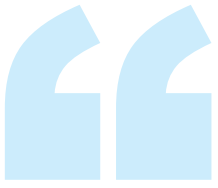


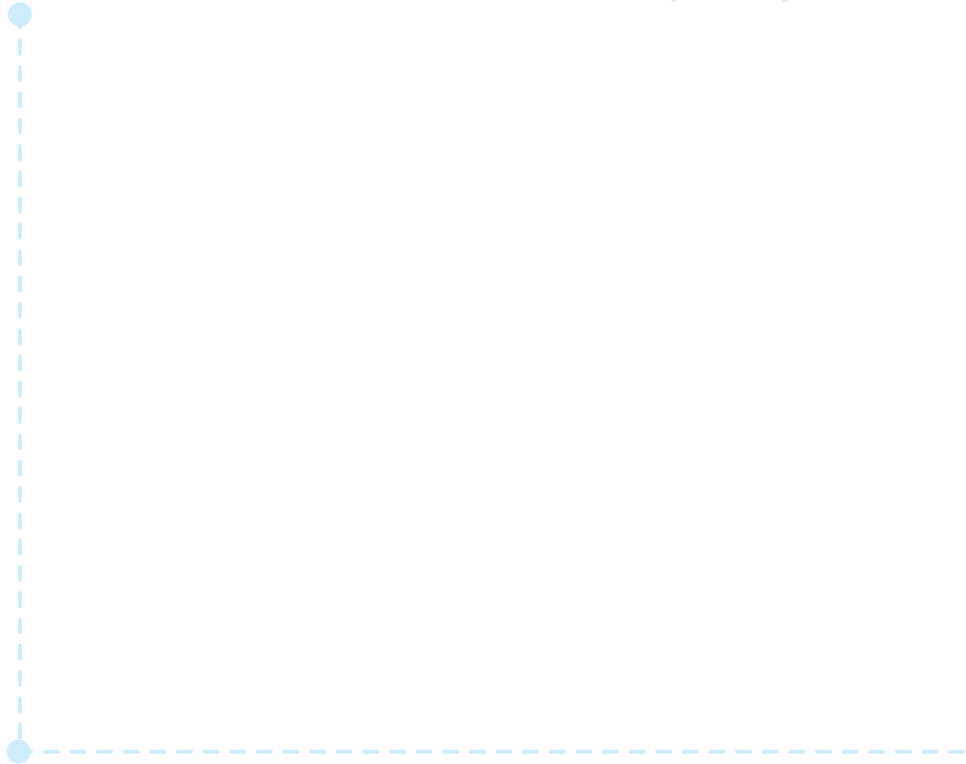


# AUDIT SERVICE SIERRA LEONE

**2025 - 29**  
STRATEGIC PLAN



*This strategy reflects our commitment to ensuring the highest standards of financial oversight, and our dedication to evolve with the changing demands of governance, public sector management, and the needs of the citizens we serve.*





# **AUDIT SERVICE SIERRA LEONE**

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**2025 - 29**  
**STRATEGIC PLAN**

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# TABLE OF ABBREVIATIONS AND ACRONYMS

ACRONYM	DEFINITION
A-G	Auditor-General
AFROSAI-E	African Organisation of English-speaking Supreme Audit Institutions
ASSL	ASSL Sierra Leone
DA-G	Deputy Auditor-General
EU	European Union
FCDO	Foreign and Commonwealth Development Office
GoSL	Government of Sierra Leone
HRM	Human Resources Management
IAD	Internal Auditor
ICT	Information, Communications and Technology
IEC	Information, Education and Communication
INTOSAI	International Organisation of Supreme Audit Institutions
ISSAI	International Standards of Supreme Audit Institutions
IT	Information Technology
KM	Knowledge Management
M&E	Monitoring and Evaluation
MDAs	Ministries, Departments and Agencies
MIS	Management Information System
MTSP	Medium-Term Strategic Plan
NDP	National Development Plan
PAC	Public Accounts Committee
SAI	Supreme Audit Institution
SPDT	Strategic Plan Development Team
UNDP	United Nations Development Programme
USAID	United States Agency for International Development
VFM	Value for Money
WB	World Bank

# FOREWORD BY THE ACTING AUDITOR-GENERAL



The 2025-29 Strategic Plan has been motivated by the contemporary evolution of the global space. We face unique challenges requiring us to be more vigilant in improving transparency, accountability and integrity in the public sector. This strategy reflects our commitment to ensuring the highest standards of financial oversight, and our dedication to evolve with the changing demands of governance, public sector management, and the needs of the citizens we serve. In order to achieve this, we should ensure our independence is safeguarded, continuously explore technologies that enhance our efficiency, provide continuous professional development opportunities for our staff, and foster strong collaboration with key stakeholders.

Our Strategic Outcomes are to ensure that our work contributes to the broader goals of sustainable development, good governance, and fiscal responsibility. This strategic plan is a reflection of our determination to remain a leading institution in public sector auditing, with the knowledge and tools to adapt to the changing needs of our country and the global environment.

We will be proactive in this rapidly changing and unpredictable environment. I trust the Audit Service stakeholders and staff to play an active role in deliberating innovative ways to approach the evolving public financial management space. We will effectively monitor the performance of our strategy as we strive to deliver relevant approaches.

Public sector accountability requires us to foster strategic relationships with other accountability bodies and other technical partners. Let me take this opportunity to appreciate all those who continue to collaborate with the Audit Service. We look forward to strengthening our partnerships via the pillars of good governance, transparency, and accountability.

Thank you for your continued support and commitment to our shared goals.

Sincerely,

A handwritten signature in blue ink, appearing to read 'A. Aziz', written over a light blue background.

---

**ABDUL AZIZ**  
Acting Auditor-General

# ACKNOWLEDGEMENT

Developing the 2025-29 Strategic Plan of the Audit Service Sierra Leone (ASSL) was an interactive process involving different representatives from the various Divisions within the ASSL. I am thankful for the opportunity to lead the Strategic Plan Development Team (SPDT) to produce this strategic plan.

I hereby acknowledge, with deep appreciation, the immense contributions and efforts of all members of the Strategic Plan Development Team. Their efforts have resulted in the production of a comprehensive document that will be of great value to the ASSL, as it plans to carry out its work over the next five years.

My gratitude also goes to the consultant, Mr Joseph Umoabasi, who facilitated the training sessions that developed the building blocks of this strategic plan. I would like to thank AFROSAI-E for their guidance on key INTOSAI principles and professional advice in developing the plan.

Finally, I wish to thank the Acting Auditor-General and the management team of the ASSL for their commitment and support of the process that has culminated in this strategic plan.



**AIAH GBONDO-TUGBAWA**

Deputy Auditor-General Performance Audit Division  
Chairman, Strategic Plan Development Team



# ABOUT THE AUDIT SERVICE SIERRA LEONE (ASSL)

**The Audit Service Sierra Leone (ASSL) was first established by the Audit Act of 1962 as the Supreme Audit Institution of Sierra Leone following independence in 1961.**

**It was then known as The Audit Department and was the first audit institution in the country.**

In its current status, the ASSL derives its mandate and formation from the 1991 Constitution of Sierra Leone, the Public Financial Management Act of 2016 and the Audit Service Act of 2014. These legal bases specifically spell out the responsibilities of the Auditor-General.

The following statements outline what both the 1991 Constitution of Sierra Leone and the Audit Service Act of 2014 say about the ASSL:

The Constitution of Sierra Leone mandates the Auditor General to audit all government institutions. Section 119 sub-section (1) of the 1991 Constitution 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.”

Sub-section (2) states: “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 organization 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.”

Part V, section 21 of the Audit Service Act, 2014 states: “In the exercise of his functions under section 119 of the Constitution of Sierra Leone and by this Act, the Auditor-General may engage the services of specially qualified individuals or accounting or other firms to provide audit services to public sector bodies.”

Being a Supreme Audit Institution (SAI), the ASSL is also guided by the International Standards for Supreme Audit Institutions (ISSAIs). The ISSAIs establish the quality standards that ASSL aspires to meet in its operations. The ASSL frequently receives guidance and advice from the African Organisation of English-speaking Supreme Audit Institutions (AFROSAI-E).

The organisational structure of the ASSL is designed to deliver its services (audits) through its head office at the Freetown City Council Building, Wallace Johnson Street, in Freetown and three Provincial offices in Bo, Makeni and Kenema. Six technical divisions conduct audits that complement the work done by the Provincial Offices. The

technical divisions undertake different types of audits – General Accounts, Ministries and Local Authorities, Performance Audits, Public Enterprises, Specialised Audits and support to the Public Accounts Committee (PAC) of parliament.

### **In 2024, a breakdown of the public institutions the ASSL audited was as follows:**

- 24 Ministries
- 22 Councils – 13 District Councils, 6 Municipal Councils, 3 Local Councils
- 190 Chiefdoms
- The Courts
- The universities
- Parastatals and agencies
- State-owned banks – the Bank of Sierra Leone, Sierra Leone Commercial Bank, Rokel Commercial Bank; and special projects

The ASSL receives its annual funding primarily from the Consolidated Fund through the Ministry of Finance, which will remain its main source of funding for implementing the Strategic Plan 2025-2029. However, a review of the ASSL's historical funding shows that funding from the national budget is insufficient to deliver the programme of activities planned in this strategic plan.

The ASSL shall look to development partners such as the European Union (EU), the UK Foreign and Commonwealth Development Office (FCDO), the World Bank (WB), and the United Nations Development Programme (UNDP) for financial support and technical assistance to achieve some of its planned targets.

# DEVELOPING THE 2025-29 STRATEGIC PLAN

**Management of the ASSL was responsible for guiding the process of developing the strategy, this process was chaired by a Deputy Auditor-General (Specialised Audits). A consultant was also hired to provide structural and technical support on the concept of strategic planning.**



**The AFROSAI-E also provided guidance on key elements based on its expertise in ISSAI principles and the performance of the ASSL.**

## **The development process entailed the following stages:**

- The ASSL established a Strategic Plan Development Team (SPDT) consisting of cross-divisional representatives. These included the Legal Services, Human Resources, Training, Finance and Audit. The SPDT was chaired by a Deputy Auditor-General (Specialised Audits). The SPDT reviewed key policies and strategies that shape the work of the ASSL. Examples of these are the National Development Plan and national legislation.
- The SPDT carried out a critical evaluation of the internal and external environments in which the ASSL operates, in a bid to establish strategic challenges of the organisation, and to consider the appropriate responses to mitigate them.
- The organisation's performance was reviewed against the 2021-2025 Strategic Plan, to determine how well or otherwise the organisation had performed. We also reviewed the ASSL performance using the Institutional Capacity Building Framework, a self-assessment and a Quality Assurance Review done by the AFROSAI-E.
- Strategy development sessions, where: (1) the organisation's Vision, Mission, and Core Values were reviewed and revised; (2) the key challenges of the organisation were determined; (3) key responses and strategies for addressing organisational challenges were determined; and (4) key projects and activities for implementation were developed.
- Drafted the ASSL Strategic Plan 2025-2029, including a Performance Monitoring framework by the ASSL Monitoring & Evaluation team.
- Validation of the Strategic Plan was conducted by the Acting Auditor-General, who then presented the Plan to the Board.
- Final approval was given by the Acting Auditor-General and the Board.

## **Beyond the process of developing the strategy, the following additional steps are essential to ensure its implementation.**

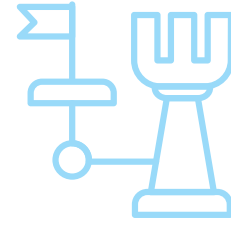
- Communicate the plan to the entire staff of the ASSL to earn their commitment to the plan.
- Periodical performance review of the strategy targets and regular decision-making.

# STATEMENT OF ASSL's VISION, MISSION AND CORE VALUES



## VISION

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



## MISSION

An independent Audit Service committed to ensuring public sector accountability through a highly competent workforce, fostering transparent stakeholder engagement, and delivering high-quality, relevant audits that drive meaningful improvement.

### AUDIT SERVICE OF SIERRA LEONE CORE VALUES

The ASSL has developed and adopted the following as its **core** values that will direct staff behaviour and conduct:



#### PEOPLE ORIENTED

We respect and care for our team and have high regard for our internal and external stakeholders



#### PROFESSIONALISM

We are honest, operate with adherence to ethical standards and best practices. We seek to achieve efficiency, and effectiveness in the work that we do



#### INDEPENDENCE

We are empowered by our constitutional mandate to deliver quality work without external influence or perceived conflict of interest

# STRATEGY THEORY OF CHANGE

THIS CAN BE ACHIEVED IF THE INDEPENDENCE OF THE ASSL IS SAFEGUARDED.

In line with INTOSAI P-10

If the ASSL's operation is effective in producing high quality audits

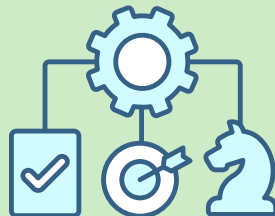
It will contribute towards transparency and accountability in the use of public resources

Thereby making a difference in the lives of citizens



## ASSL'S STRATEGIC EFFORTS

- The ASSL complies with standards to achieve high level of operational effectiveness.
- The ASSL produces quality and relevant audits.



## SYSTEMS THAT CONTRIBUTE TOWARDS IMPACT

- The existence of an effective system for follow-up of audit recommendations.
- Effective efforts by other stakeholders for transparency and accountability.



## IMPACT

- Better Public Financial Management.
- Better service delivery to citizens by public institutions.

# THE STRATEGY RESULTS FRAMEWORK

THE TABLE BELOW OUTLINES THE MAJOR STRATEGIC GOALS, OBJECTIVES, AND KEY PROJECTS THE ASSL SHALL PURSUE DURING THE 2025-2029 STRATEGIC PLAN PERIOD.



## SAFEGUARD THE INDEPENDENCE OF ASSL

The independence of the ASSL is essential to ensure the integrity and credibility of our audit findings and recommendations. The INTOSAI-P 1 - The Lima Declaration (Guidelines on Auditing Precepts) states that Supreme Audit Institutions (SAIs) can accomplish their tasks only if they are independent of the audited entity and are protected against outside influence. To ensure this, the ASSL has two strategic focus areas.

### **FOCUS AREA 1.1: TO ADVOCATE FOR THE APPROVAL OF THE DRAFT AUDIT SERVICE REGULATIONS AND CARRY OUT SENSITISATION PROGRAMMES ON ITS ENACTMENT.**

In 2024, the ASSL finalized the Regulations in line with its Amended Act. The Regulations were submitted to Parliament for approval. A key area of these regulations is ensuring the timely receipt of budget allocations, which will allow the ASSL to effectively carry out its mandates.

Another key area is the implementation of surcharge and disallowance as spelt out in the Act. The ASSL intends to be conferred powers to impose economic and disciplinary sanctions following the legal system. This aims to improve accountability by levying a penalty or additional charge imposed for non-compliance with laws, regulations, or contractual obligations.

#### **In addition to reinforcing compliance with the amended provisions, the ASSL will:**

- Advocate to Parliament on the tabling and approval of the draft Regulation.
- Engage with Parliament and the Ministry of Finance to advocate for bi-annual disbursements, as previously practised, to enhance financial stability.

### **FOCUS AREA 1.2: TO STRENGTHEN THE LEGAL FRAMEWORK IN ENSURING THE OPERATIONAL INDEPENDENCE OF THE ASSL**

The Audit Service must be guided by its legal framework to play a crucial role in ensuring accountability and transparency of governments and public institutions. This also requires audited public entities and other interest groups to be more aware of the relevant laws, regulations, and standards. It also requires the ASSL to actively respond to disputes arising from audits and other work. To achieve this, the ASSL will conduct the following:

- Sensitisation targeting public institutions for them to better understand the legislative framework, ASSL mandate, responsibilities, and operational framework. Sensitisation will also include awareness of international auditing standards, such as those expected by the International Organisation of Supreme Audit Institutions (INTOSAI).
- Proactive and reactive engagements on legal frameworks that guide audit findings and conclusions.





## IMPROVED ACCOUNTABILITY BY PUBLIC INSTITUTIONS ON THE USE OF RESOURCES

The effectiveness of public sector reforms relies on transparency, accountability and integrity. At the core of the transformation is public sector auditing. Pillar 1 of INTOSAI P-12 (Value and Benefits of Citizens) highlights the need for Supreme Audit Institutions to strengthen accountability, transparency and integrity by independently auditing public sector operations and reporting on their findings.

The ASSL has three focus areas for improved accountability by public institutions regarding the use of resources. These areas strive to ensure that those charged with public sector governance discharge their responsibilities, respond to audit findings and recommendations, and take appropriate corrective action, thus completing the cycle of accountability.

### **FOCUS AREA 2.1: IMPROVE THE QUALITY AND STANDARD OF AUDITS PRODUCED BY THE ASSL**

The public trust and confidence in the ASSL heavily rely on our ability to produce high-quality and relevant audits. This requires adherence to professional standards for the accuracy, reliability, and credibility of audit findings. The ASSL established a Quality Assurance Unit to work closely with audit teams and ensure that audits comply with the required methodologies.

#### **To further enhance the quality of audits, the ASSL will:**

- Update the Quality Assurance Policy and audit manuals every three years to ensure they align with updated standards. A policy for outsourcing audits will also be reviewed regularly to ensure that the audit quality of external entities is aligned with ASSL's ethical policies.
- To increase capacity for Quality Assurance so that at least 35% of audits undergo quality assurance review.

### **FOCUS AREA 2.2: INCREASE THE COVERAGE AND NUMBER OF AUDITS PRODUCED BY THE ASSL**

Our audit coverage and scope are affected by several issues, which include non-submission of financial statements, limited funding, and lack of expertise to carry out some special audits. There are 428 public institutions the ASSL is required to audit. Part of the solution has been to diversify sectoral coverage into the areas characterised by high levels of risk.

#### **Further to that, the ASSL will also work on the following areas:**

- To outsource some audits, it cannot undertake due to incapacity.
- To enrol an audit automation system that improves efficiency, accuracy, and consistency in audits.

1. Issue on non-submission of Financial Statements by public entities is addressed under Outcome 3.

- To provide professional training on Information Systems, Environmental and Extractive Industries audits to produce more audits aligned with the United Nations SDGs and national priorities.

### **FOCUS AREA 2.3: STRENGTHEN A SYSTEM TO FOLLOW UP ON AUDIT RECOMMENDATIONS**

INTOSAI-P 10- Mexico Declaration on SAI Independence – principle 7 highlights the need for SAIs to have effective follow-up mechanisms and report on their recommendations to ensure that audited entities properly address their observations and recommendations, as well as those made by parliament. This is essential in ensuring that audit findings are addressed, and that the organisation benefits from the audit process.

#### **To address this, the ASSL will:**

- Develop a comprehensive, documented procedure to follow up on all types of audits, including financial, performance, and compliance audits.
- To track and report on repeated audit findings. The report will detail the recurring issues identified in audits, highlighting the specific areas of concern, and their root causes.



## GREATER STAKEHOLDERS' KNOWLEDGE AND PARTICIPATION IN ASSL WORK

Pillar 2 of INTOSAI P-12 (Value and Benefits of Citizens) states that SAIs should demonstrate ongoing relevance by responding appropriately to the challenges of citizens, the expectations of different stakeholders, and the emerging risks and changing environments in which audits are conducted.

To ensure effective stakeholder engagement, the ASSL has three focus areas. These focus areas allow a more comprehensive understanding of the issues being audited, enhance the quality of audit findings, build trust with stakeholders, and ultimately lead to effective follow-up and implementation of audit recommendations.

### **FOCUS AREA 3.1: IMPROVE ENGAGEMENTS WITH THE PUBLIC ACCOUNTS COMMITTEE (PAC) TO ENSURE AUDIT RECOMMENDATIONS ARE IMPLEMENTED**

To strengthen the Public Accounts Committee (PAC), key actions include increasing the Committee's capacity through training and ensuring political independence. The PAC should also increase the number of public hearings and actively follow up on recommendations made to government ministries, departments and agencies to hold them accountable for financial mismanagement.

#### **The focus will include:**

- Provide regular training for PAC members on financial management, auditing practices, and effective investigative techniques. The objective of these trainings is to enable the PAC to increase the number of hearings conducted.
- Coordinate with media to ensure that public hearings of the PAC are reported regularly. This will increase public awareness of financial accountability issues.

### **FOCUS AREA 3.2: TO ENHANCE OUR ENGAGEMENTS WITH CITIZENS ON THE WORK OF THE ASSL**

The ASSL will strengthen its engagement with citizens so that they can participate in the audit process and hold their governments accountable. These engagements help improve audit processes and increase public confidence.

#### **This will be done through the following:**

- Communicate key findings from the Auditor-General's Report to citizens through media.
- Develop campaigns that ensure the participation of citizens in identifying high risks and reviewing audits. This can help auditors understand the situation or entity better. These campaigns are also aimed at contributing to the implementation of audit findings.

### **FOCUS AREA 3.3: STRENGTHEN COLLABORATION WITH NATIONAL, REGIONAL AND INTERNATIONAL ACCOUNTABILITY BODIES**

**The ASSL will collaborate with other government accountability agencies, such as anti-corruption bodies and international organizations like INTOSAI.**

- Sign memorandums of understanding with other accountability bodies to share best practices, collaborate, and ensure that audit findings and recommendations are acted upon.
- To engage with international accountability bodies for peer reviews and peer learning and for their support in advocating for transparency and accountability.



## THE AUDIT SERVICE AS A MODEL INSTITUTION IN THE DELIVERY OF ITS WORK

Pillar 3 of INTOSAI P-12 (Value and benefits of Citizens) highlights the need for Supreme Audit Institutions to be model organizations through leading by example. The ASSL must be trustworthy, and this credibility depends on the ASSL being seen as independent, competent and publicly accountable for our operations. To make this possible, the ASSL should manage operations economically, efficiently, effectively and in accordance with applicable laws and regulations and report publicly on these matters as appropriate.

The ASSL must strengthen its internal capacity as well as its systems and processes to be able to deliver high-quality audits in line with the ISSAI quality standards. Recruitment, training, staff development and supervision are all geared towards enabling the ASSL to deliver audits of the highest quality. It needs to deliver audits across more audited bodies and cover many more areas of government operations.

### FOCUS AREA 4.1: OPERATIONAL EFFECTIVENESS, MONITORING & REPORTING

The Audit Service should manage its operations economically, efficiently, effectively and in accordance with laws and regulations, and report publicly on these matters.

Operational effectiveness at the ASSL aims to improve efficiency and enhance collaboration among different departments and teams. It also improves compliance with regulatory requirements.

#### To achieve this, the ASSL will:

- Develop a system for comprehensive planning, robust monitoring system, and easy-to-access reporting. This will help to regularly track progress, inform decision-makers and identify areas for improvement.
- Automate processes for efficiency in the operations of the ASSL and increase collaboration internally and with stakeholders.
- Based on the ISSAI 140 System of Quality Management, establish and maintain a comprehensive quality control system and procedures to achieve the desired level of audit quality across all ASSL work.
- Enhance internal control systems to ensure efficiency and effectively comply with legal regulations.

### FOCUS AREA 4.2 IMPROVE THE COMPETENCY OF ASSL STAFF

The competency of our human resources is crucial for the ASSL to deliver quality work. By improving staff competency, the ASSL will ensure the integrity and credibility of audits and other quality of our non-audit work. The strategic effort is to ensure that staff possess the necessary skills, expertise and ethical conduct to ultimately promote public accountability and good governance.

### To do so, the ASSL will invest in the following.

- Establish pathways for professional development of auditors, specifically tailored to the ASSL structure and needs.
- Ensure that the actions and behaviours of all employees are grounded in high ethical standards guided by a formal Code of Ethics as outlined by the international standards of INTOSAI ISSAI 130.
- Ensure that the performance management system that supports high performance and competency development is fair and aligned with – and contributing to – the ASSL Strategy.



# STRATEGIC MONITORING PLAN



The ASSL developed a strategy monitoring framework, Annex 1 (Outcome Indicators) and Annex 2 (Output Indicators). The framework is designed to provide regular oversight of the ASSL's performance in its strategic focus areas. Through routine information gathering and analysis for reporting against Outcome and Output Indicators, the ASSL can make decisions and communicate effectively with stakeholders.

The Monitoring & Evaluation team will be responsible for data gathering and reporting. A mid-term review will be conducted in 2027.

## **Some key questions that will be considered in the review include:**

- Has the organization performed well against the planned targets for the year under review? What accounted for the performance? What lessons need to be learned, and how do we take these lessons forward?
- Were the targets realistic, or do they need to be revised?
- What additional focus areas could the ASSL work on to ensure that it is in line with delivering the expected outputs and outcomes in a timely manner?

**A corporate performance review team, comprising a multi-disciplinary group of officers drawn from the M&E Division, Training Division, Quality Assurance Division and three senior auditors from other divisions, shall be put together to review performance..**

# OVERVIEW OF ASSL's ORGANISATIONAL STRUCTURE

**The Auditor-General has ultimate responsibility for all the operations of the ASSL and is supported by an Advisory Board. Four Deputy Auditor-Generals (DA-Gs) form part of the management team. Three DA-Gs are responsible for audit, and the other DA-G is responsible for corporate support services.**

By the end of 2024, the ASSL had a total staff complement of 195. Of those, 115 are technical staff (auditors). The other 80 staff are in corporate services. Refer to the Audit Service Organogram in Appendix 3.



# STRATEGY CRITICAL SUCCESS FACTORS

The Strategy Planning Development Team conducted an environmental analysis to identify and evaluate external macro-environmental factors - including political, economic, social, technological, legal, and environmental aspects - that can significantly impact the ASSL's operations. This helped to develop informed strategies by understanding the broader landscape in which they operate; essentially, it provides a framework to analyze potential opportunities and threats before making strategic decisions.

**Through this, the team identified six Critical Success Factors (CSFs) outlined under Annex 1. Managing these CSFs will enable the ASSL to identify potential risks and threats, mitigate them and minimise their impact. Managing CSFs will also encourage a proactive approach to our risk management.**



# LIST OF ANNEXES

## ANNEX A:

### STRATEGY CRITICAL SUCCESS FACTORS

CRITICAL FACTORS	A POLITICAL WILL FOR ASSL INDEPENDENCE AND TO ENHANCE ACCOUNTABILITY AND TRANSPARENCY IN SIERRA LEONE	THE AVAILABILITY OF ADEQUATE LEVELS OF FUNDING	AVAILABILITY OF SYSTEMS THAT ENSURE AUDIT RECOMMENDATIONS ARE IMPLEMENTED
<p><b>Critical Success Factor explained</b></p>	<p>Political buy-in will ensure better resource allocation. Legislative support, which can provide a framework for implementation and enforcement. Political buy-in will also ensure political leaders engage on the Auditor General’s Report.</p>	<p>For the success of this strategy, the ASSL require adequate funding for operations. This means approval of the budget by the government finances and support from development institutions.</p>	<p>The relevance of the ASSL is also enriched by the result of its work, which is to ensure that audit recommendations are implemented.</p>
<p><b>Strategic approaches</b></p>	<p>The Auditor-General will strengthen partnerships with other accountability bodies. These will allow the ASSL to better understand the environment, its local political system, and specific risks. Partnerships with citizens and other stakeholders are needed so they can understand our work and how its existence contributes towards service delivery.</p>	<p>The ASSL will continuously engage with Parliament for the ASSLs to ensure that ASSLs receive 100% of its submitted budget allocation.</p> <p>The ASSL will also partner with development partners so that they can support in ASSLs technical support, including training.</p>	<p>The ASSL will also strengthen collaboration with other accountability bodies to push for the implementation of audit findings.</p>

CRITICAL FACTORS	PUBLIC ENTITIES NOT PRODUCING FINANCIAL STATEMENTS	THE AVAILABILITY OF COMPETENT STAFF TO CARRY OUT ASSL WORK QUALITY OF AUDIT REPORTS	PAC'S WEAKNESS IN PUSHING FOR IMPLEMENTATION
<p><b>Critical Success Factor explained</b></p>	<p>Public Enterprises should submit financial statements for ASSL to conduct Financial Audits. It helps build trust and credibility, identifies and addresses errors, and ensures compliance with laws and regulations.</p>	<p>The availability of competent staff to ensure that work is conducted at the expected standard with high levels of professionalism. This will also mean better quality audit reports, leading to implementable audit recommendations.</p>	<p>The success of the ASSL is determined by the Public Accounts Committee to call for a high percentage of sittings, and push for audit recommendations to be acted upon.</p>
<p><b>Strategic approaches</b></p>	<p>The ASSL will engage with the Accountant-General, tertiary institutions and other key stakeholders in developing a roadmap that addresses the shortage of accountants, which causes non-submission of financial statements.</p>	<p>ASSL will develop a Human Resources Strategy which addresses areas on implementing a Human Resources Development and Improvement Project entailing:</p> <ul style="list-style-type: none"> <li>• Recruiting new qualified auditors, including some with backgrounds outside of accounting</li> <li>• Train and develop staff to deliver better quality audits.</li> </ul>	<p>The ASSL shall use its engagement and education forums to develop the technical capacities of PAC members and their committee clerks annually.</p> <p>The ASSL shall also develop reports on repeated findings to enable the Public Accounts Committee to identify and follow up on most at specific entities.</p>

## ANNEX B:

### STRATEGY OUTCOME INDICATORS

#### OUTCOME 1

##### SAFEGUARD THE INDEPENDENCE OF THE ASSL

Outcome Indicator 1.1	Baseline: 2024	Target: 2025	Target: 2026	Target: 2027	Target: 2028	Target: 2029
Improvement in average Domain 1 of ICBF (Independence and Legal Framework)	3.32	3.32	3.40	3.40	3.40	3.40

#### OUTCOME 2

##### IMPROVED ACCOUNTABILITY BY PUBLIC INSTITUTIONS ON THE USE OF RESOURCES

Outcome Indicator 2.1	Baseline: 2024	Target: 2025	Target: 2026	Target: 2027	Target: 2028	Target: 2029
Reduced percentage of audit findings repeated by the Auditor-General	70%	65%	60%	55%	50%	45%

#### OUTCOME 3

##### GREATER STAKEHOLDERS' KNOWLEDGE AND PARTICIPATION IN ASSL WORK

Outcome Indicator 3.1	Baseline: 2024	Target: 2025	Target: 2026	Target: 2027	Target: 2028	Target: 2029
Number of institutions that actively advocate for accountability of public funds, using the Auditor's Report	04	06	08	10	12	14

#### OUTCOME 4

##### ASSL AS A MODEL INSTITUTION IN STANDARDS OF PROFESSIONALISM

Outcome Indicator 4.1	Baseline: 2024	Target: 2025	Target: 2026	Target: 2027	Target: 2028	Target: 2029
Reduced number of findings from quality assurance review conducted by an external agency (AFROSAI-E)	39	-	-	15	-	10
Outcome Indicator 4.2	Baseline: 2024	Target: 2025	Target: 2026	Target: 2027	Target: 2028	Target: 2029
Improved satisfaction scores from stakeholder satisfaction survey	N/A	-	80% Satisfactory	-	-	80% Satisfactory

**OUTCOME 4****ASSL AS A MODEL INSTITUTION IN STANDARDS OF PROFESSIONALISM**

Outcome Indicator 4.3	Baseline: 2024	Target: 2025	Target: 2026	Target: 2027	Target 2028	Target: 2029
The Audit Service receives a Clean Opinion from external auditors	-	Clean Opinion	Clean Opinion	Clean Opinion	Clean Opinion	Clean Opinion

**ANNEX C:****STRATEGY OUTPUT INDICATORS****OUTCOME 1****SAFEGUARD THE INDEPENDENCE OF THE ASSL****FOCUS AREA 1.1****TO ENSURE APPROVAL AND THE IMPLEMENTATION OF THE REGULATION ASSL**

Outputs	Output Indicators	Baseline: 2024	Target: 2025	Target: 2026	Target: 2027	Target: 2028	Target: 2029
Follow-up on the tabling and approval of the draft Regulation.	Draft Regulation tabled and approved by Parliament.	Draft Regulation submitted to Parliament	Enactment and Enforcement of Regulation	-	-	Draft Regulation tabled and approved into Law by Parliament	Draft Regulation submitted to Parliament

**FOCUS AREA 1.2****TO STRENGTHEN THE LEGAL FRAMEWORK ON AUDIT ISSUES TO ENSURE THE INDEPENDENCE OF ASSL WORK**

Outputs	Output Indicators	Baseline: 2024	Target: 2025	Target: 2026	Target: 2027	Target: 2028	Target: 2029
Sensitisation targeted at public institutions for them to better understand the legislative framework.	The number of institutions that participate in full training on Audit Regulations.	0	3	3	4	4	5
Proactive and reactive legal guidance on the operations of the Audit Service.	A percentage of the total number of legal guidance requests that are addressed.	N/A	100%	100%	100%	100%	100%

**OUTCOME 2**

**IMPROVED ACCOUNTABILITY BY PUBLIC INSTITUTIONS ON THE USE OF RESOURCES**

**FOCUS AREA 2.1**

**IMPROVE THE QUALITY AND STANDARD OF AUDITS PRODUCED BY THE ASSL**

Outputs	Output Indicators	Baseline: 2024	Target: 2025	Target: 2026	Target: 2027	Target: 2028	Target: 2029
Update the Quality Assurance Policies, including the outsourcing policy.	Process indicators for the approval of Policies.	Outsourcing policy in draft	Outsourcing policy approved	Quality Assurance Policy approved	-	-	Policies reviewed
Increase the capacity for quality assurance so that at least 35% of audits undergo quality assurance review.	The percentage of total audits that undergo Quality Assurance reviews.	10%	15%	15%	20%	20%	25%

**FOCUS AREA 2.2**

**INCREASE THE COVERAGE AND NUMBER OF AUDITS PRODUCED BY ASSL**

Outputs	Output Indicators	Baseline: 2024	Target: 2025	Target: 2026	Target: 2027	Target: 2028	Target: 2029
Outsource audits to increase coverage	The number of audits outsourced and completed annually.	40	40	35	35	30	30
Increased coverage of Financial Audits completed by the ASSL.	The number of Financial Audits for Ministries and Departments completed annually.	0	0	0	5	5	7
	The number of Financial Audits on Local Council completed annually.	22	22	22	22	22	22
	The number of Financial Audits in Public Enterprises completed annually.	27	27	30	35	40	50
Increased number of Compliance Audits completed by the ASSL.	The number of planned and completed Compliance Audits for Ministries and Departments.	34	40	45	45	50	55

Outputs	Output Indicators	Baseline: 2024	Target: 2025	Target: 2026	Target: 2027	Target: 2028	Target: 2029
	The number of planned and completed Compliance Audits on the Local Council.	22	22	22	22	22	22
Increase in the number of donor-funded projects audited by ASSL.	Percentage of completed donor audits assigned to ASSL annually.	100%	100%	100%	100%	100%	100%
	The number of Performance Audit reports submitted to Parliament annually.	2	5	5	5	5	5
An increase in the number of Performance Audits.	The number of Information System audit reports submitted to Parliament annually.	2	4	4	5	6	7
An increase in the number of Thematic Audits produced by the ASSL.	The number of Extractive Industries Audit reports submitted to Parliament.	0	2	2	2	2	2

### FOCUS AREA 2.3

#### STRENGTHEN A SYSTEM TO FOLLOW UP ON AUDIT RECOMMENDATIONS

Outputs	Output Indicators	Baseline: 2024	Target: 2025	Target: 2026	Target: 2027	Target: 2028	Target: 2029
Develop a system to track and follow up on audit recommendations.	A system of following up on audit recommendations is completed.	Development phase	Finalization stage	Pilot stage with stakeholders	Implementation	Implementation	Implementation
To track and report audit recommendations implemented and repeat findings.	The percentage of audit recommendations followed up.	100%	100%	100%	100%	100%	100%

## OUTCOME 3

### GREATER STAKEHOLDERS' KNOWLEDGE AND PARTICIPATION IN ASSL WORK

#### FOCUS AREA 3.1

#### IMPROVE ENGAGEMENTS WITH THE PUBLIC ACCOUNTS COMMITTEE TO ENSURE AUDIT RECOMMENDATIONS ARE ENACTED

Outputs	Output Indicators	Baseline: 2024	Target: 2025	Target: 2026	Target: 2027	Target: 2028	Target: 2029
Provide regular training for PAC members.	Number of PAC trainings planned and executed annually.	0	0	2	2	2	2
Coordinate with media to ensure that PAC public hearings are broadcast regularly.	Number of PAC hearings broadcasted by the media annually.	Not confirmed	15	20	25	30	30
Improved responses addressing audit recommendations.	The number of audit recommendations acted upon by entities.	31%	40%	45%	55%	65%	75%

#### FOCUS AREA 3.2

#### TO ENHANCE OUR ENGAGEMENTS WITH CITIZENS ON ASSL WORK

Outputs	Output Indicators	Baseline: 2024	Target: 2025	Target: 2026	Target: 2027	Target: 2028	Target: 2029
Communicate key findings from the Auditor General's Report to citizens through media.	Number of media platforms planned and used to present the AG's report	5	5	10	10	10	10
Develop and run campaigns in line with sensitizing citizens on ASSL work.	The number of annual campaigns planned, and at least 80% of their activities are achieved.	0	1 Campaign	2 Campaigns	2 Campaigns	2 Campaigns	2 Campaigns
	The number of stakeholder groups representing citizens who participate in events invited by the ASSLs.	6	6	8	8	10	10
	The number of audit topics that come from engagements with citizens.	0	1	1	1	1	1

2. Stakeholder groups representing citizens are Civil Society Organisations, Traditional Leaders, Community Leaders, Tertiary Institutions, and other individuals who influence communities
3. Formalised agreement can be a Memorandum of Understanding, Contract, or official meeting report.



### FOCUS AREA 3.3

#### STRENGTHEN COLLABORATION WITH NATIONAL, REGIONAL, AND INTERNATIONAL ACCOUNTABILITY BODIES

Outputs	Output Indicators	Baseline: 2024	Target: 2025	Target: 2026	Target: 2027	Target: 2028	Target: 2029
The number of national accountability bodies actively working with the ASSL.	The number of national bodies that have a formalized agreement to collaborate with the ASSL	3	3	4	4	4	4
Improve the engagements with regional and international bodies regarding the work of the ASSL.	The number of regional and international partners who engage in the ASSL work annually.	4	4	5	5	5	5

### OUTCOME 4

#### ASSL AS A MODEL INSTITUTION IN STANDARDS OF PROFESSIONALISM

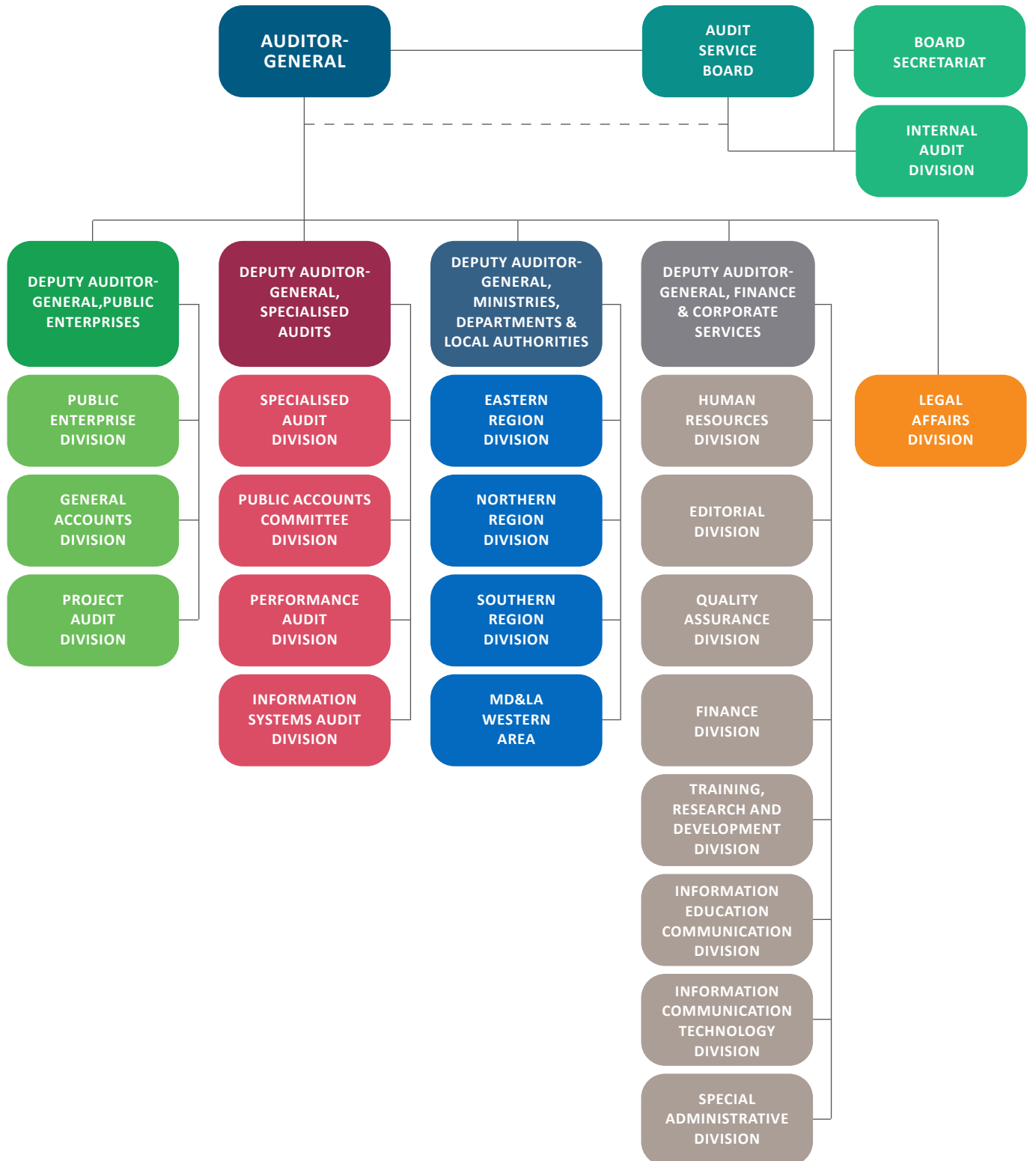
### FOCUS AREA 4.1

#### OPERATIONAL EFFECTIVENESS, MONITORING & REPORTING

Outputs	Output Indicators	Baseline: 2024	Target: 2025	Target: 2026	Target: 2027	Target: 2028	Target: 2029
Effective Planning, monitoring, and reporting on own performance.	Percentage of annual planned activities that are completed and reported on.	0%	80%	80%	80%	80%	80%
To establish and maintain a quality control system and procedures.	Percentage of activities achieved based on the Quality Management Plan.	N/A	Plan in draft	80%	80%	80%	80%
Enhance internal control systems to ensure they are efficient and effective and comply with legal regulations.	Percentage of annual internal Control Framework activities aligned to standards, achieved.	100%	100%	100%	100%	100%	100%
	Cumulative percentage of ASSL staff who have completed annual compliance training.	30%	50%	60%	70%	80%	100%
Strengthen ASSL's ICT systems.	Number of office processes automated.	0	1	2	3	3	5

# ANNEX C:

## ORGANISATION CHART





***This strategic plan is a reflection of our determination to remain a leading institution in public sector auditing, with the knowledge and tools to adapt to the changing needs of our country and the global environment.***





**AUDIT**  
**ASERVICE**  
**SIERRA LEONE**