

AUDIT SERVICE SIERRA LEONE

**SUMMARY
AND GRAPHIC
REPRESENTATION
OF THE AUDITOR-
GENERAL'S ANNUAL
REPORT 2019**

Table of Contents

1. Acronyms and Abbreviations - P3
2. Foreword- P4
3. Mandates of the Auditor-General - P5
4. Role of the Auditor-General - P6
5. The Auditor-General and Entities of Government - P7
6. The Auditor-General and the Accountant General - P8
7. The Auditor-General and Parliament - P9
8. Revenue: Anomalies in the Banking of Revenue - P10
9. Expenditure - P11
10. Procurement of Goods and Services - P13
11. Cash Losses - P14
12. Domestic Revenue - P15
13. Expenditure - P16
14. Timber Exports - P17
15. Import GST- P19
16. Local Councils - P20
17. Report on the Legal and Regulatory Requirements - P21
18. Sitting Fees - P23
19. Freetown City Council - P25
20. Public Enterprises - P26
21. Fourah Bay College - P27
22. Ernest Bai Koroma University - P28
23. National Social Security and Insurance Trust - P29
24. Public Financial Management and Consolidation Project 2019 - P30
25. Sierra Leone Ports Authority - P31
26. Sierra Leone Maritime Administration 2016 and 2017 - P32
27. Njala University 2016-2018 - P34
28. Ministries, Department and Agencies - P35
29. Ministry of Finance - P37
30. Ministry of Defence - P39
31. Ministry of Basic and Senior Secondary School Education - P40
32. Ministry of Social Welfare, Gender and Children's Affairs 2017 and 2018 - P41
33. Ministry of Youth Affairs - P43
34. Decentralization Secretariat 2018 and 2019 - P44
35. Ministry of Lands, Housing and Country Planning 2018 and 2019 - P46
36. The Judiciary of Sierra Leone - P47
37. Office of the President - P48
38. Government Printing Department - P49
39. National Fire Force - P50
40. Immigration Department - P51

1. Acronyms and Abbreviations

ACC - Anti-Corruption Commission

AG - Auditor-General

ASSL - Audit Service Sierra Leone

CSR - Corporate Social Responsibility

FTT - Foreign Travel Tax

FY - Financial Year

GPFS - General-Purpose Financial Statement

ICT - Information, Communication and Technology

IFMIS - Integrated Financial Management Information System

MDAs - Ministries, Department and Agencies

MoF - Ministry of Finance

NASSIT - National Social Security and Insurance Trust

PAC - Public Accounts Committee

PAYE - Pay As You Earn

PFM - Public Financial Management

PFMICP - Public Financial Management and Consolidation Project

PS - Permanent Secretary

RSLAF - Republic of Sierra Leone Armed Forces

VHF - Very High Frequency

2. Foreword

The Audit Service Sierra Leone (ASSL) is a credible and independent institution that has stood tall in providing assurance to the citizenry in the fight against corruption in the country.

It gives me great pleasure to once again share with you the Summary and Graphic Representation of the 2019 Auditor-General's Report which helps to promote transparency and accountability in our nation.

We have a mandate not only to audit government institutions, but also to report to the people of Sierra Leone on our audit findings. We are happy with the manner in which the public has shown keen interest in our work; especially with regard to findings and recommendations that have been proffered. We are also very much pleased that a reasonable percentage of the general public has been able to read and fully understand the important issues in our reports, despite technical terms and expressions found in the reports, which may be difficult to comprehend.

Principle 6 of the INTOSAI P-12 emphasises the need for the Supreme Audit Institutions to communicate effectively with

stakeholders. Therefore, the main objective of this Graphic Summary is to create the required synergy among all our stakeholders to fully comprehend the content of our reports.

It is against this backdrop that we saw the need five years ago, to do a summarized version of the Auditor-General's annual report in a graphic form, which will ensure that more people are in the position to adequately understand the content of our reports.

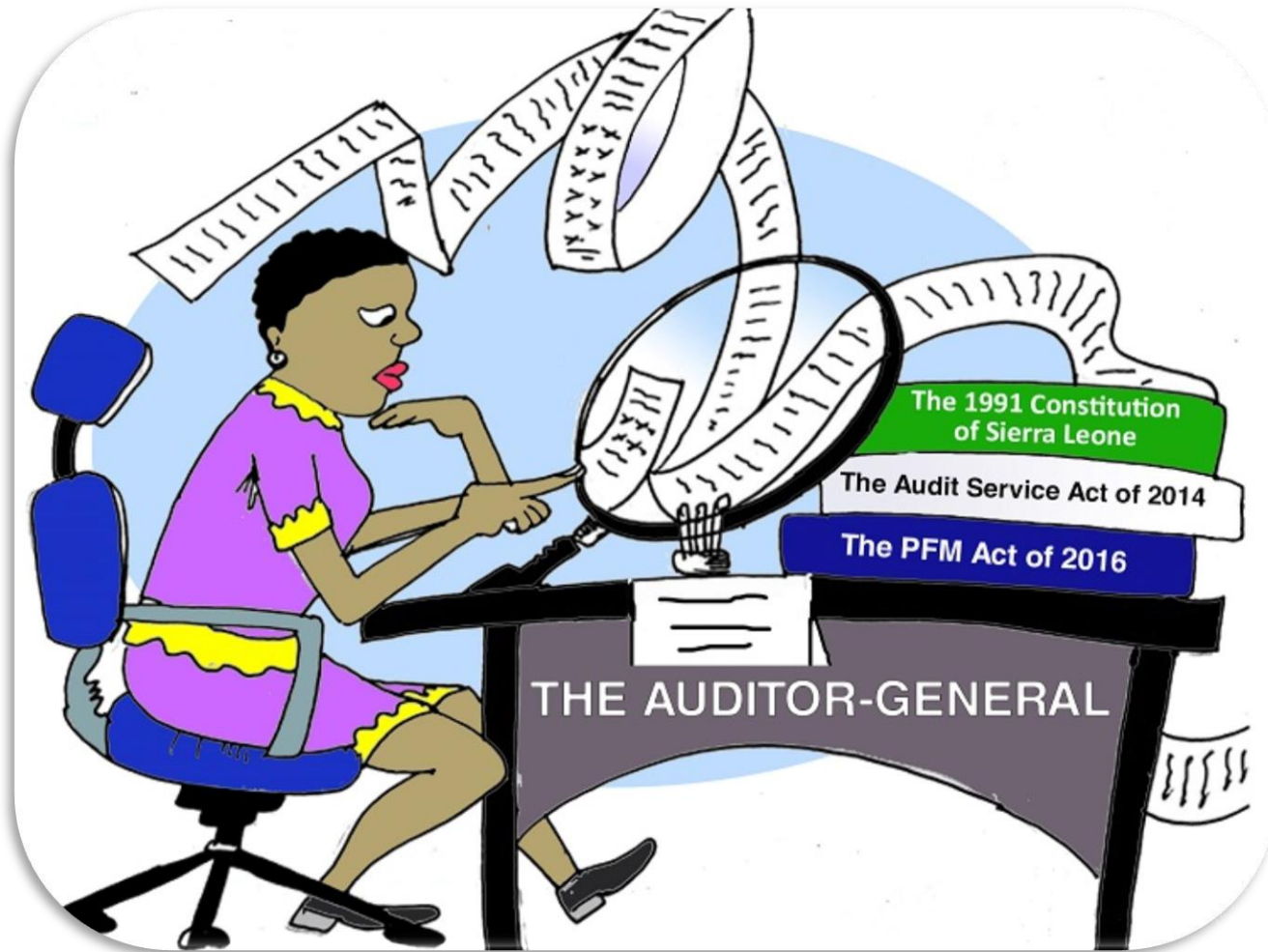
Just like the previous graphic summaries of my annual reports, this year's version communicates accurately, the key messages of the 2019 Auditor-General's Annual Report with coloured graphics, cartoons and pictorial illustrations with minimal words. I hope that, through this initiative, the general citizenry would be better informed about the work we do.

As has been the case in recent years, the ASSL will continue to engage stakeholders throughout the country, on the work we do, using active and robust awareness raising campaigns.



Lara Taylor-Pearce (Mrs); FCCA (UK), FCA (SL) MBA, GOOR

3. Mandates of the Auditor-General



Section 119 of the 1991 Constitution of Sierra Leone

The 1991 Constitution gives the Auditor-General the mandate to audit (check) how public monies are being utilised.

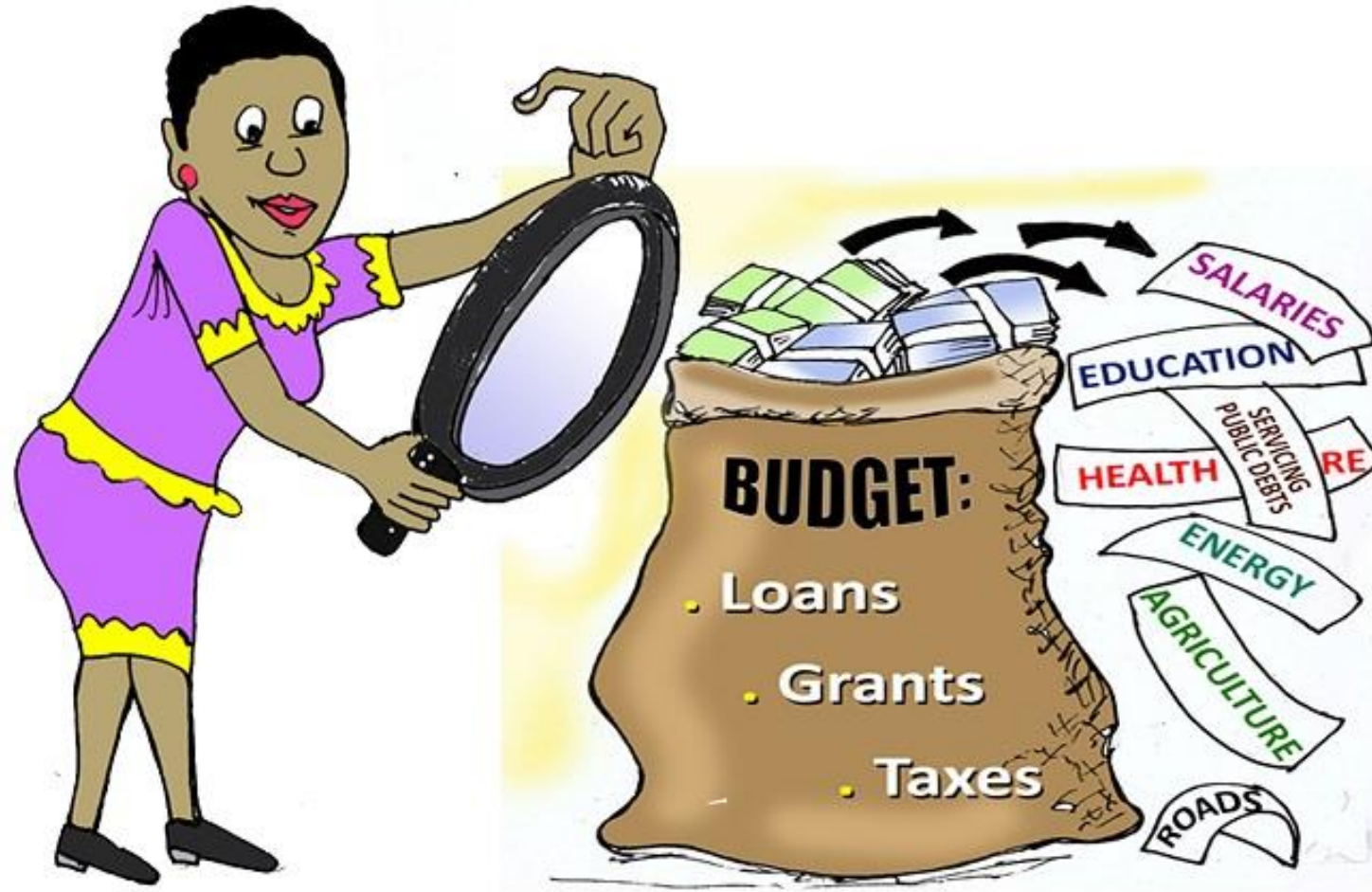
Audit Service Act, 2014

The Auditor-General shall access documents and records of public entities and has the power to call witnesses in instances of doubt in checking the books of all public institutions.

Section 16 of the Public Financial Management (PFM) Act 2016

The Auditor-General shall audit the accounts and financial statements of the Consolidated Revenue Fund Account, Central Government, budgetary agencies, subvented agencies, local councils, social security funds and public enterprises.

4. Role of the Auditor-General



As the guardian of public funds, the Auditor-General checks government's performance to ensure that funds are used for their intended purposes.

5. The Auditor-General and Entities of Government



Three months after the end of the financial year, MDAs should submit to the Auditor-General their annual financial statements.

(Section 86 of the PFM Act, 2016).

6. The Auditor-General and Accountant General



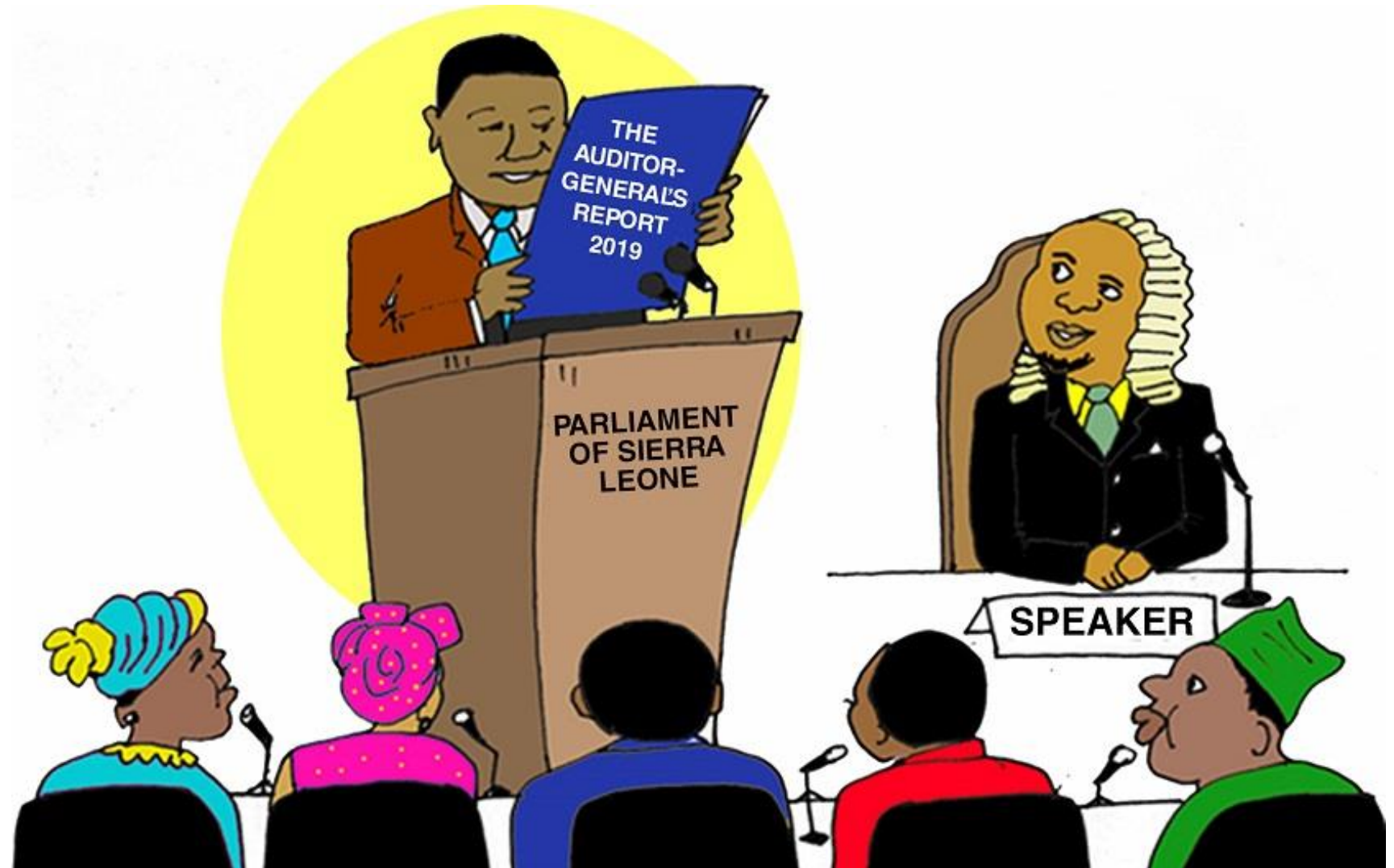
Not later than three months after the end of the financial year, the Accountant General shall draw up and sign the annual **financial statements** of the **Consolidated Revenue Fund Account**.

(Section 87 of the PFM Act, 2016).

7. The Auditor-General and Parliament

The Auditor-General should, within 12 months of the end of the immediate preceding financial year, submit his/her annual report to Parliament.

(Section 95 of the PFM Act, 2016).



8. REVENUE

Anomalies in the Banking of Revenue

Some airlines and their agents claimed to have paid **Foreign Travelling Taxes (FTT)** amounting to **Le3.2 billion** into a Zenith Bank and Standard Chartered Bank accounts. Our review found that such amounts were not reflected in the bank statements, even though receipts were issued to the taxpayers. *Page vii of the Auditor-General's Annual Report 2019*



9. EXPENDITURE

i.) Expenditure without Regulation/Policy

Funds totaling **Le1.6 billion** were withdrawn from the Consolidated Fund account at the Bank of Sierra Leone to defray the cost of funeral expenses of some senior government officers who had passed away. These funds were without any regulation, policy or other legal instruments to justify the stated disbursements.

Page viii of the Auditor-General's Annual Report 2019



9. EXPENDITURE

ii) Expenditure without Regulation/Policy

In addition, top-up allowances totaling **Le3.1 billion** were paid to staff in grades 2 to 7 in the Ministry of Finance without regulation or authorisation. In the absence of a legal instrument, such disbursements are considered ineligible.

Page viii of the Auditor-General's Annual Report 2019



10. Procurement of Goods and Services

Irregularities with the Procurement of Goods and Services

Procurement activities worth **Le21 billion** were not captured in the procurement plans of both the Ministry of Transport and Aviation and the Ministry of Water Resources.



11. Cash Losses

Losses in respect of cash irregularities identified in the course of our audit amounted to **Le177.5 billion**. These losses are in respect of the GPFS (NRA) Local Councils, Public Enterprises, and Ministries, Department and Agencies as indicated in the table below:

Page xiii of the Auditor-General's Annual Report 2019

Category	Summary of Cash and Store Losses
GPFS	47,514,074,659.00
LCs	5,284,363,489.24
PEs	59,263,547,058.87
MDAs	65,515,141,588.41
Total	177,577,126,795.52



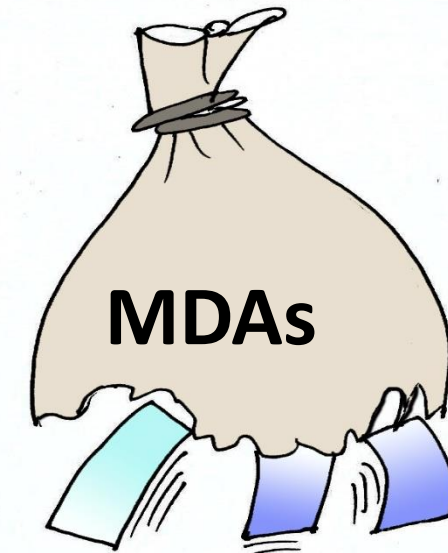
Le 47,514,074,659.00



Le5,284,363,489.24



Le59,263,547,058.87

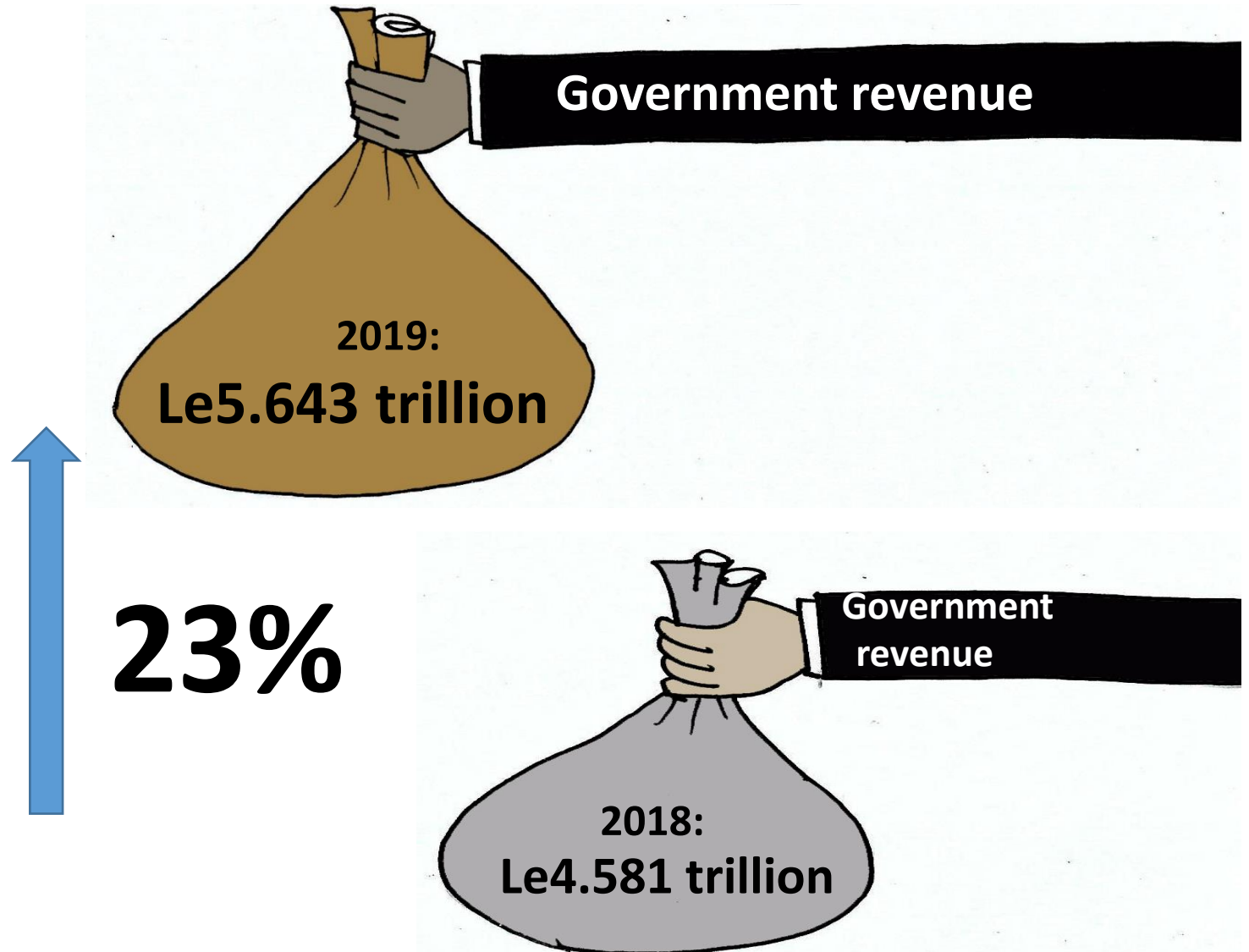


Le65,515,141,588.41

12. Domestic Revenue

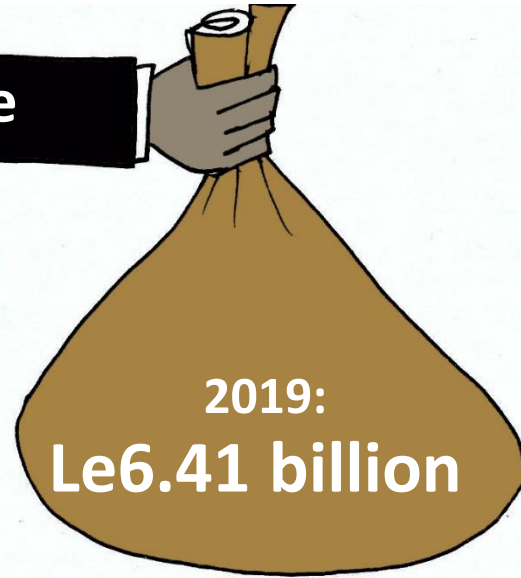
The Government revenue collected in 2019 increased by **23%** from **Le4.581 trillion** in 2018, to **Le5.643 trillion**. The audit covers revenue from Goods and Services Tax, Corporation Tax, Foreign Travel Tax, Petroleum, Timber Export, Importation and Non-Tax Revenue from selected MDAs.

Page 2 of the Auditor-General's Annual Report 2019

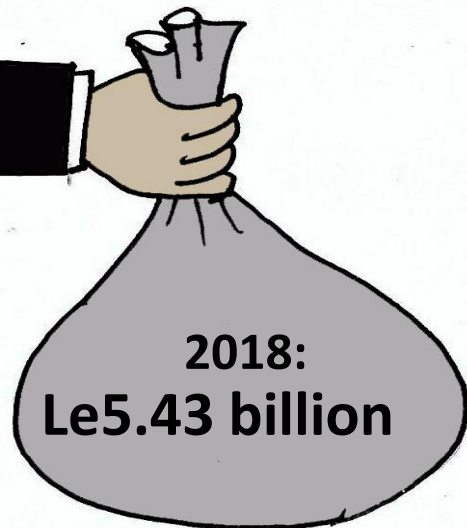


13. Expenditure

Government expenditure



Government expenditure



7%

Government expenditure in 2019 increased by **7%**, from **Le5.43 billion** in 2018 to **Le6.41 billion**. Expenditure comprised wages, salaries and employees' benefits (**Le2.41 billion**), use of goods and services (**Le1.97 billion**), transfers and grants (**Le383 billion**), and other recurrent payments (**Le39 billion**). The total amount spent on wages, salaries and employees' benefits in FY 2019 was **27%** higher than the amount spent in FY 2018 (**Le1.90 billion**) and the total amount spent on goods and services in FY 2019 was **38%** higher than the amount spent in FY 2018 (**Le1.43 billion**).

Page 2 of the Auditor-General's Annual Report 2019

14. Timber Exports

Export Levy on Timber Revenue not Valued in Line with Legislative Directives

Section 3 of the Finance Act (Amended) of 2018 stipulates: "An exporter of timber or timber product shall prior to exportation pay to the National Revenue Authority a timber royalty of US\$2,500 on every cubic meter of such timber or part thereof".

We observed that Leadway Trading Company (SL) Limited used 20-foot containers as unit of measurement instead of cubic meters as required by Section 3 of the Finance Act (Amended) of 2018.

The ASYCUDA data from the Customs Department revealed that a total of 2,201,024.88 cubic meters was exported, which translates to a recomputed

revenue of US\$5.5 billion. Revenue of US\$25.7 million was recorded in the GPFS, resulting in a difference of US\$5.48 billion.

The Ministry of Finance in their response stated that Section 3 of the Finance Act (Amended) of 2018 amended Section 25 of the Forestry Act of 1988 thus:

"Intending only to replace the export levy amount of US\$1500 and the phrase 'cubic meters' by US\$2500 and '20-foot container', respectively. The draft inadvertently omitted the word 'twenty' from the original and did not also replace the phrase 'cubic meter' with '20-foot container'."

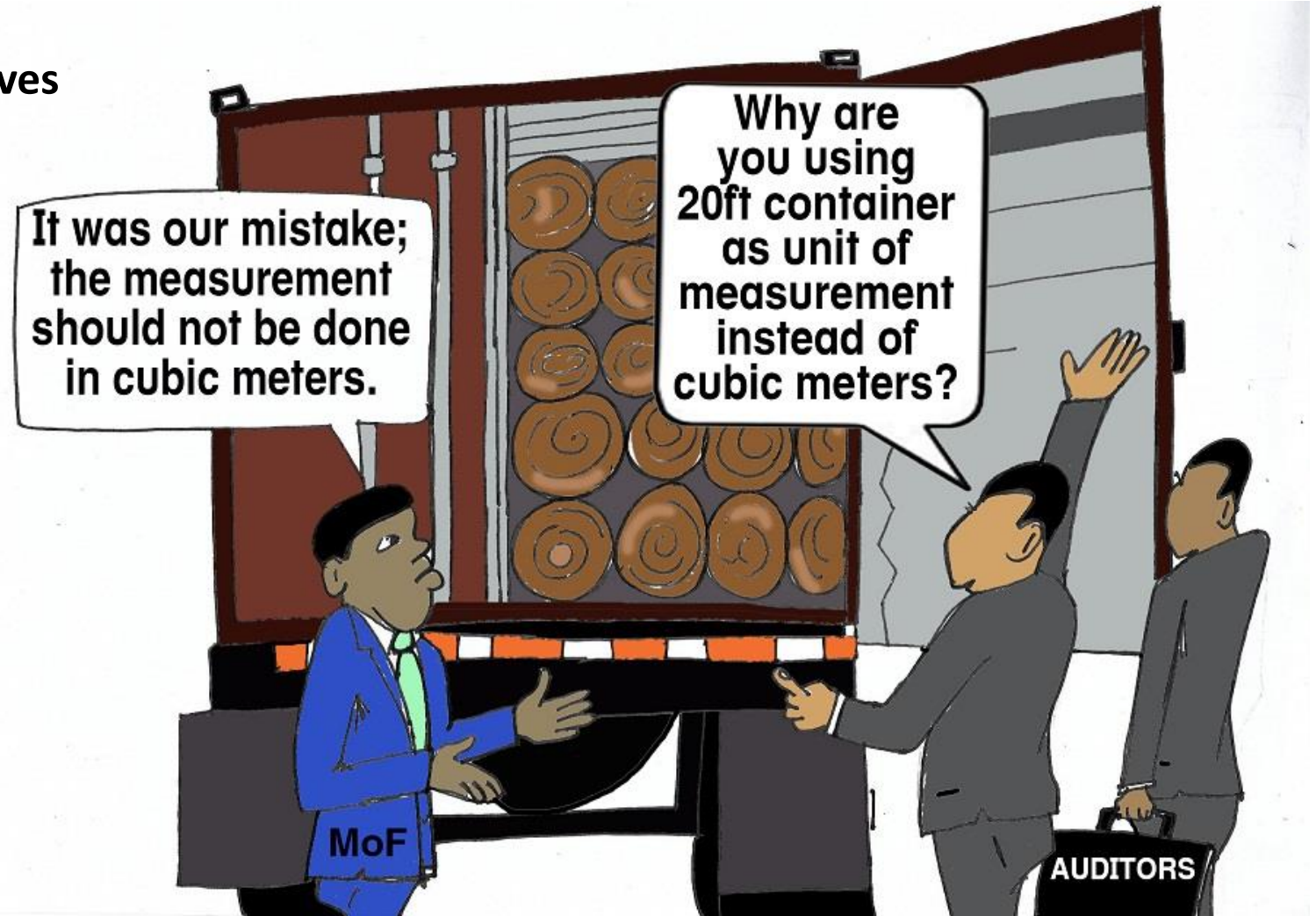
The Ministry of Finance stated that an amendment would be made in the Finance Act of 2021 to address the error.

Page 4 of the Auditor-General's Annual Report 2019

14. Timber Exports

Export Levy on Timber Revenue not Valued in Line with Legislative Directives

We observed that Leadway Trading Company (SL) Limited used 20-foot containers as unit of measurement instead of cubic meters as required by Section 3 of the Finance Act (Amended) of 2018.

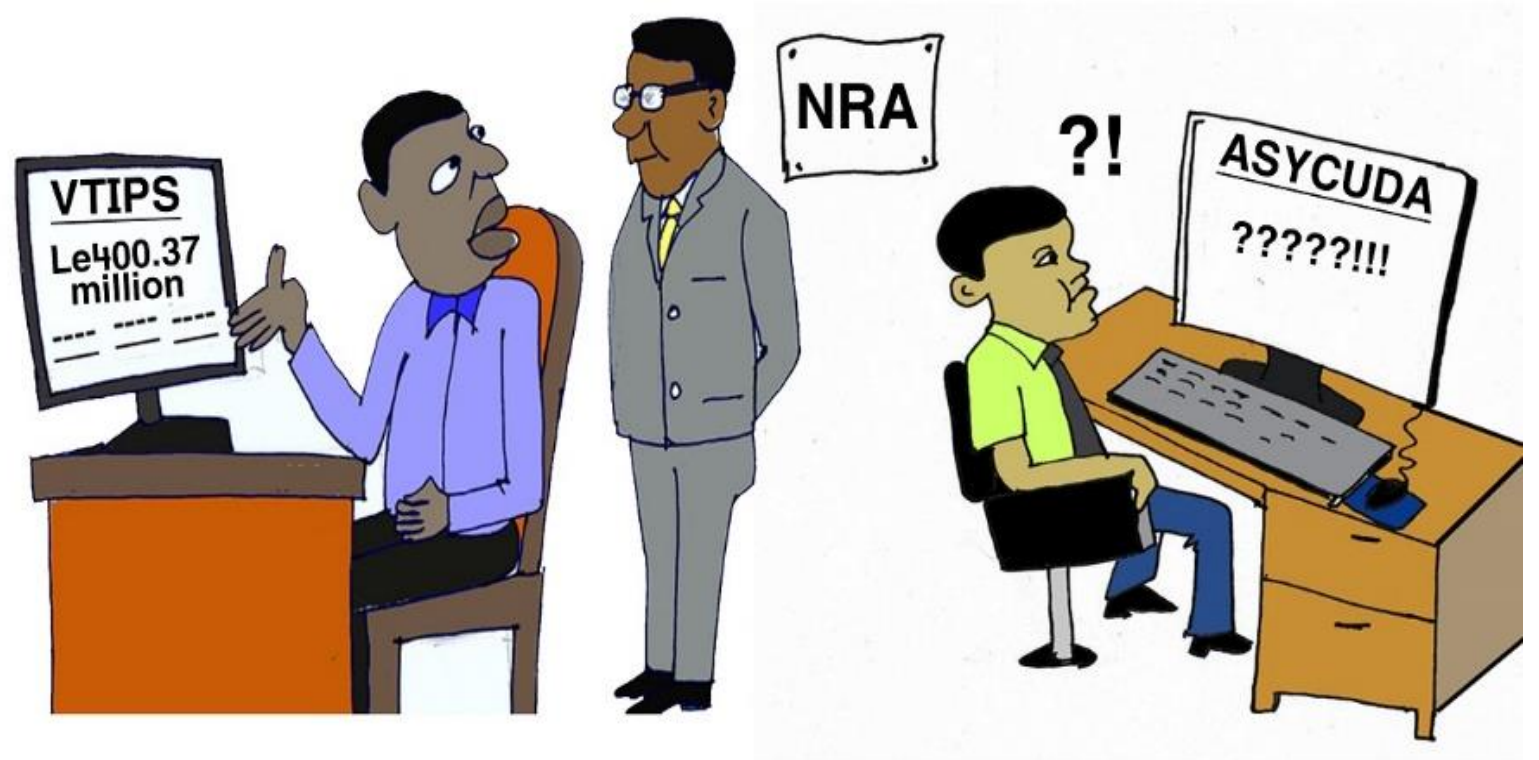


15. Import GST

Import GST Wrongly Claimed by Taxpayers

An assessment between the ASYCUDA World and the VTIPS, in respect of import GST, revealed import GST (VAT 2) transactions totalling **Le400.37 million** as reported in the VIPS, could not be traced to the ASYCUDA World. In addition, variances totalling **Le21.8 billion** were identified between the records posted in the ASYCUDA World and the VIPS in respect of import GST.

Page 5 of the Auditor-General's Annual Report 2019



16. Local Councils

Our review of the 2019 Financial Statements of the **22 local councils** revealed a total cash loss of **Le5.28 billion**.



Analysis of Cash Irregularities on the Activities of Local Councils	
Detail	AMOUNT (Le)
Sitting fees and transport allowances paid to absentee councilors or for meetings not held	362,720,000.00
Ineligible expenditure	298,622,333.00
Irregularities in the collection of and accounting for own source revenue	258,960,000.00
Withholding taxes not paid to the NRA	944,722,451.24
Fuel not accounted for	1,973,108,843.00
Payments without supporting documents	874,031,722.00
Fixed assets not accounted for	75,127,500.00
Payroll irregularities	466,770,590.00
Short supply of items procured	30,300,000.00
Total	5,284,363,489.24

17. Report on Other Legal and Regulatory Requirements

Withholding Taxes Deducted but not Paid to the National Revenue Authority

Withholding taxes of **Le944,722,451.24**; NASSIT contributions of **Le26,334,000** and PAYE tax of **Le401,321,046** were either not deducted, or deducted but not paid to the NRA and NASSIT.

Page 86 of the Auditor-General's Annual Report 2019



17. Report on Other Legal and Regulatory Requirements

Withholding Taxes Deducted but not Paid to the National Revenue Authority

Withholding taxes of **Le944,722,451.24**; NASSIT contributions of **Le26,334,000** and PAYE tax of **Le401,321,046** were either not deducted, or deducted but not paid to the NRA and NASSIT.

Page 86 of the Auditor-General's Annual Report 2019

Non-payment of Statutory Obligations				
Name of Council	NASSIT (Le)	Withholding Taxes (Le)	PAYE Tax(Le)	Total statutory deductions (Le)
Bonthe District	8,190,000.00			8,190,000.00
Moyamba District		23,747,812.24		23,747,812.24
Western Area Rural District	5,175,000.00	92,985,192.00		98,747,812.24
Freetown City		633,198,042.00	401,321,046	1,034,519,088.00
Port Loko District		38,676,763.00		38,676,763.00
Port Loko City		8,224,109.00		8,224,109.00
Makeni City		9,148,712.00		9,148,712.00
Koinadugu District		16,759,853.00		16,759,853.00
Karene District		90,184,323.00		90,184,323.00
Kambia District	12,969,000.00			12,969,000.00
Falaba District		31,797,645.00		31,797,645.00
Total	26,334,000.00	944,722,451.24	401,321,046	1,372,377,497.24

18. Sitting Fees

Sitting Fees and Allowances Paid to Absentee Councilors without Guidelines

During the course of the year to 31st December 2019, **Le362,720,000** (Le460,930,000 in 2018) was paid as sitting fees and other allowances to councilors, who were either absent from the meeting or no evidence of meeting held and to which the payments related.

Page 86 of the Auditor-General's Annual Report 2019



18. Sitting Fees

Sitting Fees and Allowances Paid to Absentee Councillors without Guidelines

During the course of the year to 31st December 2019, **Le362,720,000** (Le460,930,000 in 2018) was paid as sitting fees and other allowances to councillors, who were either absent from the meeting or no evidence of meeting held and to which the payments related.

Page 86 of the Auditor-General's Annual Report 2019

Payment of sitting fees and other allowances to absentee Councillors or no evidence of meeting held	
Name of Council	Amount(Le)
Bombali District	6,330,000
Falaba District	43,270,000
Makeni City	15,670,000
Karene District	23,620,000
Bo District	50,630,000
Moyamba District	2,490,000
Bonthe Municipal	7,160,000
Koidu New Sembehun City	66,210,000
Freetown City	104,080,000
Western Area Rural District	43,260,000
Total	362,720,000

19. Freetown City Council

Payment of Overseas Expenses for Non-council Staff

During 2019, **Freetown City Council** made total payments of **Le200,942,333** for air tickets and per diems to individuals that are not staff of the Council. Additionally, back-to-office reports and evidence of transfer of knowledge to Council staff regarding the travels undertaken were not submitted for audit inspection.

Page 91 of the Auditor-General's Annual Report 2019



20. Public Enterprises

Payment of Overseas Expenses for Non-council Staff

Cash losses and irregularities observed in Public Enterprises amounted to a total loss of **Le59.2 billion**. *Page 110 of the Auditor-General's Annual Report 2019*

Public Enterprises & Commissions	
Details	Amount(Le)
Irregularities in Revenue management	1,071,471,189.78
Fuel not Accounted for	193,786,750.00
Irregularities in Assets management	1,434,104,385.55
Payroll Irregularities	27,572,338,101.55
Payment without supporting documents	21,641,621,928.10
Withholding taxes or GST not paid over to NRA	7,350,224,704.57
Total	59,263,547,058.87

The main composition and analysis of these losses are summarised in the table on this page.



21. Fourah Bay College

No Supporting Documents

During the audit exercise, the auditors observed that transactions totaling **Le5,495,498,544.10** lacked some or all supporting documents.

Page 151 of the Auditor-General's Annual Report 2019

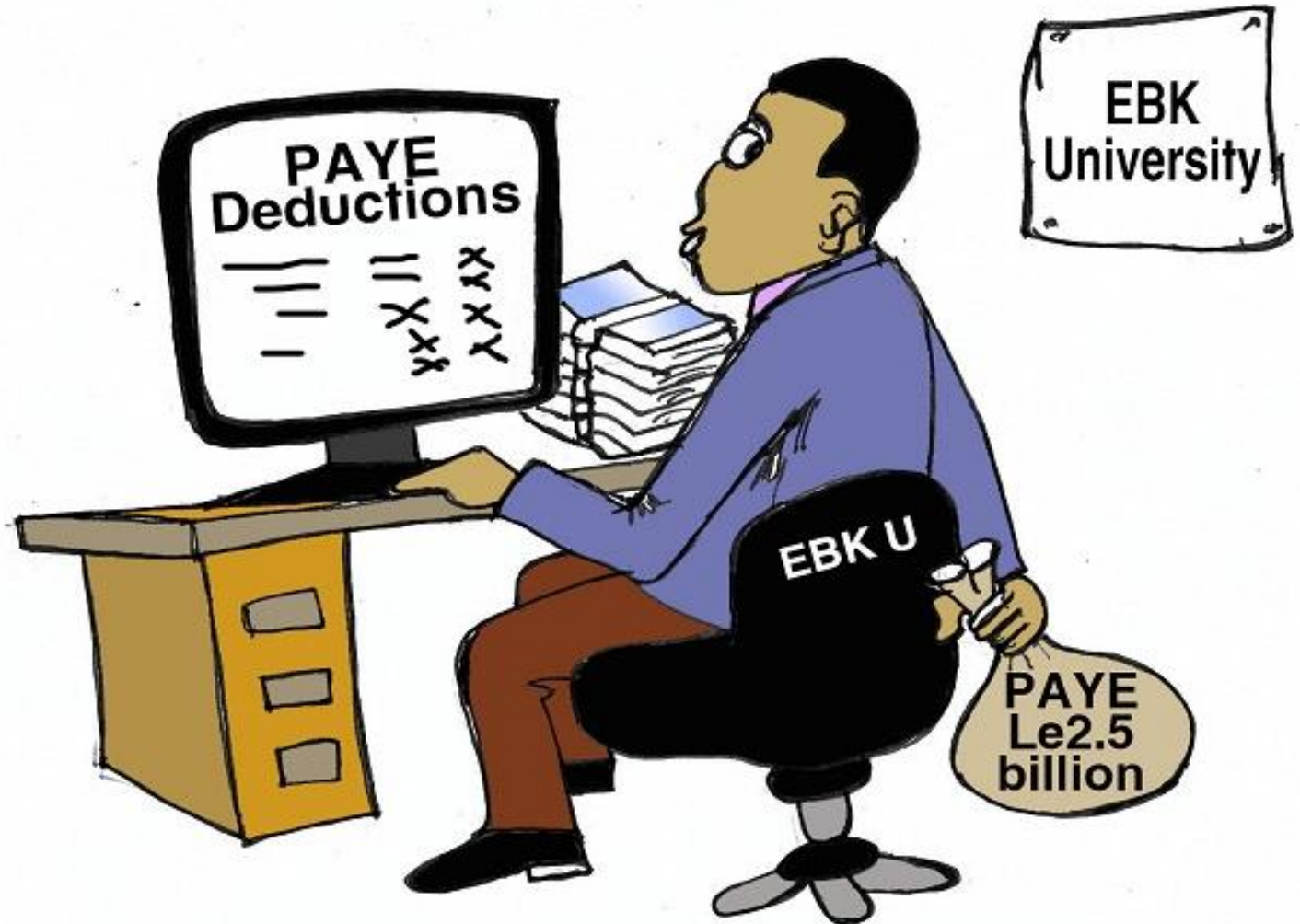


22. Ernest Bai Koroma University

PAYE Deduction Neither Paid nor Disclosed in the Financial Statements

A review of the staff payroll vouchers revealed that PAYE deductions totaling **Le2,427,720,460** (Le1,093,174,850 for 2016 and **Le1,334,545,610** for 2017) were yet to be submitted.

Page 180 of the Auditor-General's Annual Report 2019

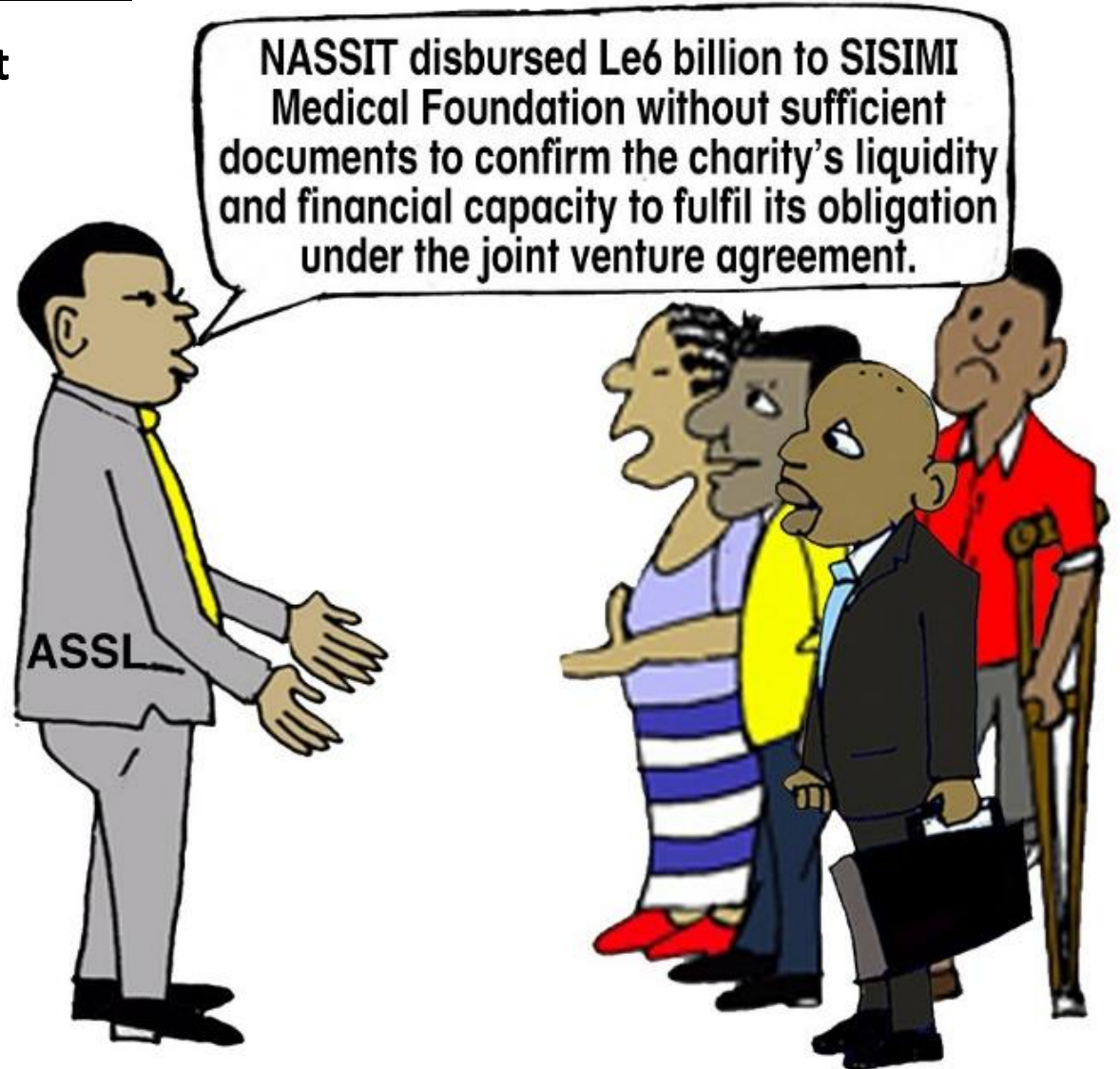


23. National Social Security Insurance Trust

Existence of the Party to a Joint Venture Agreement Could not be Confirmed

In our review of the investment portfolio of the Trust, we noted with concern that the Trust went into a joint venture agreement with a US-based charity organisation called SISIMI Medical Foundation Inc. for the formation of a private limited corporation geared towards the establishment of a Multi-Specialty Urgent Care Centre in Sierra Leone. We were neither able to confirm the existence of the charity referenced in the Trust's legal due diligence report, nor was there sufficient and appropriate evidence or documents to confirm the charity's liquidity and financial capacity to fulfil its obligation under the joint venture agreement. A total amount of **Le6 billion** has been disbursed to the joint venture.

Page 251 of the Auditor-General's Annual Report 2019



24. Public Financial Management and Consolidation Project (PFMICP) 2019

PAYE on Project Staff Salaries not Deducted and Paid to the NRA

Pay-As-You-Earn taxes on staff salaries amounting to **Le2,043,388,963** (US\$232,151) were not deducted and paid to the NRA for the period under review. This was in contravention of Section 3 (1&2) of the Income Tax Act, 2000. This issue was reported in previous audits but the project management team had not acted on the audit recommendation.

The Project however deducted and paid to the NRA an amount of **Le400,463,141** (US\$45,497) as withholding tax on staff salaries for the period under review, instead of the PAYE which gives a difference of **Le1,642,925,822** (US\$186,654) as tax due to the NRA. It was recommended that the Project Manager, in consultation with the Financial Management Specialist must ensure that going forward, income tax is deducted as stipulated in the Income Tax Act of 2000.

Page 255 of the Auditor-General's Annual Report 2019

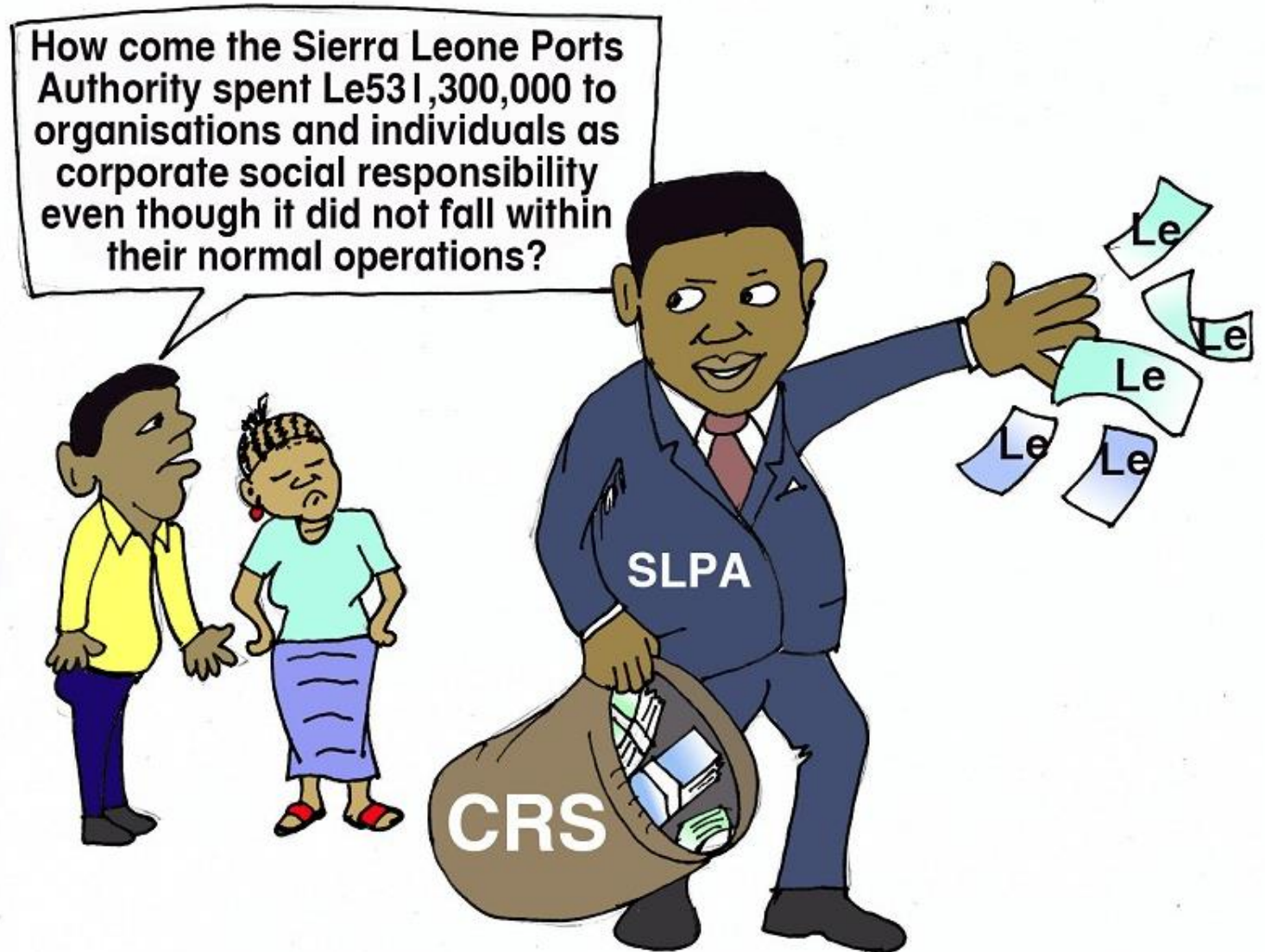


25. Sierra Leone Ports Authority - 2019

Unjustified Payments for Corporate Social Responsibility

A total amount of **Le531,300,000** was identified as Corporate Social Responsibility (CSR) payments made to various organisations and individuals. We could not understand the basis upon which these payments were made, as they did not fall within the normal operations of the Authority.

Page 229 of the Auditor-General's Annual Report 2019



26. Sierra Leone Maritime Administration – 2016 & 2017

Receipts not Provided for Payments of NASSIT and PAYE

A total of Le6,191,161,299.00 was deducted as NASSIT and PAYE contributions but receipts were not provided to the effect.

Receipts not Provided for Under Deductions of PAYE on Rent Allowance:

A total of Le807,174,393.00 was underdeducted as PAYE on rent allowance, but receipts were not provided to the effect.

Page 261 of the Auditor-General's Annual Report 2019

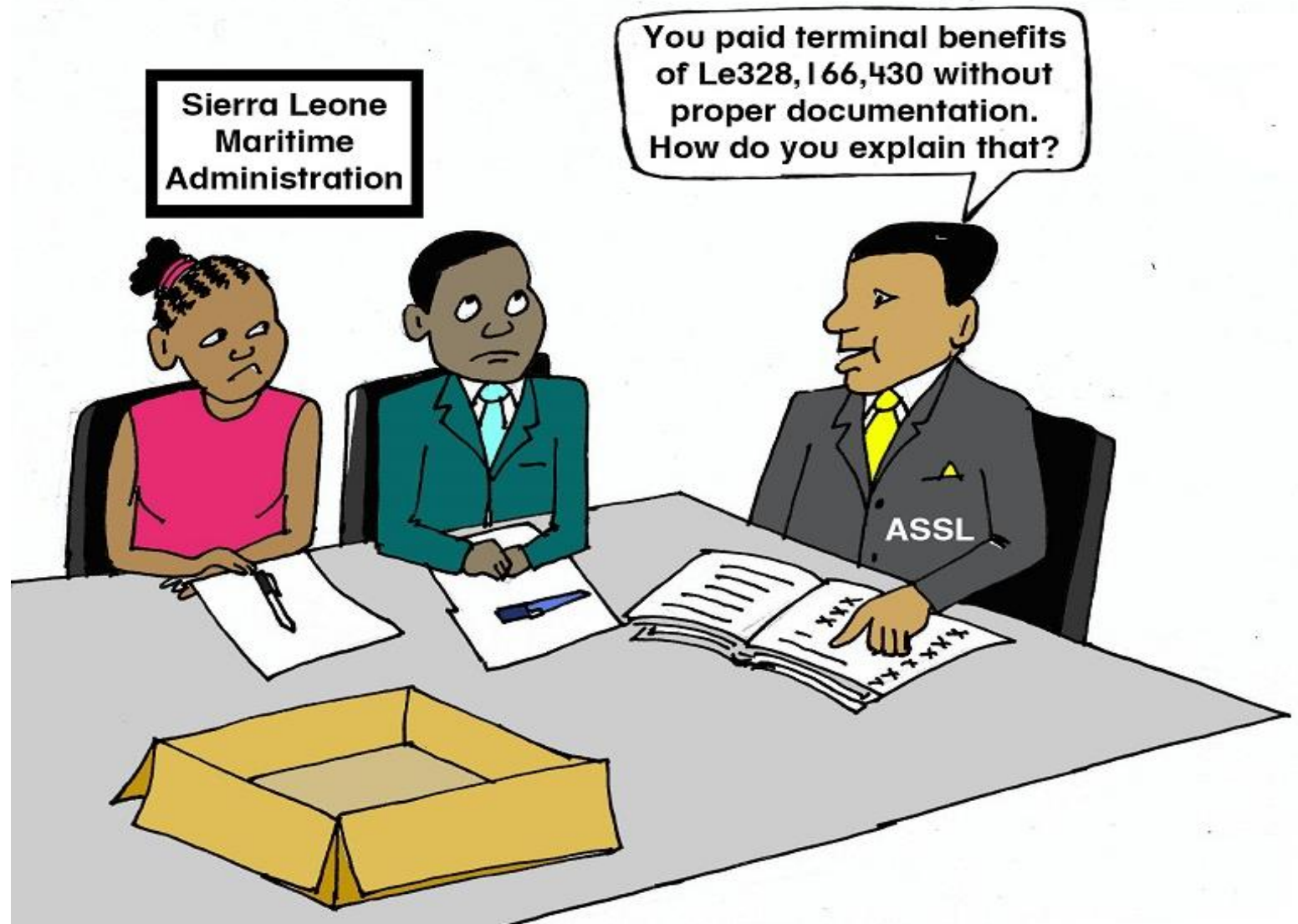


26. Sierra Leone Maritime Administration – 2016 & 2017

Payments of Terminal Benefit without Supporting Documents

A total of **Le328,166,430** was indicated in the general ledger as payments made in respect of terminal benefits. Payment vouchers, appointment letters, notice of retirement and schedules of retired staff and terminal benefits computations justifying payments made were not submitted for audit.

Page 264 of the Auditor-General's Annual Report 2019



27. Njala University - 2016 to 2018

Unpaid NASSIT

A review of payroll documents revealed outstanding NASSIT (employees' and employer's) contributions for the three years under review amounted to **Le4,414,335,966.38**.

Page 297 of the Auditor-General's Annual Report 2019



28. Ministries, Department & Agencies

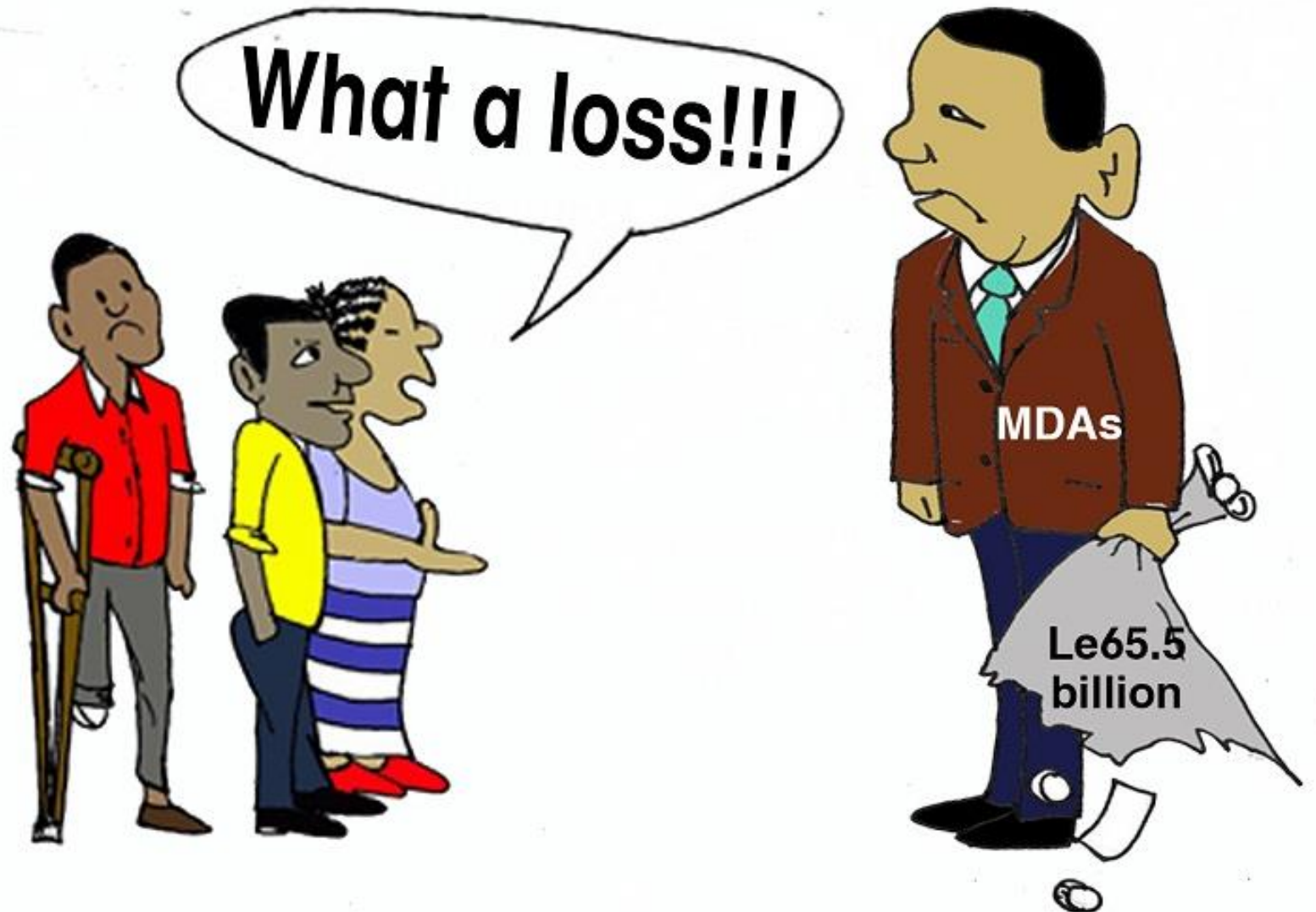
Very little had been done to ensure that MDAs act on our audit recommendations. We still continue to observe the same recurring issues in our audit of MDAs during 2019. Our review revealed that total cash losses amounted to **Le65.5 billion**. These cash losses which cut across MDAs were mainly attributed to the following areas in the table on this page:

Ministries, Department & Agencies	
Detail	Amount
	Le
Payroll Irregularities	6,066,989,608.96
Payment without supporting documents	47,490,944,857.35
Imprest not Retired	3,939,575,735.00
Unrecovered funds	271,120,451.10
Irregularities in Accounting for Revenue	26,856,150.00
Stores and Assets Management irregularities	3,293,799,835.00
Fuel Not brought to Account	3,448,365,320.00

28. Ministries, Department & Agencies

The total cash losses and irregularities noted during the period amounted to **Le65.5 billion.**

Page 308 of the Auditor-General's Annual Report 2019

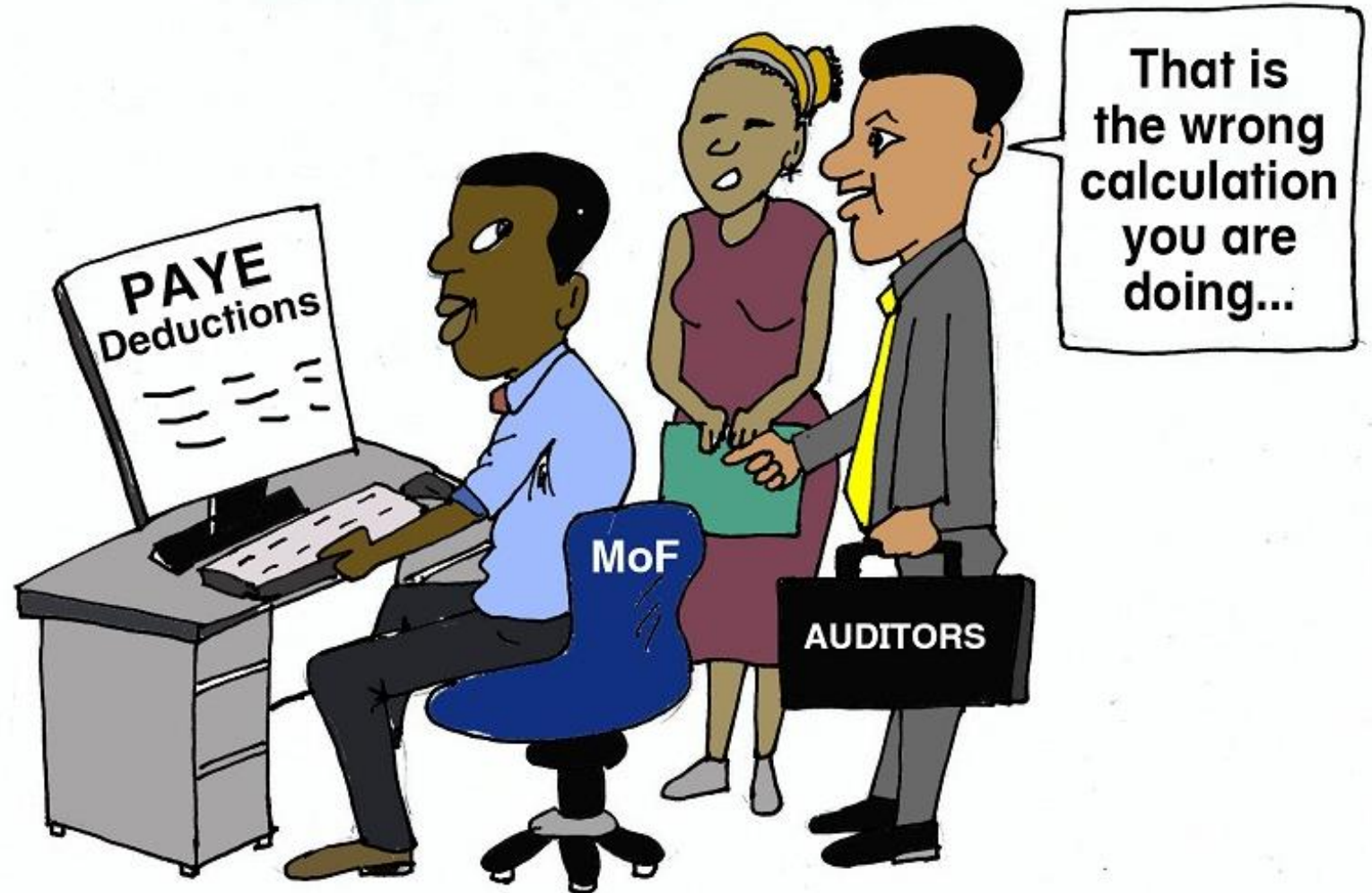


29. Ministry of Finance

PAYE Underdeducted from Salaries and Allowances

During our examination of the payroll, it was revealed that **PAYE** taxes totaling **Le475,720,292.96** was underdeducted from employees' salaries and allowances.

Page 311 of the Auditor-General's Annual Report 2019



29. Ministry of Finance

Expenditure without Supporting Documents

Review of the payment vouchers and supporting documents revealed that payments totaling **Le3,638,932,299** were however without payment vouchers and the relevant supporting documents. One of the payment vouchers submitted involved Le2,300,000,000 spent by the Ministry of Political and Public Affairs on the Bintumani 3 National Dialogue Conference.

Page 313 of the Auditor-General's Annual Report 2019



30. Ministry of Defence

Staff on the Payroll above the Retirement Age of 55 years

The terms and conditions of service for all ranks in the RSLAF state 55 years as the age for retirement from the Force. Contrary to this provision, we noted the names of **172 RSLAF personnel above the age of 55 years** on the nominal roll and payroll voucher. Some of these staff should have retired since 2014, but their names continue to be on the payroll. A total of **Le3,172,509,713** was paid to them as salary.

Page 335 of the Auditor-General's Annual Report 2019

Year of retirement	Staff Number	Salary Paid in FY2019 (Le)
2014	2	64,780,548
2015	3	174,031,344
2016	5	184,761,868
2017	44	915,767,335
2018	118	1,833,168,618
Total	172	3,172,509,713



31. Ministry of Basic and Senior Secondary Education

Bank Withdrawals without Supporting Documents or Adequate Supporting Documents

Bank withdrawals which amounted to **Le4,656,703,850** were without payments vouchers and other supporting documents. From a total bank withdrawal of **Le4,564,203,850**, supporting documents were submitted for only **Le2,778,289,325** leaving a balance of **Le1,878,414,525** without supporting documents.

Page 343 of the Auditor-General's Annual Report 2019



32. Ministry of Social Welfare, Gender and Children's Affairs, 2017 and 2018

Procurement Documents not Submitted for Inspection

A review of payment vouchers and IFMIS printout from the Accountant General's Department revealed that payments were made to a number of suppliers/contractors for the supply of goods to the Ministry. We requested for procurement documents to ascertain whether procurement procedures were followed for three contracts, amounting to **Le1,161,696,400**. We however noted that contrary to Section 32(6) of the Public Procurement Act of 2016 and Section 36 (1) of the Audit Service Act of 2014, the relevant procurement documents were not submitted for audit.

Page 374 of the Auditor-General's Annual Report 2019



32. Ministry of Social Welfare, Gender and Children's Affairs, 2017 and 2018

Payments without Supporting Documents



During our review of selected bank withdrawals, we observed that a total of **Le8,118,991,900** was not supported by payment vouchers and the relevant supporting documents.

Page 376 of the Auditor-General's Annual Report 2019

33. Ministry of Youth Affairs

Bank Withdrawals without Supporting Documents

Contrary to the provisions in the Financial Management Regulations 2007 and the Public Financial Management Regulations 2018, bank withdrawals totaling **Le29,595,760,784.35** were without supporting documents such as payment vouchers, receipts, invoices, delivery notes etc. Since these documents were not made available, there is a risk that these payments were made for goods and / or services that were not actually delivered to the Ministry.

Page 392 of the Auditor-General's Annual Report 2019



34. Decentralisation Secretariat: 2018 and 2019

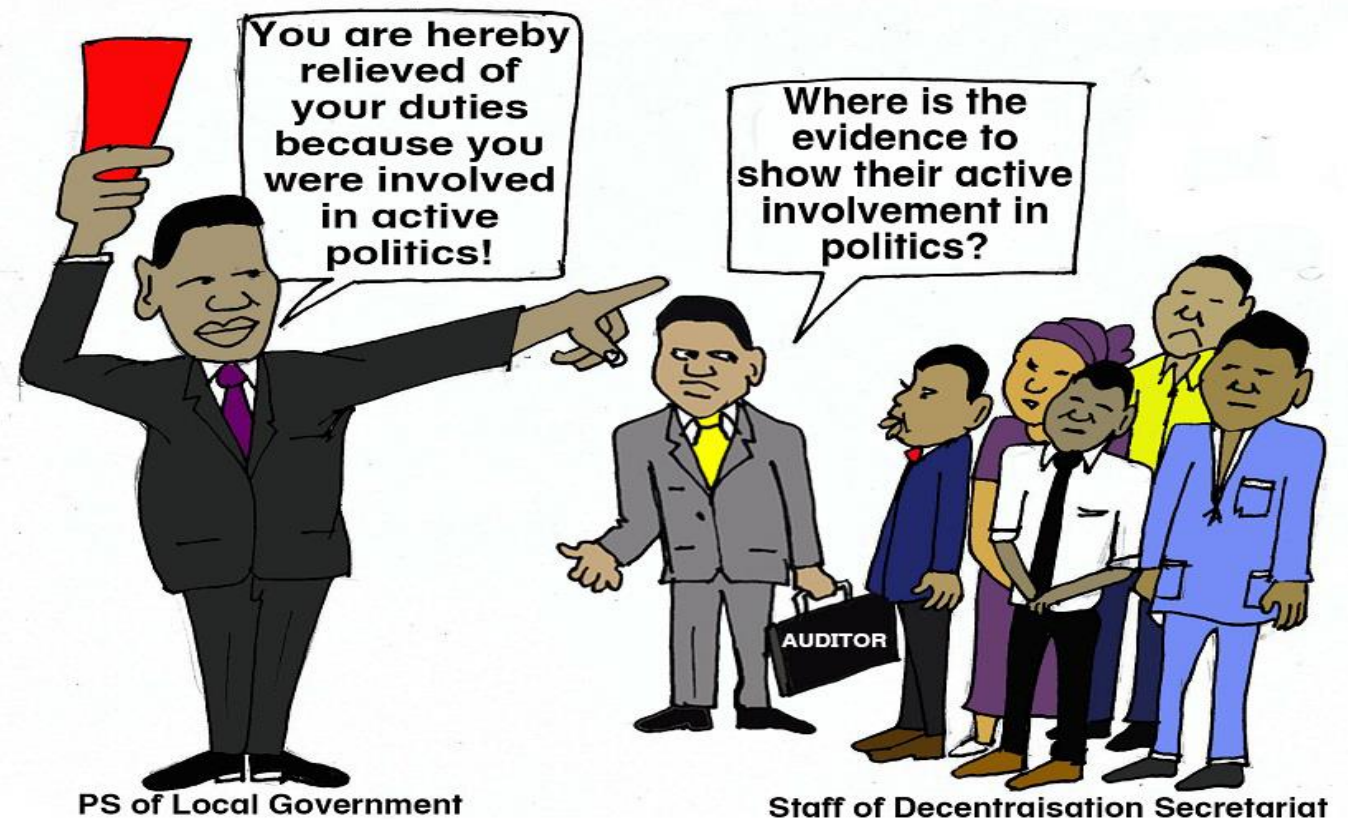
Bank Withdrawals without Supporting Documents

The Permanent Secretary (PS), Ministry of Local Government and Rural Development (MLGRD) in a memo dated 9th July 2018, indicated that five (5) staff of the Secretariat were to proceed on leave for three months and resume duty on 8th October 2018. The PS in another memo dated 4th October 2018 (before the date of resumption of the staff), indicated that the staff were however relieved of their duties on the grounds of being actively involved in party politics in the 2018 elections.

Our review further revealed prior to their dismissal in 2018 and as at 31st December 2019, there was no evidence that these staff were queried, called upon to submit written responses to the allegations

against them, or an evidence to substantiate that any investigation was conducted on the cases against these staff since then.

Page 394 of the Auditor-General's Annual Report 2019

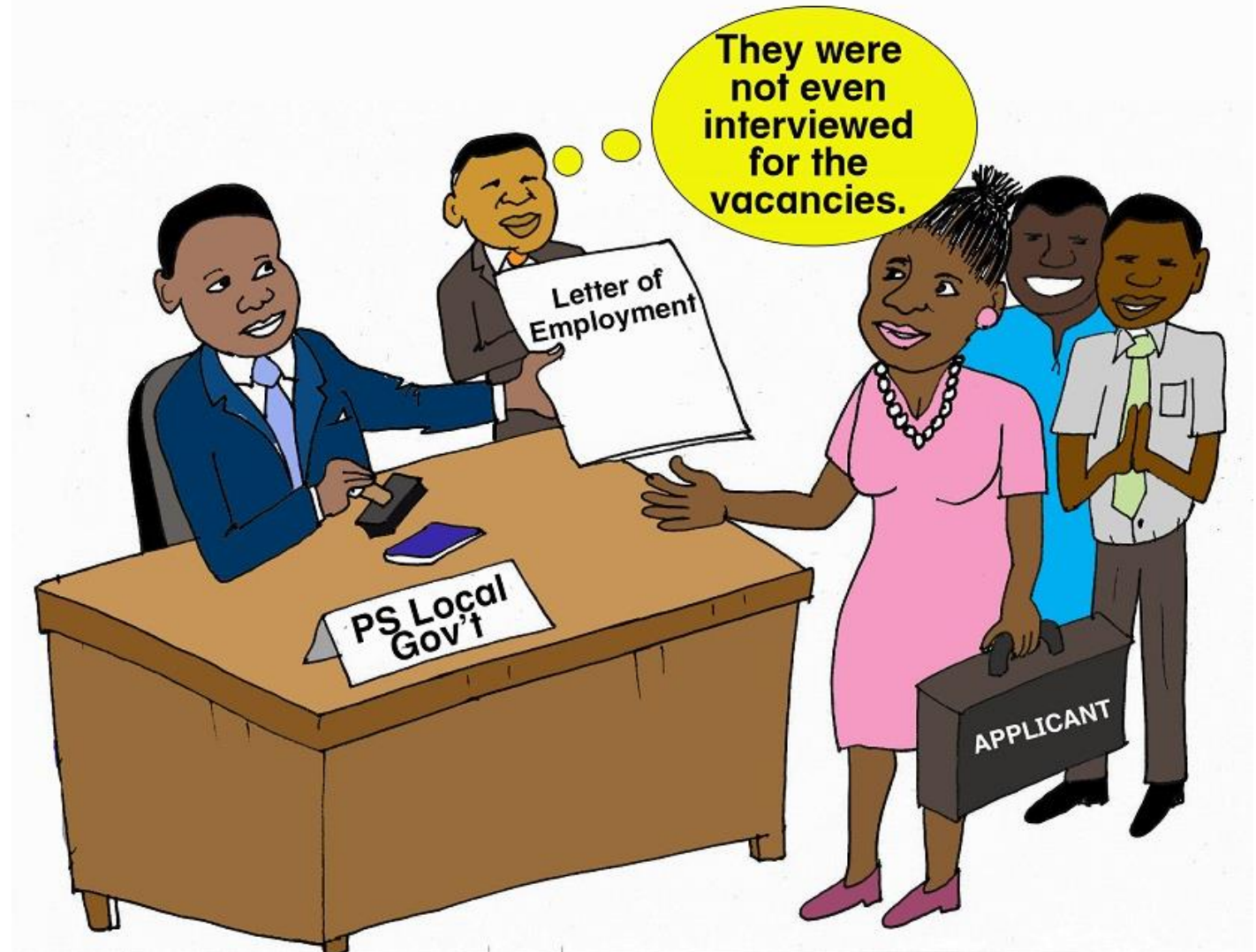


34. Decentralisation Secretariat: 2018 and 2019

Recruitment of Staff without Due Process

Fourteen staff of the Decentralisation Secretariat and eight staff for a project in the Secretariat; Social Capital Approach to Rural Development in Sierra Leone (SCARDSiL) were recruited in 2018 and 2019. We however noted that there was no evidence to substantiate that the vacancies were advertised by appropriate notice, and that the selections and appointments were done based on merit, and in the context of fair and open competition.

Page 394 of the Auditor-General's Annual Report 2019



35. Ministry of Lands, Housing and Country Planning - 2018 & 2019

Fuel not Accounted for

We observed that there were inadequate controls over the management of fuel allocated to the Ministry. This was as a result of differences discovered between fuel allocated to the Ministry and fuel chits submitted for inspection. These differences were not accounted for by the Senior Accountant. This lack of adequate controls resulted in **Le703,597,500** worth of fuel not accounted for during 2018 and 2019.

Page 399 of the Auditor-General's Annual Report 2019

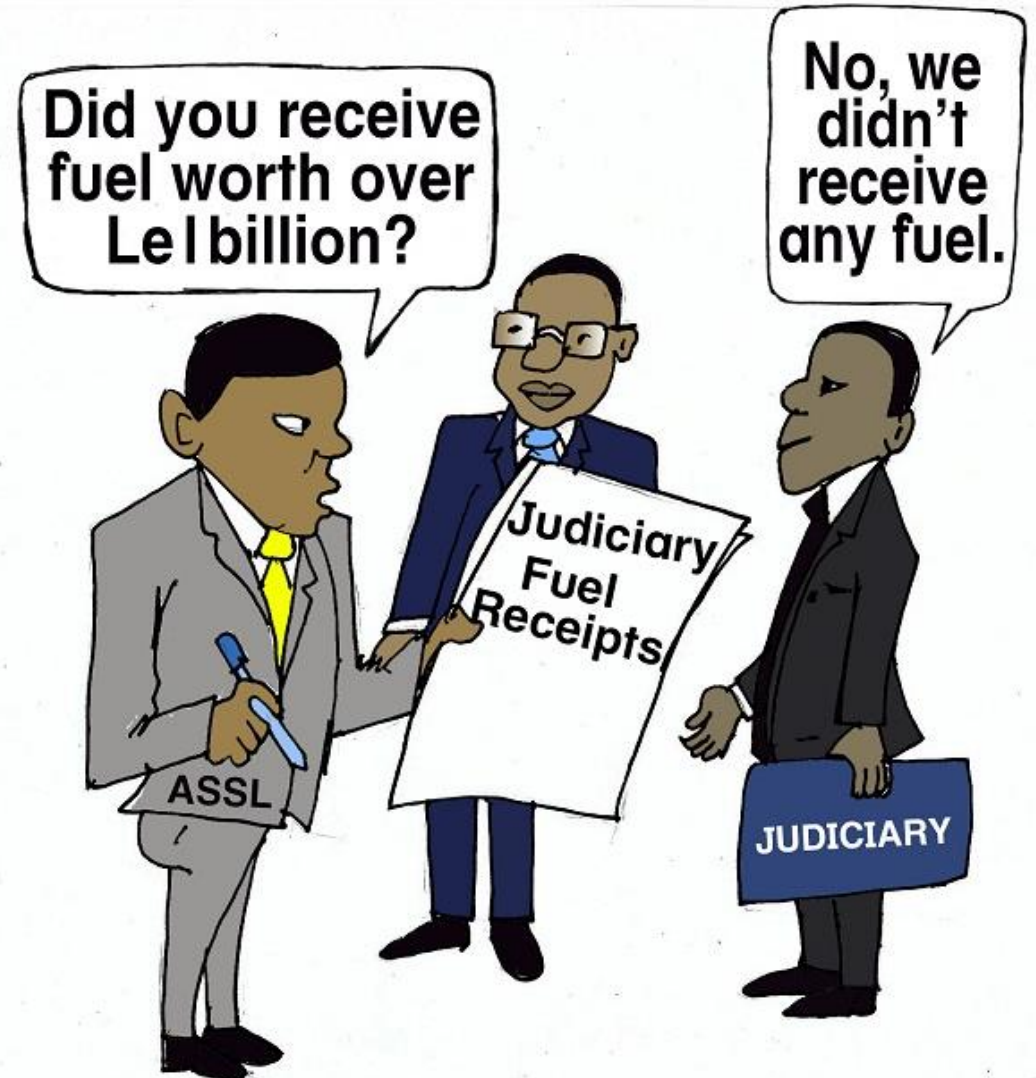


36. The Judiciary of Sierra Leone

Fuel Disbursed but not Acknowledged by Recipients

Recipients of fuel did not sign the distribution list to acknowledge receipt of their quarterly entitlement of fuel worth **Le1,032,940,000**.

Page 411 of the Auditor-General's Annual Report 2019

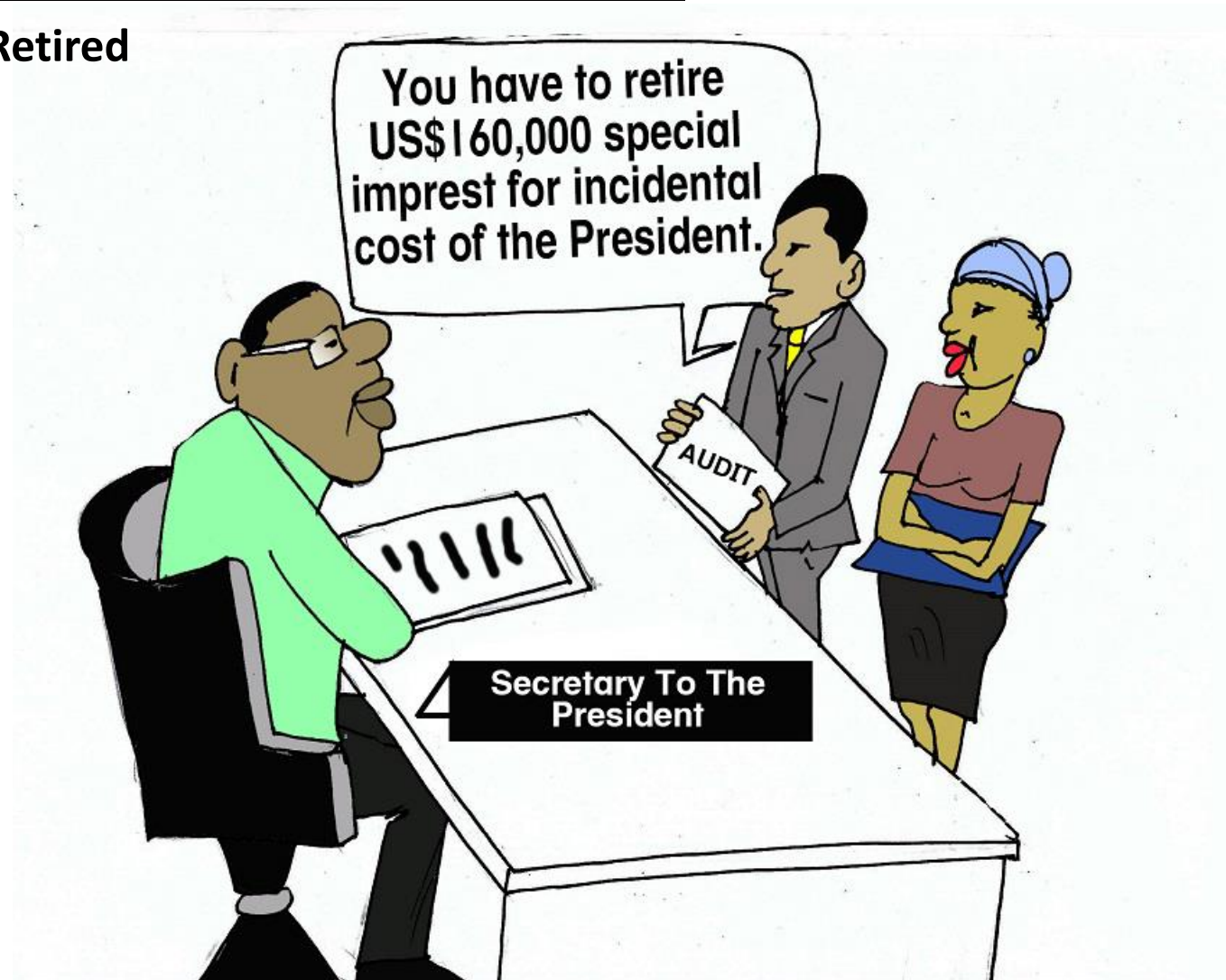


37. Office of the President - 2019

Special Imprest for Overseas Travel not Retired

We observed during the period under review that special imprest provided for overseas travel, expected to be used to cover the incidental costs of the President, were not retired in accordance with Section 114 of the Public Financial Management Regulations, 2018. The sum of **US\$160,000** was provided, but not retired in compliance with the Public Financial Management Regulations, 2018.

Page 433 of the Auditor-General's Annual Report 2019



38. Government Printing Department

No Binding Agreement between Excellent Government Printing Press and the Government of Sierra Leone

The lease contract between the Government of Sierra Leone and Excellent Government Printing submitted for audit had expired since 2018. In this expired lease contract, it was stated that the Excellent Government Printing Department should build, own, operate and transfer the Government Printing Department's infrastructure for a period of five years with the option to extend for a maximum period of three years. Extension of such lease contract was however not submitted for audit review.

Page 440 of the Auditor-General's Annual Report 2019

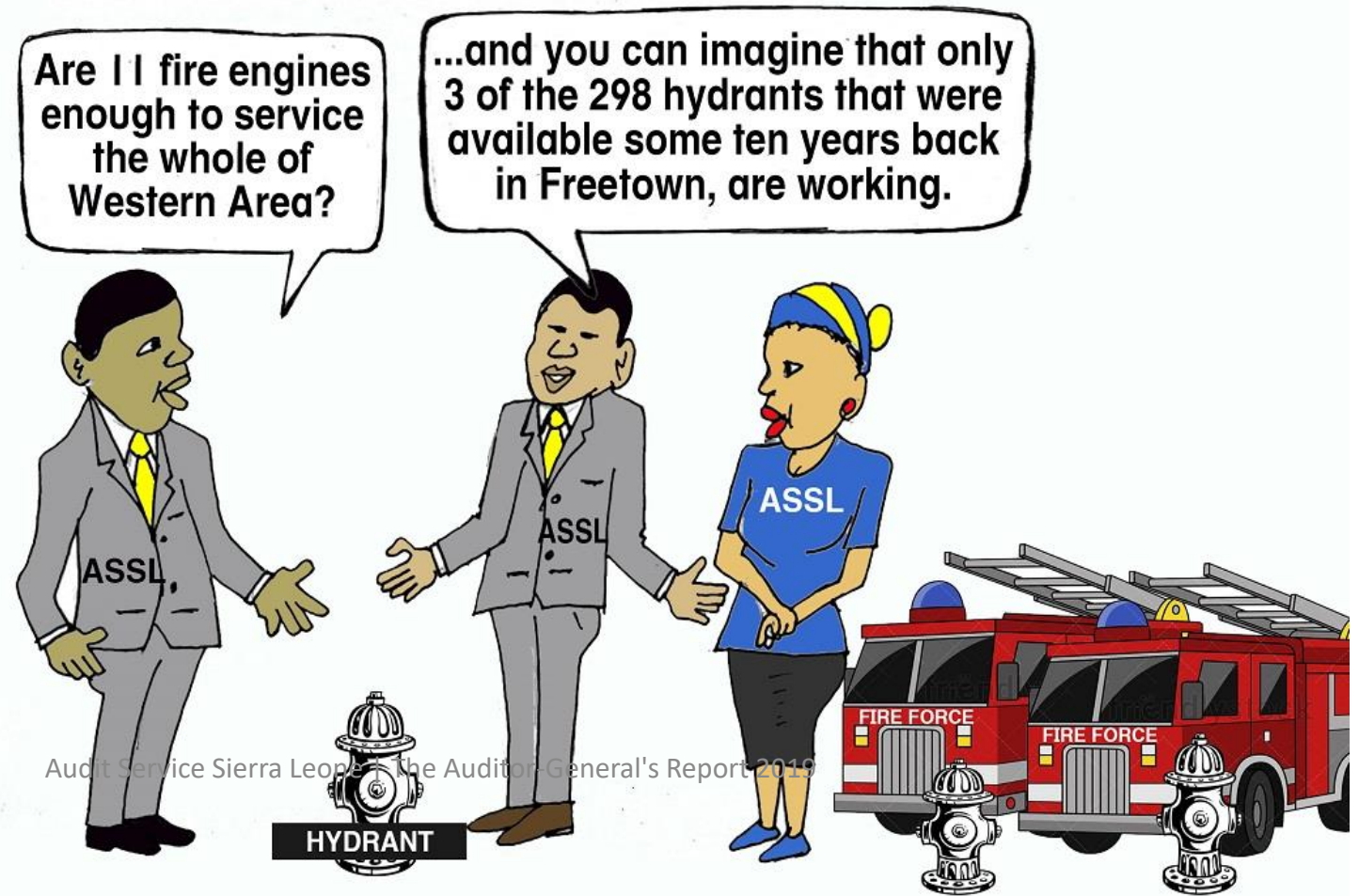


39. National Fire Force - 2019

Inadequate Firefighting Equipment - *Fire Engines*

We observed that there were only 11 fire engines in the Western Area. Of the 298 hydrants that were available some ten years back in the city of Freetown, only three are working. There was no very high frequency (VHF) radio communication equipment for easy transmission of vital information during fire operations; no rescue equipment such as breathing apparatus (BA set) to prevent fire fighters against hazardous smoke and to breath out oxygen during firefighting operations. There were also no break-in tools to use during fire outbreak.

Page 444 of the Auditor-General's Annual Report 2019



40. Immigration Department - 2019

Receipts Recorded in Range Numbers Rather than Serially

We observed that a sum of Le4,678,889,000 was recorded in the NRA cashbook as revenue collected by the NRA on behalf of the Department for the period under review. Individual serial receipts numbers were however not recorded against revenue records in the cashbook rather, range numbers were entered in the cashbook. As a result, we could not certify whether revenue totalling Le4,678,889,000 collected by the NRA on behalf of the Department was complete and accurate. There is a further risk that receipts may have been issued for revenues collected by the NRA officials but not deposited into the NRA transit account, and revenue may have been converted into personal use.

Page 425 of the Auditor-General's Annual Report 2019

