



# **Performance Audit Report on Monitoring of Environmental Compliance and Enforcement by the Environment Protection Agency-Sierra Leone (EPA-SL)**

**JULY 2017**

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## FOREWORD

In submitting this Performance Audit Report for tabling, I refer to The Audit Service Act, 2014, section 11(1) which sets out the role of the Audit Service as being ‘to audit and report on all public accounts of Sierra Leone and all public offices including the Judiciary of Sierra Leone, the central and local government institutions, the university of Sierra Leone and other public sector institutions of like nature, all statutory corporations, companies and other bodies and organisations established by an Act of Parliament or statutory instrument or otherwise set up wholly or in part out of public funds’.

Section 11 (2) (c) of The Audit Service Act, 2014 confers on the Audit Service the right to carry out value for money and other audits to ensure that efficiency and effectiveness are achieved in the use of public funds. In addition, the Government Budgeting and Accountability Act, 2005, Section 63 (1) sub-section (1e) provides that the Auditor General shall ascertain whether financial business has been carried out with due regard to economy in relation to results achieved. Sub-section 66 (4) of the Act states that ‘nothing in this section shall prevent the Auditor General from submitting a special report for tabling in Parliament on matters that should not await disclosure in the annual report’.

In line with my mandate as described above, we have undertaken this Performance Audit on the Environment Protection Agency’s role in monitoring environmental compliance to ensure enforcement for non-compliance.



**Lara Taylor-Pearce (Mrs.) FCCA, FCA-SL**  
**Auditor General of Sierra Leone**

## **ABBREVIATIONS AND ACRONYMS**

<b>AG</b>	Auditor General
<b>ASSL</b>	Audit Service Sierra Leone
<b>CBD</b>	Convention on Biological Diversity
<b>CCP</b>	Climate Change Policy
<b>CPIA</b>	Country Policy and Institutional Assessment
<b>DAG-SA</b>	Deputy Auditor General – Specialised Audit
<b>EIA</b>	Environmental Impact Assessment
<b>EPA-SL</b>	Environment Protection Agency – Sierra Leone
<b>EU</b>	European Union
<b>GoSL</b>	Government of Sierra Leone
<b>GEF</b>	Global Environment Facility
<b>GHG</b>	Greenhouse Gas
<b>GIS</b>	Geographic Information System
<b>ISSAI</b>	International Standards of Supreme Audit Institutions
<b>MAFFS</b>	Ministry of Agriculture, Forestry and Food Security
<b>MDAs</b>	Ministries, Departments and Agencies
<b>MLCPE</b>	Ministry of Lands, Country Planning and the Environment
<b>MOU</b>	Memorandum of Understanding
<b>NEP</b>	National Environment Policy
<b>NEAP</b>	National Environment Action Plan
<b>NGOs</b>	Non Governmental Organisations
<b>NMA</b>	National Minerals Agency
<b>PTT</b>	Performance Tracking Table
<b>UNDP</b>	United Nations Development Programme
<b>UNEP</b>	United Nations Environment Programme
<b>UNFCCC</b>	United Nations Framework Convention on Climate Change

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## **EXECUTIVE SUMMARY**

Greater attention than ever before is now being given to the topic of environmental protection and management. More and more world summits and other meetings are held to highlight the effects of man's actions and activities on the environment. With growing global environmental awareness and in pursuit of sustainable management and development, the Government of Sierra Leone felt there was a need to create an institution that would be responsible for the protection and management of the environment. In view of this, the Environment Protection Agency-Sierra Leone (EPA-SL) was established by an Act of Parliament in 2008 as a body corporate to provide for the effective protection and management of the environment and other related matters in Sierra Leone.

The Environment Protection Agency-Sierra Leone (EPA-SL) has a number of responsibilities in its day to day operation of protecting the environment. These include to:

- advise the President of Sierra Leone on the formulation of policies on all aspects of the environment and in particular make recommendations for the protection of the environment;
- coordinate and monitor the implementation of national environmental policies;
- coordinate with government ministries, local councils and other agencies on matters relating to environmental protection and management and;
- act as the focal point on all issues concerning the environment.

### **Justification for the Audit**

There has for some years been growing concerns about the usage of natural resources not contributing meaningfully to economic growth and national development. Most developmental activities are carried out without due consideration for the environment. The Government of Sierra Leone and its development partners have made significant contribution in terms of funding and technical support for the Agency to efficiently and effectively manage the environment of Sierra Leone. The EPA-SL has made gradual progress in environmental monitoring and established a centralized Geographic Information System database. Despite this and other developments, Sierra Leone still suffers from environmental problems such as degradation, flooding, de-forestation etc. Based on these issues, the Supreme Audit Institution (SAI) Sierra Leone undertook this study on the Agency to understand the issues and make recommendations for improvement.

### **Audit objective and audit questions**

The overall objective of the audit was to assess the activities of the Environment Protection Agency-Sierra Leone in monitoring environmental compliance, and in ensuring enforcement in cases of non-compliance.

The audit considered four main questions as presented in table 1.

The audit is on the Environment Protection Agency-Sierra Leone (EPA-SL) focusing on the environmental compliance, monitoring and enforcement activities for the period 2011-2015. The audit covered operations at the EPA-SL's headquarters, its regional offices and selected proponents.

A mix of data collection methods was adopted to include review of documents, interviews, inspection, observation and analysis of information collected.

## **FINDINGS, CONCLUSIONS AND RECOMMENDATIONS**

Our main findings, conclusions and recommendations on each of the audit questions are set out below.

### **FINDINGS**

#### **Environmental Database**

The auditors found out that the spreadsheet on the database of proponents produced by the EPA-SL at the time of the audit was not comprehensive to include all proponents, proponents with closed operations, the actual status of proponents etc. The auditors discovered a total of six (6) proponents during field visits which were not on the list produced by the EPA-SL.

It was noted that from the 31 proponents visited by the auditors, twenty-two (22) were operating with EIA licenses whilst 9 were operating without an EIA license. It was also discovered during field visits that four (4) exploration companies were operating without EIA licences.

#### **Monitoring of Licensed Projects**

The auditors noted that the agency started providing proponents with monitoring reports in 2015. From the interviews conducted with the 22 proponents who were operating with EIA licenses, only 13.6% responded that they received monitoring reports from proponents whilst 63.6% responded that they did not receive monitoring reports and 22.7% expressed that they were not aware whether or not their companies received such reports from the EPA-SL.

Twenty percent (20%) of all Environmental Impact Assessment (EIA) license fees collected should be used for monitoring activities. A careful review of EPA-SL's accounting records shows that the twenty percent (20%) portion of the EIA license fees collected were not used exclusively for monitoring purposes.

Proponents are required to fully comply with the terms and conditions of the EIA license. From the review of documents, physical observations and interviews conducted, the auditors noted during field visits to proponents that there were instances of non-compliance with the Environmental Impact Assessment (EIA) license terms and conditions ranging from the failure of displaying the EIA licenses in a conspicuous place to notifying the agency of the intention to transport waste oil, plant and machinery not being equipped with noise attenuators etc.

During field work in Bo on the 3<sup>rd</sup> of June, 2015 and in Bombali on the 10<sup>th</sup> June, 2015, First Tricon, and CSE construction companies respectively carried out nearby blasting activities that caused air blast overpressure and ground-borne vibration resulting in damage to nearby houses and villages in the townships. Further review of records showed that these companies were not in the EPA-SL's list of all proponents.

#### **Human and Institutional Capacity**

Human resources for implementation of monitoring activities were inadequate as the northern, southern and eastern regional offices where mining, forestry, agricultural and other activities were

predominantly taking place had only one permanent resident technical staff. The regional office that should be established in Kenema as stated in the EPA-SL Strategic Plan 2012-2016 was yet to be established and the operations in Kenema District were covered by the Bo office.

We noted that tools and equipment to test and measure certain parameters for air, water and soil quality and noise levels during environmental monitoring and auditing were not available prior to September, 2015. Interviews with proponents disclosed that samples of various parameters of environmental importance on their projects were rarely collected by the EPA-SL to verify or validate the quarterly environmental monitoring reports sent to EPA-SL by proponents. The proponents also mentioned that test results were rarely communicated to them in writing.

### **Collaboration and Coordination between the Agency and other Stakeholders**

The agency had established linkages with lead agencies for mainstreaming environmental issues. The auditors noted that there was no Memorandum of Understanding (MOU) between EPA-SL and key ministries, agencies and departments to guide the monitoring process in conjunction with these bodies that also have a stake in environmental monitoring and protection.

There were no monitoring exercises for all sectors and local government to enhance coordination and integration of environmental issues in national development plans and programs. Moreover, the agency was not undertaking monitoring activities for sectors, such as, motor repair garages and welding shops, hotels and entertainment centres as mandated by the EPA-SL Act 2008 (as amended in 2010).

The audit team noted that the regulation of artisanal mining activities has been left wholly in the hands of the National Minerals Agency (NMA) and there was limited collaboration between EPA-SL and NMA on this issue. As a result, rehabilitation of artisanal mined out areas had been left unattended by both parties even though rehabilitation fees were being paid as part of artisanal mining license fees.

## **CONCLUSIONS**

The EPA-SL is the principal organ of government responsible for coordinating, monitoring, regulating and supervising environmental matters in Sierra Leone. The auditors noted the efforts made by the EPA-SL to provide environmental regulations and undertake monitoring activities. However, the findings of this report indicate that environmental issues have not been adequately managed, monitored and coordinated. This leaves room for potential undermining of the environmental sustainability in Sierra Leone.

As the spreadsheet omits some proponents carrying out activities which may qualify for EIA licenses, this showed that the spreadsheet was not updated and there could be other omissions rendering the agency's database incomplete and ineffective for planning and execution of environmental monitoring and auditing activities.

Whereas it is the responsibility of the EPA-SL to issue EIA licenses to proponents, there were still proponents operating without EIA licenses; especially exploration companies. Since some companies had been able to operate without EIA licenses, this showed that EPA-SL's detection, compliance and enforcement mechanisms were not operating in a manner that would lead to



ensuring that proponents are adequately accountable for the negative impact of their activities. The effects of environmental footprints, caused by companies may also not be addressed in a timely manner.

Submission of quarterly and annual environmental monitoring reports by proponents would assist EPA-SL to monitor compliance by EIA licensed companies and this would allow the agency to take appropriate measures to rectify events of non-compliance as soon as possible. If the EPA failed to keep track of proponents quarterly and annual reports that were submitted to them and those due for submission, there is the risk that effective monitoring may not have been achieved. The twenty percent (20%) environmental monitoring fees embedded in the EIA license fees that was not used wholly for environmental monitoring would result in less thorough and efficient coverage of the many proponents nationwide.

The significant number of artisanal miners in the rural areas that are basically involved in diamond, gold and sand mining operations have not been inspected due to weak coordination between the agency and NMA and limited capacity or constraints stemming from the conflict of interest between economic and environmental protection. This has resulted in artisanal activities been unattended to; even though artisanal mining aggregated environmental foot print could be much larger than large scale mining companies. The absence of monitoring with NMA on artisanal mining activities would lead to further degradation of the environment. This matter of collaboration has escalated to a significant level which has led to gaps due to non-cooperation with a key stakeholder in protecting the environment.

## **RECOMMENDATIONS**

To ensure efficient and effective monitoring of environmental compliance and enforcement, we recommend the following:

The EPA-SL should ensure that comprehensive information for all proponents is available within the next one year and the database is regularly updated.

The Deputy Director Field Operations and Extensions should undertake a comprehensive review of the Agency's detection, compliance and enforcement mechanisms. Staff should be trained in detection, compliance and enforcement mechanisms.

The EPA-SL should ensure that all companies without EIA license are identified and made to comply with Section 23 (1) and (2) of the EPA-SL Act 2008 (as amended in 2010) on the acquisition of EIA license under their respective categories. The companies operating without EIA licenses should be made to honour their financial and other obligations in line with the EPA-SL Act and other applicable legislations as EIA license fees represents a mainstay in the internally generated revenue of the Agency.

The agency should ensure that the twenty percent (20%) fees collected for monitoring purposes is used for its intended purpose. Periodic monitoring for the license year should be undertaken in a timely manner and consistent with the EPA-SL Act and the service charter.

The Agency should assess and address staffing requirements and equip the regional offices. It should ensure that the acquired tools and equipment are available and maintained for environmental assessment and undertaking monitoring activities.

The Deputy Director Field Operations and Extensions should institute measures for giving all monitored proponents written reports within a reasonable time frame after monitoring and these reports are to be filed and used in subsequent monitoring for following up on environmental issues.

The agency should collaborate with all stakeholders concerned to amicably clarify the issue regarding the requirement of exploration companies obtaining an EIA-SL license and an amendment of the EPA-SL Act to clearly include activities that require EIA license. EPA-SL should ensure that exploration companies mitigate the effects of their environmental foot prints. In collaboration with the NMA, the agency should ensure that artisanal mined out areas are rehabilitated within specified timeframe.

The Agency should do an accreditation of the different laboratories based on their strengths, the type of analysis to be required and the different parameters. They should communicate the outcome to all proponents especially companies with an EIA license. They should identify suitable and appropriate means of analysing noise quality and collaborate with the institutions concerned in order to undertake training and capacity building of more technical staff as the case may be. Hence, laboratories would do credible laboratory analysis and produce credible results, leading to effective environmental assessment and monitoring.

## **CHAPTER 1: INTRODUCTION**

### **1.1 Background to the Audit**

Sierra Leone has vast natural resources which include croplands, forests, rangelands (a huge open area), freshwater, wetlands and swamps, biodiversity, wildlife, and extensive fisheries and mineral resources. According to the National Protected Area Authority, 70% of Sierra Leone's total land area was covered in forests. The country is also richly endowed with mineral resources and possesses most of the world's known mineral types (diamonds, rutile, bauxite, iron ore and gold), while research shows positive outcome for oil & gas reserves.

'With the growing global environmental awareness and in pursuit of sustainable environmental management and development, the Government of Sierra Leone (GoSL) felt there was a need to create an institution that would be solely responsible for the protection and management of the environment, and to act as a focal point for national and international environmental issues. In view of this, the Environment Protection Department within the Ministry of Lands, Country Planning and the Environment was transformed to the Environment Protection Agency Sierra Leone (EPA-SL) and established by an Act of Parliament in September 2008'. The Environment Protection Agency Sierra Leone is a semi-autonomous institution in the Office of the President and is the principal organ of government responsible for coordinating, monitoring, regulating and supervising all matters relating to the environment in Sierra Leone. The Agency also serves as the national focal point for the Global Environment Facility (GEF) and the Convention on Biological Diversity (CBD) in Sierra Leone.

### **1.2 Justification for the Audit**

The usage of natural resources have not contributed meaningfully to economic growth and national development<sup>1</sup> and most development activities are being carried out without due consideration of the environment. The extent of these environmental threats has contributed to Sierra Leone's low (181 out of 188 countries) ranking in the 2015 Human Development Index. The 2015 Environmental Performance Index also rated Sierra Leone as low as 162 out of 180 countries<sup>2</sup>.

The Poverty Reduction Strategy Paper Two, 2013-2018 states that the rate of deforestation in the country is growing at an alarming rate especially in the Gola Forest. Illegal logging, charcoal burning, unsustainable agricultural practices and mining have caused major environmental problems of deforestation, loss of biodiversity, more frequent flooding and environmental pollution in many parts of the country. An issue in the Awoko Newspaper of Thursday, 24<sup>th</sup> March, 2016 established that Sierra Leone is rated as the third most vulnerable country to climate change and other environmental hazards.

As stated in the Environmental Governance and Mainstreaming Project document, 'major mining operations are on-going and more are starting up, but there are limited capacities to review Environmental Impact Assessments (EIAs) or monitor environmental impacts during operations'. The inadequacy of environmental regulations, standards, guidelines and monitoring and

<sup>1</sup>Agenda for Prosperity (Poverty Reduction Strategy Paper Two, 2013-2018)

<sup>2</sup>Yale & Columbia University -2016

implementation capacities across government institutions whose mandates have an environmental component plus the lack of harmonisation in policies and interventions has been a concern to the Government and its development partners.

In a bid to address the environmental challenges that the country is facing, there has been significant contribution by the GoSL and development partners in terms of funding and the provision of technical support in order for the EPA to efficiently and effectively implement its mandate. . The GoSL grants and subvention in 2011 and 2012 amounted to Le3, 294,083,000. Since 2013, EPA has depended largely on internally generated revenue, and donor funds. Grants from donor partners such as, the United Nations Development Programme (UNDP), the United Nations Environment Programme (UNEP) and the European Union (EU) from 2011 to 2014 amounted to Le7, 605, 153, 000<sup>3</sup>.

Despite the EPA-SL's gradual progress in environmental monitoring through the establishment of a centralised Geographic Information System (GIS) database with support from Columbia University and UNDP and the amount of money spent, the country still suffers from many environmental problems and there is lack of data and monitoring regarding the environmental challenges facing the country.

In view of the above, the Audit Service Sierra Leone (ASSL) decided to undertake an independent assessment of the EPA-SL's role in monitoring environmental compliance and ensure enforcement for non-compliance with the view of making recommendations to aid the process.

### 1.3 Audit Objective and Questions

The overall objective of the audit was to assess the activities of the Environmental Protection Agency Sierra Leone in their task to monitor environmental compliance, and ensure enforcement for non-compliance. The audit considered three main questions as presented in table 1 below:

Table 1: Audit Questions	
Question No.	Audit question
1.	Has the EPA-SL developed a comprehensive database of proponents to effectively ensure environmental compliance?
2.	How timely and effective are routine and annual environmental monitoring activities carried out by the Agency?
3.	How adequate is the institutional and human resource capacity to carry out effective environmental monitoring and auditing.
4.	Is there effective collaboration and coordination between the Agency and other stakeholders for effective environmental monitoring activities?

<sup>3</sup>Source: EPA-SL audited Financial Statements for the years ended 31<sup>st</sup> December 2011-2014.

## **1.4 Scope and Methodology**

### **Audit Scope**

The audit is on the Environment Protection Agency Sierra Leone (EPA-SL) focusing on the environmental compliance, monitoring and enforcement activities for the period 2011-2015. The audit covered operations at the EPA-SL's headquarters, its regional offices and selected proponents.

The team visited 31 proponents randomly selected from the Eastern, Southern and Northern regions and the Western area, conducted interviews, reviewed and analysed documents and did physical observation of proponents' sites and inspection of the activities of the agency.

### **Audit Methodology**

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs) and the Performance Audit Guidelines developed by the African Organisation of English Speaking Supreme Audit Institutions (AFROSAI-E). Those standards require that the audit is planned and performed in order to obtain sufficient and appropriate evidence to provide a reasonable basis for the findings and conclusions based on audit objectives.

### **Document review**

Various documents (as shown in Appendix 'I') were reviewed to obtain an understanding of the Agency's legal mandate, general operations and activities and to assess its performance against set targets.

### **Interviews**

Interviews were conducted with various officers of the EPA-SL; selected key stakeholders connected to environmental activities were also interviewed to obtain relevant information and a better understanding of the operations of the Agency. Refer to Appendix 'II' for the list of some personnel interviewed.

### **Physical observation**

The team randomly selected proponents from the four regions in Sierra Leone to carry out physical observation in order to corroborate information obtained from document review and interviews. Physical observation was undertaken in order to observe objects, facilities and structures including the operational areas and activities of companies/proponents engaged in environmental projects. This was also done to obtain evidence on the levels of environmental compliance and enforcement. See Appendix 'III' for the list of proponents sites visited.

## **1.5 Audit Criteria**

The assessment criteria as stated at table 2 below, were derived from the Environment Protection Agency-Sierra Leone Act 2008 (amended July 2010), the Environmental Impact Assessment License Regulations 2010, the Environmental Protection (Mines and Minerals) Regulations 2013, the EPA-SL Service Delivery Charter, the EIA Licenses Terms & Conditions, the Environment Protection Agency Draft Operational Manual on Field Inspection, the EPA-SL's Performance Tracking Table (PTT), and the EPA-SL Strategic Plan 2012-2016.

<b>Table 2: Audit Assessment Criteria</b>	
<b>Source</b>	<b>Description of relevant aspects</b>
The Environment Protection Agency-Sierra Leone Act 2008 (amended July 2010)	The Act prohibits of certain activities and requires application for and issues for environmental impact assessments. It mandates the Director to issue licenses. It outlines the effect of licenses, renewal of licenses, license fees, cancellation, suspension or modification of licenses, transferability of licenses. It requires a register to be maintained and the agency is also required to monitor all projects and outline the duties of owners of projects.
The Environmental Impact Assessment License Regulations 2010,	Requires the application for licenses, the fees for the issuance of licenses, the cost of monitoring and the monitoring of activities of licensed project.
The Environmental Protection (Mines and Minerals) Regulations 2013	Requires mining projects to acquire Environmental Impact Assessment License. Describes responsibilities of mineral right holders and the obligations of an environmental license holder. Provides for the requirements for closure of mining activities, environmental standards, monitoring and inspections including enforcement and administration of environmental licenses.
The EPA-SL Service Delivery Charter	Describes the services provided by the Agency, the requirements and charge for each service with their respective timelines and timing of Monitoring of projects with EIA licenses (quarterly and spot checks)
The EIA License Terms & Conditions	The Terms and Conditions forms the bases for the evaluation of the compliance status of proponents with EIA licenses.
The Environment Protection Agency Draft Operational Manual on Field Inspection	Provides technical and procedural guidance for field operations (environmental inspection/auditing), guide inspectors when undertaking inspection exercises and also guides professional staff in assembling audits/monitoring evidence
The EPA-SL's Performance Tracking Table (PTT)	Presents a report on the annual plan and actual activities, indicating baseline and the outputs
The EPA-SL Strategic Plan 2012-2016	The strategic plan outlines the Agency's development objectives and activities and the implementation mechanism through which it hopes to address environmental issues and problems at national level and also mainstream international environmental obligations.

## **CHAPTER 2: SYSTEMS FOR REGULATING AND MONITORING THE ENVIRONMENT**

### **2.1 Regulatory Framework**

The protection and management of the country's environment is primarily regulated by:

#### **The Environment Protection Agency Act 2008 (amended July 2010)**

This act established the Sierra Leone Environment Protection Agency to provide for the effective protection and management of the environment and other related matters. The 2010 amendment gave the Office of the President Oversight responsibility of the Agency.

#### **The Environmental Impact Assessment Licence Regulations 2010**

This statutory instrument No 14 of 2010 outlines the regulations for the application, issuance, fees for licence and monitoring of the activities of licence holders.

#### **The Environment Protection (Mines and Minerals) Regulations 2013**

In the exercise of section 62 of the Environment Protection Act of 2008, the Environment Protection Regulations (Mines and Mineral) was developed to regulate the activities of extractive industries and projects including mining, quarrying, extraction of sand, gravel, salt and peat.

### **EPA-SL Vision and Mission**

#### **Vision**

The vision of the EPA-SL is to contribute to poverty reduction through sound environmental management and ensuring a clean, healthy and secure environment in achieving millennium development goals and sustainable development in Sierra Leone.

#### **Mission**

The mission statement of the EPA-SL is to effectively protect and, sustainably manage the environment and its natural resources to ensure a quality of environment adequate for the human health and well-being of all Sierra Leoneans.

### **2.2 Core functions and Policy Objectives of the Environment Protection Agency Sierra Leone**

The Environment Protection Agency Sierra Leone is responsible for regulating, coordinating, monitoring, and supervising all matters relating to the environment. In its 2012-2016 Strategic Plan, the Agency identified 10 core functions (as set out in the EPA Act of 2008 as amended in July 2010):



**Environmental policy making and legislation.** The Agency is responsible for the formulation of policies on all aspects of the environment. It also initiates legislative regulatory proposals, standards and guidelines on the environment in accordance with the EPA Act of 2008.

**Pollution control.** The Agency prescribes standards and guidelines relating to ambient air, water and soil quality, the pollution of air, water, land and other forms of environmental pollution including the discharge of wastes and the control of toxic substances.

**Overall coordination.** The Agency is in charge of coordination of all environmental management efforts among government institutions, international and regional organisations, and other related institutions.

**Education and raising awareness on the environment.** The Agency is responsible for the creation of public awareness of the environment and its importance to the economic and social life of Sierra Leoneans.

**Enforcement and compliance.** The Agency ensures compliance with laid down environmental impact assessment procedures in the planning and execution of development projects, including compliance in respect of existing projects.

**Environmental impact licensing.** The Agency reviews and approves environmental impact assessments and environmental impact statements submitted in accordance with the EPA Act of 2008 or any other sector law.

**Environmental integration.** The Agency ensures the integration of environmental and climate change concerns in overall national planning by developing modalities and maintaining linkages or partnerships with relevant government ministries, departments and agencies.

**Environmental research.** The Agency undertakes such studies and submits such reports and recommendations with respect to the environment as the government or board may consider necessary.

**Mobilise, expedite and monitor resources for environmental management.** The Agency develops plans and programmes with environment management issues that can be funded from multiple funding sources.

**Strengthen private sector involvement in environmental management.** The Agency liaises with the private sector, non-governmental agencies, and community based organisations on issues relating to the environment.



To discharge its functions, the Agency in its 2012-2016 Strategic plan identified seven broad policy objectives and seven strategic objectives/outcomes:

<b>Broad policy objectives</b>
<p>Secure for all Sierra Leoneans a quality of environment adequate for their health and well being.</p> <p>Formulate, coordinate and implement environmental policies and, regulations and build capacity for their implementation.</p> <p>Raise public awareness and promote understanding of the essential linkages between the environment and development and encourage individual and community participation in environmental improvement efforts.</p> <p>Ensure effective coordination and routine monitoring of all programmes and projects with potential negative impacts on the environment.</p> <p>Promote environmental research studies and analyses to ensure effective protection and management of the environment and the maintenance of a sound ecological system.</p> <p>Ensure environmental mainstreaming into national policies, programmes and projects.</p> <p>Promote international cooperation and the effective implementation of bilateral/multilateral</p>
<b>Strategic objectives/outcomes</b>
<p>Enhanced capacity for the Environment Protection Agency Sierra Leone to effectively serve as the lead agency for the protection and management of the country's environment.</p> <p>Enhanced coordination and integration of environmental concerns into national and local development plans, programmes and projects.</p> <p>Increased compliance and enforcement of the Environment Protection Agency Act 2008 as amended in 2010 and environmental standards and regulations.</p> <p>Broadened awareness of environmental and natural resources management and improved access to information, education, awareness and public participation in environmental management.</p> <p>Increased benefit to the country from more and effective participation in international, regional and sub-regional environment programmes.</p> <p>Sustainable financing mechanisms for environmental protection and management strengthened.</p> <p>Enhanced cross-cutting issues through environmental management.</p>

### 2.3 ROLES AND RESPONSIBILITIES OF KEY PLAYERS

The roles and responsibilities of key players highlighted are set out below:

Table 3: Roles and Responsibilities of key players	
Key Player	Roles and responsibilities
<b>Lead Agencies</b>	MDAs referred to as lead agencies and are identified by their closeness of operations with EPA-SL. These amongst others include; <ul style="list-style-type: none"> <li>• The Ministry of Agriculture Forestry and Food Security</li> <li>• Ministry of Mines and Mineral Resources</li> <li>• National Mineral Agency</li> <li>• Ministry of Local Government</li> <li>• Ministry of Fisheries and Marine Resources</li> <li>• Ministry of Health and Sanitation</li> <li>• Ministry of Works Housing and Infrastructure</li> <li>• Ministry of Lands Country and Planning</li> <li>• Office of National Security</li> <li>• Sierra Leone Police</li> <li>• Local Councils</li> </ul>
<b>Developers/proponents</b>	Developers/proponents are those that manage or control an activity which requires a license under the EPA Act of 2008 as amended in 2010. They have the responsibility to apply for an Environmental Impact Assessment license (EIA) and ensure adherence to the terms and conditions of the EIA. They should permit or allow the Agency's officials to have full access to their project and project premises whenever the Agency deems it necessary for the exercise of its power under the EPA Act. Moreover, they should prepare and submit quarterly and annual environmental monitoring reports to the Agency.
<b>The Judiciary</b>	The judiciary is an arm of government and its mandate is enshrined in the 1991 Constitution of Sierra Leone. One of its functions is to administer justice between the state and individuals on environmental crimes/cases brought forward to the courts of law. They also interpret the laws, promote the rule of law and protect the human rights of individuals and groups.
<b>Development Partners</b>	Development partners such as, the UNDP, UNEP and EU partner with the Agency to support the implementation of environmental projects, programmes and activities in terms of funding.
<b>Local authorities/ communities</b>	The local authorities and community people should uphold the by-laws established by the local councils to mitigate environmental degradation in their local communities. The local communities should participate in the development and implementation of district councils environmental management programmes.

The EPA-SL informed the auditors that, they had requested MDAs to establish environmental desk officers with the primary objective to complement and support each other in the implementation of cross cutting environmental related matters.

Representatives from the lead agencies collaborate with the EPA-SL to also undertake joint monitoring exercises. They play a key role of close collaboration and cooperation with the Agency for the efficient and effective implementation of environmental plans and projects and ensure environmental mainstreaming and planning.

## 2.4 Funding

Section 20 of the EPA Act 2008 states that the activities of the Agency shall be financed by a fund consisting of the following:

- monies appropriated by Parliament for the purposes of the Agency;
- monies generated by the Agency in the course of its activities;
- gifts or grants from donors.

The table below shows funding allocations to the Agency and its own source revenue generated in billions of Leones for the period 2011-2014.

<b>Table 4: EPA-SL's Sources of Funding</b>					
<b>Year</b>	<b>GoSL Grants &amp; Subventions Le'000</b>	<b>Internally Generated Revenue Le'000</b>	<b>Grants &amp; Subventions from Other Institutions Le'000</b>	<b>Total Income Le'000</b>	<b>Expenditure Le'000</b>
2011	1, 312,697	3, 701, 447	1, 998, 491	7, 012, 635	3, 931, 881
2012	1, 981,386	11, 163, 028	707, 942	13, 852, 359	6, 865, 318
2013	-	14, 333, 349	1, 661, 357	15, 994, 706	12, 273, 488
2014	-	17,698,965	3,237,363	20,936,328	15,108,203
<b>GRAND TOTAL</b>	<b>3, 294, 083</b>	<b>46,896,789</b>	<b>7,605,153</b>	<b>57,796,028</b>	<b>38,178,890</b>

Source: EPA-SL's Audited Financial Statements for the years ended 31 December 2011-2014.

Note: Grants and subventions from the government of Sierra Leone comprise staff emoluments and recurrent expenditure. Internally generated revenues consist of screening and application, licensing and monitoring fees whilst grants from development partners include, funds from the UNDP, UNEP, and EU.

## 2.5 Process description of the Monitoring and Inspection

Projects/proponents, whose impacts on the environment fall within the first schedule of the EPA Act, are required to obtain an EIA license that carries with it terms and conditions which the EPA-SL uses amongst others as criteria for monitoring and inspection. Monitoring includes the inspection, measurement, sampling or analysis of the discharge of a pollutant or of any environmental medium in any locality, whether periodically or continuously. The Agency carries out different types of monitoring/ inspections which are:

1. Routine Inspection
2. Targeted Inspection
3. Integrated and Multi-skilled Inspection

### **Routine Inspection:**

Routine inspections are usually planned and may be announced or unannounced. For the announced inspection the proponent is informed of the objective of the inspection and it is communicated in advance. In case of unannounced inspection the proponent is given no prior information. Routine inspection implies that there is no reason to suspect that a facility is targeted because it is non-compliant. The annual environmental audit carried out at the end of

the fourth quarter of the proponent's monitoring year, is used for scrutinizing the project for the renewal of its EIA license.

### Targeted Inspection

In this case, the facility is targeted because it is non-compliant. Usually, targeted inspections are carried out in response to an incident or suspected/reported violations. Target inspections may also be conducted in high risk facilities such as facilities that emit high levels of radioactive materials, or indeed, any materials that are dangerous to human health.

### Integrated/multi-skill Inspection

Integrated inspections employ multi-disciplinary approaches wherein experts in various environmental media such as the Forestry Department of the Ministry of Agriculture Forestry and Food Security, Mining, Tourism and, the newly established Protected Area Authority, form part of the inspection team. This promotes a more professional presence at the facility.

### The Monitoring/Inspection Process

The monitoring/inspection process is carried out in four phases, namely:

1. Pre-inspection phase
2. On-site inspection
3. Post inspection phase

T Table 5: Description of the phases of Inspection	
Phases of Inspection	Description of activities
<b>The Pre-Inspection Phase</b>	<p>This is the planning stage with the key objective of developing an inspection plan and making necessary arrangements in:</p> <ul style="list-style-type: none"> <li>Establishing the site specification inspection</li> <li>Defining the scope of the inspection</li> <li>Formation of the inspection team and identification of a team leader</li> <li>Outlining the inspection approach</li> <li>Reviewing the relevant documents</li> <li>Reviewing and customizing checklist</li> <li>Develop a schedule of activities and outline steps to be undertaken, once on site</li> <li>Risk Assessment</li> <li>Field safety</li> </ul>
<b>On Site Inspection Phase</b>	<p>At this stage, the actual inspection takes place whereby verification of compliance, establishment of current practices and identification of compliance opportunities are assessed. At this stage, the inspectors should carry out the following:</p> <ul style="list-style-type: none"> <li>Entry into the facility</li> <li>Opening meeting</li> <li>Document review</li> <li>Detailed site inspection</li> <li>Consultation and reconciliation of findings by the team</li> <li>Closing meeting</li> </ul>

Table 5 (Cont'd)

<b>Post Inspection Phase</b>	<p>At this phase, the inspection team documents the findings and produces an inspection report with recommended actions, including a follow up of outstanding issues. It is important that the team does the following:</p> <ul style="list-style-type: none"> <li>Review information</li> <li>Gather all information acquired during the inspection</li> <li>Assemble checklists, field notebooks, photos, maps and drawings, and review the material for relevance and completeness</li> <li>Obtain further necessary data by following up with the project's contact person in case gaps are discovered in the information</li> <li>Develop an inspection/monitoring report</li> </ul>
	<p>EPA-SL advised us that the agency undertakes inspections, monitoring and auditing, consultations, debriefing and reconciliation of findings using a competent compliance team.</p>

## FINDINGS (CHAPTERS 3 TO 5)

### CHAPTER 3: ENVIRONMENTAL MANAGEMENT

#### 3.1 Data base on the Environment not comprehensive

Section 12(o) of the EPA Act 2008 as amended in 2010 gives the agency the responsibility to develop a comprehensive database on the environment.

A review of the list of all proponents including licensed projects provided by the agency during the audit revealed that there were 165 proponents/projects undertaking environmental activities as at January, 2016. Of the 165 proponents, 103 had obtained EIA licenses whilst 60 did not have an EIA license, 13 had applied for EIA licenses, 18 were at screening stage, 1 at scoping stage and 1 application was rejected as presented in the table below:

Table 6: The status of the 165 proponents submitted by EPA-SL as at 29 <sup>th</sup> January 2016					
Application stage	Ongoing	Screening Stage	Licensed numbers	Scoping	Rejected
13	29	18	103	1	1

The status of the 165 proponents submitted by EPA-SL as at 29<sup>th</sup> January 2016

The auditors discovered that the database submitted by the EPA-SL at the time of the audit did not include proponents with closed operations, and the actual status of proponents that are in the process of registration etc. Further review of the database could not show the dates for proponents at following stages; application, screening, scoping, rejected and those identified as ongoing.

#### 3.2 PROPONENTS NOT LISTED ON THE EPA-SL'S DATABASE

Section 12(o) of the EPA Act 2008 as amended in 2010 gives the agency the responsibility to develop a comprehensive database on the environment.

A comparison of the list of 22 proponents visited by the auditors and a detailed review of the database of all proponents (licensed and unlicensed) indicated that a total of 6 proponents (listed below) were discovered by the auditors during field visits but were not included in the database submitted by the EPA-SL as presented in the table below:

Table 7: Proponents Not listed on the EPA –SL's database			
No.	Proponent	Environmental Activity	Started operations
1	Natural Habitats	Buying palm fruits from local farmers	May 2014
2	Kingstone Limited	Mining of gold and diamonds	February 2015
3	Mountain Lion Agriculture	Rice processing	Started small scale production in 2009
4	Sierra Diamonds Limited	Exploration	Started exploration in 2007
5	Golden Saints Resources Limited	Exploration for diamond, gold and base metals.	Air borne survey was done in 2013.
6	Agro Plantation Sierra Leone Limited	Rubber tree planting	Plantation started in September 2013.

The above issues were noted because the database was not updated by the EPA-SL. Failure to maintain an updated database would affect the tracking of the activities of proponents and would lead to environmental impacts going undetected. As a result mitigating measures may not be instituted.

### 3.3 Companies Operating without EIA Licenses

Section 23 (1)(2) of EPA Act 2008 (as amended in 2010) states: “except as otherwise provided in this Act and notwithstanding the provisions of any enactment, no person shall undertake or cause to be undertaken any of the projects set out in the first schedule unless he holds a valid license in respect of such project.

According to section 24 (F) of the EPA Act 2008 (as amended in 2010), a license is required for the projects whose activities involve or include extractive industries (e.g. mining, quarrying, extraction of sand, gravel, salt, peat, oil and gas).

The auditors noted during field visits to a total of 31 proponents that, 22 companies (with activities ranging from agriculture, mining and quarrying) were operating with EIA licenses whilst 7 companies listed in table 8 were operating without EIA license at least for over a period of one year.

Table 8: Proponents Operating without EIA Licenses				
No.	Companies	Environmental Activity	Started operations	Status of EIA License as at the time of the auditors' visit in May-June, 2015
1	Natural Habitats Natural Habitat's subsidiary - Ned oil	Buying palm fruits from local farmers Oil mill operations	May 2014 May, 2008	No EIA license Application of EIA license in progress
2	Kingstone Limited	Mining of gold and diamond	February 2015	No EIA license Not started the application process. Not aware of EIA license.
3	Lora Golden Wings Limited	Mining of diamond	May 2015	No EIA license
4	Mountain Lion Agriculture	Rice processing	Started small scale production in 2009	No EIA license Started the application process in 2014.
5	Agro Plantation Sierra Leone Limited	Rubber tree planting	Plantation started in September 2013.	No EIA license. Screening and application process completed.
6.	First Tricon	Quarry		No EIA License
7	Compangnie Sahélienne d'Entreprises (CSE)	Quarry		No EIA License

As at the time of the audit, the auditors had evidence of EPA's notification letters on the above to Tonguma Limited who later obtained EIA licenses on the 1<sup>st</sup> of June 2015 as verified in the list of all proponents.

### 3.4 Exploration companies operating without EIA Licenses

Part three Section 4(1) of the EPA Mines & Minerals Regulation 2013. States ‘No person shall undertake or cause to be undertaken any mining project, including reconnaissance, exploration, artisanal mining, small scale mining, dredging and radioactive substances mining, specified in the first schedule of the Act, and for which an Environmental Impact Assessment license is required, unless that person obtains an Environmental Impact Assessment license issued by the Agency in accordance with subsection (1) of section 24 of the Act.

The auditors noted during field visit to 31 proponents that 4 exploration companies as listed in the table below were operating without EIA licences.

Table 9: Exploration Companies Operating without EIA Licenses				
No.	Proponent	Environmental Activity	Started operations	Status of EIA License as at the time of the auditors' visit in May-June, 2015
1	Tonguma Limited (received license 1 <sup>st</sup> June 2015)	Exploration	Started exploration in 2004	No EIA license. In the process of obtaining an EIA license.
2	Sierra Diamonds Limited	Exploration	Started exploration in 2007	No EIA license. In the process of obtaining an EIA license.
3	Golden Saints Resources Limited	Exploration for diamonds, gold and base metals.	Air borne survey was done in 2013.	No EIA license.
4	Allotropes Diamond Company Limited	Exploration	Started exploration in 2012.	No EIA license. In the process of obtaining an EIA license.

In a bid to establishing the cause for non-compliance to the above regulations, we noted from the review of correspondences that there were disagreements on whether or not exploration companies should obtain EIA licences. The NMA had informed exploration companies that obtaining EIA licenses for exploration activities should be ignored on the basis that the EPA-SL's Act of 2008 (as amended in 2010) does not require EIA licenses for exploration. On the other hand, EPA-SL had earlier notified exploration companies in writing that they needed to obtain EIA Licenses and had written to their legal retainer for action subsequent to the letters from NMA to proponents.



## CHAPTER 4: MONITORING OF LICENSED PROJECTS

### 4.1 Incomplete quarterly Reports for the 22 Proponents

According to Section 37(1) of the EPA Act 2008, the Agency shall monitor all projects in respect of which EIA licenses have been issued in order to assess their effect on the environment or ascertain compliance with this Act.

The Agency in meeting its statutory requirement developed a citizen's service delivery charter which states that the Agency should undertake quarterly and spot checks monitoring of projects with EIA licenses. This in line with the Agency's checklist for the issuance of EIA licenses is to ensure that the terms and conditions for approval of the EIA license are met in accordance with Section 37(1) of the EPA Act 2008 as amended in 2010.

Review and analysis of monitoring and annual audit reports disclosed that the Agency as at the time of the audit did not provide evidence of all quarterly environmental monitoring and audit reports in respect of the 22 proponents visited (See Appendix IV). For the 22 proponents, we noted that EPA-SL did not produce quarterly complete monitoring reports for the review period as detailed at appendix IV.

### 4.2 Incomplete Annual Environmental Reports submitted during the audit

Out of 22 proponents selected, EPA-SL only provided the auditors with 1 annual report each for 9 proponents whereas only 1 proponent had 2 annual reports for the audit period. Annual reports were not provided in respect of 12 proponents. Table 10 shows an analysis of the annual environmental reports submitted in respect of each of the 22 proponents visited by the auditors during the audit.

Table 10: Annual Environmental Audit Reports submitted by the Agency for each proponent with EIA license visited for the period 2011-2014	
Number of proponents	Annual Monitoring Report
12	0
9	1
1	2
<b>Total proponents</b>	<b>22</b>

Failure to provide the auditors with monitoring reports implied that the EPA has not maintained records of how consistently proponents were monitored in line section 56 (1).

### 4.3 Monitoring fees collected and used for Administrative purposes

According to the third schedule of the Environment Protection Agency Regulations, 2010, twenty percent (20%) of the EIA license fees shall be monitoring fees.

Information relating to actual amount spent on monitoring expenses for 2011 to 2012 was not provided. The EPA-SL's quick books accounting system report for the period January through December, 2013 showed expenditure on monitoring. From the review of those accounts, the auditors found out that the twenty percent (20%) monitoring fees paid by the proponents in respect of their EIA licenses were used largely for administrative expenses as confirmed during interviews and document review. See table 11 below.

<b>Table 11: Monitoring Fees Collected and Disbursed by the EPA-SL for the Period 2011-2014</b>					
<b>Year</b>	<b>20% Monitoring fees collected (Le)</b>	<b>Actual amount of monitoring fees spent on monitoring (Le)</b>	<b>Monitoring fees spent on other administrative expenses(Le)</b>	<b>% Actual monitoring fees spent on monitoring</b>	<b>% actual monitoring fees spent on administration</b>
2011	336,894,000	Information not provided			
2012	1,228,444,000				
2013	5,802,284,249	398,987,522	5,403,296,727	7	93
2014	2,678,209,160	724,258,682	1,953,941,478	27	73

Source: The EPA-SL's Account Quick Report and Financial Statements

The monitoring fees generated internally by the Agency in 2011 amounted to Le 336,894,000. In 2012, it increased to Le 1,228,444,000, and in 2013 there was sharp increase in monitoring fees generated amounting to Le 5,802,284,249, there was however a shortfall of Le 3,124,075,089 in 2014 partly, due to the Ebola crisis. From the above, only 7% of fees collected in respect of monitoring was utilised for monitoring activities whilst the remaining 93% was spent on administration in 2013 which recorded a highest amount of income generation from monitoring fees.

Although the utilisation of monitoring fees for administrative purposes was attributed to the fact that the agency had not been receiving subventions in the previous three years; we noted however that EPA-SL had a cumulative surplus (from 2011 to 2014) of approximately Le19 billion Leones. Diverting the funds meant for monitoring purposes has a potential effect on the consistent execution of the Agency's routine monitoring activities within the required time frame.

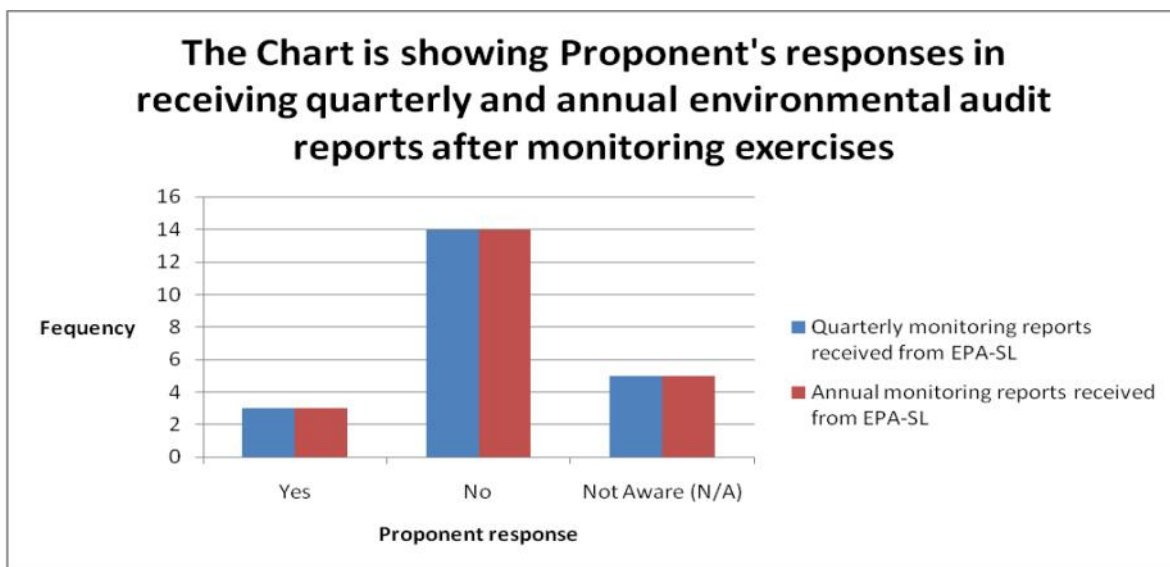
### 4.4 Proponents not given monitoring Reports

According to the draft operational manual on field inspections, general environmental inspection/audit and, environmental inspections/audits are key to the establishment of enforcement programmes. The roles of the inspectors /auditors include planning, gathering data in around a particular facility or project, recording and reporting their findings, making fair judgment about whether the facility is in compliance or not. The inspection team should document the findings and

produce the inspection report with recommended actions including follow-up of outstanding issues.

Interviews with proponents with EIA licenses revealed that proponents were not given written environmental monitoring and annual audit reports that highlights the findings and recommendations. They however disclosed that at the end of the monitoring and annual audit, the EPA-SL officials would hold meetings and discuss the issues identified verbally.

In addition, further interview with an EPA-SL official revealed that the Agency has indeed started the process of providing its proponents with such reports but this only started in 2015. EPA-SL officials stated however, that follow up on recommendations were made during the subsequent environmental monitoring exercise and the annual environmental audit before the renewal of EIA licenses.



According to the ASSL's audit team analysis of responses from 22 proponents on the receipt of monitoring reports from EPA-SL, 14 of the proponents visited responded that the Agency had not issued monitoring reports to them after the exercise, 3 responded that they received monitoring reports whilst 5 were not aware whether they had received monitoring reports or not.

#### 4.5 Non-compliance with EIA Terms and Conditions

Section 30(b) states that an EIA License issued under this Act shall authorise the Licensee to undertake such activity as may be specified in it. The Agency grants and renew EIA license with Terms and Conditions accompanying the EIA license.

During physical observation, review of the notification for non-compliance with EIA license terms and conditions and an evaluation of the EIA license terms and conditions of the various proponents visited during the course of the audit, the auditors observed the following: See table 12 below.

<b>Table 12: Summary of Auditors' comments on Non-compliance issues during field visits in 2015</b>		
<b>Number of proponents</b>	<b>Requirement as per EIA Terms and Conditions</b>	<b>ASSL's Auditors comments</b>
2	An EIA license certificate issued should be displayed conspicuously in a prominent place at the project site.	EIA licenses were not displayed during the time of our visit.
3	An annual environmental report and a comprehensive annual environmental management report should be submitted to the Agency three months before expiration as a condition for the renewal of its EIA license. The company should also submit a report to the Agency on the benefit the community is getting from the project.	These reports were not submitted to the Agency.
1	The company must: make contractual arrangements with an EIA compliant waste management company for the collection and treatment of waste oil from their facilities; notify the EPA-SL of their intention to transport the waste oil within two weeks of the intended date for collection and transportation of the waste oil; and the EPA-SL must inspect the waste oil containers and certify their contents before collection for treatment by the contracted waste management company.	The company did not notify the Agency of their intention to transport the waste oil and the same was collected for treatment by a non EIA compliant company.
4	Plants and machinery systems of the company that generates noise should be equipped with noise attenuators.	Plants and machinery systems in the factory generating noise were not equipped with noise attenuators.
4	The company should have fire extinguishers and other fire alarm devices such as factory sirens to notify occupants of the factory should there be a risk of fire related issues. Procedures and standard work practices should be documented for use by workers engaged in dangerous assignments.	One of the companies only has fire extinguishers which are to be refilled and some of these have already expired. There was no documentary evidence of such procedures and standard practices.
2	The company shall construct and operate its own engineered landfill site other than the use of a refuse dump site within two months from the date of the issuance of its EIA license certificate.	The companies did not construct and operate their own engineered landfill site.
14	The company shall submit the following documentation two months before closure and/or any period to be prescribed by the Agency: Updated closure plan Closure Construction and Designs Post-Closure Monitoring Plan Post Closure emergency Management Plan	The companies had closed operations but EPA-SL did not provide the auditors with evidence of closure documents.

#### 4.6 Effect of Environmental Activity in Communities

We noted while in Bo on the 3<sup>rd</sup> June, 2015 and in Bombali on the 10<sup>th</sup> June, 2015 that First Tricon and CSE respectively, carried out heavy blasting activities that caused air blast overpressure and ground-borne vibration causing damage to houses and nearby villages.

In Bo, interview with stakeholders at SLRA and the police revealed that an estimated number of 14 houses (both mud and concrete structures including the national stadium) were wholly or partly damaged due to blasting activity. (See photos below). The auditors further noted that these companies did not have an EIA license since there was no such evidence.



*Photo No 1. Partial view of damage to the interior of the Bo National Stadium (left) and nearby building (right) from the First Tricon's blasting activity in Bo; Photos taken in June, 2015.*

During the course of the audit, the Auditors visited the proponents' operational areas in the surrounding environment of Moyamba and Kono Districts. The following photos (of degraded areas) show the extent to which mining activities are impacting on the environment in the Moyamba district.



*Photo No. 2. Flooding on the road between two mined out pits in Moyamba district – photo taken in June, 2015*





*Photo No. 3 Partial view of a flooded mined out area in the Moyamba district—photo taken in June, 2015*



*Photo No. 4. Partial view of a pit mining site in Kono district – photo taken in June, 2015*

#### **4.7 Non-Availability of Mobile Laboratory and testing equipment/tools for effective environmental Monitoring and Auditing**

One of the strategic objectives/outcomes stated in the EPA-SL's Strategic Plan, 2012-2016 is that the Agency in carrying out effective environmental monitoring should equip its offices with equipment and tools and the acquisition of a mobile laboratory equipped with testing equipment.

In a bid to ascertain how monitoring was done, it was established during interviews that the Agency had not been using the required tools and equipment for conducting monitoring activities, this was also confirmed by proponents. EPA-SL officials revealed that the Ramsay and Njala University laboratories are mostly used on a contract basis to test samples collected during monitoring. Tools and equipment such as, Multiple-parameter water quality monitor, Urban pollution monitor, Fourier transform infrared machine, Soil sample analyser, Rion sound level detector to test and measure certain parameters for water, air, soil quality and noise levels during

environmental monitoring and auditing were only procured and brought into use in September, 2015.

Interviews with proponents revealed that the Agency rarely collected samples on their projects instead the EPA-SL relied on their quarterly reports without independent physical measurement of samples or parameters. They claimed that test results on samples taken by EPA-SL during environmental monitoring and audit for testing by third parties contracted by the Agency were hardly communicated to them. They explained that results of accredited laboratories recommended by the EPA-SL are sometimes not accepted by EPA-SL. The underlying cause was noted in the EPA-SL's Report on Due Diligence for selected laboratories in the country.

The report stated that none of the laboratories were 100% capacitated to undertake air, water and noise quality samples testing in terms of trained and qualified laboratory technicians, calibration of equipment and trained and documentation and noted that there was no laboratory capable of analysis of noise quality.

The absence of the required equipment to undertake environmental monitoring would affect the extent to which environmental impacts were assessed and may lead to inaccuracies and inconsistencies in the results of testing undertaken.

#### **4.8 Staffing of Regional Offices not well planned**

Section 19 of the EPA act 2008 states that the agency shall establish such provincial or district offices or both as it may consider necessary for the efficient performance of its functions.

The EPA-SL in its 2012 - 2016 Strategic plan provided for the establishment of regional offices by renting and equipping of buildings in Makeni, Bo, Kenema and Koidu.

We noted during the audit that the Agency had established regional offices in Bo, Makeni and Koidu town with the exception of Kenema. We further noted that, there was no provision in the strategic plan for staffing of these regional offices; as a result, there was only one technical staff in each of the regional office. This has contributed to the limitations in identifying and monitoring proponents operating in the regions.

## **CHAPTER 5: COORDINATION AND COLLABORATION WITH MINISTRIES AND LOCAL COUNCILS**

### **5.1 MOU for coordinating Environmental activities not in place for lead Agencies**

Section 12 (r) of the EPA Act of 2008 states that the Agency shall perform amongst others the following function to coordinate with Government ministries, local councils and other agencies on matters relating to environmental protection and management (Section 12 (r) EPA Act 2008).

Despite the fact that the Agency has signed a Memorandum of Understanding (MOU) with the Local Content Policy and the Radiation Authority, there is still no formal MOU between EPA-SL and key Ministries, Departments and Agencies that guides environmental monitoring with these bodies having a stake in environmental management and protection. The MOU between EPA-SL and the Standards Bureau, the Ministry of Fisheries and Marine Resources and the Maritime Administration was still pending according to interviews and documents reviewed. MAFFS officials in Bombali District disclosed in interviews that they are not involved in the rehabilitation of mined-out areas for reforestation.

In Bo, we noted that Allotrobes, a company without an EIA license at the time of our visit, had consulted with the MAFFS District office in Bo to provide technical advice to nurse recommended seedlings for the re-forestation of exploration sites. The agricultural officer confirmed that Allotrobes is the only company that had sought their expertise in undertaking such activities.

### **5.2 Monitoring exercises for key Sectors and Local Government**

In the EPA-SL's Strategic objective two, the Agency is to enhance coordination and integration of environmental issues in national development plans and programs. One of the main activities to achieve this strategic objective is that the Agency should conduct monitoring exercises to monitor the impact of mainstreaming environment in all sectors and local governments annually by 2015.

During interview with an EPA-SL official, it was disclosed that the Agency had not started conducting such monitoring exercises for all sectors and local governments for the review period. The Agency is also not currently undertaking monitoring activities for sectors mandated by the EPA Act 2008, such as, Motor repair garages and welding shops, Hotels and Entertainment centres.

### **5.3 Artisanal Mined out areas not Rehabilitated**

Section 4(1 of the Environment Protection Mines and Minerals Regulations of 2013 states that no person shall undertake or cause to be undertaken any mining project; including reconnaissance, exploration, artisanal mining, small scale mining, large scale mining, dredging and radioactive substances mining, specified in the first schedule of the Act, and for which an Environmental Impact Assessment license is required, unless that person obtains an



Environmental Impact Assessment license issued by the Agency in accordance with subsection (1) of section 24 of the Act.

During the course of the audit, it was noted that artisanal miners do not obtain an EIA license from the EPA-SL as required by the Mines and Minerals Regulations 2013.

As a consequence, our visit to selected artisanal mining areas in the Bo and Kenema and Bombali districts indicated that mined out areas have not been rehabilitated over a period of time as shown in the photo below.



*Photo No. 5. Un-rehabilitated Artisanal mined out area at Jembe - Boama Chiefdom – photo taken in 2015*



*Photo No. 6. Un-rehabilitated Artisanal mined out area in Matotoka - photo taken in 2015*

This has been due to the limited collaboration between EPA-SL and the NMA on environmental protection and management. For instance, interviews disclosed that there is no collaboration between EPA-SL and NMA on artisanal mining activities. Interviews further disclosed that, there has been confrontation between the artisanal miners and NMA on the rehabilitation of the mined out areas. However, according to the mines wardens, there has not been any rehabilitation of mined out areas because it is not clear who should do the rehabilitation. In effects, mined out areas are abandoned and not rehabilitated resulting to cumulative environmental degradation. Failure to rehabilitate mined out areas would lead to cumulative environmental problems that will greatly affect communities as evident during the flooding that occurred on the Bo-Kenema highway in 2015.

## CHAPTER 6: CONCLUSIONS

The EPA-SL is the principal organ of government responsible for coordinating, monitoring, regulating and supervising environmental matters in Sierra Leone. The auditors noted the efforts made by the EPA-SL to provide environmental regulations and undertake monitoring activities. However, the findings of this report indicate that environmental issues have not been adequately managed, monitored and coordinated. This leaves room for potential undermining of the environmental sustainability in Sierra Leone.

As the spreadsheet omits proponents carrying out activities which may qualify for EIA licenses, this shows that the spreadsheet is not updated and there could be other omissions rendering the agency's database incomplete and ineffective for planning and execution of environmental monitoring and auditing activities.

Whereas it is the responsibility of the EPA-SL to issue EIA licenses to proponents, there are still proponents operating without EIA licenses; especially exploration companies. Since some companies have been able to operate without EIA licenses, this shows that EPA-SL's detection, compliance and enforcement mechanisms were not operating in a manner that would lead to ensuring that proponents are adequately accountable for the negative impact of their activities. The effects of environmental footprints, caused by companies may also not be addressed in a timely manner.

Submission of quarterly and annual environmental monitoring reports by proponents would assist EPA-SL to monitor compliance by EIA licensed companies and this would allow the agency to take appropriate measures to rectify events of non-compliance as soon as possible. EPA-SL's oversight to keep track of proponents' quarterly and annual environmental audit reports presents a risk that the Agency may not be effectively monitoring and enforcing sound environmental management practices for sustainable development. This also implies that EPA-SL is not maintaining adequate records that could be useful in analysing trends in environmental footprints.

The twenty percent (20%) environmental monitoring fees embedded in the EIA license fees that is not used wholly for environmental monitoring will result in less thorough and efficient coverage of the many proponents nationwide.

The significant numbers of artisanal miners in the rural areas that are basically involved in diamond, gold and sand mining activities have not been inspected due to weak coordination between the agency and NMA and limited capacity with the agency and cost benefit –analyses in terms of the contribution to the agency or constraints stemming from the conflict of interest between economic and environmental protection. This has resulted in artisanal activities been unattended to; even though artisanal mining aggregated environmental foot print could be much larger than large scale mining companies. The absence of monitoring with NMA on artisanal mining activities would lead to further degradation of the environment. This matter of collaboration has escalated to a significant level which has led to gaps due to non-cooperation with a key stakeholder in protecting the environment.

## CHAPTER 7: RECOMMENDATIONS

To ensure efficient and effective monitoring of environmental compliance and enforcement, we recommend the following:

The EPA-SL should ensure that comprehensive information for all proponents is available within the next one year and the database is regularly updated.

The Deputy Director Field Operations and Extensions should undertake a comprehensive review of the Agency's detection, compliance and enforcement mechanisms. Staff should be trained in detection, compliance and enforcement mechanisms.

The EPA-SL should ensure that all companies without EIA license are identified and advised to comply with Section 23 (1) and (2) of the EPA-SL Act 2008 (as amended in 2010) on the acquisition of EIA license under their respective categories. The companies operating without EIA licenses should be made to honour their financial and other obligations in line with the EPA-SL Act and other applicable legislations as EIA license fees represents a mainstay in the internally generated revenue of the Agency.

The agency should ensure that the twenty percent (20%) fees collected for monitoring purposes is used for its intended purpose. Periodic monitoring for the license year should be undertaken in a timely manner and consistent with the EPA-SL Act and the service charter.

The Agency should assess and address staffing requirements and equip the regional offices. It should ensure that the acquired tools and equipment are available and maintained for environmental assessment and undertaking monitoring activities.

The Deputy Director Field Operations and Extensions should institute measures for giving all monitored proponents written reports within a reasonable time frame after monitoring and these reports are to be filed and used in subsequent monitoring for following up on environmental issues.

The agency should collaborate with all stakeholders concerned to amicably clarify the issue regarding the requirement of exploration companies obtaining an EIA-SL license and an amendment of the EPA-SL Act to clearly include activities that require EIA license. EPA-SL should ensure that exploration companies mitigate the effects of their environmental foot prints. In collaboration with the NMA, the agency should ensure that artisanal mined out areas are rehabilitated within specified timeframe.

The Agency should carry out an accreditation of the different laboratories based on their strengths, the type of analysis to be required and the different parameters to be measured. They should communicate the outcome to all proponents especially companies with an EIA license. They should identify suitable and appropriate means of analysing noise quality and collaborate with the institutions concerned in order to undertake training and capacity building of more technical staff as the case may be. This would result in laboratories to carry out credible laboratory analysis and produce credible results, ultimately leading to effective environmental assessment and monitoring.

## APPENDIX I: DOCUMENTS REVIEWED AND REASONS FOR REVIEW

Document Reviewed	Reasons for Review
The Environment Protection Agency Act 2008 as amended July 2010	To understand the regulatory framework of the Agency in protecting and managing the environment.
The Constitution of Sierra Leone 1991	To understand constitutional laws regarding environmental protection and management.
The Mines and Minerals Act 2009	To understand the law on mines and minerals in Sierra Leone.
The Environment Protection (Mines and Minerals) Regulations 2013	To understand the laws that regulate the activities of extractive industries project including mining, quarrying, extraction of sand, gravel, salt and peat.
The Environmental Impact Assessment Licence Regulations 2010	To understand the regulations for the issuance of EIA Licence to developers/proponents.
The National Protected Area Authority and Conservation Trust Fund Act 2012	To understand the regulations that govern wild life management and the country's National Protected Areas.
The Forestry Act 1988	To understand the regulations guiding the management and regulation of forestry and forest reserves in Sierra Leone.
EPA-SL Strategic Plan 2012-2016	To understand the vision, mission, goals and strategic objectives of the Agency including its mandate and responsibility in environmental protection and management. To assess the Agency's performance in implementing its strategic objectives.
EPA-SL Citizens Delivery Charter	To understand the services provided by the Agency and their respective timeline. To ascertain the requirement for each service provided by the Agency.
EPA-SL Checklist for the issuance of EIA Licence	To understand the processes involved in the issuance of EIA License to a developer/proponent.
EPA-SL EIA Licence Terms and Conditions	To understand the terms and conditions under which EIA licences are issued to proponents. To assess the extent to which proponents are complying with their EIA licence terms and conditions.
EPA-SL Financial Statements 2011-2014	To understand the financial position of the Agency and its sources of funding. To assess the financial performance of the Agency.
Agenda for Prosperity (Poverty Reduction Strategy Paper 2).	To understand the role of GoSL in achieving the millennium development goals and ensuring environmentally sound and sustainable development countrywide. To obtain relevant information on environmental protection and management.
EPA-SL Draft Operation Manual on Field Inspection	To understand the processes involved in undertaking field operation (environmental inspection/audit).
Information Requirement for the 2014 Country Policy and Institutional Assessment (CPIA)	To understand how environmental assessment and reporting contributes to achieving sustainable development. To know the activities undertaken and measures put in place by the Agency to promote environmental and natural resource conservation.
EPA-SL Performance Tracking Table (PTT) 2013-2015	To assess the Agency's performance in implementing its strategic functions and planned activities for the period under review.

Document Reviewed	Reasons for Review
EPA-SL Managerial Indicator Matrix 2014	To ascertain the extent to which the Agency has achieved its performance criteria for 2014.
EPA-SL's Account Quick Report	To know the amount of monitoring fees generated y the Agency for monitoring purposes.
EPA-SL Quarterly Environmental Monitoring Reports and Annual Environmental Audit Reports	To ascertain the Agency's findings, conclusions and recommendations in undertaking monitoring of proponents environmental activities.
EPA-SL Environmental Governance and Mainstreaming Project Reports	To know how the project has contributed towards the reduction of poverty and help in achieving environmental sustainability in the country.
EPA-SL's Report on Due Diligence for Laboratories	To understand the standard requirements for laboratories in Sierra Leone, their current status and gap including the Agency's conclusions and recommendation.
Job Description of EPA-SL Key Personnel	To understand the roles and responsibilities of key personnel of the Agency.
Newspaper/internet clippings	To obtain relevant information on current and emerging issues pertaining to the country's environment.



## APPENDIX II: SOME KEY STAKEHOLDERS INTERVIEWED DURING THE AUDIT

Stakeholders	Personnel Interviewed	Reasons for Interviews
Environment Protection Agency (EPA-SL)	Procurement Officer	To ascertain the procurement processes undertaken in procuring environmental monitoring equipments
	Deputy Director Field Operations and Extension	To know his role in overseeing, coordinating, monitoring and supervising the overall operation of the Agency.
	Deputy Director Finance and Administration	To know the sources of funding and how monitoring fees are used, managed and accounted for monitoring purposes.
	Deputy Director Climate Change Secretariat	To ascertain the level of guidance and direction provided in the implementation of climate change related activities and how climate change is integrated into the national planning process.
	Head of Human Resources	To know the staff strength and capacity of the Agency in carrying out monitoring of environmental compliance and ensure enforcement
	Senior Finance Officer	To know about the OPE donor projects that supports monitoring of environmental compliance and enforcement
	Head Chemicals Control and Management	To understand the monitoring of environmental compliance and enforcement measures taken by the EPA-SL
	Head of Environmental Compliance and Enforcement Unit	To know the environmental policies, regulations, standards that governs environmental projects, programmes and activities and the level of compliance and enforcement takes against non-compliance
	Senior Regional Environmental Officers, Makeni, Bo and Kono Regional Office	To understand how the regional office engages in the monitoring of environmental compliance and enforcement.
Ministry of Agriculture, Forestry, and Food Security (MAFFS)	District Forestry Officer, MAFFS Bombali District	To understand how the Ministry collaborate with the Agency on agricultural and forestry environmental activities.
Chiefdom Administration	CAC BO, Bombali and Kono District	To know their roles in the monitoring of environmental compliance and in protecting and managing the environment
Bombali, Bo and Kono District Council	Environmental and Social Officer	To know the role of the council in protecting and managing the district from environmental activities and their collaborative roles in monitoring of environmental compliance
Local Communities	Representatives	To know the effect of environmental activities undertaken in their locality and their role in protecting and managing the environment.
Refrigeration, Engineers, Technicians Association (RETA)	President, RETA Northern Province and Kono	To ascertain the collaborative role between EPA-SL and RETA members to protect the environment.
Proponents	Representatives	To ascertain how often monitoring of environmental compliance activities are carried out by the EPA-SL

## APPENDIX II: (CON'D) SOME KEY STAKEHOLDERS INTERVIEWED DURING THE AUDIT

Stakeholders	Personnel Interviewed	Reasons for Interviews
National Minerals Agency (NMA)	Regional Engineers & Mines Warden	To know the role of NMA in the monitoring of environmental compliance and enforcement both on large scale and artisanal mining
District Office	Senior District Officer-Bombali	To know their collaborative role in the monitoring of environmental monitoring
Sierra Leone Roads Authority (SLRA)	Regional Engineer Bo District	To know the collaborative role between the SLRA and the EPA-SL in the monitoring of environmental compliance
Sierra Leone Police (SLP)	Local Unit Commander, Bo District	To know the collaborative role between the SLP and the EPA-SL in the monitoring of environmental compliance and to confirm the blasting incidence that took place whilst on the audit tours.

### APPENDIX III: LIST OF PROPONENTS VISITED

Name of Proponents	Location	Date of Visit
Baomahun Cluff Gold	Valunia Chiefdom	27/5/15
Golden Saints Resources Africa	40 Coker Street,Bo	28/5/15
Allotropes Diamonds	Guolu-Baoma Chiefdom	29/5/15
Socfin Agricultural Company	Pujehun District	30/5/15
Sierra Diamonds Limited	Kenema District	1/6/15
Tonguma Project	Tongo	1/6/15
Punjab Trading Company	Kenema District	2/6/15
Kenema-Pendembu Road	Kenema District	2/6/15
Agro Plantation Sierra Leone Limited	Pelewahun,Moyamba District	3/6/15
Sierra Rutile Mining	Imperi Lower&Upper Banta Mo-yamba District	4/6/15
Sierra Minerals Holdings Limited	Gondama-Moyamba District	5/6/15
Mountain Lion Agriculture	Masongbo, Makarie Chiefdom, Bombali District	9/6/15
Addax Bioenergy	Mabilafu Village, Tonkolili District	11/6/15
Ayiko Sierra Leone Limited	Mapathe Village, Maforki Chiefdom Port Loko District	12/6/15
Lora Golden Wings	Massabendu Town, Nimiyama Chiefdom, Kono	16/6/15
Kingstone Limited	Massabendu Town, Nimiyama Chiefdom, Kono	16/6/15
Koidu Limited	Tankoro Chiefdom, Kono District	17/6/15
Natural Habitat & Ned Oil	Freetown	22/6/15
Vitafoam Sierra Leone Limited	Old Waterloo Road,Hastings	6/7/15
Rainbow Paints and Chemicals Limited	Wellington Industrial Estate	7/7/15
Milla Group Sierra Leone Limited	2 Fisher Lane, Bai Bureh Road	8/7/15
Sierra Block Concrete Products Limited	Angola Town	8/7/15
Kings Production Limited	50 Bai Bureh Road, Kissy	9/7/15
Choithrams Chemicals Limited	5 Rawdon Street	10/7/15
National Confectionary Company	Wellington Industrial Estate	10/7/15
Super Holdings Limited	Kingtom	10/7/15
Safari Company Limited	Kingtom	10/7/15
Karpota Quarry	Samuel Town Benguema Bar-racks, Waterloo	22/7/15
Afrigas Sierra Leone Limited	Lower Passonage Street, Kissy	23/7/15
Sierra Leone Brewery Limited	Wellington Industrial Estate	24/7/15



## APPENDIX IV: ANALYSIS OF QUARTERLY REPORTS PRODUCED DURING THE AUDIT

<b>AUDITORS' ANALYSIS OF QUARTERLY REPORTS PRODUCED DURING THE AUDIT</b>			
<b>Proponents</b>	<b>No. of quarterly reports produced</b>	<b>Period for which quarterly monitoring reports was produced</b>	<b>First year of EIA Licence</b>
Sierra Rutile Ltd	4	1. 13 <sup>th</sup> -16 <sup>th</sup> Sep 2012; 2. 28 <sup>th</sup> Aug 2013; 3. 4 <sup>th</sup> -5 <sup>th</sup> Oct 2013; 4. 30 <sup>th</sup> Jun-3 <sup>rd</sup> Jul 2014	2011
Sierra Concrete Blocks	1		2013/2014.
ADDAX Bioenergy	1	1. 16 <sup>th</sup> -17 <sup>th</sup> Mar 2015	
Sierra Minerals Holdings Ltd	6	1. 8 <sup>th</sup> -9 <sup>th</sup> May 2012; 2. 9 <sup>th</sup> -11 <sup>th</sup> May 2013; 3. 28 <sup>th</sup> -31 <sup>st</sup> Aug 2013; 4. 19 <sup>th</sup> -21 <sup>st</sup> Feb 2014; 18 <sup>th</sup> Jun 2014; 20 <sup>th</sup> Feb 2015	2012.
Socfin Agricultural Company	2	1. 30 <sup>th</sup> Aug 2013; 2. 30 <sup>th</sup> Jun-3 <sup>rd</sup> Jul 2014	
Safari Company Limited	0		2013/2014
Cosmeline Products Limited	0		2013/2014
National Confectionary Co. Limited	0		2013/2014
Kaporta Quarry	0		
Sierra Leone Brewery Limited	0		
Afrigas Sierra Leone Limited	0		2013/2014
Vitafoam Sierra Leone Limited	0		2011/2012.
Super Holdings Limited	0		2013/2014
Baomahun Gold (Cluff) SL Ltd	0		
Koidu Limited	0		
Ayiko Sierra Leone Limited	0		
Punjab Trading Centre	0		

**APPENDIX IV: (CON'D) ANALYSIS OF QUARTERLY REPORTS PRODUCED  
DURING THE AUDIT**

<b>AUDITORS' ANALYSIS OF QUARTERLY REPORTS PRODUCED DURING THE AUDIT</b>			
<b>Proponents</b>	<b>No. of quarterly reports produced</b>	<b>Period for which quarterly monitoring reports was produced</b>	<b>First year of EIA Licence</b>
Kenema-Pendembu Road	0		
Rainbow Paint Chemicals	0		
Milla Group (SL) Limited	0		2013/2014
Choithram Chemicals Limited	0		2013/2014
Kings Production Limited	0		2013/2014



Performance Audit Report on Monitoring of Environmental Compliance and Enforcement  
by the Environment Protection Agency-Sierra Leone (EPA-SL)