



PERFORMANCE AUDIT REPORT ON THE IMPLEMENTATION OF THE SCHOOL FEEDING PROGRAMME



JULY 2022

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MESSAGE FROM THE ACTING AUDITOR-GENERAL

In submitting this Performance Audit Report for tabling in Parliament, we refer to section 119 of the Constitution which clearly indicates the role of the Audit Service Sierra Leone (ASSL) as follows: “To audit and report on all public accounts of Sierra Leone and public offices including the Judiciary, 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 (2c) of the Audit Service Act of 2014 gives the mandate to the Audit Service to carry out value-for-money and other audits, to ensure that efficiency and effectiveness are achieved in the use of public funds.

Section 65 (6) of the Public Financial Management Act of 2016 states: "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 our mandates as described above, we have the pleasure and honour to submit a detailed report on the performance audit relating to ‘the implementation of the School Feeding Programme.’



Abdul Aziz
Acting Auditor-General

ABBREVIATIONS AND ACRONYMS

APAC	Advisory Performance Audit Committee
ASSL	Audit Service Sierra Leone
CRS	Catholic Relief Services
FQSE	Free Quality School Education
GOSL	Government of Sierra Leone
INTOSAI	International Organisation of Supreme Audit Institutions
JAM	Joint Aid Management
MBSSE	Ministry of Basic and Senior Secondary Education
MOU	Memorandum of Understanding
PISL	Plan International Sierra Leone
SDGs	Sustainable Development Goals
SFP	School Feeding Programme
SMC	School Management Committee
WFP	World Food Programme

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EXECUTIVE SUMMARY

The introduction of the Free Quality School Education Programme is geared towards promoting quality education in Sierra Leone. It is aimed at providing access, quality and equity by removing financial barriers at the three basic levels of education, and allowing pupils to attend school at no cost to their parents. The Government of Sierra Leone aims to attain the nationwide quality education through improved school feeding programme for government and government-assisted primary schools. The objective of the Programme is to ensure that every child registered in pre-school, primary and Junior secondary schools will have access to nutritious food required for promoting the following: increasing access to schools and promoting enrolment, regular school attendance, retention, enhance performance, cognitive development; promotion of gender parity and completion of school, and health and nutrition.

In order to achieve the above-mentioned vision and mission of the education sector, the Government relaunched the School Feeding Programme in 2018 and encouraged the enrolment and completion of school while improving the nutritional and health status of the pupils.

To enhance this, the School Feeding Secretariat which is the focal unit for the school feeding intervention should collaborate with the regional offices, other implementing partners and other stakeholders and the community people to ensure effective and efficient implementation of the project nationwide.

As a flagship programme that has the interest of both donors and citizens, the Government of Sierra Leone (GoSL) in its educational plan has stated that it has spent huge sums of money and is committed to spend more in ensuring that the objective of this intervention is achieved.

It is against this background and the Auditor-General's mandate, as enshrined in Section 119 (2) of the 1991 Constitution of Sierra Leone, that the Audit Service Sierra Leone (ASSL) carried out a performance audit on 'the Management of School Feeding', for the period 2018 - 2021. The objective of the audit was to assess the measures put in place by the MBSSE in ensuring that the SFP is efficiently and effectively implemented, and to give recommendations that will improve the programme.

The following is a summary of the key findings, recommendations and conclusions arising from the audit:

KEY FINDINGS

SCHOOL FEEDING BENEFICIARIES

Analysis of documents submitted by the School Feeding Secretariat disclosed that the GoSL has still not been able to meet its target of feeding 100% of children in pre-primary and primary government and government-assisted schools, although there has been a steady increase in the percentage of children benefiting from the SFP since 2019. As at 2021, only 37% of school children nationwide benefitted from the SFP. It was disclosed

through interviews with head teachers that their schools had not been registered even though they were located in vulnerable communities that could not support educational activities.

EFFICIENCY OF THE PROCUREMENT, DISTRIBUTION AND STORAGE OF FOOD ITEMS

An addendum of a contract was submitted by the MBSSE in support of the decision for the supply of garri. The document was however not signed by both parties. Garri was supplied to the pupils even though it was not desired. The school authorities mentioned that the commodity was expensive to prepare and that they were neither informed nor was any assessment done to gauge the children's receptiveness to garri. The supply of expired mana pack by the Joint Aide Management (JAM) to schools in Tonkolili was also not appreciated by the school children.

The total value of the contract signed by the GoSL for the implementation of the SFP was Le28 billion and Le156.8 billion for JAM and WFP respectively. The financial details provided by the MBSSE showed that only Le10 billion and Le18 billion had been paid to JAM and WFP respectively.

Delivery notes from schools visited showed that for the 2019/2020 school year, the average time that food items were supplied was March 2020 which was six months after the reopening of schools. Where as in the 2021/2022 school year, no food was supplied during the first term. The supply of food items started in January which is in the second term of the school year.

The food prepared was not sufficient for the number of school children enrolled. To prove this, the audit team witnessed scenes in a number of schools where children had to leave their classrooms in search of food in other classes, and in the open kitchens in search of remnants.

Out of a total of 22 schools visited that benefited from the SFP, only eight had storage facilities with three in good condition. The others were without storage facilities. They either stored their food supplies in the premises of the head teachers, paramount chiefs or buildings close to the schools.

METHODS OF PREPARATION AND SHARING OF FOOD

Even though food was to be ready for sharing at 11:30 (average lunch time for schools), this was not the case in the schools visited. The feeding activity which included sharing and eating of food commenced by an average time of 12:15 and lasted for almost an hour. The closing time for some of these schools was between 1 to 2pm, and by the time the feeding concluded, some of the children were seen going home.

Food preparation and sharing was not done in a hygienic manner. Food was placed on the floor during preparation and sharing.

STRATEGIES TO MEASURE THE IMPACT OF THE SFP

We noted that the School Feeding Secretariat did not have a system in place for the monitoring and evaluation of the SFP. Requests were made for school feeding documents for the period under review, but no evaluation plans or reports were submitted. The Secretariat had no mechanism for the collection and analysis of data, no adequate staff, no budgetary allocation and the required equipment. We observed gaps in the information that needed to be collected and analysed.

There was no evidence to show the indicators that can be used in measuring the impact of the Programme. The Secretariat had also not been liaising with community stakeholders to ensure the collection of relevant data to measure the selected indicators before during and after SFP implementation was done.

We observed that 80% of the head teachers did not have the capacity to implement the Programme. This was also highlighted by the interview with WFP as one of the challenges faced during the implementation of the Programme.

Overall Conclusion

The findings of this report indicate that there are lapses in the way the School Feeding Programme is being managed by the MBSSE, and there is also low commitment on the part of the GoSL towards the intervention. These lapses which include vulnerable schools that are not registered for the SFP, poor quality and insufficiency of food distributed, inconsistency in the timing of food distribution, lack of proper monitoring of the Project and no diversification of meal sauces, have hindered the achievement of the objective of the SFP.

The audit also revealed that 70% of the GOSL's financial obligations to implementing partners of the Programme has not been met which has led to partners seeking loan from their head offices to fund the SFP. It was also clear from the audit exercise that much has not been done by the SF Secretariat to address the untimely distribution of school feeding items. Many a time beneficiaries receive food items at the end of the school terms or the at end of every other term, and this has had a negative effect on the welfare and concentration level of children especially those whose parents cannot afford much. The food items supplied were observed to be insufficient and as a result, many a time, supplies ran out before the stipulated time. The SF Secretariat has not developed and M&E plan and therefore the impact of the intervention cannot be clearly measured. The MBSSE has not ensured that a specific budget is allocated to the SFP Secretariat in order to improve on the execution of the overall intervention.

These problems put together, have rendered the management of the Project ineffective, and if not addressed promptly, will affect the vision of the FQSEP which is the flagship programme of the GoSL.

Recommendations

The School Feeding Secretariat should collaborate with key stakeholders to address the issues raised above.

The specific recommendations on these issues are as follows:

- The Inter-Ministerial Committee in collaboration with key stakeholders should carry out a detailed assessment of the financial, infrastructural, human, and material needs of the national school feeding programme so as to ensure resources are adequate to achieve the objective of the school feeding programme.
- The Coordinator of the SFP should ensure that the regional offices are enhanced for the monitoring of food items distributed by implementing partners in order to assess the quality of food supplied before approval for distribution to schools.
- The Permanent Secretary of the MBSSE and the Financial Secretary at the Ministry of Finance should map out a strategy that could highlight other means of sustainable funding to enable the Government fulfil its financial obligations.
- Implementing partners should adopt a system that will ensure that food is supplied before the start of the school year and should be enough to last for the school term. The GoSL should also ensure that they meet all of their financial obligations to foster efficient implementation of the SFP.
- The GoSL through the MBSSE, should ensure that the MoU with partners and reassignment of areas to implement are signed earlier in order to ensure that food is provided before commencement of the school year. The MBSSE should come up with strategies together with the community stakeholders on how the other condiments could be provided in cases where parents are reluctant/unable to provide them.
- The MBSSE should also formulate strategies that will take into consideration increase in the attendance of children after the SF assessment is done. This will cushion the constraint faced in the supply and distribution of food items.
- The Coordinator of the SFP and donors should consider incentives for the various cooks so that they will become more committed if they are being appreciated for their work.
- The PS of the MBSSE should escalate the challenge of appropriate storage facilities to the Ministry of Finance in order to deter negative consequences of poor storage of food items.
- The MBSSE should consider strategies in which some form of motivation is given to the cooks. The cooks will become more committed if they are being appreciated for their work.
- The Coordinator of the School Feeding Secretariat and the PS of the MBSSE should escalate the challenge on the diversification of meals to the relevant authorities for appropriate action to be taken.

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- The M&E Department of the School Feeding Secretariat should collaborate with implementing partners in developing an M&E Plan in order to better measure the impact of the intervention.
- The MBSSE should ensure a specific budget is allocated to the School Feeding Secretariat that will enable them improve their regional offices and provide the needed infrastructural resources and also improve the capacity of schools.

1 INTRODUCTION

1.1 BACKGROUND

School feeding is defined as the provision of food to school children¹. The School Feeding Program (SFP) has traditionally been thought of as an education intervention that serves to increase access to education, attendance and retention rates among primary school children.² It has a long history as a social protection tool.³ According to a publication on Education for Global Development, the provision of meals in schools was one of the first public welfare programmes worldwide and among the first interventions to be widely delivered through the education sector. As the Programme has grown overtime, more and more governments have begun to realise the added-value of using schools as platforms for supporting local development.

In the ‘Education for All’ declaration of the Dakar Framework for Action (signed and endorsed at the 2000 World Forum and 2007 Dakar High Level Group of Education for All respectively), intensifying efforts towards school feeding was highlighted as an important multi-sectoral approach and safety net for building an inclusive educational system. Goal 2 of the Sustainable Development Goals (SDGs) aims to end hunger and ensure access by all people (in particular the poor and people in vulnerable situations including infants) to safe, nutritious and sufficient food all year round. Goal 4 aims to ensure inclusive and equitable quality education and promote lifelong learning opportunities for all. This was further translated into Cluster 1 of the Sierra Leone’s Medium-term Development Plan 2019-2023 through the development of the human capital.

In Sierra Leone, school feeding started just after independence in 1961, to address different issues in respect of schooling disruption caused by conflicts, pervasive poverty, poor performance in public examinations, acute malnutrition, etc. Several international development organisations such as Care International, the World Food Programme (WFP) and the Catholic Relief Services (CRS) provided school meals to promote the education of children and reduce malnutrition. These programmes have largely depended on external funding sources which are not sustainable solutions for the long term⁴.

¹Rethinking School Feeding Social Safety Nets, Child Development, and the Education Sector Donald Bundy, Carmen Burbano, Margaret Grosh, Aulo Gelli, Matthew Jukes, and Lesley Drake

² School Feeding Concept Note

³ <https://blogs.worldbank.org/education/school-feeding-tool-social-inclusion>

⁴ *Home Grown School Feeding Programmes, NEPAD/Hunger Task Force Initiative, July 23, 2003.*

From 2014 to 2015, the WFP supported the Government in developing a National School Feeding Implementation Blueprint that eventually led to the SFP which was rolled out in 2016. Given the delays in starting the Government's SFP, the WFP and the CRS were requested by the Inter-ministerial Committee on School Feeding to distribute food they had in stock in order to induce the Post Ebola school enrolment and attendance. Over 400,000 school children in more than 1,500 schools in the most vulnerable chiefdoms were reached with over 5,000 metric tons of food through take-home ration interventions. This contributed to the success of the Post-Ebola Back to School Campaign.

The SFP successfully operated for a few school terms but was suspended due to funding and operational challenges. The Programme was however reintroduced in 2018 with the aim of improving it. The objective of the School Feeding Programme is to ensure that every child registered in pre-school, primary and Junior secondary schools will have access to nutritious food required for promoting the following: increasing access to schools and promoting enrolment, regular school attendance, retention, enhance performance, cognitive development; promotion of gender parity and completion of school, and health and nutrition. The MBSSE through the School Feeding Secretariat in collaboration with development partners are responsible for the implementation of the SFP.

1.2 MOTIVATION OF THE AUDIT

The Global Hunger Index published in 2021 reported that Sierra Leone ranked 106th out of 116 countries with the score of 31.3. 57% of inhabitants live below the poverty line, nearly 10.8% of whom are extremely poor.⁵ Food insecurity plagues almost 49.8% of households across the country⁶.

Hunger is one of the major factors that militate children's attendance in school, to pay attention during teaching and stay at school up to the closing hour. In a bid to increase access to education, the Government introduced the SFP in 2016. Despite this intervention, the government still faced challenges that had affected the implementation of the Programme. These challenges include but are not limited to the following: (i) ambiguous target population of 1.2 million pupils for the launch of the Programme in 2016; (ii) insufficient funds of Le632 were allocated per child; (iii) the Government's process of transferring funds to schools' bank accounts, to be collected by teachers represented a fraud risk; (iv) the National School Feeding Secretariat was insufficiently staffed to effectively monitor

⁵ Sierra Leone's Medium Term National Development Plan 2019-2023

⁶ Sierra Leone's Medium Term National Development Plan 2019-2023

the Programme; (v) the Programme design was based on a two-day feeding schedule which affected both nutrition gains and attendance, as pupils were incentivised to attend school only on feeding days; and (vi) the food procurement process was unclear.

In 2018, the Programme was reintroduced as a key component of the Free Quality School Education Programme (FQSEP). As at 2021, the Government of Sierra Leone had spent a total of Le214 billion on the implementation of the Programme. However, in a publication by the Concord Times Newspaper on 31st May 2021, three years after the Programme was relaunched, it was stated that all primary and pre-primary schools were still not being fed. According to them, only one out of every four pupils enrolled benefited from the SFP. One of the challenges faced by the Government according to the publication is in the area of funding, as the Government is funding about 90% of the SFP.

In another publication titled: “Sierra Leone’s Plan to Improve Education – One Meal at a Time.” There are areas where most of the children in schools go hungry. This severely affected their performances and most times leading them to drop out of school.

It is against this background that the Audit Service Sierra Leone deemed it necessary to conduct a performance audit on ‘the Management of the School Feeding Programme’ by the MBSSE with the aim of assessing the measures put in place in ensuring efficiency and effectiveness of the Programme. The result of the audit will contribute to achieving the objectives of the President’s flagship programme and ultimately improve the quality of education.

1.3 AUDIT OBJECTIVE

The objective of the audit was to assess the measures that the MBSSE put in place in ensuring that the SFP is efficiently and effectively implemented in the view of increasing enrolment and retention of school children.

1.4 AUDIT QUESTIONS

The audit questions that were used to arrive at the objective are as follows:

- 1) To what extent have children in government and government-assisted primary schools benefited from ‘the School Feeding Programme’?
- 2) What measures have been put in place to ensure that food procured are of good quality and are effectively distributed and stored?

- 3) To what extent is the preparation and sharing of food to children in due regard for health and sanitation?
- 4) How effective are school feeding activities being monitored?
- 5) What are the strategies put in place to ensure that the impact of the Programme can be measured?

1.5 AUDIT SCOPE

This audit covered school feeding activities (funded by the GoSL) that have been implemented since the reintroduction of the Programme in 2018 to 2021 by the MBSSE through its School Feeding Secretariat.

We focused on the following:

- the assessment of children eligible to benefit from the SFP;
- the quality of food procured, distributed and available storage facilities;
- the environment where food is prepared and shared;
- monitoring of school feeding activities and
- the strategies adopted to ensure that the impact of the Programme can be measured.

School feeding activities for the current year were also taken into consideration, because the team witness real-time distribution, preparation and sharing of food during the field work between February and March, 2022. Information was collected from the office of the School Feeding Secretariat, the MBSSE, Kenema, Tonkolili and Bombali Districts.

1.6 AUDIT METHODOLOGY

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAIs) which were issued by the International Organisation of Supreme Audit Institutions (INTOSAI). These 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.

▪ Interviews

Key personnel from the MBSSE, WFP, PISL and schools visited were interviewed to confirm information obtained from documents and also to give an in-depth knowledge on information not

available on documents. The following personnel were interviewed (see Appendix 1 for detailed list of personnel interviewed).

- Programme Lead, School Feeding
- School Feeding Monitors
- Head teachers of schools visited
- Selected pupils
- Deputy Country Director, WFP
- Team Leader, School Feeding PISL

▪ **Documents Reviewed**

To obtain relevant information for our analyses and conclusion on the SFP, we reviewed policies, monitoring reports, Memorandum of Understanding (MoU), database of schools, school registration sheets, records, tracking sheets and attendance sheets. These documents were reviewed in order to obtain sufficient and appropriate audit evidence on the operations, processes and procedures involved in the SFP, and to source corroborative information from interviews and physical inspection. (See Appendix 2 for list of documents reviewed and reasons for their review.)

▪ **Physical Observation**

We conducted physical inspection on where food items were kept. We also did some observation when the cooks were preparing and sharing food in three schools, namely: the Roman Catholic Primary School, Binkolo, the Bombali District Educational Council Primary School, Yelisanda and the Wesleyan Church Primary School, Binkolo. Water and toilet facilities of the 22 schools visited were also inspected, (See Appendix 3 for the list of schools visited.)

1.7 SAMPLE SELECTION

The School Feeding Programme is implemented in the provinces where the levels of food insecurity and illiteracy are very high. In order to capture a sample for our audit that is representative of the entire population, we used a purposive sampling technique which considered the geographical locations, educational statistics, prevalence of food insecurity and political factors to name but a few. We therefore chose three districts that the team visited to carry out interviews, physical verification and document review with the aim of obtaining substantive evidence for our conclusions and

recommendations. In this regard, we selected three districts (Kenema, Bombali and Tonkolili) out of 14 districts where school feeding was implemented.

Kenema is the largest district in the Eastern Province of Sierra Leone, and it is the regional headquarters.

It has a population of 42 pre-primary schools, 605 primary schools and 73 junior secondary schools. Kenema is one of the most food-insecure districts in the country with a prevalence of food insecurity of 33.8% and chronic malnutrition of 41.1% (the State of Food and Nutrition in Sierra Leone Report, 2010). Kenema was considered because it was the region where WFP implemented the SFP. Bombali District is the largest district in the Northern Province of Sierra Leone and it is the regional headquarters. It has a population of 42 pre-primary schools, 510 primary schools and 102 junior secondary schools. Bombali was selected as the district where PISL was implementing the SFP. Tonkolili District is situated in the North of Sierra Leone. Food insecurity was found to be highest in Tonkolili District. Tonkolili was chosen as the region where JAM implemented the SFP.

We visited 22 schools that benefited from the SFP from a total of 1,795 as at July 2021. The selection of schools from these districts was as follows: Five from Kenema (representing 2.1% of the school feeding population of 235 in Kenema), six from Tonkolili (representing 2.1% of the school feeding population of 288 in Tonkolili) and 11 from Bombali (representing 7.1% of the school feeding population of 155 in Bombali). The reason for these selected districts was drawn from the Emergency Food Security Monitoring System Report produced in June 2020 that mentioned the highest proportion of food-insecure households (Bombali 77%, Kenema 70%, and Tonkolili 67 %). These 22 schools give a balanced sample that had all the criteria considered for our selection and made our sample more representative of the population.

1.8 ASSESSMENT CRITERIA

Table 1 shows audit questions and the criteria used to evaluate the measures put in place by the MBSSE in ensuring efficient and effective implementation of the SFP:

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Table 1 : Audit questions, assessment criteria and sources of criteria		
Audit questions	Criteria	Source of criteria
<ul style="list-style-type: none"> ▪ To what extent have children in government and government-assisted primary benefited from the SFP? 	<ul style="list-style-type: none"> ▪ 100% of children in government and government-assisted primary schools received school feeding 	<ul style="list-style-type: none"> ▪ Education Sector Plan 2018-2020 ▪ Education Implementation Plan 2018-2020
<p>What measures have been put in place to ensure that food procured are of good quality and are effectively distributed and stored?</p> <ul style="list-style-type: none"> ▪ Are the food items procured? ▪ Does the GoSL have the fund required for the implementation of the SFP? ▪ Are food items effectively distributed? ▪ Do schools have storage facilities? <p>What are the conditions of these storage facilities?</p>	<ul style="list-style-type: none"> ▪ GoSL should provide funds needed for the implementation of the SFP. ▪ Food items should be distributed before the start of the school year. ▪ Food items should be delivered timely to ensure availability throughout the term. ▪ Food is expected to be served on every school day ▪ Solid walls and floor (brick and cement), Well-constructed roof with no leaks and no sunlight visible. Secure doors and windows to deter theft. Shelves and pallets to avoid storing beverage cartons on the floor. Pest free (door 	<ul style="list-style-type: none"> ▪ Memorandum of Understanding between the GoSL and implementing partners (JAM, WFP and PISL) ▪ Interviews notes of head teachers ▪ Sierra Leone School Feeding Policy ▪ Tetra Laval School Feeding Handbook ▪ From the School Gate to Children's Plate Golden Rules for Safer School Meals Guidelines - May 2019 - page 27

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Table 1 : Audit questions, assessment criteria and sources of criteria		
Audit questions	Criteria	Source of criteria
	<p>jambes, window screens and regular cleaning).</p> <ul style="list-style-type: none"> ▪ Fill gaps, holes in walls, roof. Windows must be covered with a mesh to facilitate ventilation and prevent access to rodents, birds and other animals into the warehouse. Do not store food under direct sunlight or in direct contact with the floor. Food must be stacked on wooden pallets or raised platforms/shelves and at a distance of at least 15 cm (5.9 in) from the ground level, walls, ceiling, and for easy inspection and cleaning. This will also allow for good air circulation and will not cause food to go soggy or mouldy 	
<p>To what extent is the preparation and sharing of food to children done in due regard for health and sanitation?</p> <ul style="list-style-type: none"> ▪ Was food shared and prepared on time? ▪ Are food prepared diversified? 	<ul style="list-style-type: none"> ▪ Food is expected to be prepared before lunch so that it can be served during lunch. ▪ Meals should be diversified to increase dietary intake. 	<ul style="list-style-type: none"> ▪ Interviews notes of head teachers ▪ National School Feeding Policy ▪ From the School Gate to ▪ Children's Plate: Golden Rules for Safer School Meals

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Table 1 : Audit questions, assessment criteria and sources of criteria		
Audit questions	Criteria	Source of criteria
<ul style="list-style-type: none"> Did schools have adequate water supply for the preparation and sharing of food? Are non-food items available for the preparation and sharing of food? 	<ul style="list-style-type: none"> School children, teachers and food handlers need water supply that is safe, accessible and of sufficient quantity for drinking, food preparation and personal hygiene. - Safe water is needed to drink, wash and prepare ingredients, add to food, clean utensils and wash hands. MBSSE should provide adequate cooking and eating utensils. 	<ul style="list-style-type: none"> Guidelines, May 2019 - page 27 National School Feeding Policy
<ul style="list-style-type: none"> To what extent is the implementation of the SFP adequately monitored? 	<ul style="list-style-type: none"> According to the Education Sector Plan, monitoring should be conducted monthly by school feeding monitors 	<ul style="list-style-type: none"> Educational Sector Plan 2018-2020
What are the measures put in place to ensure that the impact of the Programme can be measured?	<ul style="list-style-type: none"> The SFP is another innovation in the education system, aimed at increasing pupils' retention and learning. These initiatives are designed to ultimately aid credible evaluation and accountability measures (page 10). Measuring impact – collection and analysis of data is vital to improve the impact of 	<ul style="list-style-type: none"> The Educational Sector Plan 2018-2020 Tetra Laval School Feeding Handbook

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Table 1 : Audit questions, assessment criteria and sources of criteria		
Audit questions	Criteria	Source of criteria
	<p>the feeding programmes on pupils' health, educational outcomes and the whole value-chain.</p> <ul style="list-style-type: none"> ▪ During the SFP, it is important to select indicators that will best measure the Programme's impact ▪ The SFP management function will liaise with the Government and community stakeholders to ensure the collection of relevant data to measure the selected indicators before, during and after the implementation of the SFP 	

2 DESCRIPTION OF THE AUDIT AREA

This chapter gives a brief description of the subject matter including the Government's undertakings during the period under review. It outlines the regulatory framework governing the school feeding programme including the objectives, partners involved in the SFP and the districts they covered. It also describes the functions and organisational structures of these institutions and gives the approved budget for the implementation of the SFP by the GoSL. A detailed process description together with the roles and responsibilities of the key players are also presented.

2.1 REGULATORY FRAMEWORK

- **National School Feeding Policy:** This Policy was developed in response to a shift in the focus of activities of the Government towards nutrition and food security, and of partner organisations from food aid to food assistance. Accordingly, the Policy provides the guidelines for the transition and institutional arrangements and structures for a home-grown school feeding scheme.
- **Education Sector Plan 2018-2020:** This Plan highlights strategies and activities the Government plans to undertake to improve the SFP.
- **Education Implementation Plan 2018-2020:** This Plan outlines strategies and targets that should be achieved to meet the objective of the SFP.

2.2 OBJECTIVE OF THE SCHOOL FEEDING PROGRAMME

2.2.1 Objective

The objective of the SFP is to ensure that every child registered in pre-school, primary and junior secondary schools will have access to nutritious food required for promoting their:

- attendance and retention in school,
- learning,
- health and nutrition, and
- growth and development

2.2.2 Specific Objectives

- To integrate a comprehensive home-grown school feeding programme into the educational system from pre-school to junior secondary school.
- To implement the social protection provision pertaining school feeding enunciated in Pillar 8 of the Agenda for Prosperity.
- To ensure that children are given food fortified with micro-nutrients that promote healthy growth, development and sound cognitive ability.
- To close the gender gap in school, where applicable, by motivating parents with take-home rations and other incentives to send their daughters to school, as well as inspire the girls themselves to enroll, attend classes regularly and complete school.

2.2.3 Long-term Objective

The long-term objective is to ensure that school feeding contributes to the vision, mission and goals of the Government of Sierra Leone as articulated in the Agenda for Prosperity and the Education Sector Plan, by providing locally produced and processed nutritious and healthy school meals to all pupils enrolled in pre-primary, primary and junior secondary schools, contributing to the improvement of children's nutritional status. Achieving this objective will take several generations of basic education with reliable school feeding, good quality schooling and strong educational outcomes.

2.3 ORGANISATIONAL STRUCTURES

The School Feeding Secretariat is the unit in the MBSSE which is responsible for the daily management and implementation of the Programme in partnership with international agencies such as WFP, CHARITAS-Bo, CRS, Plan International Sierra Leone (PISL) and JAM. **(see appendix for the organogram of the Secretariat)**

2.4 APPROVED BUDGET FOR SCHOOL FEEDING

The WFP provides funds for school feeding but also gets additional beneficiaries paid for by the Government of Sierra Leone. Plan International and JAM get their funding exclusively from the Government.

They pre-finance all the programmes with the hope of recouping their funds from the Government at a later date. The budget for 2018 and 2019 includes monitoring and supervision of the SFP of

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Le774,900,000 and Le154,900,000 respectively. There are other partners such as CRS and Caritas - Bo who mobilise their own resources for school feeding, and hence select which chiefdoms to feed.

Table 2 shows the approved budget of the GoSL implemented SFP

Table 2 : Approved budget for School Feeding Programme for the period 2018-2021	
Year	Approved Budgeted Amount (LE)
2018	73,774,900,000
2019	69,624,900,000
2020	N/A (No data was provided)
2021	71,000,000,000
Total	214,399,800,000

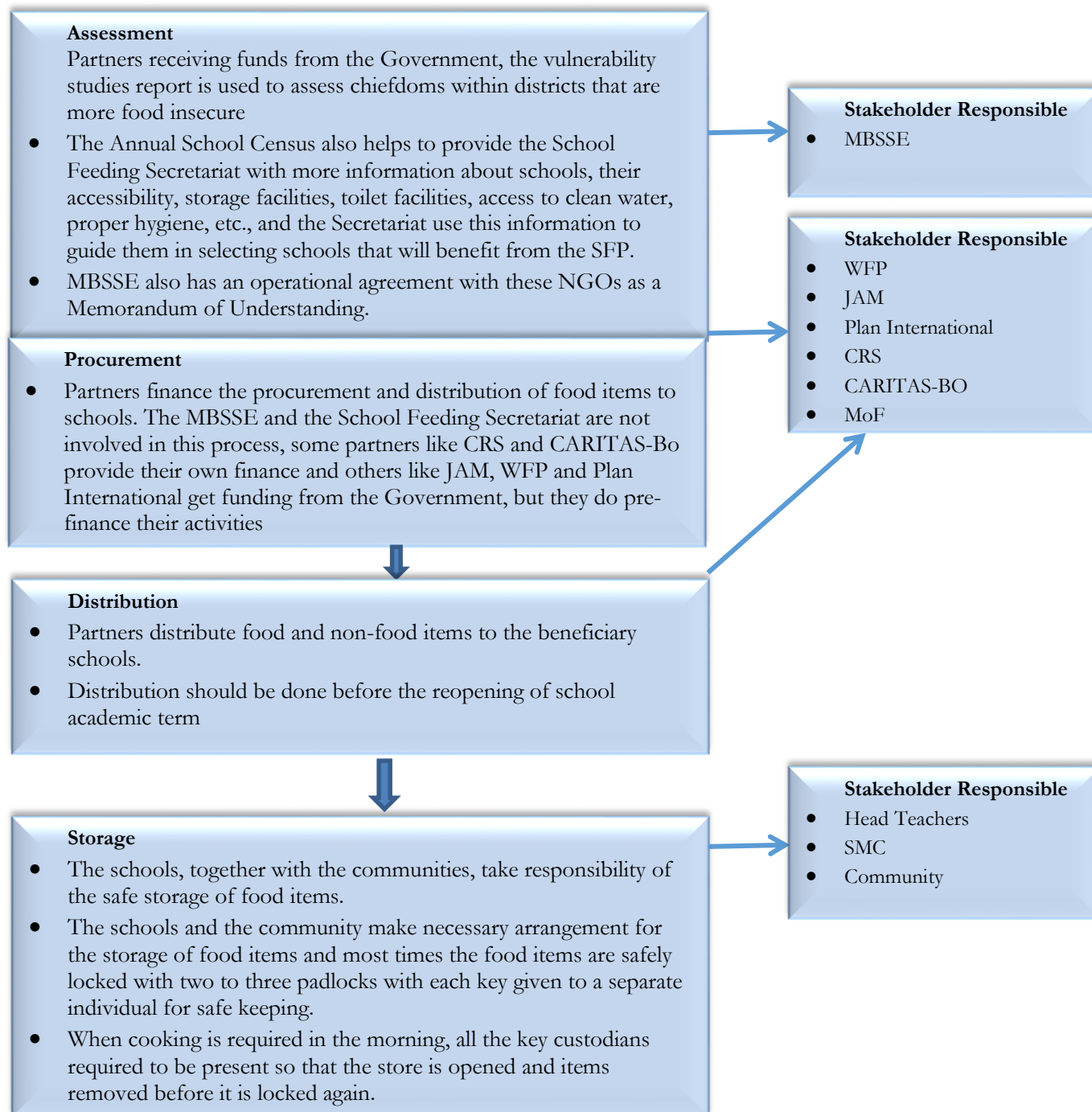
Source: Analysis from information received from the MBSSE

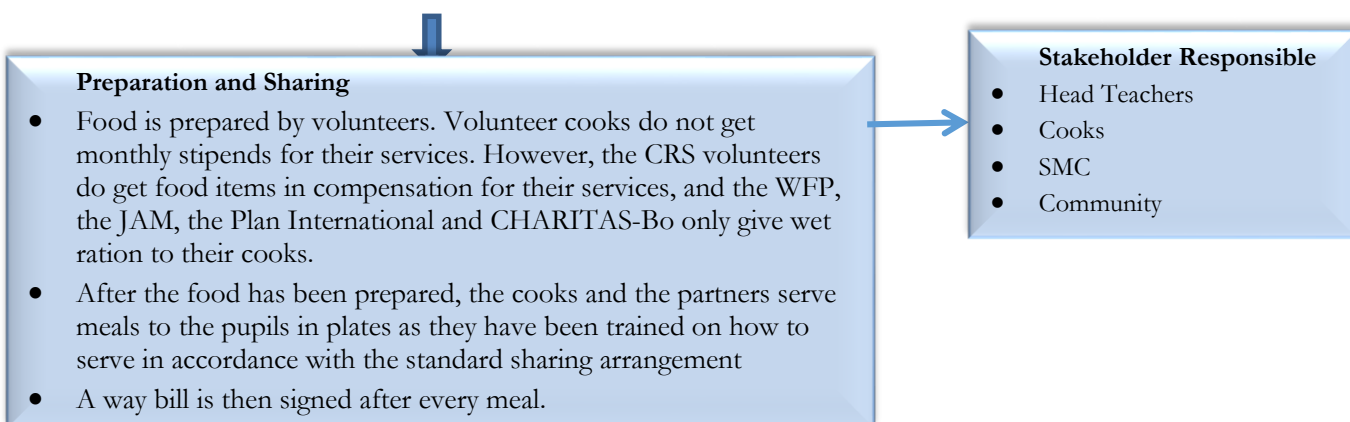
2.5 PARTNERS INVOLVE IN THE (GOVERNMENT) SFP AND DISTRICT THEY COVERED

Table 3 : Partners and the Districts of Implementation			
Partner	Districts of Implementation and School Year		
	2019/20	2020/21	2021/22
JAM	<ul style="list-style-type: none"> ▪ Moyamba ▪ Bo ▪ Tonkolili 	<ul style="list-style-type: none"> ▪ Tonkolili 	<ul style="list-style-type: none"> ▪ Tonkolili
WFP	<ul style="list-style-type: none"> ▪ Karene ▪ Bombali ▪ Port Loko ▪ Bonthe ▪ Kenema ▪ Kono ▪ Kailahun 	<ul style="list-style-type: none"> ▪ Karene ▪ Bombali ▪ Port Loko ▪ Bonthe ▪ Kenema ▪ Kono ▪ Kailahun 	<ul style="list-style-type: none"> ▪ Bonthe ▪ Karene ▪ Kenema
PISL	N/A	<ul style="list-style-type: none"> ▪ Moyamba ▪ Bo 	<ul style="list-style-type: none"> ▪ Bo ▪ Moyamba ▪ Kailahun ▪ Kono ▪ Port Loko ▪ Tonkolili ▪ Bombali

2.6 PROCESSES DESCRIPTION

Process Diagram for the Implementation of SFP





2.7 ROLES AND RESPONSIBILITIES OF STAKEHOLDERS

- **Ministry of Finance:** Makes budgetary allocation for SFP through the MBSSE and gives out funds to development partners for the procurement and distribution of food items to schools.
- **Ministry of Basic Senior Secondary Education:** Provides oversight and inter-ministerial cooperation and ensures that school feeding legislation are enhanced in order to guarantee programme longevity.
- **Implementing Partners:** Responsible for providing training, procurement and distribution of food items to target schools.
- **School Management Committees:** Provide volunteers to prepare and share food, and also provide the other condiments for the preparation of food. Responsible for receiving and providing safe storage of food and no-food items. They are also responsible for the monitoring and supervision of cooks.

3 FINDINGS & RECOMMENDATIONS

This chapter presents evidence of each audit findings to ascertain whether the SFP has been efficiently and effective implemented. It also gives recommendations that could help mitigate the causes identified in the implementation process of the SFP. The findings are presented under the following headings:

- School Feeding Beneficiaries
- Procurement, Distribution and Storage of Food Items
- Preparation and Shearing of Food
- Monitoring of the SFP
- Strategies to Measure the Impact of the Programme

3.1 SCHOOL FEEDING BENEFICIARIES

The Educational Sector and Implementation Plans 2018-2020, both indicate that by 2020, 100% of children in government and government-assisted primary schools should be benefiting from the SFP. Since 2019, there has been a steady increase in the percentage of children benefiting from the SFP as shown on Table 4 below. However, the GoSL has still not been able to meet its target of feeding 100% of primary and pre-primary government and government-assisted schools. As at 2021, only 37% of children has been fed.

Table 4: Number of children in primary and pre-primary schools compared to children benefiting from the SFP			
Years	Number of children in feeding areas	SFP beneficiaries	% fed (SFP beneficiaries /number of children in feeding areas *100)
2018	1,008,458	105,000	10.4
2019	1,371,369	137,000	9.9
2020	1,371,369	413,809	30.2
2021	1,371,369	434,791	31.7

Source: Analysis of documents received from School Feeding Secretariat

(Note: the 2019 number of children in feeding areas was used as the base for 2020 and 2021, as it was the information provided)

During our visit in Kenema, Bombali and Tonkolili Districts, we observed that there were government and government-assisted schools that were not benefiting from the SFP. Interviews with head teachers

of schools not benefiting from the SFP for example the Roman Catholic (RC) Primary School Mathan, the RC Primary School Mathora, the Evangelical Model Primary School Bomie, Tongo Field, the National Islamic Mission Primary Gbeworbu, and the Tonkolili District Council Primary School Romankoro disclosed that they are not benefiting from the SFP, even though their schools were vulnerable and the communities they live could not support educational activities.

They also added that even though they had been registered under the MBSSE and data had been collected, they are yet to receive school feeding items. The head teachers we interviewed mentioned that their schools needed urgent attention, otherwise, pupils will leave for other schools. The reason why the GoSL was unable to include all government and government-assisted primary and pre-primary schools in the SFP is as a result of unavailability of funds to adequately implement the programme

The above has led to the vulnerability studies being used as the basis for choosing schools that should benefit from the Programme. In an interview with the then Programme Lead of the SFP, it was revealed that the chiefdoms with the highest percentage of food insecurity are not given high priority in the distribution of food items. However, most schools in Kolifa Rowala are not benefiting from the Programme even though the Chiefdom has a food insecurity of 70.6% which is the second highest in the Tonkolili District.

Recommendation

- The school feeding secretariat should prepare a budget based on the vulnerability assessment that and submit to the Ministry of Finance so that funds can be provided for the implementation of the programme.
- The Minister of the MBSSE should collaborate with the Minister of Finance to ensure that adequate funds are provided for the effective implementation of the School Feeding Program.

Management's Response

The School Feeding Secretariat at the beginning of every year prepares budgets which are normally in the MOUs signed by partners, to pre-finance and undertake school feeding in their operational areas, but there is always lack of funds at MOF to pay the partners on time.

The Deputy Minister II, MBSSE, who also line manages schools upon her recent appointment has increased the collaboration between SFP and MOF geared towards improving programme deliverables.

Auditor's Comment

The management's response is noted. The issue however remains outstanding.

3.2 PROCUREMENT, DISTRIBUTION AND STORAGE OF FOOD ITEMS

3.2.1 Quality of Food Items

It is expected that food distributed to schools are of good quality and nutritious in order for school feeding to contribute to the improvement of the health and nutritional status of children. In the contract signed between the PISL and the GoSL, rice, oil, salt and beans were to be supplied to the beneficiaries of the SFP. During our visit to a sample of schools, we however found out that garri was part of the food basket supplied to children which they frowned at. Although an addendum of the contract was submitted by the MBSSE in support of the decision for the supply of garri, the document was however not signed by both parties.

In an interview with the head teachers of these schools, they disclosed that they were neither informed about the decision to supply garri, nor was any assessment done to gauge the children's receptiveness to garri. It was also revealed that for those days that garri was prepared/served, the children refused to pay monies meant for the purchase of the other ingredients. The team was also informed that garri was more expensive to prepare as it required the use of more ingredients. Moreover, the team observed that the colour of the garri supplied was dark and unfit for human consumption as seen in Picture 1.

Figure 1 : (Left) shows dark garri found at the store of St. Conforti Primary School, Mabanta. (Right) garri prepared at the RC Primary School, Binkolo

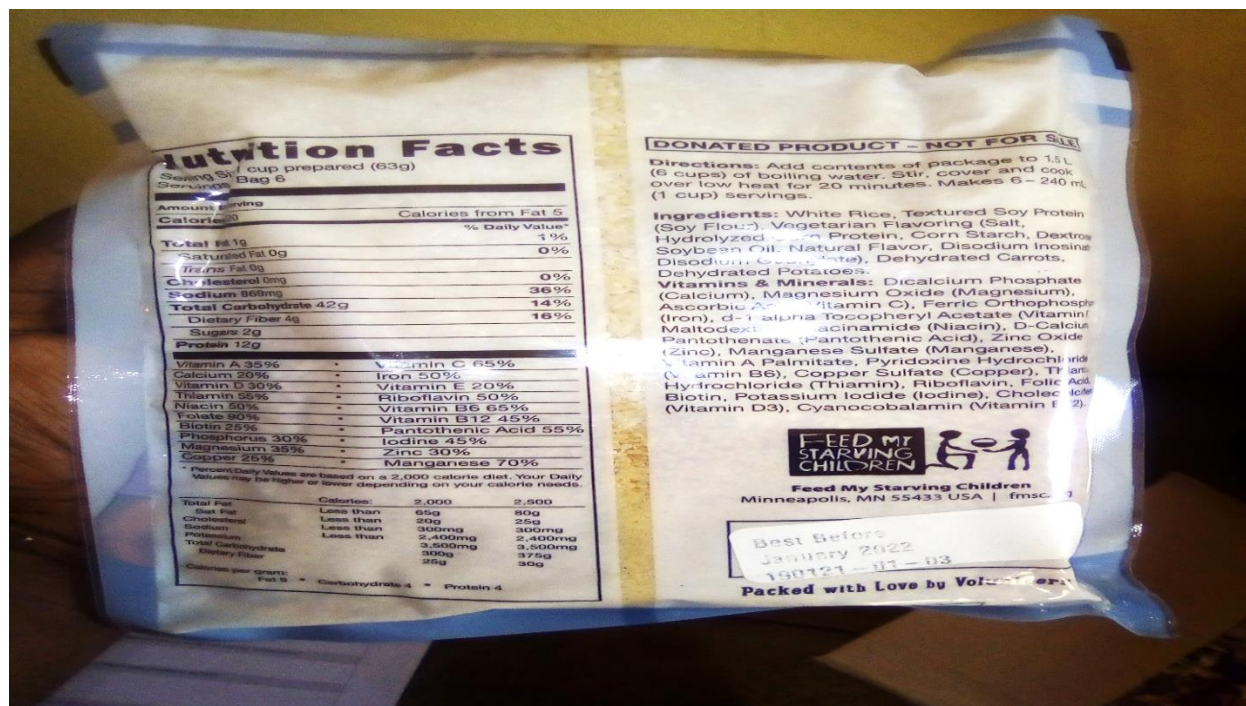


Picture credit: ASSL. Pictures taken on 22/2/22 and 1/3/22

This was also confirmed in other schools visited where garri had been supplied. Heads of other schools visited mentioned that some of the garri distributed tasted sour and difficult to eat. In an interview with the PISL, it was noted that the reason for the inclusion of garri was a way of diversifying the supply of food by including home-grown commodities into the food basket. This, according to them, helped capacitate the women's cooperatives as the garri supplied was acquired from them.

In Tonkolili District, the team discovered the supply of expired mana pack by the JAM to schools as seen on Picture 2 below. The mana pack was also not appreciated by children as stated in the monitoring reports, and this was confirmed by the head teachers. The reason for the supply of expired food items to schools could not be ascertained since the JAM did not respond to the interview guide that was sent to them. The supply of poor-quality food items to schools could be attributed to inadequate monitoring by the School Feeding Secretariat when food items are delivered.

Figure 2: Expired mana packs distributed by the JAM to schools in Tonkolili



Picture credit: ASSL. Picture taken on 25/2/'22

Poor quality food items will deter the objective of the provision of food for pre-primary and primary school children, i.e., to improve the health and nutritional status of children. This was confirmed by complaints from the head teacher of the Bombali District Educational Primary School, Yelisanda - that garri causes constipation and continuous passing of wind by children when consumed.

Recommendations

The Regional Coordinators should ensure that the district monitors effectively carry out monitoring activities on food items procured and distributed by implementing partners to various schools, in order to assess the quality of food supplied before approval for distribution to schools. The Regional Coordinators should also liaise with the district nutritionists and WFP to recommend local foods that are nutritious for the children.

Management's Response

All food items procured by partners were from vendors who have met all quality assurance standards before approval for distribution to schools. SFP is closely working with the WFP to develop a food menu that will be recommended for children in all regions and districts in the country.

Garri was introduced as a pilot of the Home Grown School Feeding (which we are transitioning to gradually) by PLAN International after consultations with the MBSSE. However, based on report from our field staff, it was realised that pupils, teachers and the community in the north-eastern and north-western regions did not appreciate the provision of garri to the pupils. Consequently, the supply of garri as part of the menu was discontinued in those regions. Garri is still provided in Bo, Moyamba and Kailahun Districts once a week as there has been no adverse reaction to the supply of garri in these districts.

The JAM ceased to be a partner since 2020. Up to the moment they left, there was no report of expired manna pack being provided for school meals even though it is true that some of the packs expired whilst in storage.

Auditor's Comment

The management's response is noted. The findings however remain outstanding.

3.2.2 Payment for the Implementation of the SFP

Providing quality school feeding services requires secure and sustainable funding⁷. In the Memorandum of Understanding signed between the Government of Sierra Leone and implementing partners, the GoSL is to provide the funds needed for the implementation of the SFP. The partners pre-finance the Programme based on the understanding that the GoSL will later repay the funds.

Through the contract signed to provide food items by both the JAM and the WFP from the period 2019 to date, the team found out that the total cost for the implementation was Le28 billion and Le156.8 billion for the JAM and the WFP respectively. The financial details provided by the MBSSE however showed that to date, only Le10 billion and Le18 billion had been paid to the JAM and to the WFP respectively, leaving a balance of Le26 billion and Le139 billion respectively.

This was also confirmed through an interview with the WFP. According to them, even the funds used to implement the activities in the first MoU had not been fully paid. The WFP had to loan from its head office to fund the SFP. In an interview with the PISL, they expressed dissatisfaction in the area of payment by the GoSL. They said even the first phase of the Programme had not been fully paid for, and they too had to source funds from head office to fund the SFP. The total cost of

⁷ National School Feeding Policy

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implementation of the SFP by the PISL for the period January 2021 to July 2022 is Le117 billion. This is shown on Tables 5 and 6 below.

Table 5: Joint Aid Management - cost of implementation			
Year	Cost of implementation (Le)	Payment (Le)	Balance (Le)
September 2019	22,250,000,000	No payment	22,250,000,000
December 2020	3,051,337,500	10,000,000	2,051,337,500
March 2021	3,000,000,000	No payment	3,000,000,000
Total	28,301,337,500	10,000,000	26,301,337,500

Source: analysis of information in contracts and financial information received from the MBSSE

Table 6: World Food Programme - cost of implementation			
Year	Cost of implementation (Le)	Payment (Le)	Balance (Le)
September 2019-January 2020	45,000,000,000	18,000,000,000	27,000,000,000
September 2020 July, 2021	79,463,361,122	No payment	79,463,361,122
November 2021 - July 2022	32,388,416,500	No payment	32,388,416,500
Total	156,851,777,622	18,000,000,000	138,851,777,622

Source: analysis of information in contracts and financial information received from the MBSSE

Table 7: Plan International Sierra Leone - cost of implementation	
Year	Cost of implementation (Le)
January – July 2021	4,000,000,000
May - July 2021	12,101,357,705
January 2022 - July 2022	101,366,370,000
Total	117,467,717,705

Source: analysis of information in contracts and financial information received from the MBSSE

The difficulties faced by the GoSL in adhering to its financial obligations is as a result of the lack of other means to finance the SFP. The sources of funding currently used are from the Consolidated Fund, and gifts from other countries such as rice. Inefficient/delay in payment by the GoSL gives the impression that the Government cannot fund the Programme, and if the implementing partners decide to stop pre-financing the SFP, there is a risk that the Programme will come to an end.

Recommendations

The MBSSE should collaborate with the Ministry of Finance to establish a clear strategy that could secure sustainable funding for the School Feeding Programme.

Management's Response

The arrears mentioned here was for the 2019/2020 academic year. The GOSL has since paid all those arrears to both the WFP and JAM.

The SFP through Free Quality Education Secretariat Additional Financing is working with the World Bank to secure sustainable funding for the programme. The SFP has also been approached by the European Union to fund Home Grown School Feeding in some friendly ecosystem chiefdoms across the country.

Auditor's Comment

There was no evidence submitted to support the response relating to the arrears paid to both the WFP and JAM. There was also no submission of document in support of SFP's collaboration with the World Bank and EU on the issue of funding. The issue therefore remained outstanding.

DISTRIBUTION OF FOOD ITEMS

3.2.3 Timelines for Distribution

One of the strategies in achieving the objective of the SFP as stated in the School Feeding Policy is the timely delivery of food to schools to ensure its availability for pupils throughout the term. It is expected that food items should be distributed at least a week before the start of the school year. The first term starts in September and ends in December, the second term starts in January and ends in April and the third term starts in April and Ends in July.

Analysis of the delivery notes of schools visited showed that for 2019/2020 school year, the average time that food items were supplied was March 2020, which was six months after the reopening of schools. The school year had already started when food items were supplied in the 2020/2021 school year. It was almost getting to the end of the second term.

During the 2021/2022 school year, no food was supplied during the first term. Supply of food items started in January which is in the second term of the school year. The system of distribution used by the PISL could be one of the reasons for the late distribution of food items. They distributed food that should last for 20 school days and by the time that period came to an end, they were still distributing to schools that had not received food since the start of the school year. Another reason was the inconsistency in the payment by the GoSL. When food items are not distributed on time, it affects the children's level of concentration. Most of them do not take lunch to school but rely on the food provided by the SFP.

Recommendation

Implementing partners should adopt a system that will ensure that food is supplied before the start of the school year and also will be enough to last for the school year. The GoSL through the Ministry of Finance should also ensure that they meet all of their financial obligations to foster efficient implementation of the SFP.

Management's Response

In the 2019/2020 school year, the average time food was supplied was March 2020.

Three of our partners, the CRS, Caritas Bo and WFP operating in Koinadugu and Falaba (CRS) Bo and Pujehun Caritas – Bo (Melen, Baoma, Upper and Lower Banta Chiefdoms), Kambia and Pujehun (WFP) commenced school feeding in September of the 2019/2020 academic year. The delay in food supplied by the other partners operating in the other areas funded by the Government was due to the lack of funds for partners to commit themselves to the MOUs.

In order to ensure that food is supplied to schools before the start of the year, SFP is trying to establish mechanisms for partners to sign their MOU as soon as school closes for the third term. This will help plan ahead and preposition of food before the reopening of schools so that food is always available for children.

Auditor's Comment

The audit specifically considered school feeding programmes funded by the GoSL and not programmes of partners highlighted in your response. We however reply with respect to mechanisms being put in place with partners for the timely supply of food items.

3.2.4 Consistency of Distribution

It is expected that food should be prepared and shared to children every school day for the objective of the SFP to be met. During the audit, the team observed that the distribution of food items was inconsistent.

The following were observations made by the team between 15th and 19th November, 2021 and 21st February to 1st March, 2022.

- During the first term of the 2021/22 school year, food items were not distributed to any school funded by the GoSL.
- As at the time of our visit, there were about 60 schools in Bombali District and 15 in Tonkolili District that had not received any food items for the 2nd term.
- There were about 90 schools in Tonkolili District that did not receive garri.
- There were schools in Bombali District (for example the Wesleyan Church of Sierra Leone Primary School Maseli Village, Safroko Limba) that did not receive rice.
- There were schools in Simira Chiefdom (for example the Seventh Day Adventist Primary School) that received one-month supply of food items.
- Schools in Binkolo (for example the RC and WCSL Primary Schools) received supplies but could not immediately start preparation due to unavailability of funds to purchase other ingredients.

In an interview with the WFP staff based in Kenema, one of the implementing partners that are responsible for the implementation in Kenema, we gathered that the MoU and the reallocation of schools were not done on time which prevented them from implementing activities during the first term of the 2021/2022 school year. The MoU was signed in November, 2021 and the first term had already started. The PISL on the other hand outlined the unavailability of logistics, scarcity of food items and increase in prices as reasons for the observations mentioned above. The inconsistency in the distribution of food items makes it impossible for the objective of the SFP to be met. According to the head teachers of the RC and the WCSL Primary Schools in Binkolo, the reasons for the non-preparation of food even though it was supplied to them, was the reluctance on the side of the parents

to pay for their children for the purchase of the other ingredients. An average of Le1,400 is expected to be paid by parents per week for each child for the purchase of condiments. Parents especially those with more than one child, complained that they could not afford to pay that amount of money for their children.

Recommendation

The MBSSE, should ensure that the MoU with partners and reassignment of areas to implement are signed earlier so as to ensure that food is provided before the commencement of the school year. The MBSSE should come up with strategies with the SMCs on ways that the other condiments could be provided in cases where parents are reluctant/unable to provide or pay for these condiments.

Management's Response

As mentioned above, we are now signing and doing reassignment of partners in April and May respectively to ensure that food is provided as soon as schools reopens.

Auditor's Comment

We note your management's response. We will however verify your actions in our follow-up reviews.

3.2.5 Sufficiency of Food Items

During the audit, the team observed that the food prepared was not sufficient for the number of children catered for. In all of the schools visited where the team witnessed food distribution/service, a number of children had to leave their classes to go in search of food in other classes.

In the Bombali District Education Committee Primary School, Yelisanda for instance, the children had to go to the open kitchen where food was prepared, in search of rice crust as seen in Picture 3. There was also a scenario where the food served in three classes got finished and the teachers had to go to other classes in search of remnants. In other schools such as the Roman Catholic Primary School in Binkolo, children were seen scrambling for food in other classes.

Figure 3: (Left) Quantity of food served to a child and (Right) children eating rice crust (krawo)



Photo Credit ASSL: picture taken on 24/2/22

Interview with head teachers of these schools revealed that the food supplied is not enough. According to them, the measurement of rice supplied by the PISL for instance was a levelled cup of rice for two children, a cup of beans for eight children and a pint of oil for 33 children. Even with this measurement, the food items were not supplied, which made it impossible for schools to prepare adequate food. In 15 out of the 22 schools visited, the food items supplied got finished before the stipulated time.

In the Seventh Day Adventist Primary Schools visited in Simiria and Fothanah communities, 56 and 67 cartons of mana packs were distributed respectively on the 13th October, 2021 and these supplies lasted only for a term. On the 19th February 2022, 20 cartons each were distributed to these schools which were insufficient, compared to the amount supplied in the past. One of the reasons for the inadequate food preparation was that when children were aware that food was being served in schools, the number of children in attendance increased as against the number that was considered for the supply. This was also noted through the review of the class register.

The insufficiency of food items has caused school authorities to practise the habit of serving food first only to children whose parents paid monies for condiments, and if any surplus remains, it is

given to children whose parents could not afford to pay. However, if food is not enough, they will not be served food for that day as seen on Picture 4. The insufficiency of food items, in some instances, has led to the preparation of food twice a week to ration the supply available.

Figure 4: Children at the back are not served food due to non-payment for other ingredients at the RC Primary School, Binkolo



Photo Credit ASSL: Picture taken on 1/3/ '22

Recommendations

The MBSSE should also formulate strategies that will take into consideration increase in the attendance of children after the school feeding assessment. This will stabilise the daily provision of food to the pupils.

Management's Response

The Secretariat has a standard scale (rice 120g, pulses 30g vegetable oil and salt 5g) for food commodities supplied to schools as per their enrolment. The SFP monitors always ensure they visit the schools at least once every month to collect and track this increase in enrolment figures which will reflect in their monthly reports for actions to be taken. Due to the limited number of monitors per schools, they are most of the time unable to reach out to all these communities in a month for prompt actions to be taken.

Auditor's Comment

Management's response is noted. The issue however remains outstanding since the recommendation has not been addressed.

3.2.6 Storage of Food Items

The Tetra Laval School Feeding Handbook and the School Gate to Children's Plate Golden Rules for Safer School Meals both state that the adequate storage space should contain the following: a well-constructed roof with no leaks and no sunlight visible; secure doors and windows to deter theft; shelves and pallets to avoid storing beverage cartons on the floor. Food must be stacked on wooden pallets or raised platforms/shelves and at a distance of at least 15 cm (5.9 in) from the ground level, walls, ceiling, and for easy inspection and cleaning. This will also allow for good air circulation and will not cause food to go soggy or mouldy.

During the audit, we observed that out of a total of 22 schools visited that benefited from the SFP, only eight had storage facilities. Out of the eight, three were in good order, while the five lacked racks and shelves. For the rest of the schools without storage facilities, spaces were provided by stakeholders out of the confines of the school environment. However, those storage facilities also lacked racks or shelves to put food items and were therefore placed on the bare floor, risking their rapid deterioration.

Figure 5: (Left) Kenema District Council School Store and (Right) Store at the SLMB Panguma Head Teacher's Premise

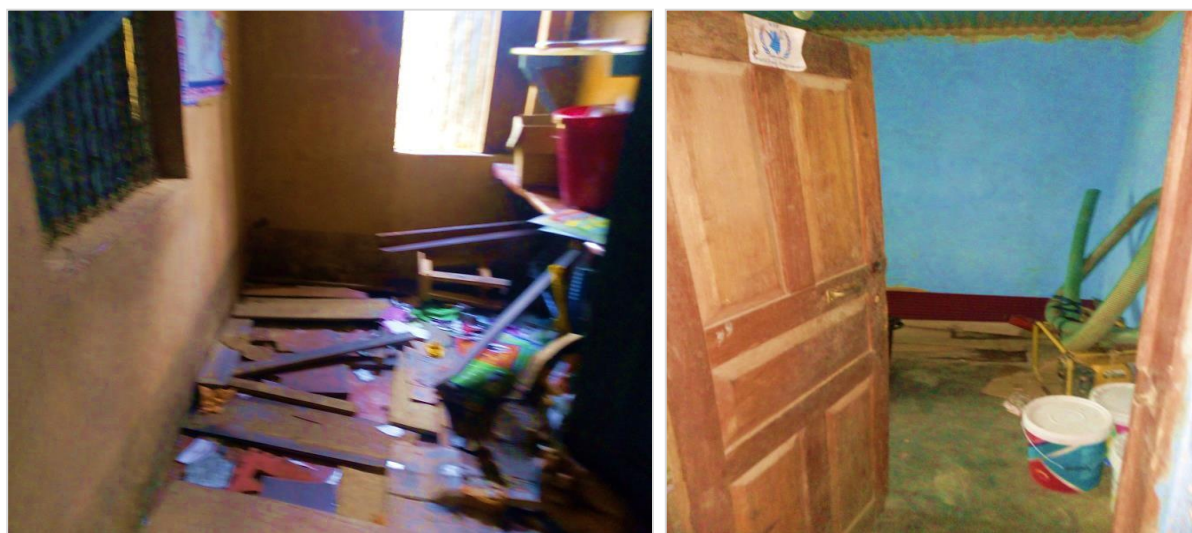


Photo Credit ASSL: photo taken on 16/11/'21

Figure 6: Dilapidated roof of a storage space



Photo credit ASSL: photo taken on 16/11/'21

Figure 7: Food stacked on the floor at the BDEC Yelisanda , Bombali



Photo credit ASSL: photo taken on 17/11/'21

Interviews with head teachers and review of monitoring reports revealed that access to storage spaces was a challenge. For example, when food items were stored in the houses of the paramount chiefs, it was a challenge to access the stores when he was not around. At the Sierra Leone Muslim Primary

School in Panguma, food items were stored in the house of the Head Teacher who was in custody of the store keys, hence, the lack of proper monitoring made the situation risky.

In an interview with the Programme Lead, it was revealed that before 2018, it was a requirement for schools to have good storage facilities before they could qualify for the SFP. This was however abolished in 2018 as the Government intended leaving no one behind. In 2018, the Government replaced the compulsory storage facilities in school with the option to store food items in homes outside the school compound with keys in the hands of various community stakeholders. When food was not properly stored, it affected the quality and safety of the food items.

Recommendations

The PS at the MBSSE should liaise with the Ministry of Finance to provide and upgrade the storage facilities of schools, equip them with racks and shelves, in order to protect food items.

Management's Response

It is the responsibility of the community and school management to provide storage facility for the protection of food items. This is always emphasized in our sensitization messages during every school assessment activity.

Auditor's Comment

Management's response is noted. The issue however remained outstanding.

3.3 PREPARATION AND SHARING OF FOOD

3.3.1 Time for the Preparation and Sharing of Food

Food is expected to be prepared before lunch so it can be shared during lunch (11am to 12pm). According to the head teachers of the schools visited, the lunch time usually lasts for an average of 45 minutes, and children are expected to go into their classes to continue learning thereafter. During our visit to a sample of schools in the provinces, the team observed that food was not ready during lunch period. At the BDEC Primary School Yelisanda, the RC Primary School Binkolo, and the Wesleyan Church of Sierra Leone (WCSL) Primary School in Binkolo, the sharing of food stated at 12:10, 12:05

and 12:15 respectively. The feeding activity which included sharing and eating of food lasted for almost an hour. The closing time for some of these schools was between 1 to 2pm, and by the time the feeding concluded, some of the children were seen going homes.

The reason for the late sharing of food was due to non-payment of cooks. Although the concept notes developed by the MBSSE suggested that the cooks should be selected from the community and receive food as incentive, these cooks still expected to be paid. Since they were not paid, they did not start cooking on time either deliberately or otherwise. Some of the cooks interviewed, complained that it was very demanding to cook for over two hundred pupils every day and receiving no financial benefits. Head teachers of all the schools visited also complained that the non-payment of cooks was an issue that needed urgent attention. Schools like the RC Primary School Kamabai and the WCSL Primary School Binkolo used part of the monies paid by parents for the purchase of the other ingredients to give stipends to cooks in order to encourage them to continue their services.

The late sharing of food affects learning time as the time that is supposed to be utilised for teaching and learning is used to serve food to children. In some schools, as soon as the sharing of food ended, children were seen going home.

Recommendations

The Team Lead of the School Feeding Programme should consider strategies in which some form of motivation should be given to the cooks. The cooks will become more motivated if they are being appreciated for their work.

Management's Response

Strategies are being put in place for the SFP to gradually move towards Home Grown School Feeding which will provide some form of incentives to cooks, in addition to them benefiting from the same meals.

Auditor's Comment

Management's responses are noted. We look forward to your proposed actions in our follow-up reviews.

3.3.2 Diversification of Meals

Area two of the National School Feeding Policy states that the MBSSE should ensure that meals are being diversified in order to increase dietary intake, hence contributing to a better health. As a way of diversifying the meals, the introduction of school gardens is encouraged in all beneficiary schools.

Of the 22 schools visited in Tonkolili, Bomabali and Kenema Districts, only two were practising some form of meal diversification. The others only prepared rice and beans sauce throughout the period. According to the Head Teacher of the Roman Catholic School Blama in Kenema, they sometimes harvest potato and cassava leaves and other vegetables grown in the school garden to prepare food for the children. In another development, the Head Teacher of the Bombali District Council School at Yelisanda, said once in a while they buy potato leaves and mix it with beans depending on the availability of funds.

Figure 8: The usual rice and beans served to pupils



Photo credit: ASSL taken on 1/3/'22

The team also observed that most of the schools had gardens but only three schools out of the 22 schools visited, cultivated their gardens as seen on Table 7 below. The schools only relied on parents providing monies which was utilised to buy other ingredients which in most cases is not sufficient.

Table 8: Number of schools with gardens and those without			
Region	Number of schools visited	Number of schools with gardens	Schools that cultivate their gardens
Kenema	5	3	3
Bombali	11	0	0
Tonkolili	6	0	0

Source: Analysis based on information obtained from interviews

Figure 9 : (Left) RC Boys Blama, Kenema school site identified for garden and (Right) RC Girls Blama Kenema school garden



Photo credit: ASSL picture taken on 16/11/'21

The lack of meal diversification, according to head teachers of schools is as a result of inadequate funds to purchase other ingredients. The Head Teacher of the BDEC Primary School Mafonikay, also said that the reason they did not diversify meal was because they were afraid that if the implementing partner knew that they were preparing other sauces, they may frown at it as they were told to only prepare beans. Inadequate sensitisation on the importance of introducing gardening in schools could also be the cause of the above problem. Eating one variety of sauce everyday may lead to less intake and lack of interest in the food prepared.

Recommendations

The National Coordinator and the Permanent Secretary of the MBSSE should liaise with the WFP and other implementing partners to develop a school feeding menu that will provide diversified and nutritious meals for the children.

Management's Response

Work is ongoing with the WFP that has volunteered to do it on behalf of the School Feeding Secretariat.

Auditor's Comment

The management's response did not address the issues raised. The findings therefore remain outstanding.

3.3.3 Hygiene and Sanitation

School children, teachers and food handlers need water supply that is safe, accessible and of sufficient quantity for drinking, food preparation and personal hygiene. Safe water is needed to drink, wash and prepare ingredients, add to foods clean utensils and wash hands⁸. The MBSSE should ensure that food preparation and hygiene standards in schools are improved through continuous training of cooks and regular monitoring of the quality of food prepared for learners. They should also ensure the availability of clean and safe water, and adequate sanitation facilities in schools. We observed during the audit that food preparation and sharing was not done in a hygienic manner. Food was placed on the floor during preparation and when served to the children in plates and bowls, as seen in Pictures 9 and 10 below.

⁸ Children's Plate: Golden Rules for Safer School Meals Guidelines, May 2019 page 27

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Figure 10; (Left) Food preparation in open space at the WCSL Primary School Binkolo, Bombali District and (Right) Food preparation in open space at the BDEC Primary School Yelisanda, Bombali District.



Picture credit: ASSL. Picture taken on 24/2/22 and 1/3/22

Figure 11: Food shared to children on the floor



Picture credit ASSL taken on -1/3/22

Accessibility to water and hygienic toilet facilities was also a challenge faced by schools benefiting from the SFP. For example, the Sierra Leone Muslim Brotherhood (SLMB) Primary School Panguma, the National Islamic Primary School Panguma, and the Al-Harrkan Primary School Mabanta, were among the schools that had very poor toilet facilities as seen in Picture 11 below. The above schools

including the BDEC Primary School Yelisanda did not have access to clean water. In that primary school, the children did not have water to drink after eating food because there was no water facility within the school premises, as the water well had dried out.

Figure 12: (Left) Toilet at the SLMB Primary School Panguma and (Right) Toilet at Al-Harrkan Primary School Mabanta, Makeni



Picture credit: ASSL taken on 17/11/21 and 22/2/'22

The lack for hygiene and sanitation was as a result of lack of infrastructural development. About 90% of the schools did not have a constructed kitchen or pantry to prepare and share food. There was also no evidence that hygiene and sanitation trainings were conducted for the women responsible for the preparation and sharing of meals, hence this could be another reason for the unhygienic situation. Without proper hygiene and sanitation, food could be exposed to germs, flies, bacteria which could also contaminate the food thus posing great risk to the health of pupils.

Recommendations

The MBSSE should develop strategies that will involve other stakeholders in ensuring that schools benefiting from the School Feeding Program have the necessary infrastructure. In addition, the National Coordinator should liaise with partners involved in the implementation of the School Feeding Program and the Ministry of Health and Sanitation to prioritise training on the importance of adhering to health and sanitation standards when food is being prepared and served.

Management's Response

The SFP uses an integrated approach involving several line ministries to address all these issues recommended. As a Ministry, we have also incorporated WASH component into our operations to help mitigate some of the health and sanitation issues.

Auditor's Comment

Management's responses are noted. We look forward to your proposed actions in our follow-up reviews.

3.3.4 Availability of Non-food Items

In the concept notes developed by the MBSSE, parents should provide plates and spoons for their children. The MBSSE however in its School Feeding Policy should upgrade the Programme to include adequate cooking and eating utensils. A review of documents from the partners revealed that the WFP provided big cooking pots, serving plastic bowls, dishing spoons and plastic buckets, while the JAM provided big cooking pots, plastic buckets, dishing spoons, and eating spoons and bowls for some schools. PISL however did not provide any of these utensils to the schools. See Table 8 below:

Table 9: List of non-food items supplied by WFP, JAM and PISL					
Service Provider	Cooking pot	Serving bowls	Serving spoons	Rubber bucket	Bowls and spoons for pupils
WFP	✓	✓	✓	✓	×
JAM	✓	✓	✓ (note all schools)	✓	✓
PISL	×	×	×	×	×

Source: ASSL analysis of waybills for Kenema District, Bombali District and Tonkolili District

From an interview with the WFP team, they said they believed the system of children bringing their plates and spoons worked well and each school had a number of plates and spoons for those children who forget.

They also added that plates and spoons were not supplied because of the huge cost implications. Over 319,000 children were being fed by the WFP, and providing spoons and plates will be expensive and it is also highly likely that many will go missing.

According to the PISL, Bombali was previously under the WFP, and the PISL only took over in the 2021/2022 school year. The PISL further stated that an assessment was done to know if the previous

implementer provided plates and spoons and in completing the assessment, they found out that it was not provided, hence, procurement cost of plates and spoons had been factored into the 2022 budget which has been sent to their headquarters for approval.

Figure 13: Bowls and spoons supplied by the JAM



Picture credit: ASSL taken on 22/02/'22

Interviews with head teachers of the 22 schools visited during the audit, confirmed receipt of the cooking and serving utensils, but complained that they had to rent extra pots and serving bowls because the ones provided to them were not enough. The head teachers of schools visited in Kenema and Bombali Districts said that they had never received plates and spoons from the WFP.

Witnessing lunch break in the schools, the team observed that pupils were eating with their bare hands, eating on pieces of paper, bucket covers, and there were instances where more than three children shared a single plate of meal as seen in Pictures 13 and 14. These head teachers stated that parents provide plates and spoons for their children but most times, especially younger children misplace theirs, and parents eventually get tired of frequently buying plates and spoons for these same children. Children who do not have someone to share a bowl with or those not wishing to use pieces of paper from their exercise books can only wait for others to finish eating quickly so that they can use their bowls before service ends or food finishes.

Figure 14: Children eating food on a pieces of paper



Picture credit ASSL taken on 24/2/'22

Figure 15: (Left) pupils eating on a bucket cover, (right) four children sharing a plate of food



Photo taken 1/2/22 and 24/2/'22

Non-food items are not adequately provided because the MBSSE does not have set standards on how the SFP should be implemented. For instance, every implementing partner has what they see fit to provide as part of the SFP.

Without clean eating bowls and spoons, school children tend to use dirty plates, pieces of paper to collect their food which is not hygienic and may result to food contamination or food poisoning. The fact that each child brings their own plate might give some advantage in terms of the size of plate that they carry.

Recommendation

The MBSSE should ensure that there is a standard on how the SFP is implemented and what should be provided to children should be included in each contract.

Management's Response

Through funds provided by our partners, the SFP conducts annual capacity strengthening trainings to equip both continuing and newly recruited staff on the school feeding operations.

Auditor's Comment

The management's response has not addressed the issue raised. The finding remained outstanding.

3.4 Monitoring of School Feeding Activities

One of the responsibilities of the Inter-Ministerial Committee of the SF Secretariat is to recruit personnel for school feeding operations according to need by the Minister of Basic Senior Secondary Education and to develop the capacity of Government and related institutions for school feeding. The Education Sector Plan 2018-2020 also states that monitoring should be conducted monthly by school feeding monitors.

It was however observed during our audit in the provinces that monitoring of the implementation of the SFP was not frequent given the number of monitors assigned to cover the SFP in the Northern Region for example. In that Region, seven monitors were deployed to cover 612 schools which gives an average ratio of one monitor to 92 schools, a situation that is impossible to achieve the project's desired objective. See Table 9.

Table 9: Monitors and number schools covered		
District	Number of Monitors	Number of Schools Covered
Tonkolili	2	177
Bombali	2	155
Koinadugu	2	124
Falaba	1	156
Total	7	612

Source: Analysis of interviews and documents reviewed

Interviews with the Regional Coordinators of the SFP for the Eastern and Northern Regions revealed that this challenging situation has been communicated to the authorities verbally as well as in writing (yearly reports), yet the situation remains constant. It was also revealed that it was very impossible to monitor all schools considering the long distances to cover between schools and the bad terrain where most schools are located. Unavailability of logistics, is another reason for the inadequacy of the monitoring. Three motorbikes were devoted to the entire Northern Region for monitoring which was very limited if 612 schools were to be monitored twice a term.

Monitoring is even worse during the rainy season, due to the deplorable road network during the season. Observing the visitors' registers in the schools visited, we noted that monitors' visits were very scarce. It sometimes took months for visits to be made in those schools. It is obvious that the lack of resources resulted to the emergence of these issues and if not addressed, the SF activities in the schools would not be properly managed and consequently the objective of the Programme will not be achieved.

Recommendation

We recommend that the SFP Secretariat should ensure that adequate monitors are deployed nationwide for the implementation of the SFP. They should be trained and equipped with logistics to be effective in their duties.

Management's Response

Though funds are limited, the Government is trying to recruit more food monitors especially in new communities to reduce the burden on one monitor covering an entire district, as was the case when school feeding was re-introduced in 2018.

Auditor's Comment

Management's responses are noted. We look forward to your proposed actions in our follow-up reviews.

3.5 STRATEGIES USED IN MEASURING THE IMPACT OF THE SCHOOL FEEDING PROGRAMME

3.5.1 National Monitoring and Evaluation Plan

In order to have a sound programme design and implementation, there is a need for a functioning monitoring and evaluation system that forms part of the structures of the lead institution, and that should be used for the implementation and feedback.

During the audit, we noted that the School Feeding Secretariat did not have any system in place for the monitoring and evaluation of the SFP. Requests were made for school feeding documents for the period under review, but no evaluation plans or reports were submitted. In the absence of these important documents, data was not used efficiently to make the Programme as effective as possible and to be able to report on results at the end of the Programme.

Recommendation

The M&E Department of the School Feeding Secretariat should collaborate with implementing partners in developing an M&E Plan in order to better measure the impact of the intervention. This will help to inform the GoSL on what is expected to be achieved and the methods of data collection. It will further guide the implementation process.

Management's Response

With the direct support of CRS, McGovern-Dole Food for Education and Child Nutrition Programme, the Secretariat in collaboration with CRS has now developed Monitoring and Evaluation Plan for the National School Feeding Programme that will help the GOSL to achieve its expected outcomes.

Auditor's Comment

Evidence of the Monitoring and Evaluation Plan was not submitted for inspection. The finding therefore remained outstanding.

3.5.2 Mechanism for Data Collection and Analysis

The collection and analysis of data is vital to measure the impact of the SFP on students' health, educational outcomes and the whole value chain. Robust mechanisms for data collection and analysis shows the impact of SFP on the health, education and economic development. In the case of the SFP, it is the responsibility of the M&E Unit to design regular and intensive monitoring and evaluation system that reflects the national, regional and local structures of the SFP.

During the audit, we noted that the School Feeding Secretariat did not have any mechanism for the collection and analysis of data. The Secretariat neither had adequate staff, nor a budget and the required technology. There was only one M&E Officer and one Assistant that are stationed in Freetown. They only went on site visitation when there was availability of funds. Monitors that are the appropriate stakeholders for the collection of data in the districts were very limited and lacked training and basic logistics (vehicles, laptops etc.) to carry out their functions.

We observed gaps in information needed to be collected and analysed. For instance, attendance registers and students' enrolment were not readily available. The tracking sheet that was used to track usage were not properly filed.

There was no evidence to show that the indicators that can be used in measuring the impact of the Programme have been selected. The Secretariat had also not been liaising with community stakeholders to ensure the collection of relevant data to measure the selected indicators before, during and after the SFP implementation is done.

Recommendations

The school feeding coordinator in collaboration with partners should develop a system for the collection and analysis of data. The logistics needed for collection and analysis should be provided to monitors and heads of schools.

Management's Response

The School Feeding Secretariat has developed monitoring template that are stored in tablets provided by the CRS for use by food monitors in their monitoring activities in schools.

Auditor's Comment

Evidence of the monitoring template was not submitted for inspection. The finding therefore remained outstanding.

3.5.3 Institutional Capacity

Sufficient institutional capacity is one of the standards for effective SFP outlined in "Rethinking School Feeding". It further listed the following as benchmarks for good practice:

- A specific unit in charge of the overall management of school feeding within the lead institution at the central level, and that unit has sufficient staff, resources, and knowledge.
- There is an inter-sectoral coordination mechanism in place that is operational and involves all stakeholders and partners of the institution.
- There are adequate staff and resources for oversight at the regional level.
- There are adequate staff and resources for design and implementation at the district level.
- There are adequate staff, resources, and infrastructure for implementation at school level.

The School Feeding Secretariat has been set up as the unit in charge of leading the implementation of the SFP. However, the Secretariat does not have adequate staff and resources for oversight at regional level for the design and implementation at district level neither does it have the infrastructural resources for the implementation of the Programme.

During our visit to the regional office in Makeni, the team observed that the office space was not conducive as seen in Picture 16 below. It did not have the required infrastructure, there were leaking ceilings, the chairs were inadequate and the tables dilapidated. There was no computer or any other device that could be used to store information.

Figure 16: Picture of the School Feeding Secretariat in Makeni



Photo credit: ASSL taken 22/3/'22

In the schools, the team observed that about 80% of the head teachers did not have the capacity to implement the Programme. This was also highlighted by the interview with WFP as one of the challenges faced during the implementation of the Programme.

The reason for the inadequacy of capacity of the School Feeding Secretariat for the implementation of the SFP was as a result of the absence of an approved budget specifically for the Secretariat to implement its activities. This has also led to the ineffectiveness of the implementation of the SFP.

Recommendations

The MBSSE should ensure a specific budget is allocated to the School Feeding Secretariat that will enable them improve their regional offices and provide the needed infrastructural resources and also improve the capacity of schools.

Management's Response

The School Feeding Secretariat is closely working with its partners to provide office spaces and other infrastructural support needed to run the SEP offices at both district and regional levels.

Auditor's Comment

Management's responses are noted. We look forward to your proposed actions in our follow-up reviews.

4 CONCLUSION

The conclusion of this chapter is aligned with the overall conclusion of the audit objective. It reflects our views and explanations derived from analysis and findings supported by audit evidence as presented in the previous chapter.

Student learning is the most critical outcome in education. Several interacting factors contribute to high levels of educational achievement among which is school feeding.

The specific benefits of school feeding include increasing access to school and promoting enrolment, regular school attendance, retention, enhanced performance, cognitive development, promotion of gender parity and completion of school. The intervention in our school system has not been properly managed for the period under review (2018-2021).

The SF Secretariat of the MBSSE whose responsibility is to ensure that the strategies established for the school feeding intervention are fully implemented has not achieved those responsibilities.

This was evidenced by several anomalies in its areas of responsibilities, including: recruiting personnel for school feeding operations according to the needs of the Secretariat, developing the capacity of Government and related institutions for school feeding, construction of infrastructures required by the National School Feeding Programme such as stores, kitchens and spaces for meal consumption.

The following are specific conclusions on the anomalies that have derailed the management of the School Feeding Programme:

- A strong synergy has not existed between the Inter-ministerial Committee, of the School Feeding Secretariat, and district level organisation of school feeding with support from partners so as to carry out a detailed assessment of the financial, infrastructural, human, and material needs of the National School Feeding Programme. If this is done, it will ensure that the resources of the Programme are adequate to achieve the objective of the SFP.
- There is need for a reassessment of the entire Programme in ensuring that available resources are allocated to schools that have been registered for the SFP. This will give confidence to the management of those registered schools and will also enhance the management of resources.

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- Much efforts have not been made by the SF Secretariat to address the distribution of poor quality and expired food that has continuously been frowned at by beneficiaries. Garri, according to beneficiaries seem to be an inferior commodity that is only consumed by the poor. The Mana Pack supplied by JAM was also a concern that should have been addressed by the SF Secretariat because the packs supplied were all expired.
- The GoSL's delay as well as non-payments of financial obligations to implementing partners may have had a negative impact on the progress of the intervention and gives the impression that the Government cannot fund the Programme.
- School Feeding items were not distributed in time. Many a time beneficiaries receive food items at the end of the school term or at the end of every other term and this has had a negative effect on the welfare and concentration level of children especially those whose parents cannot afford much.
- The food items supplied were not sufficient for the feeding and therefore many a time, supplies ran out before the stipulated time. The increase in the enrolment that has increased pressure on the SF items has not been addressed by the SF Secretariat and is therefore still prevalent.
- The authorities of the MBSSE have not considered ensuring all schools benefiting from the SFP to have storage facilities for the safety and security of food items. This anomaly, if not addressed, may lead to loss of food items.
- The late preparation and sharing of food is due to the conduct of the cooks who are not paid for their services and can therefore not be absolutely controlled. This is the main reason for the late preparation and sharing of food.
- The SF Secretariat has not ensured regular and intensive monitoring and evaluation system that reflects the national, regional and local structures of the SFP. If this is not addressed, stakeholders will not be accurately informed on the progress and impact of this intervention.

- The SF Secretariat has not developed an M&E Plan and therefore the impact of the intervention cannot be measured.
- The MBSSE has not ensured that a specific budget is allocated to the SFP Secretariat in order to improve on the execution of the overall intervention.

The above problems have rendered the management of the school feeding ineffective and have derailed to meet the objective of this intervention. The management of this Programme should consider strong collaboration with key stakeholders including the Ministry of Finance, head teachers of schools, the implementing partners, community stakeholders, etc. to address the issues raised in this report.

This will ensure effective control systems and also the accountability and operational effectiveness of the school feeding intervention going forward. The management of the School Feeding Programme in collaboration with the Ministry of Finance should ensure that more school feeding monitors are recruited and equipped to enhance the evaluation and accountability process of the Programme.

5 APENDICES

5.1 Appendix 1: List of persons interviewed during the audit

Designation	Reasons
Programme Lead – SFP	To ascertain the cause of findings that was identified during the audit
Person in charge of school feeding for WFP	To ascertain the cause of late procurement and distribution of food and other non-food items
Person in charge of school feeding for JAM	To ascertain the cause of late procurement and distribution of food and other non -food items
Person in charge of school feeding for Plan International, Sierra Leone	To ascertain the cause of late procurement and distribution of food and other non-food items
School feeding monitors	To know how monitoring is conducted in schools they are assigned to
Regional coordinators	To know whether the SFP is being implemented in their respective regions
Head teachers	To know how food is being stored, prepared and shared in schools and how information on the SFP is being recorded.
Pupils	To ascertain the benefits derived from the Programme and their challenges

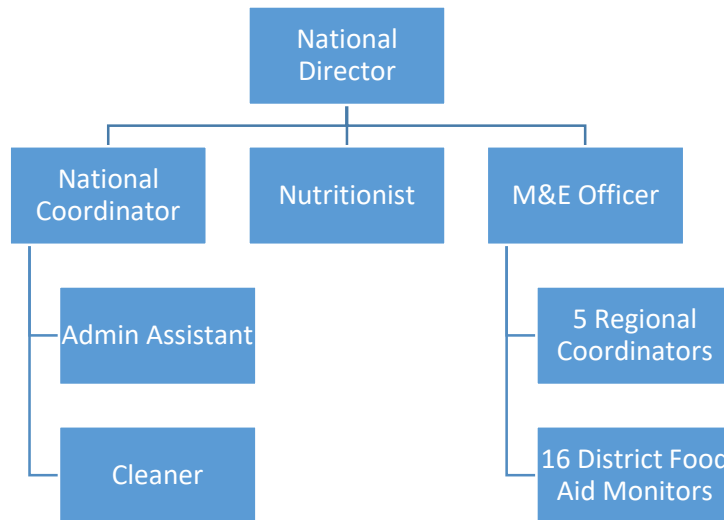
5.2 Appendix 2: List of documents reviewed during the audit

Documents	Reason for reviewing documents
Monitoring reports	To ascertain the level of monitoring and identify challenges faced by monitoring offices in the implementation of the SFP
Attendance sheets from schools	To analyse the number of children attending schools for the period under review
Database of schools that have benefited from the SFP	To analyse schools benefiting from the SFP
School registration records/sheets	To analyse the number of children enrolled in schools for the period under review
Delivery notes and waybills	To know when the items were delivered to schools
School feeding tracking sheet	To analyse the food that is being consumed daily and monthly in schools
Memorandum of understanding	To understand the thoughts and expectations between the parties

5.3 Appendix 3: List of schools visited during the audit

No.	List of schools visited	District
1.	RC Boys Blama	Kenema District (Blama)
2.	RC Girls Blama	Kenema District (Blama)
3.	National Islamic Primary School Panguma	Kenema District (Panguma)
4.	Kenema District Council Primary School Waima	Kenema District (Waima)
5.	Sierra Leone Muslim Brotherhood Primary School Panguma	Kenema District (Panguma)
6.	Seventh Day Adventist Primary School	Tonkolili District (Simiria)
7.	St. George Pre-school	Tonkolili District (Mabang)
8.	Roman Catholic Primary School	Tonkolili District (KholifaMabang)
9.	Benevolent Islamic Primary School	Tonkolili District (Komrabai Rogbaneh)
10.	Benevolent Islamic Primary School	Tonkolili District (Mathinka Bana)
11.	Seventh Day Adventist Primary School	Tonkolili District (Tothanah)
12.	Wesleyan Church Primary School	Bombali District (Kagbaneh, Briwa)
13.	Roman Catholic Primary School	Bombali District (Binkolo, Safroko Limba)
14.	Wesleyan Church of Sierra Leone Primary School	Bombali District (Kunsho, Gbanti)
15.	St. Conforti Primary School	Bombali District (Mabanta)
16.	Roman Catholic Primary School	Bombali District (Kamabai)
17.	Wesleyan Church of Sierra Leone Primary School	Bombali District (Mabanta)
18.	Wesleyan Church of Sierra Leone Primary School	Bombali District (Maseli, Safroko Limba)
19.	Bombali District Education Committee (BDEC) Primary School	Bombali District (Yelisanda)
20.	Wesleyan Church of Sierra Leone (WCSL) Primary School	Bombali District (Binkolo)
21.	Al-Harrkhan Primary School	Bombali District (Mabanta)
22.	Bombali District Education Committee (BDEC) Primary School	Bombali District (Mafonkay)

5.4 Appendix 4: Organogram of the School Feeding Secretariat



Source: *School Feeding Concept Note (MBSSE)*

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