



ANNUAL PERFORMANCE REPORT 2021



ABDUL AZIZ
Acting Auditor General

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ABBREVIATIONS AND ACRONYMS

ACC -	Anti-Corruption Commission
ACCA-	Association of Chartered Certified Accountants
AFROSAI-E-	African Organisation of Supreme Audit Institutions - English Speaking Countries
AAG-	Assistant Auditor-General
AG-	Auditor-General
ASB -	Audit Service Board
ASSL -	Audit Service Sierra Leone
DAG -	Deputy Auditor-General
FAM -	Financial Audit Manual
FCASL-	Fellow of Certified Accountants in Sierra Leone
FCCA -	Fellow of Chartered Certified Accountants
ICT-	Information and Communications Technology
IDI-	INTOSAI Development Initiative
IEC-	Information, Education and Communications
INTOSAI-	International Organisation of Supreme Audit Institutions
ISSAI-	International Standards of Supreme Audit Institutions
MDA-	Ministries, Department and Agencies
M&LA-	Ministries and Local Authorities
MoF-	Ministry of Finance
PAC-	Public Accounts Committee
PFM-	Public Financial Management
SAI-	Supreme Audit Institution

FOREWORD

It is with great pleasure that we share the annual performance report of the Audit Service Sierra Leone (ASSL) for 2021.

The new ASSL Strategic Plan came into effect in 2021, and we have been working tirelessly to ensure that we achieve our targets. We are not immune to the challenges that surround us, but with the support of our various stakeholders, we continue to surmount them.

We mentioned however, that the timely submission of financial statements by public enterprises has been a major challenge that adversely affects our work. We want to see public enterprises submitting their financial statements to the ASSL on or before 31st March as required by law.

We are grateful to all those who have in diverse ways supported our work over the years. We appreciate the efforts of the civil society organisations, the media and other line agencies in the accountability sector for standing by us and ensuring that we work in line with our mandate as stipulated in the 1991

Constitution of Sierra Leone and the Audit Service Act of 2014. We continue to maintain strong affiliation with our regional partners, as we always actively participate in INTOSAI, AFROSAI, AFROSAI-E and other affiliated working groups.

The ASSL requires your continued support and cooperation to help us realise our vision of being a leading audit organisation promoting excellence and accountability in public institutions.

As the guardian of the economic security of Sierra Leone, the ASSL has always maintained independence and objectivity in its work. The recommendations proffered to MDAs by ASSL are intended to satisfy the demand for prudent management of resources across government institutions.

We therefore implore everyone to see Public Financial Accountability as an act of patriotism, which we must all demonstrate in ensuring that this nation is ranking highest when it comes to transparency and accountability.

We are therefore pleased to present to you, the ASSL Annual Performance Report for 2021.

A handwritten signature in blue ink, appearing to read "Abdul Aziz", written over a white rectangular background.

Abdul Aziz

Acting Auditor-General

Background on the Office

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

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

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

Section 119, subsection 2 of the 1991 Constitution of Sierra Leone serves as the basis for the enactment of the ASSL Act and the Office of the Auditor-General. It states that, “The public accounts of Sierra Leone and all public offices, including the courts, the accounts of the central and local government administrations, of the universities and public institutions of like nature, any statutory corporation, company or other body or organisation established by an Act of Parliament or statutory instrument or otherwise set up partly or wholly out of Public Funds, shall be audited and reported on by or on behalf of the Auditor-General, and for that purpose the Auditor-General shall have access to all books, records, returns and other documents relating or relevant to those accounts”.

The ASSL is headed by the Auditor-General (AG) and assisted by four deputies. The headquarters is situated on the 12th Floor of the Freetown City Council Building, Wallace Johnson Street, Freetown. In addition to its other office at Youyi Building, 9th Floor, the ASSL has three regional offices in the three provincial headquarter towns of Bo, Kenema and Makeni.

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

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

Our Mission

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

Our Vision

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

Our Core Values

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

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

Who we report to

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

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

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

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

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

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

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

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

Audit Process

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

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

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

- ISSAI 1000-2999 for Financial Audits

- ISSAI 3000-3100 for Performance Audits
- ISSAI 4000-4200 for Compliance Audits

The generic audit process consists of the following stages:

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

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

The Pre-engagement Phase

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

The Detailed Planning Phase

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

The Audit Execution Phase

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

matters relating to the audit throughout the exercise, giving the client the opportunity to clarify and address matters before the completion of this phase of the audit.

The Reporting Stage

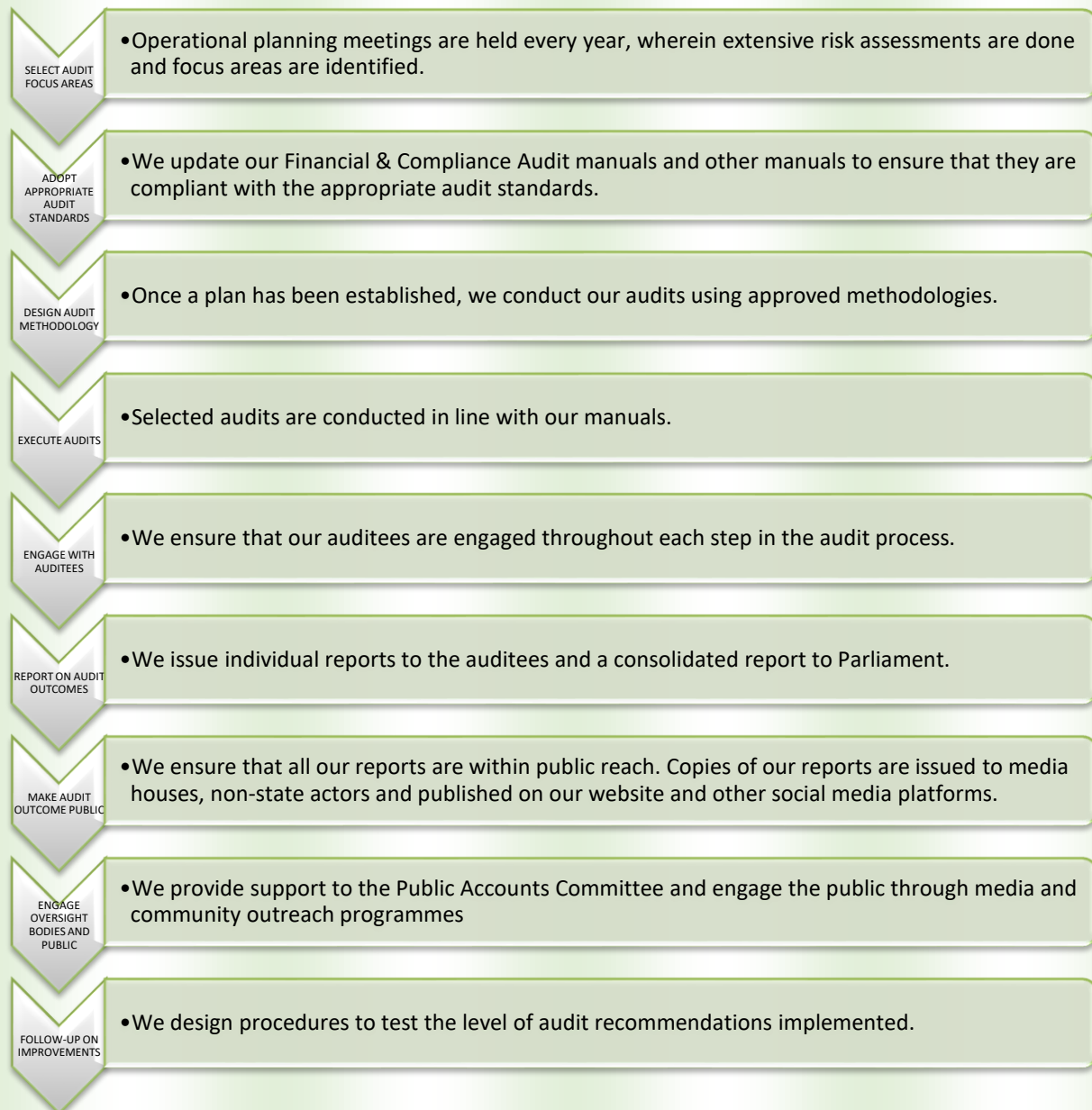
This involves:

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

The Follow-up Stage

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

Our Value Creation Process



Budget Versus Actual

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

	TOTAL			
	Jan - Dec 21	Budget	Variance	Variance
Ordinary Income/Expense				
Income				
Capital Development Fund	-	4,500,000,000	(4,500,000,000)	Payment are requested from MoF when the contractor submits certification of milestone reached. This was not done during the year and thus no request was made.
1700 · Audit Fees(Income)	1,718,950,000	2,062,300,000	(343,350,000)	Delays in payment, non-payment is responsible for the variance
1715 · GOSL- Other Charges	10,410,589,800	10,410,589,800	-	
1750 · GOSL-Salaries	40,952,000,000	41,878,062,100	(926,062,100)	Some staff resigned during the year and proration of staff who were recruited during year
1780 · Sale of Bid Document	3,750,000	-	3,750,000	During the start of the year, ASSL signed framework contracts with suppliers for various items such as stationery, office supplies, computer, accessories, and consumables for which bids were sold. These are paid back to the CRF
Total Income	53,085,289,800	58,850,951,900	(5,765,662,100)	
2202 · Audit Fees	-	104,025,000	104,025,000	The Auditor is yet to submit invoice for payment as the audit is not yet complete
2203 · Transfer to CRF	597,750,000	529,300,000	68,450,000	Collection of older debts from auditees
2205 · Bonus	1,752,634,988	1,869,672,672	117,037,684	Some staff resigned during the year and proration of staff who were recruited during year
2208 · Directors Allowances	308,000,000	312,000,000	4,000,000	One of the Board Members was recruited during the year
2209 · Gratuity	614,809,809	1,884,819,237	1,270,009,428	Less staff turnover than anticipated in 2021
2211 · Local Travelling	901,011,500	800,195,000	(100,816,500)	The adverse variance is a result of North/West District Offices and COVID-19, which were not initially budgeted for in the 2021 budget. This gave rise to the over-expenditure as DSAs had to be paid to staff that embarked on those audits.
2212 · Overseas Travelling	10,096,031	370,880,000	360,783,969	The reason for the favourable variance is as result of restriction on foreign travels due to COVID-19.

	TOTAL			
	Jan - Dec 21	Budget	Variance	Variance
2213 · Overseas Training	435,611,588	1,533,000,000	1,097,388,412	The reason for the favourable variance is as result of restriction on foreign travels due to COVID-19.
2220 · Leave allowance	3,967,242,349	3,705,174,839	(262,067,511)	Promotions of senior auditors with/without ACCA during the year
2221 · Electricity	170,436,500	254,066,630	83,630,130	The reason for the favourable variance is as a result of improved power supply in the capital city
2222 · Water Charges	10,671,152	27,594,000	16,922,848	The reason for favourable variance is as a result of delay by the service provider in issuing invoices when they fall due
2223 · Telephone & other Communication	474,406,476	824,863,280	350,456,804	Non-functional mifi were removed from the subscription provision, some software budgeted were not purchased
2224 · Life Assurance Policy	34,110,063	38,325,000	4,214,937	The reason for the favourable variance is due to resignation of staff during the year and the fact that replacement and recruitment were done later than planned.
2226 · Medical Allowances	280,802,645	297,248,214	16,445,569	Some staff resigned during the year and proration of staff who were recruited during year
2228 · NASSIT (10%)	2,186,219,250	2,262,447,983	76,228,733	Some staff resigned during the year and proration of staff who were recruited during year
2230 · Overtime	52,435,385	66,000,000	13,564,615	Government restrictions in the form of curfew due to COVID-19
2231 · Rent and Rates	1,091,596,530	704,632,500	(386,964,030)	Relocation to the provincial offices in Bo and Kenema to more convenient, safe and spacious facilities. Increase rents were paid as a result. The ASSL also paid rent for 11th and 12th floors of the Freetown City Council and has prorated rental for the floors occupied at the Lotto Building since there is some work ongoing at the building to enable proper accommodation for staff and settlement of outstanding rent due to notice period at Lotto Building as dictated by the contract.
2232 · Salaries	30,051,203,684	31,178,394,510	1,127,190,826	Some staff resigned during the year and proration of staff who were recruited during year
2235 · Sitting fees	50,000,000	192,000,000	142,000,000	Revision in the policy of sitting fees paid to board members during the year by State House that resulted to non-payment to members receiving monthly allowance, less sitting than anticipated and one member was appointed in the second half of the year.
2239 · Wages	19,861,619	14,700,000	(5,161,619)	In the course of the year, some staff were seriously ill as in the case of two drivers who are currently sick and drivers were contracted to fill the gap.

	TOTAL			
	Jan - Dec 21	Budget	Variance	Variance
2241 · Office & general	318,143,153	272,212,400	(45,930,753)	During the course of the year, the prices of items in ASSL's framework contracts with our framework supplier had to be increased upwards by 10%. This was approved by the Procurement Committee.
2242 · Stationery	128,633,342	338,634,992	210,001,650	Fourth quarter stationery was not purchased due delay in the release of other charges allocation for that quarter.
2246 · Computer Consumables	503,220,375	517,173,975	13,953,600	Printers that consumes more toners were replaced with more economic ones
2251 · Advertisement	30,000,000	137,094,000	107,094,000	Less adverts than planned were done
2253 · Printing and Publicity	379,936,450	292,912,500	(87,023,950)	There were more reports printed and submitted to Parliament in 2021 as special audits were conducted and the Performance Audit Division conducted more audits than usual, which were printed and submitted to Parliament. Moreover, the cost of printing went up coupled with the voluminous sizes of some reports especially the Auditor-General's 2020 Report. There were more public notices and adverts conducted on the work and awareness of the AG's Report and the office in general.
2261 · Building (Maintenance)	130,641,500	91,171,736	(39,469,764)	The relocation of the Makeni and Kenema offices to new office spaces came with related costs of crane and movers, as furniture and machinery were moved to the new offices. Some maintenance work was also done in the Bo Division office as there was the need to upgrade the standard of the building. In Freetown, the ASSL Lotto Building, Ex-B and part of the Youyi Building offices are to relocate to the FCC new building. A contractor was recruited through a procurement process to do partitioning of an open plan office space on the 11 th and 12 th floors.
2262 · Machinery & Furniture Maintenance	74,050,500	81,030,000	6,979,500	Less brake down than anticipated
2264 · Vehicles Maintenance	568,223,475	614,639,925	46,416,450	Most of the older vehicles were made redundant.
2265 · Generator Running Cost	35,618,150	45,990,000	10,371,850	Improved supply of light by the service provider in the Freetown offices
2267 · Vehicle Insurance & Licensing	147,337,391	239,257,500	91,920,109	The reason for the favourable variance is as a result of lower premium being paid on older vehicles. The two vehicles we had procured were delivered in 2021 so no premium was paid for them in 2021
2291 · Bank Charges	179,413,981	203,769,841	24,355,859	Less operational activities than planned. This is largely attributable to the removal of some charges such as GST on transaction by the government
2296 · Sub & Membership dues	48,646,000	70,868,400	22,222,400	Commonwealth Auditor General's Office waived subscription fees for 2021

	TOTAL			
	Jan - Dec 21	Budget	Variance	Variance
2312 - Training & Recruitment (Local)	371,837,093	268,110,750	(103,726,343)	Outside venues/facilities were rented due to the precautionary measures to be observed during the Covid-19 pandemic. Because of the absence of international training, more local trainings were conducted which included Manual Rollout and Report Writing Training by the Editorial Division, which necessitated the use of external facilities. At some point, the ASSL had no access to the basement hall of the Lotto Building as the landlord had restricted the use of the hall.
2315 - Professional Fees	195,763,220	95,265,000	(100,498,220)	This covers the payment of subscription fees for staff that are members of professional bodies - ACCA, CISA, CISM, ICSA etc. This was affected because more staff qualified, coupled with the rise in the exchange rate as these fees are denominated in foreign currency.
2316 - Overseas Audit	1,043,942,532	532,190,144	(511,752,388)	We budgeted to audit eight embassies but we audited nine (9). Increase cost of air ticket than budgeted due inflation/exchange rate. Cost of COVID test, Unrealistic budget due to the ceiling given to ASSL by MoF.
2321 - Uniforms	33,950,000	59,119,800	25,169,800	Some of the drivers resigned and those replaced are yet to be given uniform as they are yet to be confirmed.
2328 - Transport, Fuel and Oil	667,225,000	448,950,000	(218,275,000)	Increase in the cost of global pump price for fuel which also affected Sierra Leone
2350 - Compensation package	4,000,000	-	(4,000,000)	This was bereavement purse in respect of one staff who died in active service during the year
2357 - Medical Loan to personnel	83,363,600	-	(83,363,600)	A staff went through urgent medical treatment in Accra. This amount is been recovered from the person's salary to pay on a monthly basis over three (3) years
2613 - Furniture and Fitting expense	56,037,200	410,540,685	354,503,485	Less furniture were procured than budgeted
2614 - Computer & Accessories expense	778,350,914	609,640,703	(168,710,211)	More laptops were procured than anticipated due to recruitment and replacement of old and depreciated laptops of staff
2615 - Motor Vehicle expense	1,140,000,000	1,642,500,000	502,500,000	Competitive procurement process was used and as result better price
2617 - Land and Building expense	-	4,500,000,000	4,500,000,000	Payments are made base on work done. The contractor did not submit invoice for payment as a result.
2631 - Plant & Machinery expense	89,764,250	410,540,685	320,776,435	We had planned to purchase one (60 KVA) generator which was not acquired
Grant Total	50,016,997,696	58,850,951,900	8,970,854,204	

PERFORMANCE BY DIVISION

This section gives a summary of each division, their major achievements in 2021, and the degree to which they delivered planned audits and other activities.

Bo

The Bo Division is located at Stock Road in the Bo City. The division is responsible for the audit of all MDAs, local councils, university, schools and projects in the southern region of Sierra Leone (Bo, Bonthe, Moyamba and Pujehun districts). It also ensures that the resources of ASSL (human and others) are managed in accordance with ASSL guiding principles, processes and procedures. The division is staffed with 15 personnel as follows: one Assistant Auditor General; one Principal Auditor, One Senior Auditor; seven Auditors, one Admin. Assistant, one Driver, one Messenger, and two Night Watchmen.



Staff of Bo Division

Editorial

The Editorial Division is presently located on the 12th floor of the Freetown City Council Building. It was created out of the need to improve the quality of reports produced for both our internal and external audiences. It is responsible for editing and reviewing of all ASSL documents before they are published. The division takes the lead in the training of all technical staff in editing, executive summary and report writing. In addition to the regular editorial work done every year, they also participated in the writing and editing of the AG's Annual Report. It is staffed with three Editors.

Major Achievements
We completed all editorial tasks, meeting the stipulated deadlines
We trained all technical staff in editing, executive summary and report writing
We participated in the writing, and editing of the AG's Annual Report for 2020

Examinations Branch

The Examinations Branch is located on the 11th floor of the Freetown City Council Building in Freetown. It is responsible for auditing of the General Purpose Financial Statements (Public Account). The division also audit Ministry of Finance, (MOF), Ministry of Planning and Economic Development (MoPED), National Revenue Authority (NRA), Accountant General's Department (AGD), Anti-Corruption Commission (ACC) and other assignments given by the DAG. The Division is supervised by the DAG Public Enterprises, with the day-to-day operations in the hands of two Principal Auditors, 2 Senior Auditors who serve as Team Leads and 7 auditors, 1 assistant auditor and 2 support staff.

Major Achievements
Timely delivery of the General Purpose Financial Statements of the consolidated fund of Sierra Leone for the year ended 31st December 2021.

Finance

The Finance Division is located on the 12th floor of the Freetown City Council Building. It is led by the Financial Accountant who manages a total staff strength of eight, and is responsible for undertaking financial and procurement transactions including the preparation of budget and financial statements, management of donor-funded projects, funds request and reporting internally and externally on behalf of the ASSL on financial related activities.

Human Resources

The Human Resources Division is located on the 11th floor of the Freetown City Council Building. This division is responsible for both strategic and operational human resources affairs including but not limited to recruitment, discipline, grievance, performance management, exits and manpower planning. It is staffed with a manager, an officer and an administrative assistant.

Major Achievements
Forty-four new employees were recruited during the year comprising thirty-eight Auditors.
Thirteen staff were promoted to various levels, some of whom were elevated as a result of acquiring specific additional qualifications.
Staff numbers increased by 16.5% to 211 as at 31 st December 2021.
The overall turnover was 4% constituting only six voluntary exits.

Information and Communications Technology

The Information and Communications Technology (ICT) Division is located on the 11th floor of the Freetown City Council Building. ASSL has charged the ICT Division with the responsibility of leading the organisation's ICT to provide system-wide assurance, enable integrated digital service delivery, and deliver sustainable infrastructure. The main functions (among others) of the ICT division is to provide a robust, effective, secured and centralized information & communication technology system that supports the institution's activities nationwide.

The Division comprises a manager and three ICT Officers.

Information, Education and Communications

The Information, Education and Communications (IEC) Division is responsible for publicising the activities of the ASSL, and for improving its visibility and public image. The IEC division has been able to provide ASSL's stakeholders with accurate, correct, clear, courteous, objective and complete information about the operations of the office, its mandate and statutory objectives. This division has ensured that the ASSL is visible, accessible and accountable to its clients, other stakeholders and the public that it serves.

Major Achievements
The ASSL implemented its plan to engage CSOs to raise awareness and improve understanding of the audit process and outcomes through series of training workshops held in Freetown and the provinces. On the other hand, CSOs have also involved the ASSL in their programmes and activities to enhance better collaboration

The ASSL has implemented channels for citizens to engage the office directly through its official email: info@auditservice.gov.sl and designated telephone numbers displayed on its websites and other ASSL documents produced.

The IEC division has maintained a cordial relationship with the media and made the institution visible to the public

Planned Activity Implementation

Activities Planned	Activities Delivered as Planned
9	8

Information Systems Audit

The Information Systems Audit Division is the most recent division established by the ASSL and it is located on the 12th floor of the Freetown City Council Building in Freetown. It was created to examine the information systems from which data is obtained for financial, compliance and performance audits. The division is responsible for all Information Systems Audits within ASSL. It conducts stand-alone IT Audits and give support to financial and performance auditors on their audits. The division is managed by a Principal Information Systems Auditor and assisted by an Information Systems Auditor

Internal Audit

The Internal Audit Division is located on the 11th floor of the Freetown City Council Building. It is responsible for providing independent assurance that the ASSL's risk management, governance and internal controls are operating effectively. It checks the compliance of regulations, systems, policies that are prescribed by ASSL or other Regulatory Bodies. This Division is managed by a Principal Internal Auditor and assisted by a Senior Auditor.

Major Achievements

- Recruitment of a Senior Auditor that contributes to achievement of Divisional Goals.
- The Division through its audit activities influenced the introduction of an important policy in ASSL.

Planned Activity Implementation

Activities Planned	Activities Delivered as Planned
9	9

Kenema

The Kenema Division was previously at 72 Hangha Road but has now relocated to 44 Waaman Abu Road in Kenema. The Kenema Division is responsible for the audit of all MDAs, local councils, university, schools and projects in the Eastern region of Sierra Leone (Kenema, Kailahun and Kono districts). It is staffed with 14 personnel as follows: one Principal Auditor; four Senior Auditors, five Auditors, one Admin. Assistant, one Driver, one Messenger, and one Night Watchman.

Major Achievements		
We audited (financial & compliance) 5 local councils in 2021 and one parastatal. We further audited additional 23 MDAs which brought our total audits performed to 29 for the year under review. 23 of these audits were included in the AG's Annual Report for 2020.		
Planned Activity Implementation		
	Audits Planned	Audits Delivered
MDAs	23	17
Local Councils	5	5
Para-state Agencies (Parastatals)	1	1
TOTAL	29	23

Ministries and Local Authorities

The Ministries and Local Authorities Division is located on the 9th floor of Youyi Building in Freetown. It is responsible for the audit of ministries and local authorities and it also supports ASSL operational locations in the South, East and Northern regions.

The division is headed by an Assistant Auditor General, and has one Principal Auditor, four Senior Auditors, 17 Auditors, two Audit Assistants and one support staff.

Planned Activity Implementation	
Audits Planned	Audits Delivered as Planned
19	19

Makeni

The Makeni Division is located at No. 8 Dr. Vincent Kanu Road in Makeni. It is responsible for the audit of all MDAs, local councils, universities, schools and projects in the Northern region of Sierra Leone (Bombali, Tonkolili, Koinadugu, Port Loko, Kambia, Karene and Falaba districts), and supports headquarters in undertaking audits as per the ASSL's annual operational plan.

It is staffed with 19 personnel as follows: one Assistant Auditor General; four Senior Auditors; ten Auditors, one Admin. Assistant, one Office Assistant, one Driver and one Night Watchman.

Achievements	
The Makeni division audited all the nine local councils in the North and North West Region. The division also did a FAM and CAM report for each council	
Planned Activity Implementation	
Audits Planned	Audits Delivered as Planned
23	20



Makeni Division heading for Falaba District to audit the council

Public Accounts Committee

The Public Accounts Committee (PAC) Division is stationed in Parliament. It was established in 2008 to serve as a liaison between the House of Parliament and ASSL. The tremendous contributions made to the PAC by this division created its permanent location in the House of Parliament. It exists mainly to serve the PAC that is mandated to act on the Auditor General's Annual Report. The team is led by a Principal Auditor and supported by a senior auditor, an auditor, a junior audit assistant and two administrative assistants.

Major Achievements	
The team at Parliament was able to successfully provide technical support to the PAC on the AG's Report of 2020.	
The team successfully facilitated the compilation, production and tabling of the Auditor-General's Annual Report of 2020.	
Compiled the data base of audit recommendations from all final management letters 2020.	
Planned Activity Implementation	
Activities Planned	Activities Delivered as Planned
1). Facilitated the compilation, production and tabling of the Auditor-General's Annual Report 2020.	All activities mentioned on the adjacent box was done as planned.
2). Provided technical support to PAC members before and during PAC hearing on the Auditor General's Report 2020.	
3). Compiled the data base of audit recommendations from all final management letters 2020.	

Performance Audit

The Performance Audit Division is located on the 12th floor of Freetown City Council Building. It was established in 2008 to undertake Value for Money (VFM) Audit. VFM/Performance Audits are special reports of the Auditor-General under Section 95(6) of the Public Financial Management Act (PFMA) of 2016. The Division has an Assistant Auditor-General, 2 Principal Auditors, 4 Senior Auditors, 8 Auditors.

Major Achievements	
Three Performance Audit Reports were submitted and tabled in Parliament: These are	
<ul style="list-style-type: none"> • Performance Audit Report on the Welfare of Inmates by the Sierra Leone Correctional Center; • Performance Audit Report on the Management of Examinations by the University of Sierra Leone; and • Performance Audit Report on the Effectiveness of the Monitoring, Surveillance and Control System of Fishing Activities by the Ministry of Fisheries and Marine Resources. 	
Planned Activity Implementation	
Audits Planned	Audits Delivered as Planned
7	3

Public Enterprises

The Public Enterprises Division is located on the 11th floor of the Freetown City Council Building and it is responsible for the audit of parastatals, agencies and commissions established by the Government. The unit is responsible for the audit of parastatal, agencies and commissions established by government. Section 21 of the Audit Service Act, 2014 mandates the Auditor-General to engage the services of specially qualified individuals or accounting or other firms to provide audit services to public sector bodies. Therefore, the work of the division is being outsourced to private audit firms to assist the ASSL in auditing some Public Enterprises.

Staff capacity- The unit is comprised of 17 staff including 3 Principal Auditors, 4 Senior Auditor, 1 Admin Assistant and 9 Auditors.



Staff of Public Enterprises Division

FANCIAL STATEMENTS UPDATES

FINANCIAL STATEMENTS RECEIVED	TOTAL	FEE FIXING HELD	FEE FIXING NOT HELD
INSOURCE	28	23	5
OUTSOURCE	51	47	4
TOTAL	79	70	9

STATUS REPORT

INSOURCE AUDITS UPDATES			
DETAILS	COMPLETE	INCOMPLETE	TOTAL
OUTSTANDING FROM 2020	14	2	16
AUDITS AS PER 2021 PLAN	14	12	26

TOTAL	28	14	42
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OUTSOURCED AUDITS UPDATES

OUTSOURCE AUDITS	COMPLETE	INCOMPLETE	TOTAL
OUTSTANDING FROM 2020	24	13	37
AUDITS AS PER 2021 PLAN	21	27	48
TOTAL	45	40	85

REPORTS AS PER AG'S REPORT 2020

2020 AUDITOR-GENERAL'S REPORT

	COMPLETE	SUMMARY	NO ISSUE TO SUMMARISE
OUTSOURCE	45	22	23
INSOURCE	28	28	-
TOTAL	73	50	23

Office and Facilities Management

The Office and Facilities Management Division is located on the 11th floor of the Freetown City Council Building. It performs routine administrative activities that are undertaken by the Office Manager and the Facilities Officer of the organisation to enable staff carry out their assigned tasks.

The Registry division is responsible for the overall operations of the organisation and is responsible for General Administration, Facilities and Fleet Management.

The division is managed by the Office Manager and supported by the Facilities Officer, 7 Administrative Assistants, 18 drivers, 18 Messengers, 2 day Security and 3 watchmen. The drivers and messengers report directly to the Facilities Officer and the Administrative staff report to the Office Manager.

The Office Manager also links with Administrative staff assigned to Youyi Building and PAC in Freetown; and the regional offices in Makeni, Bo and Kenema.

Specialised Audits

The Specialised Audits Division is located on the 11th floor of the Freetown City Council Building. The Division manages audits of all government departments, some commissions and carry out special audits. It is also responsible for the computation and verification of supporting documents of pensions of retired government personnel before payment by the Accountant General's Department.

It comprises One Principal Auditor, one Senior Auditor, five Auditors and six Audit Assistants and two support staff

Training Research and Development Division

The Training, Research and Development Division is located on the 12th floor of Freetown City Council Building. It is responsible for improving staff efficiency and effectiveness, providing and coordinating training activities, developing and reviewing policies relating to the function of the division, monitoring annual operational plans and engaging in special audits as needed. It is headed by the Training Manager and supported by two senior auditors.

KEY HIGHLIGHTS

SUSPENSION OF AUDITOR-GENERAL

On 11th November, 2021, the Auditor-General, Mrs. Lara Taylor Pearce and the Deputy Auditor-General, Specialised Audits, Mr. Tamba Momoh were suspended indefinitely by H.E. the President Dr. Julius Maada Bio. Mr. Abdul Aziz, who was the Deputy Auditor General responsible for Ministries and Local Authorities was appointed as the Acting Auditor General.

ASSL RECEIVES MOST COMPLIANCE AWARD

The Society for Democratic Initiative Awards the Audit Service Sierra Leone as the most Complying Institution on the Right to Access Information Request for the Year 2020/2021. The award was given to the institution during a one-day national stock taking event on the implementation of the Right to Access Information Law at the Hub Hotel Signal in Freetown on Wednesday 3rd November, 2021.



REPORTS SUBMITTED IN 2021

NO	REPORT	DATE OF SUBMISSION
1	Auditor-General's Report 2020	14 th December, 2021
2	Audit of Sierra Leone Embassies and High Commissions in Africa for the period between January 2011 and December, 2020	14 th December, 2021
3	Performance Audit Report on the Welfare of Inmates by the Sierra Leone Correctional Service	20 th December, 2021
4	Performance Audit Report on the Management of Examinations by the University of Sierra Leone	20 th December, 2021
5	Performance Audit Report on the Effectiveness of the Monitoring, Surveillance and Control System of Fishing Activities by the Ministry of Fisheries and Marine Resources.	20 th December, 2021

Measuring Performance

Priority	Indicators		
		2021	COMMENT
OUTCOMES			
Increased implementation of audit recommendations.	Reduction in repeated findings.	Determine baseline for repeating findings.	This will be reported in the next performance report
Greater public knowledge and understanding of our work.	Increased number of constructive feedbacks from auditees, the public and other stakeholders.	Determine baseline for the number of constructive feedbacks received from stakeholders.	This will be reported in the next performance report
OUTPUTS			
Make clearer and more practical audit recommendations.	Increased number of management responses addressing audit recommendations.	Determine baseline for the number of management responses addressing audit recommendations.	In 2021, there was an increase in the number of management responses addressing audit recommendations. It was realised that in 2020, a total of 1231 recommendations were made and 363 (29%) were implemented. We see an increase in 2021 as 1306 recommendations were made and 475 (36%) were implemented. This shows that there was an increase of 7% in the audit recommendations

Priority	Indicators		
		2021	COMMENT
OUTCOMES			
			implemented in 2021 as compared to 2020.
Support and push stakeholders to act on our recommendations.	a) Increased action on the AGs report by the PAC. b) Ministry of Finance withholding budget allocation for defaulting MDAs. c) Percentage of recommendations followed up by the ACC.	Determine baseline (a) for number of actions taken by the PAC on the Auditor-General's Report. Determine baseline (c) for the percentage of recommendation followed up by the ACC.	This will be reported in the next performance report
Better tracking of the implementation of audit recommendations.	Reports on the implementation of recommendations.		A total of 947 recommendations were issued to clients in 2020, however, we realised that in 2021, 432 were implemented. This shows 41.1% implementation 1306 recommendations were issued and 475 were implemented which shows 36.3% implementation

Priority	Indicators		
		2021	COMMENT
OUTCOMES			
Better outreach.	Increased public engagements.	<p>Determine Baseline for number of public engagements.</p> <p>Conduct public lectures on the ASSL in secondary schools and tertiary institutions.</p> <p>Organised outreach sessions in the various local councils and wards.</p>	<p>We held more public engagements in 2021 than previous years. Radio discussion programmes were held in all the district headquarter towns in Sierra Leone. In 2021, 30 radio discussion programmes were organised on various radio stations across the country. Outreach sessions were also held with Civil Society Organisations in Freetown and the Regional Headquarter Towns.</p> <p>We conducted Public Lectures at UNIMAK in Makeni and various secondary schools across the country.</p> <p>Outreach sessions were held in Bo and Bombali District Councils. These outreach to both councils were the first to be undertaken by the office. They were done in line with the provisions of the Strategic Plan 2021 - 2025</p>

Priority	Indicators		
		2021	COMMENT
OUTCOMES			
More engagement with external stakeholders.	Increased number of stakeholder meetings and conferences held.	Determine baseline.	<p>We held more engagements with external stakeholders like CSOs, Media, Local Councils, tertiary and Secondary Schools. We also held a nationwide radio discussion programmes in all the districts in the country.</p> <p>Press Releases and public information were published on the ASSL website and various newspapers.</p>
CAPACITIES			
Develop a system of tracking and reporting on compliance with audit recommendations.	Percentage of audit recommendations tracked.	<p>Determine baseline for the percentage of audit recommendations that are tracked for compliance.</p> <p>Assign a staff that should collect the update and maintain the database.</p> <p>Update database of audit findings and recommendations</p>	<p>The PAC division has put in place a system of reporting on compliance with audit recommendations. In 2021, a total of 1220 recommendations were made and 1147 (94%) were tracked for compliance audit. However, in 2021, 1306 recommendations were made and all of them were tracked for compliance, which shows that 100% of the audit recommendations were tracked for compliance.</p> <p>The Principal Auditor, Public Accounts division is assigned to collect the update and maintain the database</p>

Priority	Indicators		
		2021	COMMENT
OUTCOMES			
			The Principal Auditor and team has been updating the database of audit findings and recommendations
Enhance knowledge and understanding of auditing standards.	<ul style="list-style-type: none"> • Good feedback from QA reviews • Average score in the ICBF domain on audit standards & methodology. 	Conduct training on ISSAIs and new emerging areas.	The Training division conducted trainings for auditors on ISSAIs, Audit Standards and Methodology. These trainings were conducted in Makeni for all the regional auditors and in Freetown for those based in Freetown. The training was also extended to the new auditors recruited in 2021.
Develop Information Systems audit capabilities.	Number of IS audits conducted.	<p>Recruit staff for the IS division.</p> <p>Train staff on IS audit.</p>	<p>We have recruited a Principal Auditor and an Auditor for the IS division.</p> <p>These staff were trained on IS Audit</p>
Establish an Audit Management Information System.	Full implementation of AMIS.	Acquire an audit software.	We were unable to acquire an AMIS audit software

Priority	Indicators		
		2021	COMMENT
OUTCOMES			
Improve Communications Capabilities.	Average Score in the ICBF domain on communication & stakeholder engagement.	Recruit more communications staff for IEC Division.	We were unable to recruit additional staff for the IEC division but this will be done in 2022
		Develop a database of key stakeholders for regular engagement.	We have a database of key stakeholders from which we choose who to deal with base on the activity or programme. Whenever, we produce a report, we normally choose from the database and send to them.
		Conduct training on new report writing.	In February, 2021, we conducted training for all the technical staff on new report writing. All the regional staff converged in Makeni for the training and in Freetown, the training was done at the Golden Tullip Hotel.

Priority	Indicators		
		2021	COMMENT
OUTCOMES			
Increase Efficiency.	Average Score in the ICBF domain on organisation and management.	Engage Ministry of Finance for timely receipt of budgetary allocation. Review organisational structure.	The ASSL Finance division has been constantly engaging the Ministry of Finance for timely receipt of budgetary allocation and the engagement has always been fruitful

Annex One: ASSL's Organogram

Organisational Structure

