



AUDIT SERVICE SIERRA LEONE

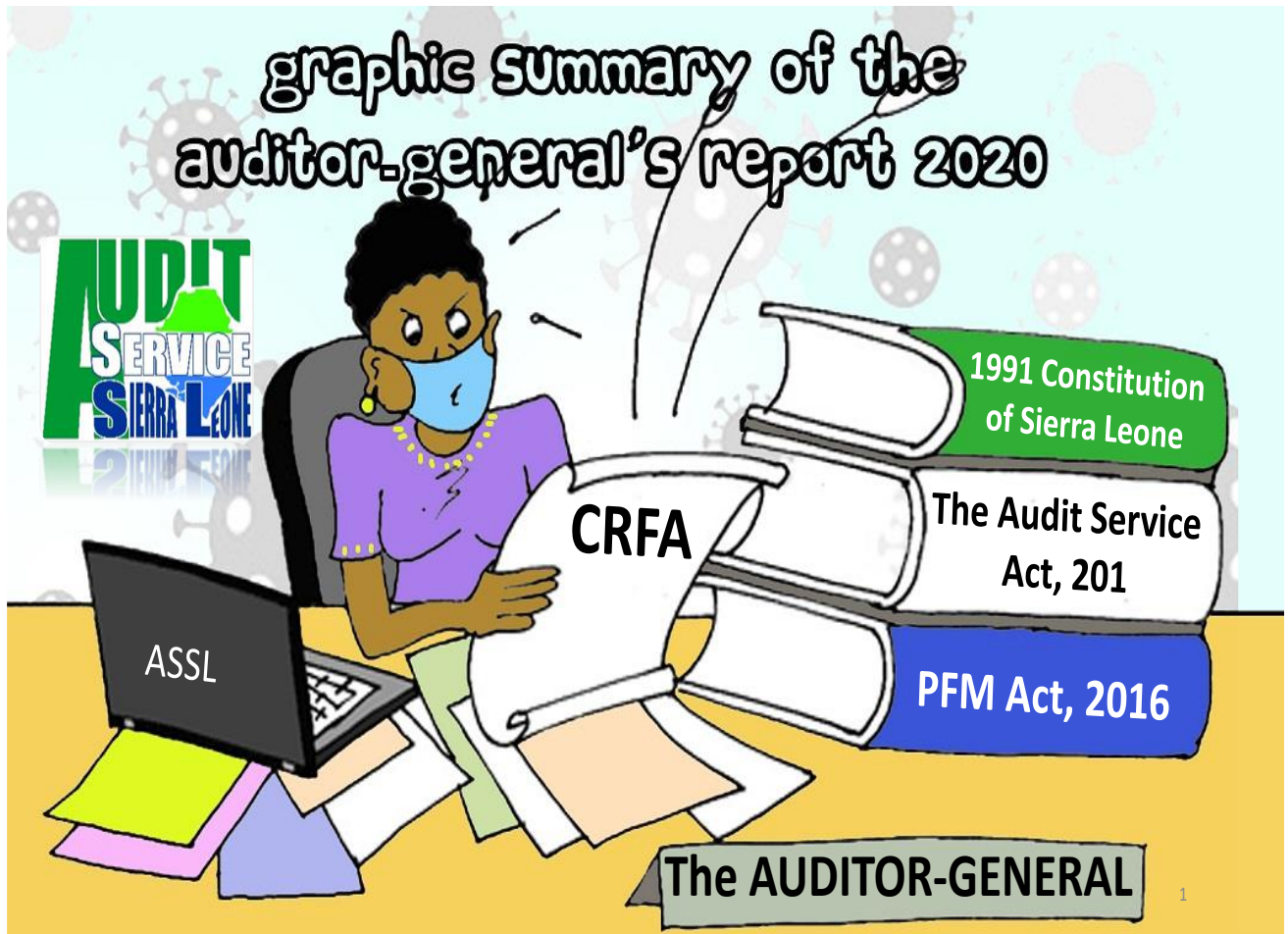


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1. Abbreviations and Acronyms

ASSL - Audit Service Sierra Leone	PAYE – Pay As You Earn
COI – Commission of Inquiry	PFM – Public Financial Management
CRFA – Consolidated Revenue Fund Account	PFMICP - Public Financial Management And Consolidation Project
DECSEC – Decentralisation Secetariat	PSC – Public Service Commission
DSA - Daily Subsistence Allowances	SLAA - Sierra Leone Airport Authority
FCC – Freetown City Council	SLCB – Sierra Leone Commercial Bank
FY – Financial Year	SLMA – Sierra Leone Maritime Administration
GPFS – General Purpose Financial Statement	SLMARAD – Sierra Leone Maritime Shipping Registration
MDA - Ministries, Department and Agencies	SLRSA – Sierra Leone Roads Safety Authority
MoF - Ministry of Finance	WARDC – Western Area Rural District Council
NASSIT – National Social Security and Insurance Trust	
NATCOM – National Telecommunication Company	
NMA – National Minerals Agency	
NRA – National Revenue Authority	

2. Foreword

MESSAGE FROM THE ACTING AUDITOR-GENERAL

It gives us great pleasure to share with you the Summary and Graphic Presentation of the 2020 Auditor-General's Report which further helps to promote transparency and accountability in Sierra Leone.

We are happy with the level of concerns we get from members of the public whenever the Auditor-General's Annual Report is published. What is of great interest to us is the fact that the general public is now able to read and fully understand the importance, and sometimes technical information in the report, through a summarized and illustrated version.

A greater percentage of our population who may however find it difficult to read the full

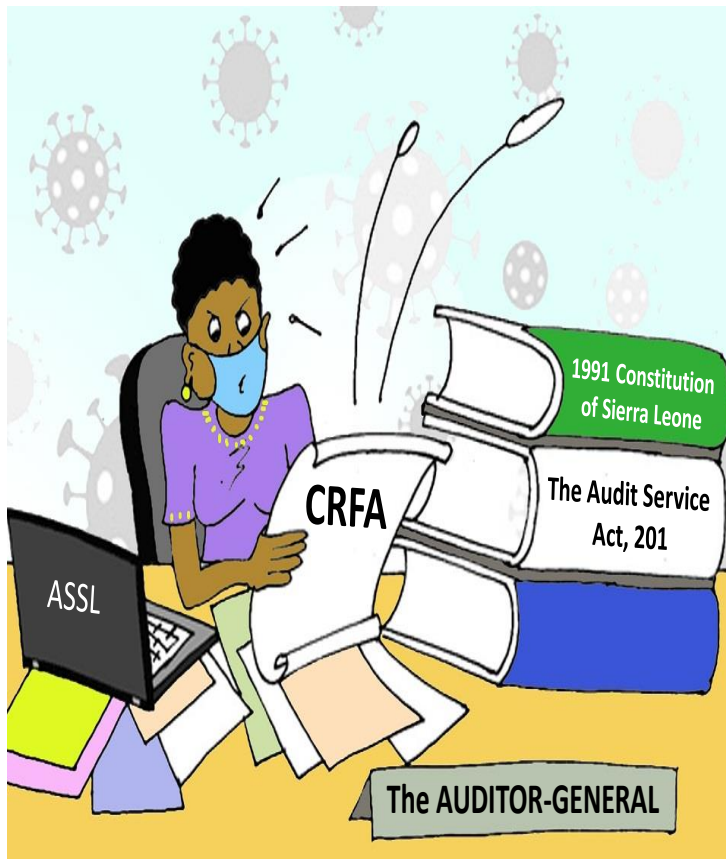
volume will find it easier to read and fully understand this version.

Just like the previous editions, this year's Graphic Report communicates accurately the key messages in the 2020 Report with coloured graphics, cartoons and pictorial illustrations with minimal words. We hope that more citizens would be informed about the work we do through this abridged version of our reports.

We take this opportunity again to thank you for your continued support and interest in our work.

Abdul Aziz
Acting Auditor-General

3. Mandates of the Auditor-General



Section 119 of the 1991 Constitution of Sierra Leone gives the Auditor-General the mandate to audit (check) how public monies are 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.



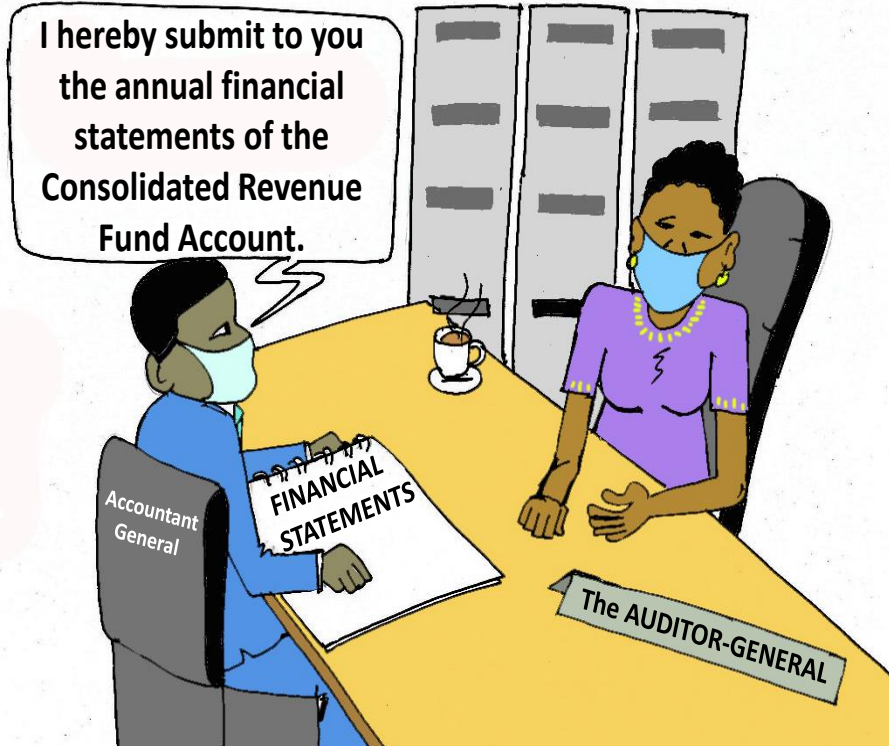
5. The Auditor-General and Entities of Government



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



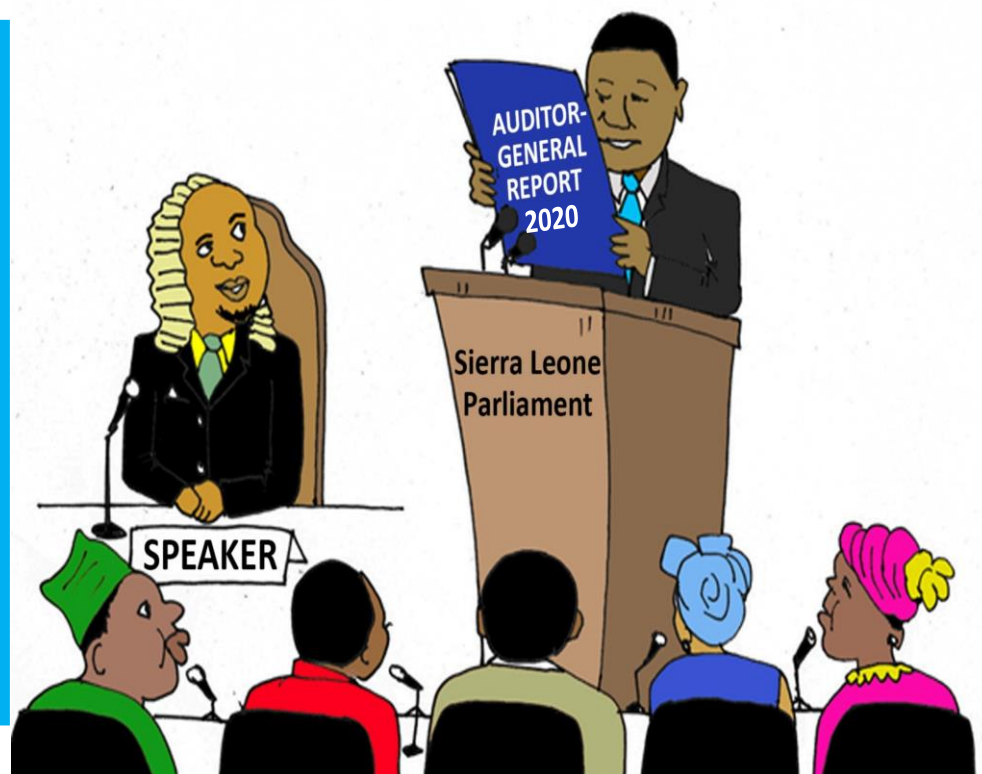
Not later than three months after the end of the financial year, the Accountant General shall draw up and sign the annual **financial statements** of the **Consolidated Revenue Fund Account**.

(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. Estimated Cash Loss

The estimated cash losses identified in the course of our audit amounted to **Le153.9 billion**. These losses are in respect of the General-Purpose Financial Statements (GPFS), Public Enterprises (PEs), Ministries & Departments (MDs) and Local Councils (LCs) as indicated in the table below:

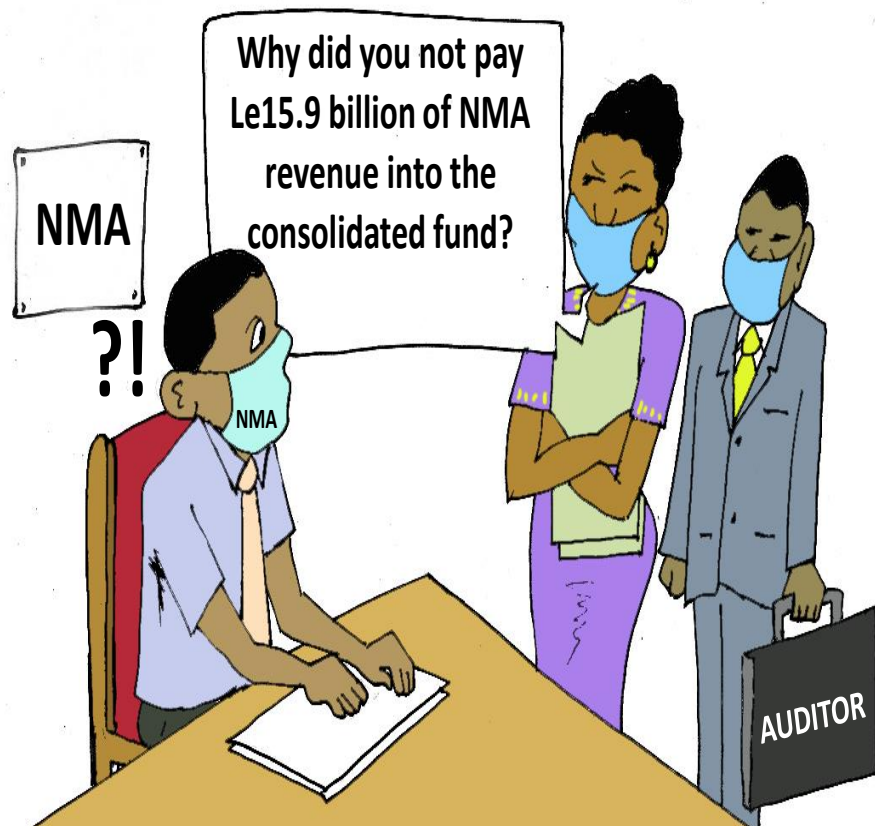
Categories	2016	2017	2018	2019	2020	Total
GPFS	-	-	-	-	69,337,077,557.91	69,337,077,557.91
PEs	160,965,000.00	10,003,311,475.00	13,155,496,668.00	8,144,259,549.32	6,449,223,212.01	37,913,255,904.33
MDAs	-	-	3,684,711,590.00	5,635,177,560.91	33,012,081,702.39	42,331,970,853.30
LCs	-	-	-	-	4,334,649,612.71	4,334,649,612.71
Total	160,965,000.00	10,003,311,475.00	16,840,208,258.00	13,779,437,110.23	113,133,032,085.02	153,916,953,928.25

(Page V, Table 1 of the Annual Report of the Auditor-General)

9a. Collection and Payment of Revenue-NMA

National Minerals Agency (NMA) failed to pay some component of their revenue, totalling **Le15.9 billion** into the consolidated fund during 2020.

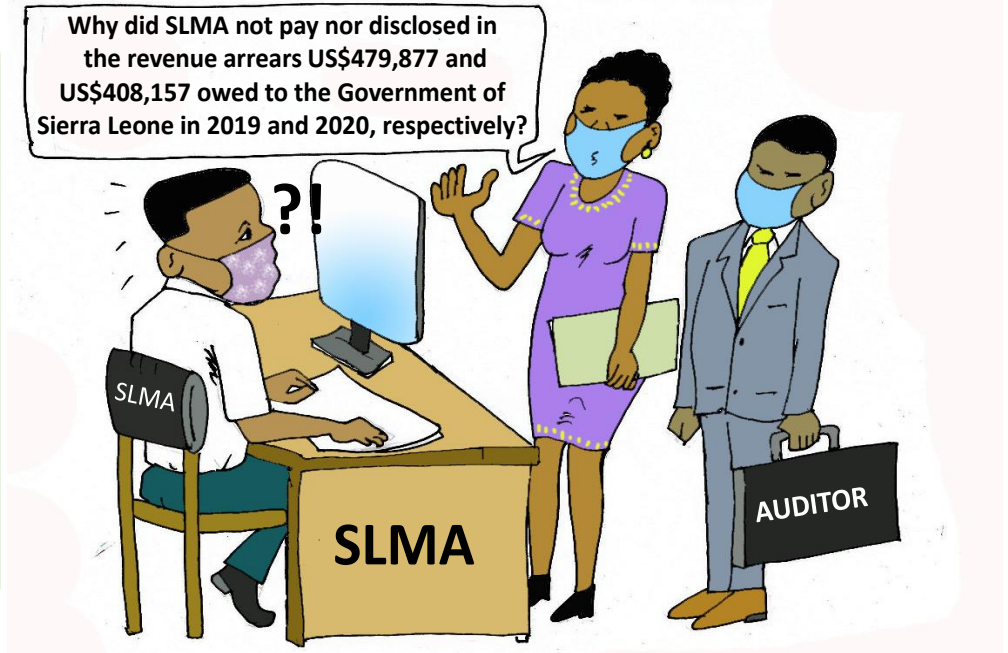
(Page VI & 5 of the Auditor-General's Report 2020).



9b. Collection and Payment of Revenue-SLMA

Revenue amounting to **US\$479,877.64** and **US\$408,157.62** for **2019** and **2020** respectively, were observed to have been owed to the Government by the Sierra Leone Maritime Shipping Registration (SLMARAD).

(Page VI of the Auditor-General's Report 2020)



9c. Collection and Payment of Revenue-MOF

We were unable to ascertain whether the inadequate documents provided and reviewed, in respect of duty waiver concessions, granted to these taxpayers which amounted to **Le144.7 billion** were legitimate.

(Page VI of the Auditor-General's Report 2020)



9d. Collection and Payment of Revenue-MOPED

Organisations that obtained import duties and GST waivers from the Ministry of Finance totalling **Le4.5 billion** were not in the NGO gazette of the Ministry of Planning and Economic Development.

(Pages VII & XII of the Auditor-General's Report 2020)



10. Revenue owed to the Government of Sierra Leone

Total revenue of **Le329.89 billion** was owed to the Government of Sierra Leone for 2020 by various taxpayers. Some are public corporations whilst others are private businesses.

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When will these debtors pay their debts?

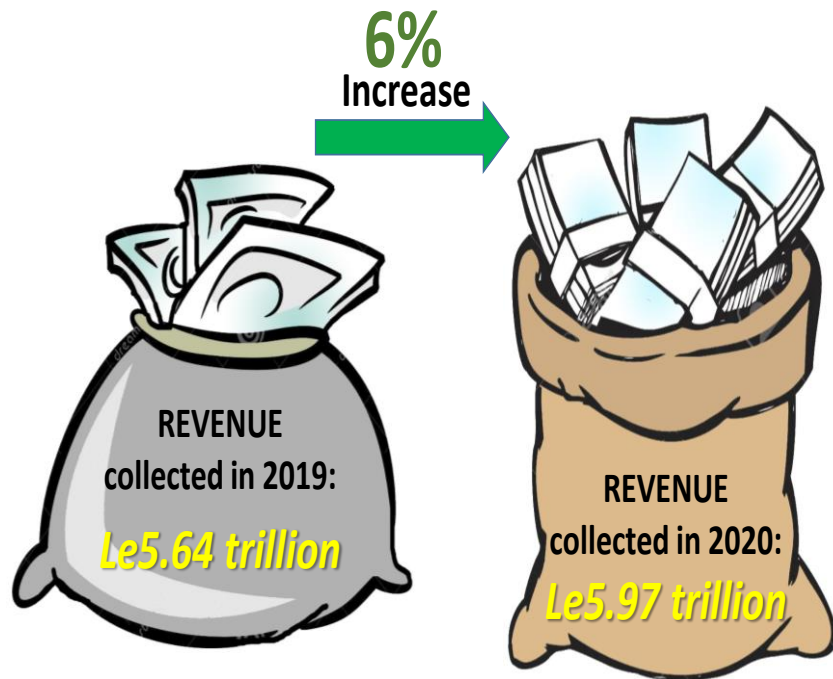


Tax Type	Tax Liabilities due
Goods and Services Tax	78,663,941,235.00
Corporation Tax	4,337,501,594.25
Pay As You Earn Tax	23,138,911,955.00
Foreign Travel Tax	2,119,171,882.50
Foreign Travel Tax- Turkish Air Line	1,161,364,320.25
Debt – Custom Department	34,791,173,699.52
National Telecommunications	158,112,153,447.03
National Minerals Agency*	7,210,635,646.50
Sierra Leone Maritime Administration	10,664,057,380.97
Ministry of Fisheries and Marine Resources	1,891,490,856.50
SLMARAD (SLMA)	8,964,627,146.17
Total	331,055,029,163.59

11. Domestic Revenue

The Government revenue collected in 2020 increased by 6% from **Le5.64 trillion** in 2019 to **Le5.97 trillion**. The audit covered revenue generated from Goods and Services Tax, Corporation Tax, Foreign Travel Tax, Withholding Tax, Pay as You Earn Tax, Capital Gain Tax, Petroleum, Timber, Importation and Non-Tax Revenue from selected MDAs.

(Page 2 of the Auditor-General's Report 2020)



12. Public Debt

The total outstanding public debts of the Government as at end of December 2020 was **Le27.18 trillion** or 62% of GDP, comprising domestic debts **Le7 trillion** (Le5.32 trillion – end FY2019) and external debts **Le20.18 trillion** (Le16.16 trillion – end FY2019)

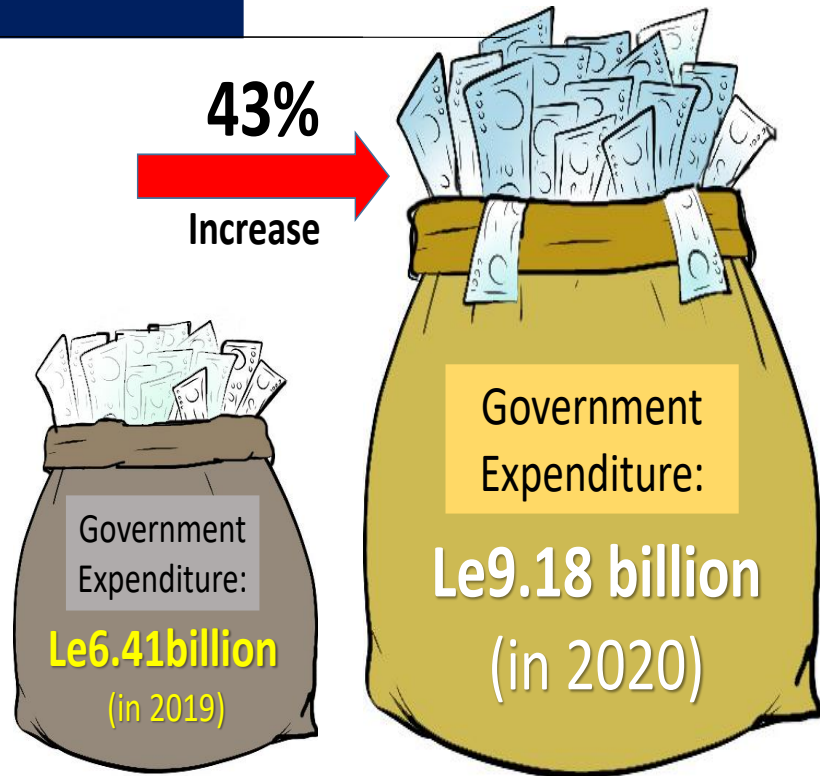
Page 3 of the Auditor-General's Report 2020



13. Expenditure

Government expenditure in 2020 increased by **43%**, from **Le6.41 trillion** in 2019 to **Le9.18 trillion**. Total Expenditure and Leading minus repayment in the original approved budget for 2020 was **Le9.35 trillion**; this amount was increased to **Le10.53 trillion** (12.6% increase) as a result of supplementary budget approved by Parliament in 2020.

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14. Expenditure not Supported by Relevant Documentary Evidence

Payments and imprests to the tune of **Le15.3 billion** were not supported with documentation or retirement details.

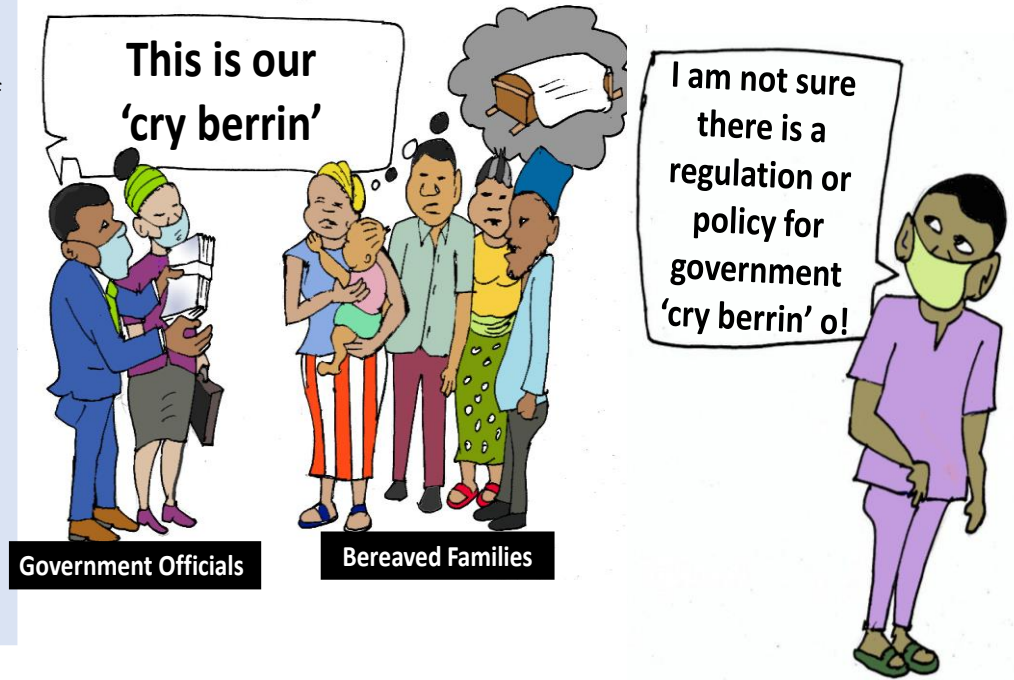
Page 8 of the Auditor-General's Report 2020



15. Expenditure Without Regulation/Policy

Le1.7 billion was 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; without any regulation, policy or other legal instruments to justify the stated disbursements.

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16. NON-SUBMITTED ACCOUNTS

As at 31st March 2021, the following Public Enterprises and Commissions did not submit their accounts for the 2020 financial year.

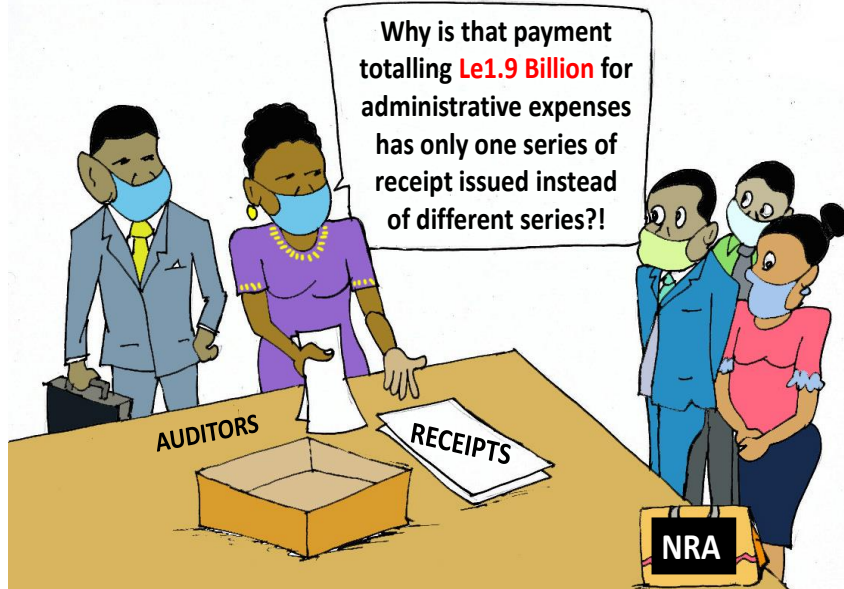
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No.	Institution	Financial Year
1	Sierra Leone Stock Exchange	2020
2	National Protected Area Authority and Conservation Trust Fund	2020
3	National Insurance Company	2020
4	University of Sierra Leone	2020
5	Sierra Leone Housing Corporation	2020
6	Sierra Leone State Lottery	2020
7	Sierra Leone Telecommunications Company	2020
8	Sierra Leone Maritime Administration	2020
9	Produce Monitoring Board	2020
10	Sierra Leone Postal Services Limited	2019 - 2020
11	Sierra Leone Producing Marketing Company	2018 - 2020
12	Nuclear Safety Radiation Protection Authority	2018-2020
13	Western Area Hospital Board	Since Formation
14	National Drugs Control Agency	Since Formation
15	National Assets Commission	Since Formation
16	National Pharmaceutical and Procurement Unit	Since Formation

Suspicious Fraudulent Transactions/Supporting Documentation

Good and Services Tax receipts attached to the bank payment instructions totalling **Le1,959,500,000** for administrative expenses for 2017 were observed to have been issued from one series of receipt instead of different series.

(Page 79 of the Auditor-General's Report 2020)



17b. NRA: Overspending of Some Expenditure Heads

Comparison between budget and actual expenditure revealed that the Authority's budgets for 2017 and 2018 FYs were overspent by **Le9,116,021,319** and **Le10,501,671,770** respectively. Approval from the Board authorising these extra-budgetary expenditures was not submitted for audit inspection.

(Page 80 of the Auditor-General's Report 2020)



17c. NRA: Non-executive Board Members Receiving Monthly Salaries

Non-executive Board Members were paid monthly salaries which amounted to **Le1,697,113,081** and **Le1,264,769,241** for 2017 and 2018 respectively.

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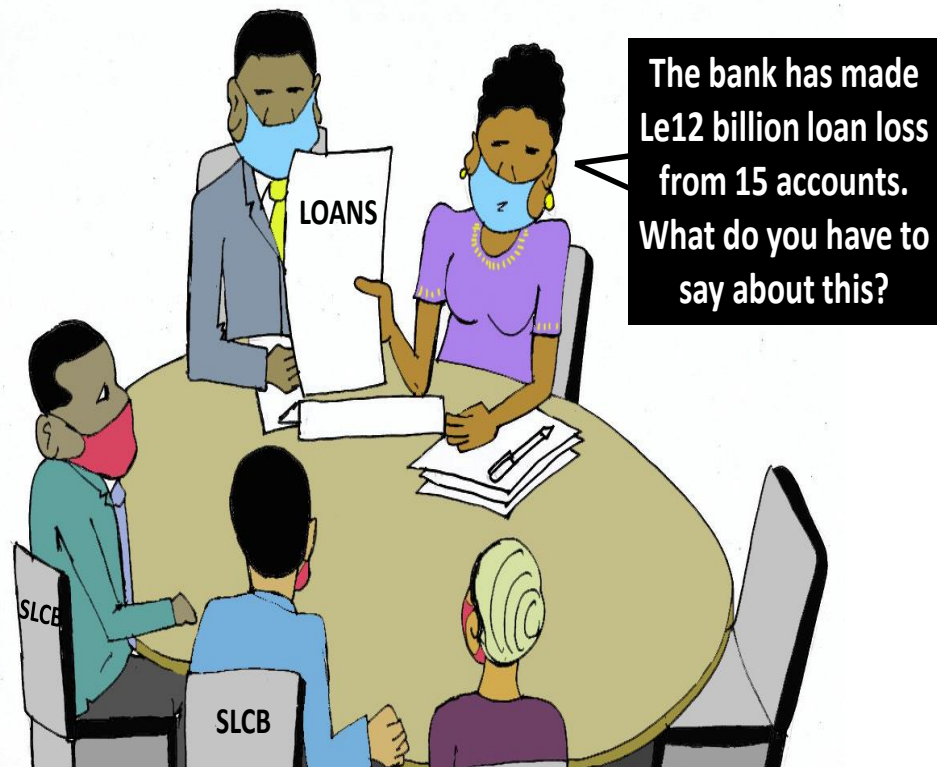


18. SIERRA LEONE COMMERCIAL BANK – 2019

Additional Loan Loss

The Bank made an additional loan loss provision of **Le12 billion** because adequate provision had not been made for 15 accounts.

(Page 84 of the Auditor-General's Report 2020)



18b. SLCB: Approval and Enhancement of New Loans to Politically Exposed Persons (PEPs)

Credit facilities to the tune of **Le4,956,014,474** were granted to PEPs. This infringed on the directives of the Bank of Sierra Leone's clause one (1) of the enhanced supervision. The clause prohibits the bank from undertaking among others, lending to politically exposed persons, government related persons/entities and government backed facilities.

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19. SIERRA LEONE ROADS AUTHORITY: 2016 - 2018

Inadequate Payroll Management

End-of-service benefits totalling **Le4,748,954,016** and **Le16,967,938,548** were not paid to staff who left the Authority in 2017 and 2018 financial years respectively.

(Page 99 of the Auditor-General's Report 2020)



20. SIERRA LEONE ROAD SAFETY AUTHORITY: 2019 - 2020

Payments totalling **Le707,833,822** and **Le919,511,100** in 2019 and 2020, respectively, made to suppliers and contractors for goods and services, lacked salient supporting documents like delivery notes, back-to-office reports, invoices, receipts etc.

(Page 111 of the Auditor-General's Report 2020)



20b SLRSA: Payments To Board and Non-Board Members Already on Regular Payrolls

The former **Executive Director** and the current **Executive and Deputy Executive Directors** were paid Board allowances when they were only entitled to sitting fees based on attendance at meetings.

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20c SLRSA: Payments To Board and Non-Board Members Already on Regular Payrolls

The Board Secretary, responsible for providing corporate service to the Board, received sitting fees totalling **Le67,891,824** and **Le53,747,694** in 2019 and 2020 respectively, even though monthly salaries were paid to him.

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21. SIERRA LEONE AIRPORTS AUTHORITY (SLAA) – 2019

No Approval from the Ministry of Finance for Loan

The Authority obtained a loan of Le4,071,900,000 from Zenith Bank without approval from the Ministry of Finance as required by the Public Debts Management Act 2011.

(Page 122 of the Auditor-General's Report 2020)



22. NATIONAL TELECOMMUNICATIONS COMPANY: 2017 – 2019

Dismissal of Staff without Justification

The Commission terminated the services of 17 staff during the period under review. Management could however not justify to the auditors why these staff were dismissed. There was expansion in the operations of the Commission and additional staff were recruited during these periods.

(Page 158 of the Auditor-General's Report 2020)



22b. NATIONAL TELECOMMUNICATIONS COMPANY: 2017 – 2019

Ineffective Payroll Management

Terminal benefits due to staff amounting to Le994,620,268 were not paid to retired staff for the 2019 Financial Year.

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23. NJALA UNIVERSITY 2019

Overspent budget lines

We observed that eight budget lines that amounted to **Le2,791,568,995** for the year ended 31st December 2019 were overspent by the University Administration without prior approval from the University's Court.

(Page 237 of the Auditor-General's Report 2020)

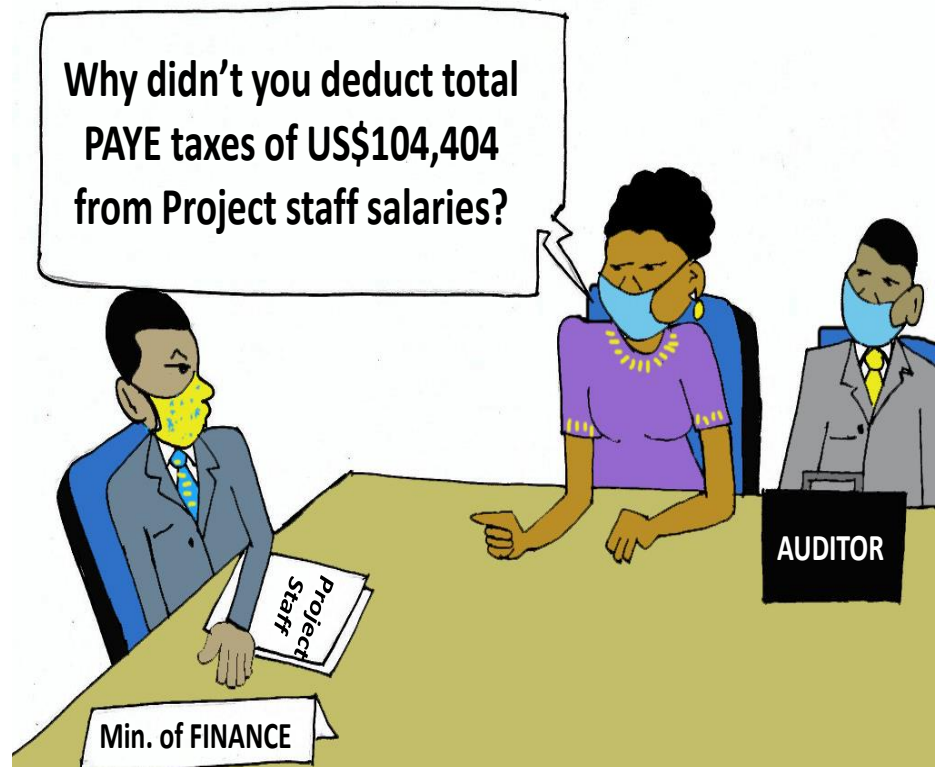


24. PUBLIC FINANCIAL MANAGEMENT IMPROVEMENT AND CONSOLIDATED PROJECT – 2020

PAYE Taxes on Project Staff Salaries Not Deducted and Paid to the NRA

PAYE taxes on staff salaries amounting to US\$104,404 was not deducted and paid to the NRA for the period under review.

(Page 237 of the Auditor-General's Report 2020)

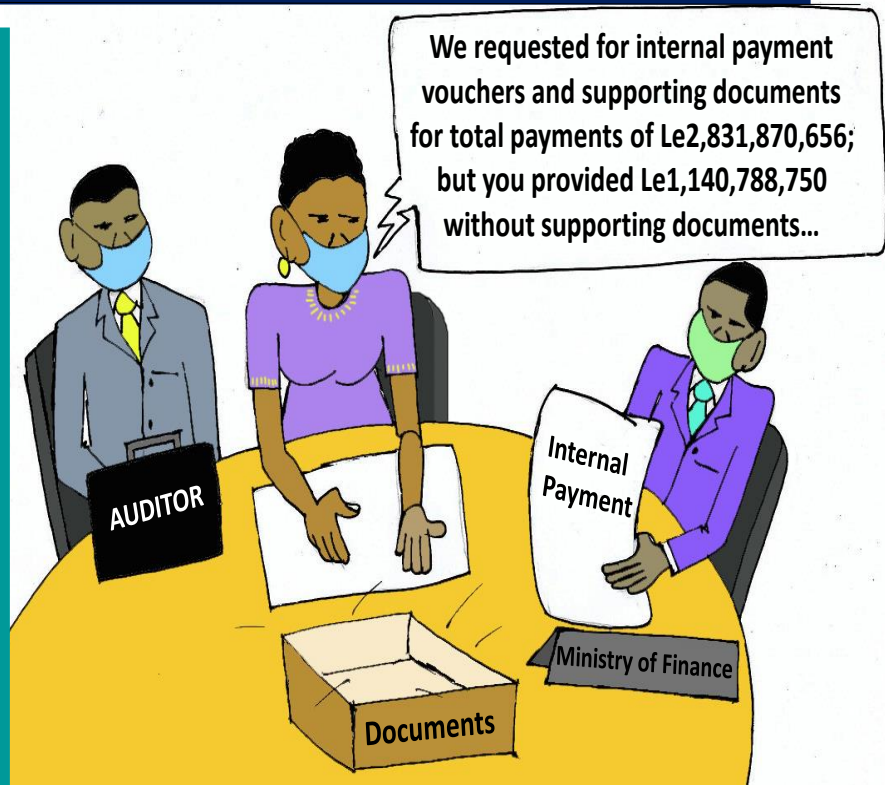


25a. MINISTRY OF FINANCE – 2020

Withdrawals from the Imprest Account without Internal Payment Vouchers and Relevant Supporting Documents

Several withdrawals from the Ministry's Imprest Account totalling Le2,831,870,656 were without Internal payment vouchers and supporting documents. Internal payment vouchers to the tune of Le1,140,788,750 were provided but without supporting documents.

(Page 262 of the Auditor-General's Report 2020)



25b. MINISTRY OF FINANCE – 2020

Withdrawals by a Non-member of Staff of the Ministry

Withdrawals amounting to Le5,157,290,520 were made from the imprest account by a person, who is neither a permanent staff nor a contract staff of the Ministry of Finance.

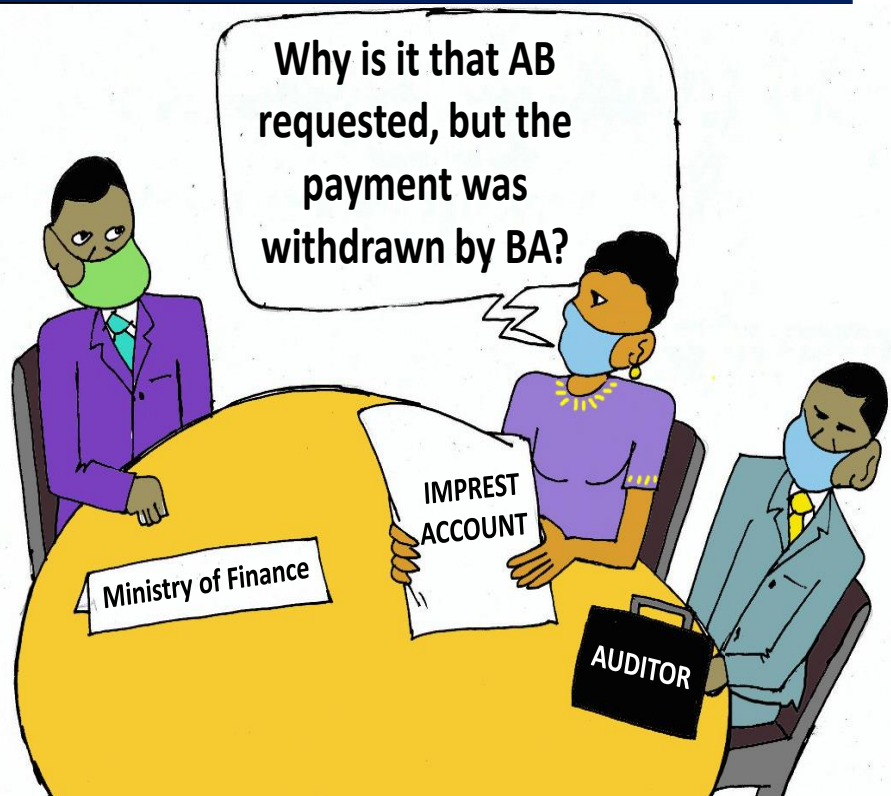
(Page 262 of the Auditor-General's Report 2020)



Payments Made from the Imprest Account to Persons Other than the Requesting Party

Payments totalling **Le4,830,310,115** were withdrawn from the imprest account by persons other than the requesting party or vendor.

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25d. Contract/Files Not Provided For Payments Made to Contract Staff

Five persons categorised as consultants (contract staff) in the Ministry's payroll received a total amount of **Le964,088,861** but no contractual agreement was shown to the auditors.

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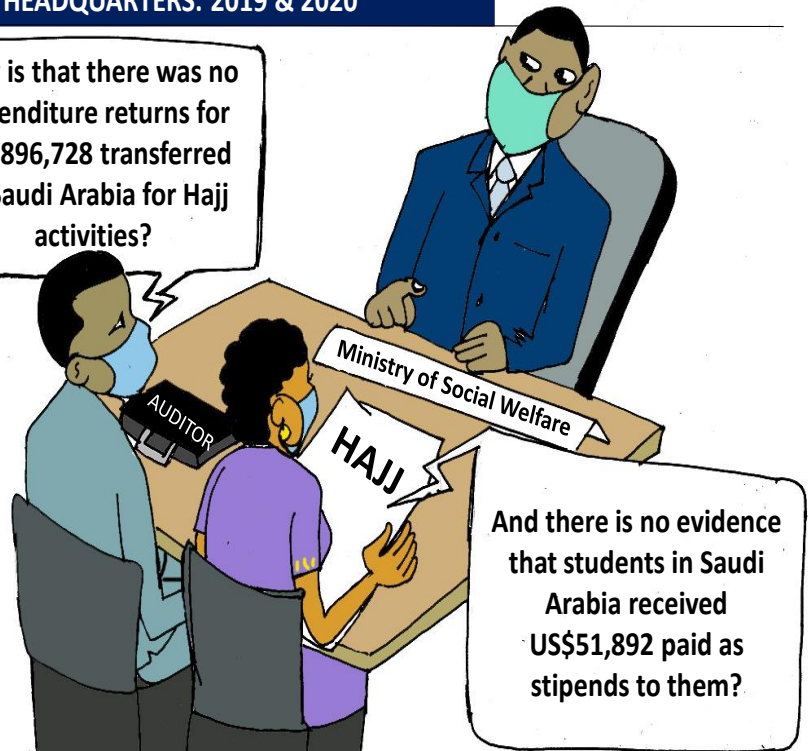
26. MINISTRY OF SOCIAL WELFARE, HEADQUARTERS: 2019 & 2020

Hajj Operations Account

US\$896,728.53 transferred to Saudi Arabia for hajj related activities was not supported by expenditure returns and retirement details. Similarly, US\$51,892 paid as stipends to students and community volunteers in Saudi Arabia was without evidence of receipt by the beneficiaries. We therefore could not confirm whether the intended beneficiaries received the funds.

(Page 383 of the Auditor-General's Report 2020)

Why is that there was no expenditure returns for US\$896,728 transferred to Saudi Arabia for Hajj activities?



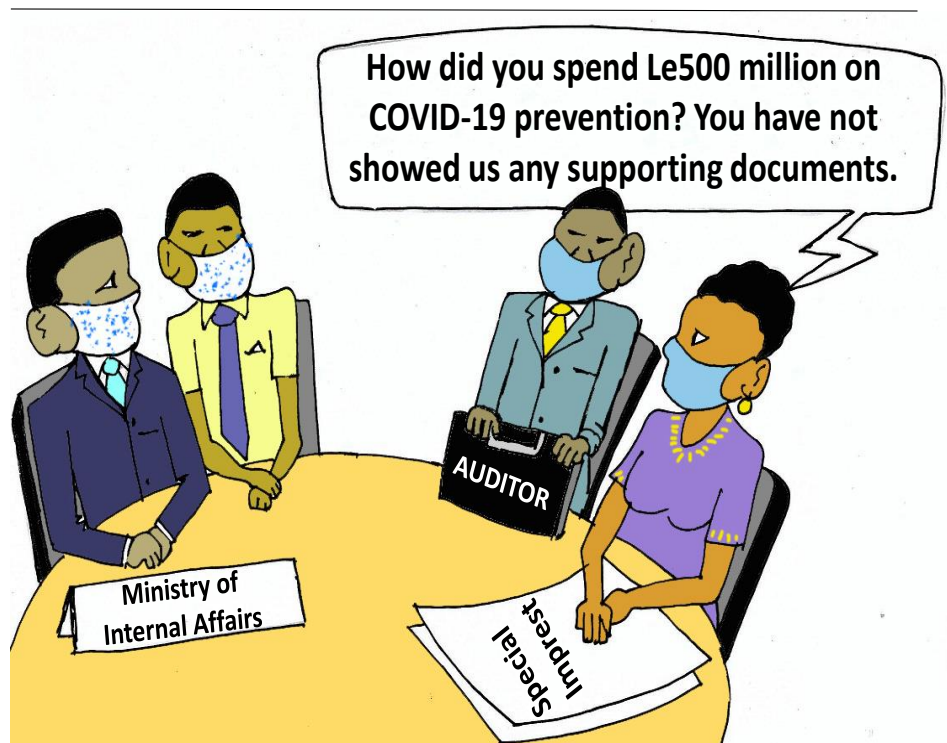
27. MINISTRY OF INTERNAL AFFAIRS (MIA): 2018 - 2020

Inadequate Control over Accounting for Special Imprest

There was no management's response or documents submitted to support the amount of Le500,000,000 expended to "facilitate the oversight activities of the Ministry to its agency against the spread of the virus" which was not used for the intended purpose.

(Page 406 of the Auditor-General's Report 2020)

How did you spend Le500 million on COVID-19 prevention? You have not showed us any supporting documents.

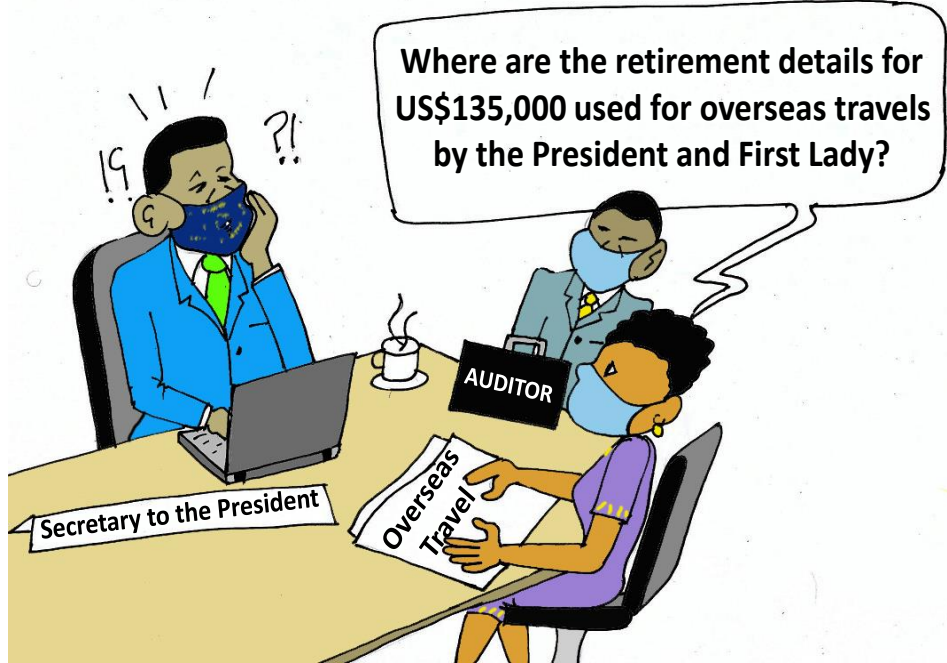


28a. OFFICE OF THE PRESIDENT - 2020

Overseas Imprest Not Appropriately Retired

Appropriate retirement details were not provided for payments with regard to **US\$135,000**, an equivalent of **Le1,327,758,800**, made for various overseas travels by the President and First Lady.

(Page 439 of the Auditor-General's Report 2020)

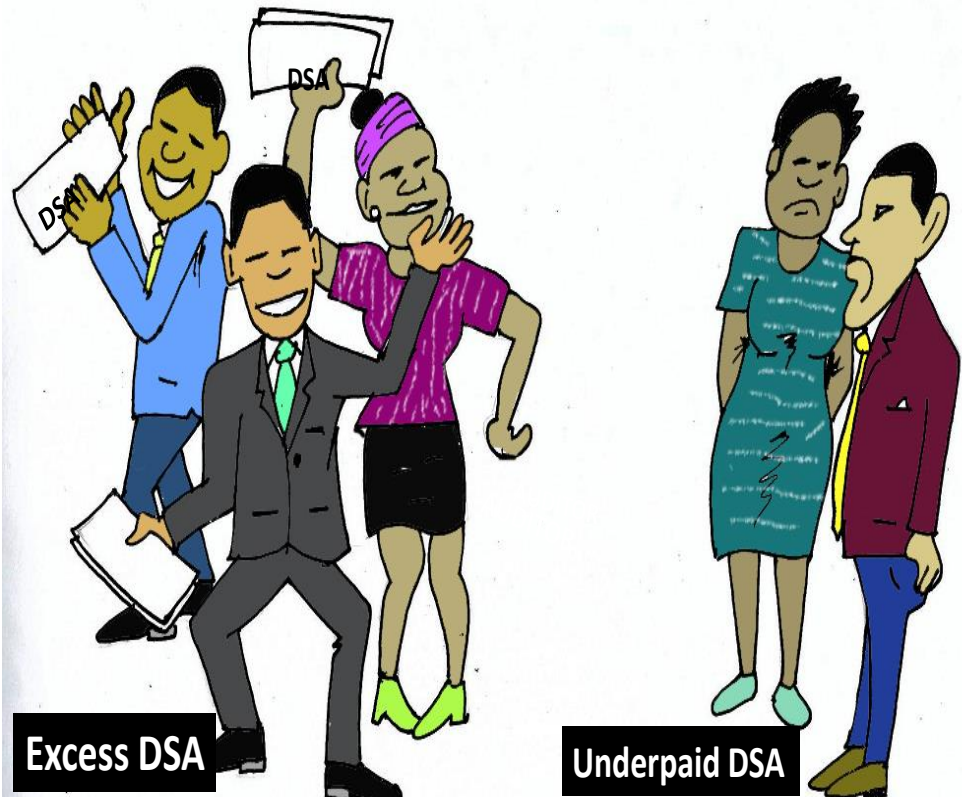


28b. OFFICE OF THE PRESIDENT - 2020

Overseas Travelling Expenses to Lebanon

Travelling officers were paid excess Daily Subsistence Allowances (DSA) totalling **US\$7,404** and **US\$564** was underpaid DSA.

(Page 440 of the Auditor-General's Report 2020)

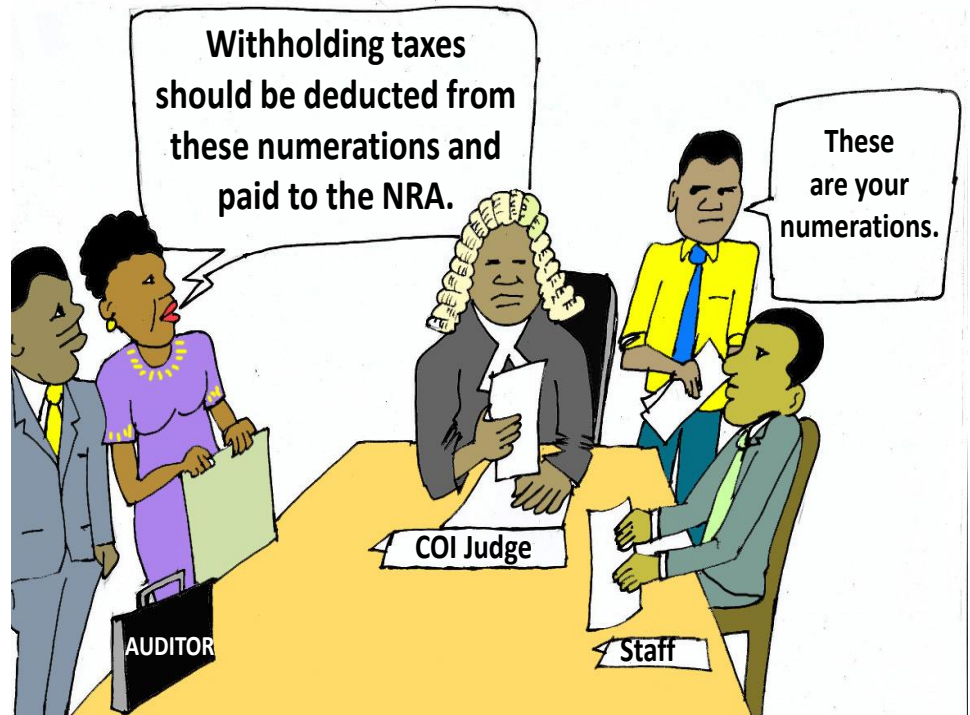


29. COMMISSIONS OF INQUIRY: 2019 & 2020

Withholding taxes not Paid from Remuneration Paid to Judges

Withholding taxes of **Le253,417,949.74** and **Le164,175,000** were not deducted from the remuneration of judges and contract staff and paid to NRA.

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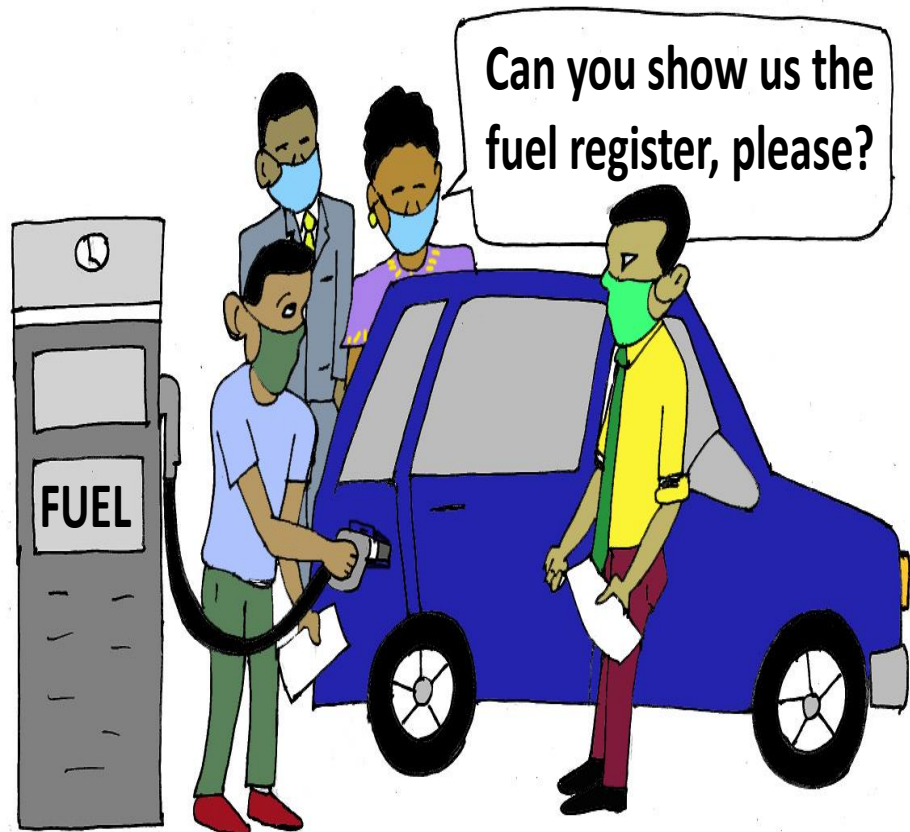


29b. COMMISSIONS OF INQUIRY: 2019 & 2020

Fuel Mismanagement

There was no fuel supplier's statement and no properly maintained fuel register to support fuel utilised by the Commissions worth **Le1,055,610,000**.

(Page 452 of the Auditor-General's Report 2020)



30a. IMMIGRATION DEPARTMENT (HEADQUARTERS) - 2020

Gratis Visa Granted to Ineligible Individuals

We observed during our review that gratis visa (single and multiple entry) worth Le776,400,000 were granted to individuals that did not meet the eligibility criteria.

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IMMIGRATION DEPARTMENT

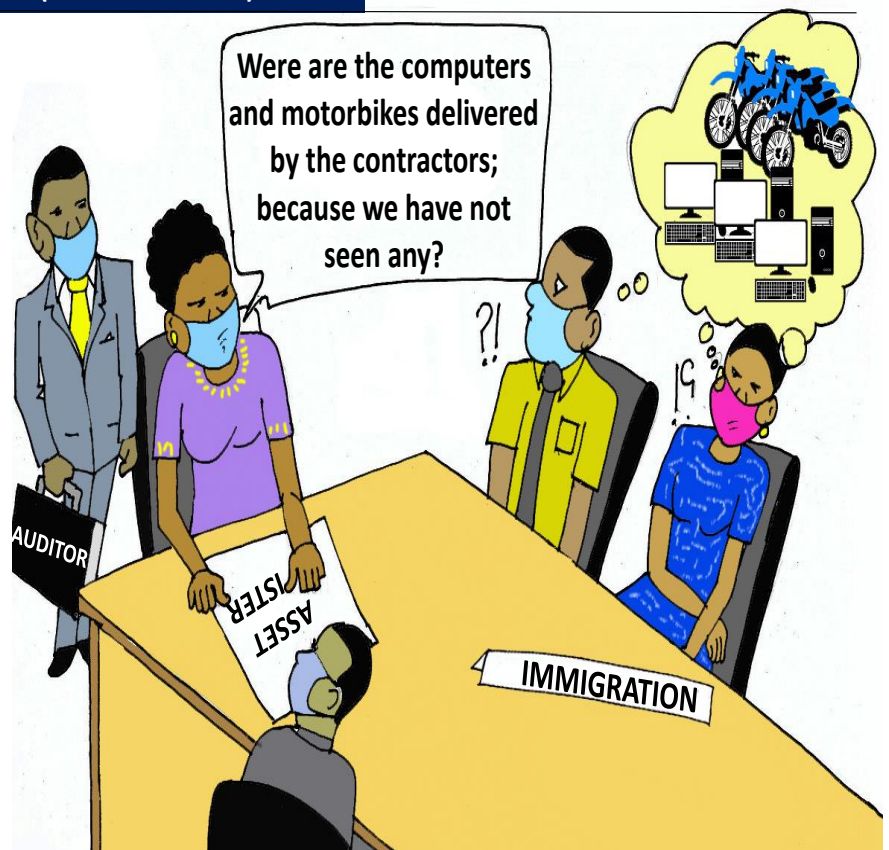


30b. IMMIGRATION DEPARTMENT (HEADQUARTERS) - 2020

Assets Register not Submitted for Inspection

Furniture worth Le217,750,000, computer ancillaries worth Le398,500,000 and eight motorbikes valued at Le340,000,000 were said to have been delivered by contractors to the Department during the year, but were not made available for physical verification, and there is no fixed assets register.

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31a. LOCAL COUNCILS

Western Area Rural District Council (WARD-C)

Council Sitting Fees Paid to Absentee Councillors

A total of **Le130,200,000** was paid to councillors as sitting fees and transport allowances, for February to June, 2020. There were however, no minutes of such meetings submitted for audit inspection.

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31b. LOCAL COUNCILS

Port Loko City Council (PLCC)

Payments Made to Staff below the Minimum Wage

During the review of the appointment letters of the junior staff, the team of auditors observed that they were paid below the government approved minimum wage of **Le600,000**.

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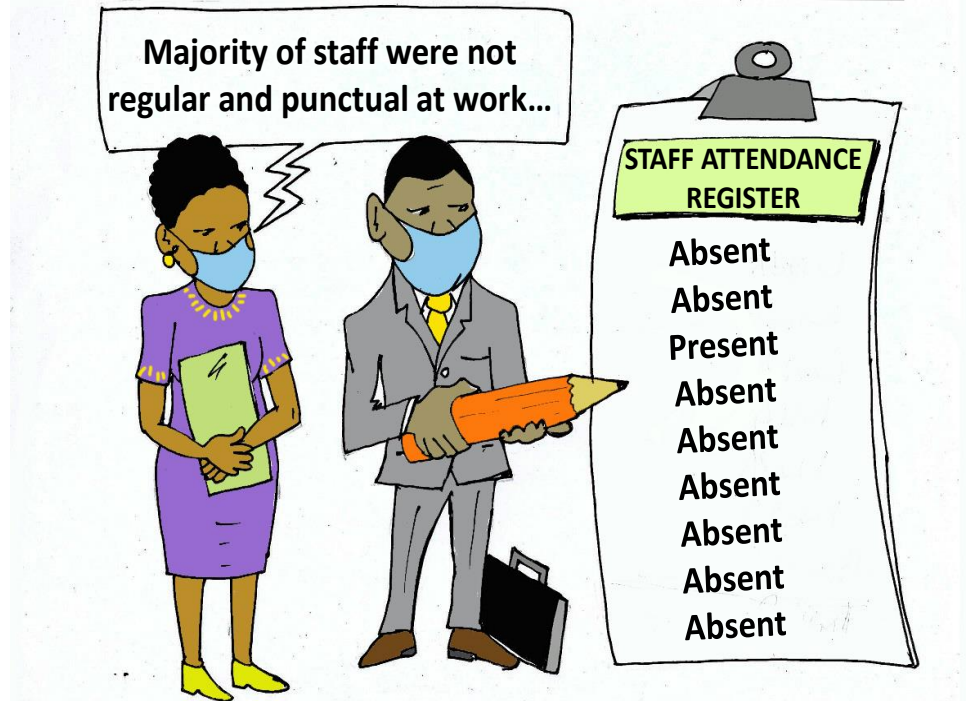
31c. LOCAL COUNCILS

Bonthe District Council (BDC)

Non-punctuality of Council Staff

A review of the staff attendance register revealed that majority of Council staff were not regular and punctual at work in 2020.

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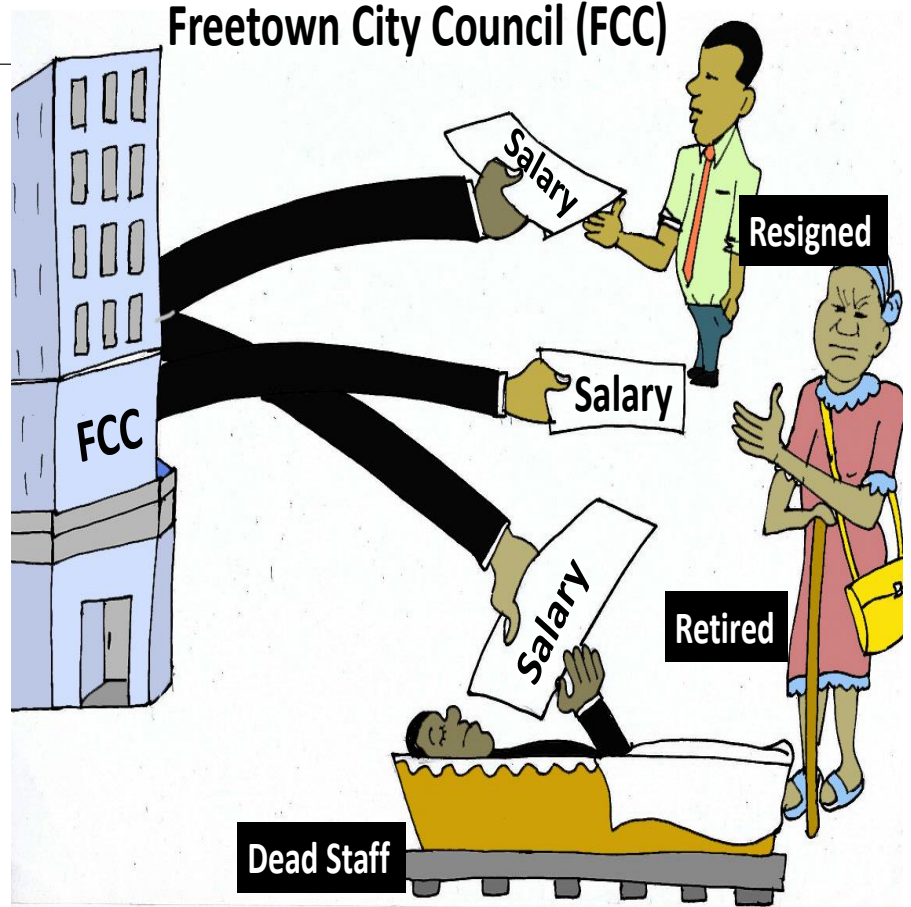
31d. LOCAL COUNCILS

Freetown City Council (FCC)

Payment of Salaries to Former Staff in 2020

The Council paid salaries totalling **Le83,241,880** to 12 staff who either retired, resigned or died on diverse dates without justification.

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Freetown City Council (FCC)

Unverified Staff

We conducted physical verification of staff of the Council within a four week period. We observed that 75 staff with annual total salary of **Le722,467,896** did not show up for verification. These staff may not exist and salaries paid to them might have resulted in waste/loss of public funds.

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**PAYE
TAXES
NOT
PAID
TO
NRA**

INSTITUTION	QUERY	TOTAL ESTIMATED CASH LOSS (LE)
Sierra Leone Roads Authority - 2016 - 2018	Board allowances not taxed (PAYE)	1,182,727,780
Petroleum Directorate – 2019	PAYE not deducted and paid to NRA for domestic allowance paid to staff	76,500,000
National Telecommunication Company-2017-2019	Allowance of board members not taxed	269,340,000
National Telecommunication Company-2017-2019	Receipts not submitted for PAYE paid	541,887,530.00
Sierra Estate Management Company - 2017 - 2019	PAYE not paid to NRA	1,236,459,913.76
Guma Valley Water Company - 2018 - 2019	PAYE deducted but not paid to NRA	3,173,529,601.00
National Medical Supplies Agency-2019	PAYE not deducted and paid to NRA	238,500,000.00
Universal Access Development Fund - 2018 - 2019	PAYE not deducted and paid to NRA	71,390,000.00
Sierra Leone Free Education Project - 2020	PAYE not deducted and paid to NRA	402,581,460.20
Public Financial Management Improvement and Consolidated Project-2020	PAYE on project staff not deducted and paid to NRA (\$83,958)	849,130,222.50
Sierra Leone Financial Inclusion Project-2020	PAYE on project staff not deducted and paid to NRA(\$11,520)	116,510,400.00
West Africa Regional Fisheries Project-2020	PAYE not properly computed	170,356,620.00
Ministry of Youths Affairs 2019 & 2020	Outstanding PAYE	34,305,000.00
Freetown City Council	PAYE taxes not paid to the NRA	182,755,351.80
Tonkolili District Council	PAYE tax not paid	4,963,500.00

TABLE OF COMMON ISSUES:
PAYMENT WITHOUT SUPPORTING DOCUMENT

INSTITUTION	QUERY	TOTAL ESTIMATED CASH LOSS (LE)
National Revenue Authority - 2017 - 2018	Payment without supporting documents	2,015,487,785.00
Sierra Leone Roads Safety Authority-2019-2020	Payments without supporting documents	123,659,932.00
	Payments without supporting documents	1,809,185,760.00
Independent Media Commission - 2018-2019	Payment of assorted goods procured without supporting documents	43,970,000.00
Sierra Leone Telecommunications Company (SIERRATEL)- 2017-2019	Payments without supporting documents	2,618,960,740.27
Sierra Leone Agricultural Research Institute-2018-2019	Payment without supporting documents	17,050,000.00
Sierra Leone Agricultural Research Institute-2018-2019	Payment without supporting documents	412,503,164.00
Sierra Leone Cable Limited - 2018	Payment without supporting documents	5,718,042,550.30
National Youth Service-2018 & 2019	Payment without supporting documents	26,190,000.00
Njala University 2019	Payments without supporting documents	377,488,000.00
Sierra Leone Free Education Project-2020	Payment without supporting documents	9,100,000.00

Ministry of Planning and Economic Development, 2020	Payment without appropriate supporting documents	17,805,610.00
Ministry of Mines and Mineral Resources, H/Q, 2020	Payments without supporting documents	51,504,229.00
Ministry of Sports, Bombali District, 2019 & 2020	Payments without supporting documents	9,710,000.00
Ministry of Local Government and Rural Development, 2020	Payments without supporting documents	321,510,000.00
Ministry of Works and Public Assets, 2019 & 2020	Payments without supporting documents	492,307,000.00
Ministry of Basic and Senior Secondary Education, H/Q, 2020	Payments without supporting documents	227,800,000.00
Ministry of Basic and Senior Secondary Education, Bombali District, 2020	Payments not supported	16,694,000.00

TABLE OF COMMON ISSUES:
PAYMENT WITHOUT SUPPORTING DOCUMENT

Ministry of Health and Sanitation, 2020	Payment without supporting documents	138,532,500.00
Bo Government Hospital, 2020	Payment without documentation	163,812,932.00
District Health Management Team(DHMT), Bonthe District, 2018 & 2019	Payment without supporting documents	71,100,000.00
Local Government Service Commission, 2020	Payments without supporting documents	97,935,000.00
Office of the President, 2020	Payments not supported by original and true copies of receipt (US\$156,114)	1,545,215,260.68
Sierra Leone Police Force, Eastern Region, 2020	Payments without payments vouchers and supporting documents	78,000,000.00
Western Area Rural District Council	Payments without supporting documents	47,831,850.00
Port Loko City Council	Payments without supporting documents	142,661,220.00

**Total grand loss of the Auditor-General's Report 2020:
Le153,916,933,928.25**

AUDIT SERVICE SIERRA LEONE

Guardian of Sierra Leone's Economic Security

Mission Statement:

To be a role model by proactively ensuring value for money for public funds through a highly competent satisfied workforce of integrity.

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