Inaugurates an IS Audit Division***

The ASSL established an IS Audit Division in 2020 under the supervision of the DAG, Specialised Audits. A Principal Auditor has been recruited who will be in-charge to oversee the affairs of the Division. Further to that, there is the need to expand the Division beyond its current form, and as such, the Human Resources Manager has been given the approval to recruit two Information Systems Auditors.

The IS audit Division has begun operations as it now has an approved work plan that is in line with the IS strategy of the ASSL.

Ongoing training and mentorship is being provided for the Division by the Office of the Auditor General of Norway (OAGN).

### ***Audit Service Sierra Leone Recruits 15 Auditors***

Over the past few years, we had staff who had resigned their positions and we therefore had to take proactive steps in filling out those vacancies. We were unable to do so in a timely manner due to the absence of a full complement of Board Members, who are mandated as per the Audit Service Act, to recruit staff below the position of Auditor-General.

Once the Audit Service Board (ASB) was constituted with a quorum of members, 15 Auditors were recruited and have been posted to our offices in Freetown and in the provinces.

### ***Audit Service Sierra Leone Produces Historical Diary***

The Audit Service produced its first historical diary, which encapsulates events of the ASSL's operations from its formation to date. The essence for this work was to capture all relevant

information which can be used for references and to ensure that the history of the organisation is preserved.

### ***Reports Submitted by the Auditor-General in 2020***

<b>NO.</b>	<b>REPORT</b>	<b>DATE</b>
1	Performance Audit Report on the Management of Passports and Other Travelling Documents	May, 2020
2	Performance Audit Report on the Management of Government Vehicles	May, 2020
3	Performance Audit Report on the Management of Passports	July, 2020
4	Report on the Management of Funds by NaCOVERC and other MDAs	December, 2020
5	Auditor-General's Annual Report 2019	December, 2020

## **2020 Financial Statements**

The Financial Statements for 2020 were submitted to Parliament in February 2021 and we are still awaiting the appointment of auditors.

When the audit is done, the audited financial statements will be posted on the Audit Service Sierra Leone website [www.auditservice.gov.sl](http://www.auditservice.gov.sl) as usual.

## Annex One: ASSL's Organogram

### Organisational Structure

