



**ANNUAL  
PERFORMANCE  
REPORT**

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**2022**

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**Abdul Aziz**  
*Acting Auditor General*

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## ABBREVIATIONS AND ACRONYMS

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

## **ACTING AUDITOR GENERAL'S MESSAGE**

We are pleased to share the 2022 Annual Performance Report of the Audit Service Sierra Leone (ASSL). The year under review was considered a year of renewed zest as we focused on our Strategic Plan 2021–2025, to achieve our strategic outcomes.

The Annual Performance Report is a self-assessment of the work we do every year. It focuses on communicating the activities and operations of the ASSL, its achievements and its strategic outcomes.

Principal 6 of the INTOSAI P-12 emphasises the role of the SAI to effectively communicate with stakeholders; therefore, as the SAI in Sierra Leone, stakeholder engagement has been one of the major priorities in 2022. We succeeded in holding stakeholder engagements with the media, civil society organisations, students and traditional authorities. As part of the engagement sessions, we were able to organise citizens' participatory audits, in which stakeholders like CSOs, the media, and local authorities contributed to the preplanning of our audit work.

By so doing, the ASSL has been viewed as the beacon for holding state actors accountable for public expenditure. Our staff has always proven to be very hardworking, in line with the mandate of the Auditor-General as enshrined in the 1991 Constitution of Sierra Leone. As part of our success in 2022, we were able to submit six performance audit reports and the Auditor-General's Annual Report 2021 to parliament. I must commend all staff for the great work accomplished, despite the prevailing circumstances and challenges.

We continue to maintain strong affiliations with our regional partners, as we were actively involved with INTOSAI, AFROSAI, AFROSAI-E and other affiliated working groups within these bodies.

At this point, we wish to appreciate your efforts and continue to solicit more support and cooperation so that we can all jointly build a better Sierra Leone.

We are therefore pleased to present to you the ASSL Annual Report for 2022.



***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. As it serves its purpose of helping these institutions achieve their full potentials, in the area of accountability and transparency, it responded to changes in its external environment; which led to the setting up of the current Audit Service Sierra Leone as a legal entity through an Act of Parliament in 1998. The rebranding of the ASSL into a modern day Supreme Audit Institution (SAI) followed this establishment. The Audit Service Act of 1998 was then 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 mandate of the Auditor-General as prescribed in the 1991 Constitution of Sierra Leone is broad, which covers all aspects of government, it should be noted that, based on the present staff strength, we cannot 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 (ASSL) 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 firsthand 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”.

## **Audit Process**

The ASSL is the Supreme Audit Institution of Sierra Leone, which is mandated by 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 are duly considered, whilst at the same time, assessing the adequacy of resources needed to undertake the 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 understand the client's operations. This is done through extensive risk assessment to determine the risks that may likely lead to misstatement in the financial statements, whether due to fraud or error. 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, while 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 an audited financial statement by client and auditor, where financial statement audits are done.

**The Follow-up Stage**

During this stage, auditees are summoned to public hearings organized by the Parliamentary Public Accounts Committee (PAC), 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.

**WHY AN ANNUAL PERFORMANCE REPORT?**

The International Standards for Supreme Audit Institutions envisaged that information about SAIs should be readily accessible and pertinent and their work processes, activities and products should be transparent. It further stressed the need for openness, visibility and regular interface with the stakeholders.

The Annual Performance Report of the ASSL is prepared in line with the principles of transparency and accountability as envisioned in the ASSL Strategic Plan 2021 – 2025.

The report aims to meet accountability criteria by reporting on:

- The extent to which the ASSL has met its statutory obligations with regards to its mandate and reporting requirements
- Evaluate and follow-up on the ASSL's performance as well as the impact of our audit work
- Efficiency in our use of public funds and the use of SAI's resources.

The report also meets transparency parameters by providing reliable, clear and relevant public

reporting on our mandate, activities, financial management, operations and performance. It therefore seeks to:

- Create awareness about the ASSL and inform stakeholders about our key results and achievements
- Act as pacesetters for other institutions to produce performance reports which are related to internal operations and the use of resources within the various MDAs.

## **TYPES OF AUDIT CONDUCTED BY THE ASSL**

The core function of the ASSL is to audit the resources and financial transactions of government institutions and report to Parliament. In order to achieve this goal, we carry out the following types of audits:

### **Financial Audit**

Financial audits are conducted to examine and evaluate the financial statements of an organisation to make sure that the financial records are a fair and accurate representation of the transactions they claim to represent. The purpose of a financial audit is to provide reasonable assurance that financial statements are presented accurately and in conformity with generally accepted accounting principles (GAAP).

### **Compliance Audit**

We conduct compliance audit as an independent evaluation to ascertain whether an organisation is following external laws, rules and regulations or internal guidelines, such as corporate byelaws, controls and policies and procedures.

### **Performance Audits**

Performance audits are conducted to show that resources that have been acquired are economically and efficiently utilised to provide adequate services to the citizens. Performance audit involves an in-depth analysis of specific issues relating to the audited entity's processes or functions. It includes assessment of how resources are utilised in relation to economy, efficiency, effectiveness, equity and environment. The performance audit division is responsible for conducting all performance audits.

### **Information System Audits**

Information system audits are carried out to give assurance on the integrity of the information technology (IT) systems and the data produced

therein. IT audit involves the process of collecting and evaluating evidence to determine whether a computer system safeguards assets, maintains data integrity, allows organisational goals to be achieved effectively and efficiently. The main aim is to establish whether information systems are safeguarding corporate assets, maintaining the integrity of stored and communicated data, supporting corporate objectives effectively, and operating efficiently. The ASSL has established Information Systems Audit division that is responsible for conducting all information systems audits.

## **OVERVIEW OF THE ASSL IN 2022**

The ASSL is being overseen by an advisory board headed by the Board Chairman, Dr Charles Rogers. The board comprises the Acting Auditor General and three members.

The head of the ASSL is the Acting Auditor-General, Mr Abdul Aziz who is assisted by three deputy Auditors General - Mr Selvin Bell, DAG Finance and Corporate Services; Mr Aiah Gbondo Tugbawa, DAG Public Enterprises and Mr Sinneh Kargbo, Acting DAG, Specialised Audits.

The ASSL has its headquarters at the 12th Floor of the Freetown City Council Building, at Wallace Johnson Street in Freetown. In the southern region, the office is housed at the Old Treasury Building, Stock Road, Bo. That office was headed by the AAG South, Mr Alie Badro Kargbo. The office in the eastern region is at 44 Waahman Abu Road in Kenema; and is headed by Acting AAG South, Mr Amos Belden Ngakui. In the north, the regional office there is located at Vincent Kanu Road in Makeni, and is headed by the AAG North, Mr Mohamed Juldeh Barrie.

We also have various divisions in Freetown which are headed by various divisional heads.

### **Staff Turnover**

The ASSL has become an attractive employer for many graduates and professionals in finance, accounting, auditing and other disciplines. In 2022, the ASSL had a total staff strength of 205, of which five were recruited externally and 10 promoted to various positions. Two staff retired and two died.

## VARIOUS DIVISIONS WITHIN THE ASSL

This section gives a synopsis of both the technical and corporate divisions within the ASSL.

### TECHNICAL DIVISIONS

**T**he technical divisions are responsible for conducting the various types of audits performed by the institution, including specialised audits such as information systems audit. They support the Strategic Outcome 1 (Increased Implementation of Audit

Recommendations), by formulating clearer and more practical audit recommendations. These technical divisions are:

**Examination Branch Division:** The auditing of the General Purpose Financial Statements (Public Account) is done by the Examination Branch. The division also audits the Ministry of Finance (MOF), the Ministry of Planning and Economic Development (MoPED), the National Revenue Authority (NRA), The Accountant General's Department (AGD), the Anti-Corruption Commission (ACC) and other assignments as directed by management.

**Ministries and Local Authorities:** The Ministries and Local Authorities Division is responsible for the audit of government ministries, the Freetown City Council and the Western Area Rural District Council. It also supports the ASSL's operational locations in the south, east and northern regions.

**Public Enterprises:** The Public Enterprises Division is responsible for the audit of parastatals, 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.

**The Specialised Audits:** This 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.

**Information Systems Audit:** This unit was created to examine the information systems from which data is obtained for financial, compliance and performance audits. It is responsible for all Information Systems Audits within the ASSL. It conducts a stand-alone IT audit and give support to financial and performance auditors on their audits.

**Public Accounts Committee:** The Public Accounts Committee (PAC) Division is stationed at the Parliament. It was established in 2008 to serve as a liaison between the House of Parliament and the 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.

**Performance Audit:** This division was established in 2008 to undertake value-for-money (VFM) audit. Performance audits are special reports of the Auditor-General under Section 95(6) of the Public Financial Management Act (PFMA) of 2016.

### CORPORATE DIVISIONS

The corporate divisions of the ASSL provide support to the technical divisions and ensure the smooth functioning of the organisation. These divisions are fundamental in the implementation of the Strategic Plan 2021-2025. These corporate divisions are as follows:

**Human Resources Division:** This division is responsible for managing the human resources function within the organisation. The overall objective of the division is to maintain a fully functional and comprehensive unit that supports the smooth running of the organisation. It is responsible to ensure adequate staffing, policies and systems to support the implementation of the institution's Strategic Plan.

**Information Communication Technology (ICT):** This division has become an integral component of the ASSL's operations. As the organisation is working towards acquiring and implementing an Audit Management Information System, the ICT division is responsible to ensure efficient and effective process in the acquisition, training of staff and rolling out of the software. They are also to provide the required ICT logistical support to the organisation

**Information Education and Communications Division:** The ASSL has an established Information Education and Communication (IEC) division to handle all internal and external communications of the organisation. It is mostly responsible for the achievement of the strategic outcomes in collaboration with other divisions.

**The Training, Research & Development Division:** The division is responsible to enhance the performance of staff through continuous research, development and training. This division has developed monitoring tools and mechanisms that ensure the efficiency and effectiveness of divisional outputs. It has been conducting several trainings for staff, based on their needs and emerging issues.

**Internal Audit Division:** This unit was established in September 2010 to evaluate the internal control processes within the operations of the ASSL, and make recommendations for improvement. This enhances the efficiency of other divisions in the organisation.

**Office and Facilities Management Division:** This division ensures an effective and efficient administrative set up of the organisation's activities, the Office and Facilities Management division supports all other divisions in their day-to-day activities to achieve their operational plans. The division enhances administrative efficiency and effectiveness.

**Editorial Division:** This division was created out of the need to improve the quality of reports produced for both our internal and external audiences. The Editorial Division is essentially responsible for the editing and reviewing of essential documents especially reports before they are published. The division conducts trainings on report writing that enhances staff capacity and enable them to make clearer audit recommendations.

**Finance Division:** The Finance division coordinates and manages the finances of the ASSL by accessing funds from the Government, donor partners and clients. They prepare the annual financial statements of the organisation which shows our financial position and performance for the year, linked to our achievements.

## STAKEHOLDER ENGAGEMENT

**S**takeholder engagement is very key towards the operations of the ASSL. Despite audit being the core function of the SAI, yet stakeholders also play a pivotal role by ensuring that the core function and its product is made known to the citizens. In the ASSL's Strategic Plan 2021-2025, the second strategic outcome "Greater public knowledge and understanding of our work" relates more with stakeholder engagement. The improved publication of our audit reports on the use of public funds that has dominated the media, highlights the public demand for transparency and accountability in the overall expenditure of public funds. Because of the crucial role that our stakeholders play in the success of our role, the ASSL has designed various stakeholder engagement strategies tailored towards achieving the strategic objectives of the institution. The ASSL also engages other stakeholders like school pupils, tertiary students, MDAs, the media, civil society organisations and the general public. This is done in line with the ASSL Strategic Plan 2021-2025 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 inject a sense of integrity and patriotism in them. These interactions aim at improving the future integrity situation in the country, especially in public administration.

### **Key among these Stakeholders include:**

#### **ASSL Staff**

The image management of the institution which enhances effective audit work is purely in the hands of the staff. The ASSL's overall image and reputation are very key to the achievement of the outcomes of the Strategic Plan. The office has its codes of ethics, policies and capacity building mechanisms which enhance staff's ability to uphold the tenets of the institution and promote the strategic outcomes.

#### **Parliament**

The Public Accounts Committee of parliament is very key to the work of the ASSL. We report directly to the citizens through their representatives in parliament and it is expected that parliaments takes action on audit reports by ensuring that the audit recommendations are implemented by auditees.

The ASSL strives to provide timely reports and expects parliament to deliberate on them as well as ensure that recommendations are enforced by audited entities. Through the PAC, parliament can exert pressure on audited entities to ensure accountability of public resources. As part of the engagement with parliament, the SAI organises capacity building for PAC members on the work of the ASSL.

#### **Media**

The media play an essential role in ensuring that the public is well informed about the operations, successes, challenges and shortfalls of the ASSL. In ensuring that the people are aware of the strategic outcomes of the ASSL, the media have set the agenda and hold sway over public opinion. Publications in the media have also being used to draw the attention of the SAI on areas of interest during the audit. We have established continuous engagement with the media through workshops, interviews and one-on-one engagements for better understanding and simplification of reports for public consumption.

#### **Civil Society Organisations (CSOs)**

Civil Society Organisations (CSOs) are very instrumental and are seen as key partners to the SAI. They are vibrant and advocate for the rights of the people. For the ASSL., they can potentially play an integral role in lobbying and advocacy. This can be through their demand for transparency and accountability in the management of public resources.

## **Donors/Cooperating partners**

These partners are largely focused on compliance with standards for uniform reporting as well as capacity building of staff for effective audit. The office always ensures that these needs are met through sustained training and capacity-building workshops. We also meet membership obligations through regular payments to parent professional bodies that we subscribe to for professionalism of the auditing function.

## **STAKEHOLDER ENGAGEMENT ACTIVITIES**

### **ASSL Engagement with Ataya Bases**

The Audit Service Sierra Leone (ASSL) engaged members of various 'ataya bases' in Freetown, Bo, Kenema and Makeni. The engagement was part of the public education drive by the ASSL to create awareness on the activities of the institution.

The public education attracted high interest and participation from youth who rendezvous at these pothouses as well as 'car-wash' youth. They appreciated the ASSL and commended the institution for reporting on the management and use of national revenue and taxpayers' money. They appraised the Audit Service's approach of considering them, as that made them felt part of the society.



*ASSL engages youth at an 'ataya-base' in Freetown. Photo credit: ASSL*

### **ASSL Engages Citizens in Pre Planning Audit**



*ASSL engaging CSOs and Media during a pre planning session in Freetown*

The Audit Service Sierra Leone (ASSL) held a citizen engagement session with civil society organisations and the media to chat t h e successes, challenges, and map-out the way forward for the institution in the coming years.

The session took place at the Sierra Bay Hotel, Aberdeen, Freetown.

## KEY HIGHLIGHTS

### Relocation of Office

The Audit Service relocated its headquarters from Lotto Building at Tower Hill, to the 11th and 12th floors of the new Freetown City Council (FCC) Building at Wallace Johnson Street, in January 2022. The Public Enterprises, Specialised Audits and Human Resources divisions at Youyi Building also relocated to the FCC Building.

### The ASSL Signs MoU with the Anti-Corruption Commission

The ASSL signed a renewed memorandum of understanding (MoU) with the Anti-Corruption Commission (ACC) on Thursday, 13th October, 2022. The MoU geared towards strengthening and deepening partnership and collaboration to promote integrity, accountability and transparency in the public service.



*Acting Auditor-General & ACC Commissioner signing MoU. Photo credit: ACC*

### Acting Auditor General Pays Courtesy Call on Local Authorities

The Acting Auditor-General paid courtesy call on various traditional authorities in Kenema, Bo and Makeni to brief them about the mandate and operations of the ASSL. The Acting AG and some regional staff engaged paramount chiefs, section chiefs, permanent secretaries etc. in the offices of the paramount chiefs. This engagement was part of the ASSL's stakeholder engagement concept to raise more awareness on the activities of the institution in 2022.



**ASSL Organises Citizen Engagement Session in Freetown and Regions**

In 2022, the ASSL held a citizen engagement session with civil society organisations and the media to chat the successes, challenges and map-out the way forward for the institution in 2023.

In the southern region, it was held at the Bo District Council Hall on 29th March. In the Eastern Region, at the Kenema District Council Hall, on 30th March and in the northern region, at the Bombali District Council on 6th April.

In Freetown, the engagement session took place at the Sierra Bay Hotel, Aberdeen in Freetown on 21st November.

**NASSIT Awards the ASSL**

The ASSL received the Compliant Award “for fully complying with the provisions of the National Social Security and Insurance Trust {NASSIT} Act No. 5 of 2001 for the 2022 Financial Year. The ASSL is one of the few institutions recognised by NASSIT at an award ceremony organised by the Trust.

The NASSIT is a statutory public trust, charged with the responsibility of administering Sierra Leone’s national pension scheme. Specifically, the Trust was established “to provide retirement and other benefits to meet the contingency needs of workers and their dependents and to provide other related matters” which the ASSL has demonstrated for all its employees as part of its drive to make the ASSL an ideal public institution.

**REPORTS SUBMITTED IN 2022**

NO	REPORT	DATE OF SUBMISSION
1	Auditor-General’s Report 2021	8th December, 2022
2	Performance Audit Report on the Management of Distribution of Teaching and Learning Material	1st December, 2022
3	Performance Audit Report on the Welfare of Inmates by the Sierra Leone Correctional Service;	14th July, 2022
4	Performance Audit Report on the Management of Examinations by the University of Sierra Leone	14th July, 2022
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.	14th July, 2022
6	Performance Audit Report on the Management of Public Debts by the Ministry of Finance.	3rd August, 2022
7	Performance Audit Report on the Implementation of the School Feeding Programme by the Ministry of Basic and Secondary Education	3rd August, 2022

**ASSL’S STRATEGIC OUTCOMES**

The ASSL is a performance driven organisation for which planning and allocation of resources revolve around the careful design and selection of performance measures. These performance measures relate to the ASSL Strategic Plan 2021–2025 which focuses on two strategic outcomes. These are Increased implementation of audit recommendations and Greater Public Knowledge and Understanding of our work. This report will take a look at the strategic outcomes and the outputs indicated for 2022.

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

## Vision



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

## Mission



Increased implementation of audit recommendations.

Clearer and more practical audit recommendations

Support and push for more action on our recommendations by stakeholders

a. Better tracking of the implementation of audit recommendations

Greater public knowledge and understanding of our work.

Better public outreach

More engagement with external stakeholders

## MEASURING PERFORMANCE

## Measuring Performance 2021 and 2022

Priority	Indicators	2021	2022
OUTCOMES			
Increased implementation of audit recommendations.	Reduction in repeated findings.	<p>Determine baseline for repeating findings.</p> <p><b>Comment</b> 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 implemented in 2021 as compared to 2020.</p>	<p>Baseline -3%.</p> <p><b>Comment</b> In 2022, 2,944 recommendations were made 1,248 were implemented and 1,696 were not implemented.</p>
Greater public knowledge and understanding of our work.	Increased number of constructive feedbacks from auditees, the public and other stakeholders.	<p>Determine baseline for the number of constructive feedbacks received from stakeholders</p> <p><b>Comment</b> This will be reported in the next performance report</p>	<p>Increased number of constructive feedback</p> <p><b>Comment</b> The ASSL has been receiving constructive feedbacks from the public during radio programmes, school outreach programmes and other stakeholder engagements. The engagements have been extended to more stakeholders like traditional rulers, colleges, trade unions, youth groups etc and the feedback from these engagements have been positive.</p>
OUTPUTS			
Make clearer and more practical audit recommendations.	Increased number of management responses addressing audit recommendations.	<p>Determine baseline for the number of management responses addressing audit recommendations</p> <p><b>Comment</b> 2021- In 2021, there was an increases 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.</p>	<p>Baseline +5%.</p> <p><b>Comment</b> This will be reported in our next Annual Performance Report</p> <ul style="list-style-type: none"> <li>• Modification of the draft Management Letter layout.</li> </ul> <p><b>Comment</b> Draft Management Letter Layout was not modified but Training and PAC division are working on it</p>

Support and push stakeholders to act on our recommendations.	<p>a) Increased action on the AGs report by the PAC.</p> <p>b) Ministry of Finance withholding budget allocation for defaulting MDAs.</p> <p>c) Percentage of recommendations followed up by the ACC.</p>	<p>• Determine baseline (a) for number of actions taken by the PAC on the Auditor-General's Report.</p> <p>Comment This will be reported in subsequent Annual Performance Report</p> <p>Determine baseline (c) for the percentage of recommendation followed up by the ACC.</p> <p>Comment This will be reported in subsequent Annual Performance Report</p>	<p>• Update MOU with ACC.</p> <p>Comment ASSL signed a renewed MOU with the Anti-Corruption Commission on Thursday, 13th October, 2022.</p> <p>• Establish MOU with Internal Audit Department.</p> <p>Comment MOU with the Internal Audit has not been established</p> <p>Meet with PAC to provide more understanding of ASSL work and enhance relationship with PAC.</p> <p>Comment A meeting was held at the Deputy Speaker's Lodge in Parliament where ASSL team provided more understanding of its work in a bid to strengthen the relationship with PAC.</p>
Better tracking of the implementation of audit recommendations.	<p>Reports on the implementation of recommendations.</p>	<p>Comment 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</p> <p>1306 recommendations were issued and 475 were implemented which shows 36.3% implementation.</p>	<p>Produce a report recognising auditees who have been compliant.</p> <p>Comment Report recognising auditees who have been compliant has not been produced</p>

Better public outreach.	Increased public engagements.	<ul style="list-style-type: none"> <li>• Determine Baseline for number of public engagements.</li> </ul> <p>Comment The ASSL 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> <ul style="list-style-type: none"> <li>• Conduct public lectures on the ASSL in secondary schools and tertiary institutions.</li> </ul> <p>Comment The ASSL conducted Public Lectures at UNIMAK in Makeni and various secondary schools across the country</p> <p>Organised outreach sessions in the various local councils and wards.</p> <p>Comment 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>	<ul style="list-style-type: none"> <li>• Organise sessions with the Sierra Leone Association of Journalists and the Guild of Editors</li> </ul> <p>Sessions were not held specifically with the Guild of Editors but they were involved in various sessions organised by the ASSL. The Guild of Editors were invited to an awareness raising session for CSOs and Media in February 2022 and also to a Citizen engagement session in October, 2022 in which they actively participated in the sessions</p> <ul style="list-style-type: none"> <li>• Design new television and radio programme.</li> </ul> <p>Comment Radio programmes were done in the widely spoken local language (krio). However, a new approach was done using two other local languages (Mende and Temne)</p> <ul style="list-style-type: none"> <li>• Design new and improved outreach programmes.</li> </ul> <p>Comment New and improved outreach programmes were held with ataya bases and youth groups</p> <ul style="list-style-type: none"> <li>• Establish social media accounts.</li> </ul> <p>Comment We have established a Facebook account that is accessible to the public.</p>
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More engagement with external stakeholders.	Increased number of stakeholder meetings and conferences held.	<p>Comment</p> <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>In 2022, the ASSL held more outreach programmes by engaging more stakeholders.</p> <p>Press Releases and public information were published on the ASSL website and various newspapers</p>	<p>Baseline +3%</p> <p>There was an increased in the engagements with external stakeholders. Public education sessions were held with schools, colleges, ataya bases, youth groups, CSOs, media and citizen engagements with traditional leaders and various groups in the various communities</p>
Priority	Indicators	2021	2022
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>Comment</p> <p>2021- 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>• Assign a staff that should collect the update and maintain the database.</p> <p>Comment</p> <p>The Principal Auditor, Public Accounts division is assigned to collect the update and maintain the</p>	<p>• Introduce indexing in the database for all engagements, audit findings and completed tasks.</p> <p>Comment</p> <p>This will be reported in the next Annual Performance Report</p> <p>• Expand database to capture tracking information on all audit recommendations being implemented</p> <p>Comment</p> <p>This will be reported in the next Annual Performance Report</p>

		<p>database of audit findings and recommendations</p> <p>Updated database of audit findings and recommendations</p> <p>Comment</p> <p>We have an updated database that captures tracking information on all audit recommendations being implemented</p>	
Enhance knowledge and understanding of auditing standards.	<ul style="list-style-type: none"> <li>• Good feedback from QA reviews</li> <li>• Average score in the ICBF domain on audit standards &amp; methodology.</li> </ul>	<p>Conduct training on ISSAIs and new emerging areas</p> <p>Comment</p> <p>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</p>	<ul style="list-style-type: none"> <li>• More Quality Assurance staffing.</li> </ul> <p>Comment</p> <p>The Quality Assurance division was established with an Assistant Auditor General as head of the division</p> <ul style="list-style-type: none"> <li>• Improve on ICBF score.</li> </ul> <p>Comment</p> <p>This will be reported in the next Annual Performance Report</p>
Develop Information Systems audit capabilities.	Number of IS audits conducted.	<ul style="list-style-type: none"> <li>• Recruit staff for the IS division.</li> </ul> <p>Comment</p> <p>We have recruited a Principal Auditor and an Auditor for the IS division</p>	<p>Conduct one IS audit.</p> <p>Comment</p> <p>We are yet to do a stand-alone IS audit. All IS audits are done as a support to the financial and compliance audits done by the financial auditors</p>
Establish an Audit Management Information System.	Full implementation of AMIS.	<p>Acquire an audit software.</p> <p>Comment</p> <p>We were unable to acquire an AMIS audit software but plans are on the way for it to be acquired</p>	<p>Training staff on using the audit software.</p> <p>Comment</p> <p>Staff will be trained on using the software when it is acquired</p>

Improve Communications Capabilities.	Average Score in the ICBF domain on communication & stakeholder engagement.	<p>Recruit more communications staff for IEC Division.</p> <p>Comment</p> <p>We were unable to recruit additional staff for the IEC division</p> <ul style="list-style-type: none"> <li>• Develop a database of key stakeholders for regular engagement.</li> </ul> <p>Comment</p> <p>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.</p> <p>Conduct training on new report writing.</p> <p>Comment</p> <p>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 Tulip Hotel.</p>	<ul style="list-style-type: none"> <li>• Develop a tracking system of the number of criticisms received for each report that is made</li> </ul> <p>Comment</p> <p>We are yet to develop a tracking system for number of criticisms received for our reports made public</p> <ul style="list-style-type: none"> <li>• Establish a communication tracking system for press coverage, enquiries, social media feedback and PAC briefings/hearings.</li> </ul> <p>Comment</p> <p>This will be reported in the 2023 Annual Performance Report</p> <ul style="list-style-type: none"> <li>• Improve on ICBF score</li> </ul> <p>Comment</p> <p>This will be reported in the next Annual Performance Report</p>
Increase Efficiency.	Average Score in the ICBF domain on organisation and management.	<ul style="list-style-type: none"> <li>• Engage Ministry of Finance for timely receipt of budgetary allocation.</li> </ul> <p>Comment</p> <p>The ASSL Management and the Finance division has been engaging the Ministry of Finance for timely receipt of the ASSL's budgetary allocation</p>	<ul style="list-style-type: none"> <li>• Review the quality control and assurance system to improve on its effectiveness.</li> </ul> <p>Comment</p> <p>This has not been achieved</p> <ul style="list-style-type: none"> <li>• Determine staff establishment.</li> </ul> <p>Comment</p> <p>The Staff establishment was done by the HR Division</p> <ul style="list-style-type: none"> <li>• New gender and inclusion policy.</li> </ul> <p>Comment</p> <p>The gender and inclusion policy is yet to be done</p> <ul style="list-style-type: none"> <li>• Improve on ICBF score.</li> </ul> <p>Comment</p> <p>This will be reported in the next Annual Performance Report</p>

**BUDGET VERSUS ACTUAL**

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

Statement of detailed comparison of budget and actual, revenue and expenditure amounts for the year ended 31st December 2022

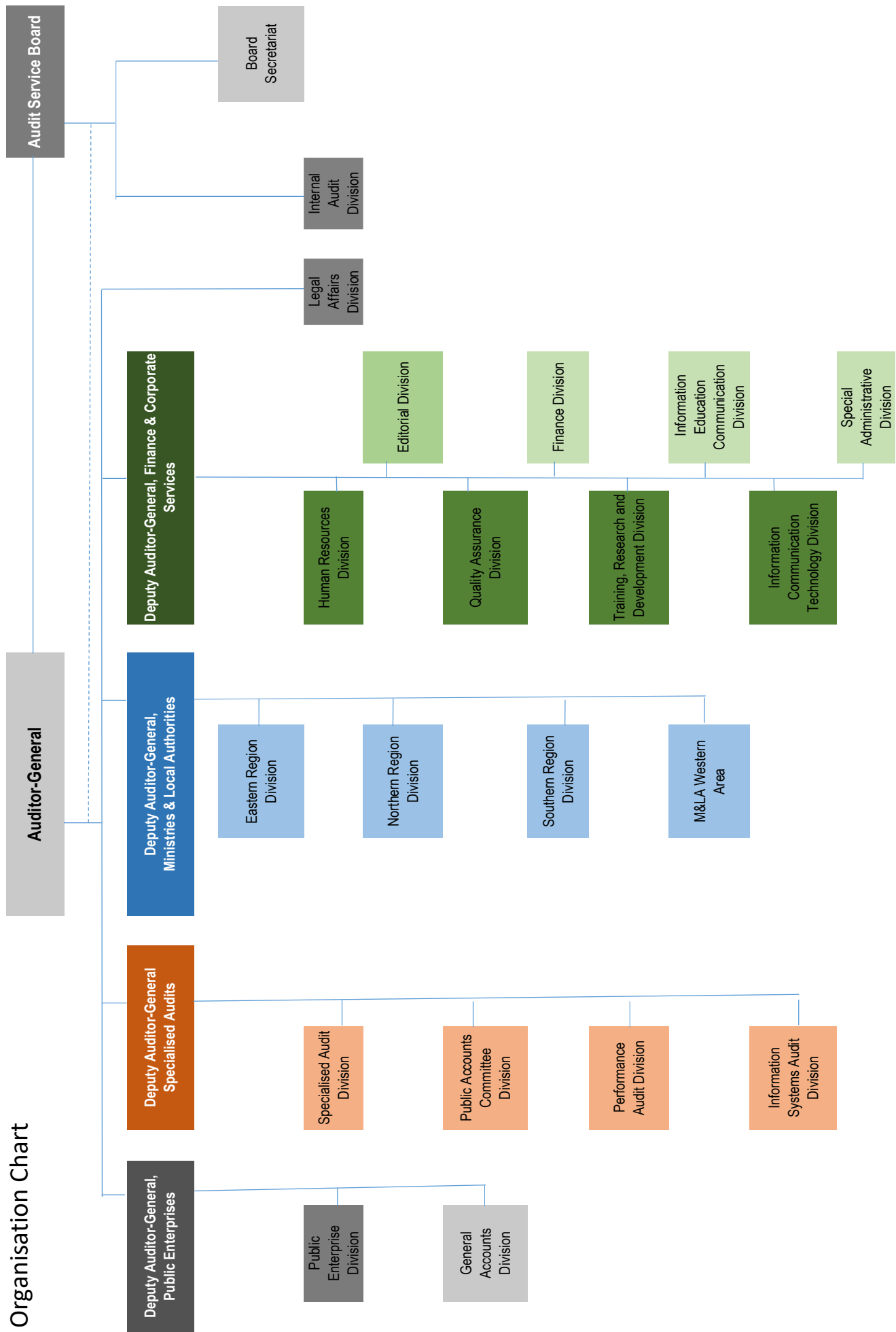
	2022				Y/e 31 Dec. 2021			
Amounts in Sierra Leone Leones	Final budget	Actual	Receipts/ Payments by MoF/third party	Variance	Final budget	Actual	Receipts/ Payments by MoF/ third party	Variance
Revenue								
Non-Tax								
GOSL-Salaries	49,381,735	45,374,353	-	(4,007,382)	41,878,062	40,952,000	-	(926,062)
GOSL- Other Charges	11,410,600	10,925,357	-	(485,243)	10,410,590	10,410,590	-	-
Capital Development expenditure	2,000,000	-	2,000,000	-	4,500,000	-	-	(4,500,000)
Audit Fees(Income)	2,640,636	4,044,568	-	1,403,932	2,062,300	1,718,950	-	(343,350)
Sale of Bid Document	-	-	-	-	-	3,750.00	-	3,750.00
Proceeds from grant and loan:	-	-	-	-	-	-	-	-
Total Income	65,432,971	60,344,278	2,000,000	(3,088,693)	58,850,952	53,085,290	-	(5,765,662)
Compensation of employees	(48,727,735)	(45,683,731)	-	3,044,004	(41,278,457)	(38,929,210)	-	2,349,248
Total expense	(48,727,735)	(45,683,731)	-	3,044,004	(41,278,457)	(38,929,210)	-	2,349,248
Programme1	(16,585,236)	(12,171,192)	(2,000,000)	4,414,044	(17,572,494)	(11,087,788)	-	6,484,706
Total expenditure	(65,312,971)	(57,854,923)	(2,000,000)	7,458,047	(58,850,952)	(50,016,998)	-	8,833,954

Audit Fees		104,025.00
Audit Fees transfer to CRF	407,000.00	529,300.00
Directors Allowances	384,000.00	312,000.00
Local Travelling	1,454,632.28	800,195.00
Overseas Travelling	704,000.00	370,880.00
Overseas Training	1,533,000.00	1,533,000.00
Electricity	232,024.32	254,066.63
Water Charges	38,178.52	27,594.00
Telephone & other Communication	744,164.00	824,863.28
Life Assurance Policy	39,000.00	38,325.00
Rent and Rates	1,067,500.00	704,632.50
Sitting fees	120,000.00	192,000.00
Office & general	405,920.00	272,212.40
Stationery	441,774.80	338,634.99
Computer Consumables	718,865.00	517,173.98
Advertisement	123,600.00	137,094.00
Printing and Publicity	385,000.00	292,912.50
Building (Maintenance)	112,000.00	91,171.74
Machinery & Furniture Maintenance	90,000.00	81,030.00
Vehicles Maintenance	561,315.00	614,639.93
Generator Running Cost	42,000.00	45,990.00
Vehicle Insurance & Licensing	152,000.00	239,257.50
Bank Charges	232,560.00	203,769.84
Sub & Membership dues	85,200.00	70,868.40
Training & Recruitment (Local)	425,135.75	268,110.75
Professional Fees	314,500.00	95,265.00

Overseas Audit	704,294.08	532,190.14
Uniforms	54,000.00	59,119.80
Transport, Fuel and Oil	421,999.99	448,950.00
Furniture and Fitting expense	260,406.00	410,540.69
Computers and Ancillary	1,227,441.00	609,640.70
Motor Vehicle	780,000.00	1,642,500.00
Capital Development Expenditure	2,000,000	4,500,000.00
Plant & Machinery expense	323,725.00	410,540.69
<b>Total expense</b>	<b>16,585,236</b>	<b>17,572,494</b>

Salaries	37,056,534	31,178,395
NASSIT ( 10%)	2,612,035	2,262,448
Wages	21,900	14,700
Bonus	2,176,695.59	1,869,673
Leave allowance	4,995,075	3,705,175
Medical Allowances	319,500	297,248
Overtime	72,000	66,000
Gratuity	1,473,996	1,884,819
Compensation package	-	-
	<b>48,727,735</b>	<b>41,278,457</b>
	65,312,970.53	
	63,432,970,528.80	
	63,432,970.53	
	-1,880,000.00	

Audit Service Sierra Leone  
Organisation Chart



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