



# AUDIT SERVICE SIERRA LEONE



## **Performance Audit Report on the Implementation of Youth Empowerment Programmes by the Ministry of Youth Affairs**

**FEBRUARY 2025**

## **FOREWORD**

In submitting this Performance Audit Report for tabling in Parliament, I refer to Section 11 of the Audit Service Act of 2014, which indicates the responsibilities of the Audit Service Sierra Leone (ASSL) as follows:

“To audit and report on all public accounts of Sierra Leone and public offices including the Judiciary, the central and local government institutions, the University of Sierra Leone and other public sector institutions of like nature, all statutory corporations, companies, and other bodies and organizations established by an Act of Parliament or statutory instrument or otherwise set up wholly or in part out of public funds.”

Section 11 (2c) of the Audit Service Act of 2014 mandates the Audit Service Sierra Leone to carry out value-for-money and other audits, to ensure that efficiency and effectiveness are achieved in the use of public funds. Section 95(6) of the Public Financial Management Act of 2016 states: "Nothing in this section shall prevent the Auditor-General from submitting a special report for tabling in Parliament on matters that should not await disclosure in the annual report. "

In line with our mandates as described above, I have the pleasure and honour of submitting a detailed performance audit report on the Implementation of Youth Empowerment Programmes by the Ministry of Youth Affairs.



Abdul Aziz

**ACTING AUDITOR-GENERAL**

## **ABBREVIATIONS AND GLOSSARY OF TERMS**

<b>LIST OF ABBREVIATIONS</b>	
ASSL	Audit Service Sierra Leone
DoY	Director of Youth
FGDs	Focus Group Discussions
GoSL	Government of Sierra Leone
INTOSAI	International Organisation of Supreme Audit Institutions
MFMR	Ministry of Fisheries and Marine Resources
MoF	Ministry of Finance
MoYA	Ministry of Youth Affairs
MWPA	Ministry of Works and Public Assets
NaMED	National Monitoring and Evaluation Directorate
NaYCOM	National Youth Commission
NPPA	National Public Procurement Authority
NYS	National Youth Service
ONS	Office of National Security
PIU	Project Implementing Unit
PS	Permanent Secretary
SDGs	Sustainable Development Goals
SLRA	Sierra Leone Roads Authority
YIAP	Youth in Agriculture Project
YICWP	Youth in Car Wash Project
YIFP	Youth in Fisheries Project



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## **EXECUTIVE SUMMARY**

Youths in Sierra Leone face various challenges including access to decent employment opportunities, mainly among rural youth, shortage of employable skills as a result of the mismatch between the demand and supply of the work force, lack of work experience (internship opportunities), and low level of education.

The Youth Empowerment Programme is one of the government's interventions, aimed at reducing youth unemployment to boost economic growth. Government recognised that youth empowerment is a key vehicle for job creation, national development, reducing youth exploitation and promoting productivity. It was for this reason that the Government allocated NLe83.7 million to the Ministry of Youth Affairs (MoYA) for the implementation of youth empowerment programmes in fishing, agriculture and livelihood skills (car wash).

Goal 8.5 of the United Nations Sustainable Development Goals (SDGs) places importance on achieving full and productive employment, and decent work for all women and men. Goal 8.6 emphasises on the importance of reducing the proportion of youth not in employment, education or training. Furthermore, it aims to substantially reduce the proportion of youth not in employment, education or training by 2030, as well as develop and operationalise national strategy for youth employment. Cluster 6 of Sierra Leone's Medium-Term National Development Plan 2019-2023 highlighted the key target of increasing youth employment by 15% at the end of 2023.

In light of the above, and in compliance with the Auditor-General's mandate, as prescribed in Section 119 (2) of the 1991 Constitution of Sierra Leone, the Audit Service Sierra Leone (ASSL) conducted a performance audit on the implementation of youth empowerment programmes by MoYA. The objective of the audit was to assess whether the measures put in place by MoYA ensured that the programmes reached the target beneficiaries in order to aid their activities.

We assessed the implementation of two youth empowerment programmes (The Youth in Car Wash and the Youth in Fisheries Projects). The audit focused on the planning, implementation, monitoring and evaluation of programmes by MoYA, between 1st January 2020 and 31st December 2022. In order to achieve our objective, we sought answers to the following questions:

1. To what extent did MoYA plan the implementation of youth empowerment programmes?
2. Did MoYA provide the tools, equipment and skills to the beneficiaries when implementing the youth empowerment programmes?



3. To what extent did MoYA monitor and evaluate the implementation of youth empowerment programmes?

### **What we found out**

The implementation of youth empowerment programmes was benchmarked on the project development profiles, the national youth policy 2020, and the youth sector strategic plan 2020-2025.

### **Planning**

#### **Needs Assessment before the Implementation of Youth Empowerment Programmes**

The audit team noted that needs assessment was not done for the implementation of the youth empowerment programmes, but rather the project was built upon youth activities that have already been established. This is because no needs assessment report was submitted upon request.

### **Stakeholders Engagement**

#### **Youth in Car Wash**

The Sierra Leone Roads Authority (SLRA) is one of the key government institutions involved in the implementation of the youth in car wash project. We noted during the review of the memorandum of understanding (MoU) between MoYA and SLRA, that the SLRA was responsible for the provision of the right of way for the construction of car wash centres. The SLRA was also responsible to provide supervision during the construction exercise to ensure compliance with all the terms and conditions stated in the MoU. The audit team noted that, there was weak collaboration between MoYA and the SLRA, as there was no evidence (minutes of meetings, monitoring and assessment reports) to prove that MoYA consulted with the SLRA before utilising the right of way during the construction of the car wash centres. This was evident in the construction of centres along narrow roads with limited parking space, sharp curves and bridge like. Berry Street, Kingharm Road, Regent and Brima Lane New Road in Freetown.

Similarly, the Ministry of Works and Public Assets (MWPA) was responsible to inspect the site, evaluate the bill of quantity and construction work. The audit team noted that there was little involvement of the MWPA in the construction of the car wash structures. Our audit findings disclosed that MWPA were only involved in the inspection of seven of the thirty eight (38) centres constructed nationwide.



### **Youth in Fisheries**

The audit team noted through interviews and review of documents, that the collaboration between MoYA and the key stakeholders in the fishing sector was not effective. Interviews conducted with an official at the MFMR revealed that initially, MoYA collaborated with them for a nationwide stakeholders' engagement regarding their roles and responsibilities on the youth in fisheries project, and to conduct a training in life-saving skills before the start of the project. There was no evidence of any other collaboration (minutes of meetings, monitoring report) with other stakeholders like the Sierra Leone Navy and the Master Fishermen.

### **Targeting of Beneficiaries**

There were no criteria for the identification and selection of beneficiaries for both projects. Beneficiaries were randomly selected. The youth in car wash project targeted 2100 beneficiaries in 60 car wash centres for five years. Six hundred and fifty (650) youths were identified and profiled as project beneficiaries in 18 car wash centres in the Western Area. However, there was no data to confirm whether the 650 youths identified actually benefited from the car wash project. We noted that youths who were initially selected to lead the centres had either abandoned the centres or were utilising them for unrelated activities such as selling drugs and alcohol. During our visit to selected centers, which were used as samples, we noted that group leaders at Regent, Hamilton, Brima Lane, Wellington (opposite Choithram Supermarket) and Tombo Highway had abandoned the structures and have been replaced with other group leaders.

The youth in fisheries project on the other hand aims to empower 2000 youths in seven districts in the country (Bonthe, Pujehun, Moyamba, Kambia, Portloko and Western Area Rural and Urban) for five years. Twenty youths were selected per location. There was however no data to confirm whether these 20 youths identified in the different locations actually benefited, as our visit to selected sites in the Western Area disclosed that most of the individuals at these sites were aged.

## **IMPLEMENTATION OF YOUTH EMPOWERMENT PROGRAMMES**

### **Training of Beneficiaries**

A review of the project annual report for FY 2022 revealed that 300 beneficiaries involved in the car wash project in the Western Area were trained. Interviews conducted with the Project Manager revealed that beneficiaries in the provincial districts could not be trained due to lack of funds; and that the training of 300 beneficiaries was made possible through support from the United Nations Development Programme (UNDP).

Despite the funding challenges, a review of the project cashbook revealed that project funds totalling NLe77,218 were utilised to pay fees for project staff undertaking post graduate studies at various universities across the country, which was not part of the project profile.

### **Procurement of Fishing Boats, Equipment and Accessories**

A review of the NaMED report 2021 revealed that boat owners in sites such as Aberdeen, Kambia, Tombo, etc. complained about bad construction of the boats, as they were supposed to be designed to catch bigger fishes, and extra expenses were undertaken to cover repairs. This complaint was also verified by the audit team during a physical verification at Murray Town, Aberdeen, Funkia and Tombo in the Western Area Urban and Rural, where issues of inadequate fishing accessories were identified.

The MFMR was consulted to provide technical advice on the fishing gears and accessories needed. However, they were not part of the procurement process to ascertain whether the required fishing gears and accessories were procured. The auditors noted a key comment by the MFMR: “It should be noted that the proposed inspection after the launching has not yet been granted, and all efforts to contact the project authorities for a way forward have proved futile; and the project documents are yet to be received”.

The following observations were made:

- Of the seventy boats that have been built, we had access to inspect only ten boats at the Tambakula Wharf.
- The fishing gears procured for the boats were not readily available for inspection.
- Three of the ten boats inspected had joint keel which is dangerous for the lives of fishermen, especially during storm or rough weather.
- The type and number of life jackets per boat were not available for verification and inspection.
- The boats inspected were Ghana Planks Kuta boats, but they did not have ice boxes for proper storage.
- Some of the materials (board) used to construct the boats were not appropriate, and most of them needed maintenance (corking).
- The boats were not licensed.
- The boats were still on land and needed to be launched to test their stability and sea worthiness.



### **Stalled Car Wash Centres**

The construction of car wash centres at Bonthe, Kono, Mile 91, Pujehun, and Lungi had been stalled even though the contractors had received NLe1,546,986 which was 70% of the total contract cost. Similarly, car wash centres at Aberdeen and Allen Town in the Western Area Rural had not been completed, even though the contractors had also received NLe238,634 which was 30% of the total contract cost. This was due to land disputes with community stakeholders.

### **Lack of Water Facilities at the Car Wash Centres**

Upon review of the Project Works Engineer's reports for the construction of car wash centres, the audit team noted that water facilities such as boreholes and hand dug wells were not constructed at the car wash centres, contrary to the agreements signed with contractors. Discussion with beneficiaries revealed that youth groups were faced with significant water challenges, especially during the dry season, leading to the closure of the Brima Lane (New Road) and Tombo Highway car wash centres. An interview with the Project Manager revealed that the boreholes/water wells were not constructed because the centres already had such structures, and that the funds were deducted from the amounts paid to the contractors. The audit team verified that this was not the case as the existing water structures were not enough to sustain the operation of the centres. The lack of adequate water supply at the car wash centres resulted in youth groups having to fetch water from drainages at some centres, (for example, at the Wellington Choithram Car Wash Centre) to wash cars which discouraged car-owners who take their cars to the centres.

### **Maintenance of Equipment and Accessories, and Refurbishment of Centres**

During physical verification, the audit team observed that a number of equipment and accessories provided to the centres were not made available for verification, a number of equipment and accessories provided to the youths were not in good working condition.

### **Management of Funds at the Car Wash Centres**

We interviewed the Director of Youth in Livelihood Activities, who was in charge of managing the project. He revealed that, the 10% savings were to be managed by the youths, and that the Project Implementation Unit (PIU) was only responsible to supervise the process. The director also claimed that bank accounts were opened for all completed and fully functional car wash centres across the country. However, there was no evidence to confirm this statement. Focus group discussions with beneficiaries revealed that the group leader at Regent embezzled the monthly savings of the group and left. Similar instances were also sighted for other



centres. The absence of savings posed a significant risk to the sustainability of the programme as resources would not be available to replace the equipment when they wear out and the refurbishments of the facilities when the need arises.

### **Monitoring and Evaluation of Projects**

The audit team observed through interviews that a system for monitoring and evaluation of youth empowerment programmes was not put in place by MoYA, contrary to the youth sector strategic plan. Furthermore, we could not confirm the existence of a Monitoring and Evaluation Unit responsible for monitoring the implementation of the projects. The non existence of a monitoring and evaluation system led to the lack of monitoring of youth empowerment programmes; as there was no policy framework which serves as a guide on how monitoring should be conducted.

A review of the projects cashbook revealed that a total of NLe1,041,740 was utilised for the monitoring of youth empowerment programmes. However, there was no monitoring and evaluation reports submitted for audit review, indicating possible mismanagement of project funds. This was due to the failure by MoYA to develop a monitoring and evaluation framework which would have enabled the efficient monitoring and evaluation of programmes being implemented. The absence of regular and effective monitoring will lead to MoYA not being able to track the progress of projects and evaluate their impact thereby resulting in inefficiencies in the implementation of projects.

### **Overall Conclusion**

Based on our audit objectives, and the findings from the audit exercise, we concluded that the youth empowerment programmes implemented for 2020-2022 had not been successful due to the following:

The youth development programmes should be informed by evidence to ensure that interventions are of the scale required, and that implementation is monitored and evaluated for sustainability, effectiveness and impact. This was not evident in the implementation of the projects audited.

The views of relevant stakeholders and the needs of the youth should have been valued and considered before making any decision at macro (trend) and micro (daily) level.

In order to achieve sustainability, the MoYA should have built effective and strong partnerships between youths, institutions and agencies so as to facilitate integrated multi-sectorial and multi-level commitment towards the achievement of the projects, this was absent in the planning, implementation and monitoring of



the projects. This would have helped in having a common goal, shared vision and in avoiding duplication of efforts and resources.

The shortcomings in targeting beneficiaries for the projects resulted in the selection of irresponsible youth who mismanaged the facilities' operations, thereby preventing the beneficiaries from being empowered as the project intended.

Since the inception of the programmes in 2019, there have been challenges with database of youths in the various projects. Significant issues had not been addressed since the implementation of the programmes; for example, delays in the implementation due to unavailability of funds, weak collaboration and coordination amongst stakeholders, ineffective monitoring and evaluation of project activities.

In conclusion, for the three years under review, the programmes did not achieve their objectives which were to increase income, make youth beneficiaries self-reliant and reduce youth unemployment. This was because, the needs-based approach was not considered when implementing the projects.

### **Recommendations**

The Permanent Secretary (PS) should engage beneficiaries and use the needs-based approach, which is an appropriate model to enhance growth and development for the second phases of the projects. This is to ensure that proper needs assessment is done in order to identify strategic issues and challenges relating to young people in Sierra Leone.

The PS should strengthen the coordination and collaboration with other line MDAs and community stakeholders at all stages in the implementation, to enhance the operations of the Youth Empowerment Programmes. Recommendations made by the MFMR should be taken into consideration. All boats should be licensed before they are handed over to the beneficiaries. All 70 boats and fishing gears should be inspected and corrections made before handing over to the beneficiaries.

The PS should review the terms for contractors who have not completed the construction of centres, to ensure that the centres are fully completed and handed over to the youth groups. Otherwise, the amounts paid to the contractors should be fully refunded into the consolidated fund. Evidence of action taken should be submitted to the ASSL within 15 days upon receipt of this audit report.

The PIU should engage the groups to resolve the current challenges of insufficient and inadequate fishing equipment and accessories to ensure the overall objective of providing sustainable livelihood to the youths.



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Youth Empowerment Programmes by MoYA*

The PS and Project Manager should ensure that the funds deducted from the total contract cost are utilised to provide sustainable water facilities at the car wash centres in order to ensure the efficient operation of the centres. Otherwise, the full amount deducted should be refunded into the consolidated fund. Evidence of action taken should be submitted to the ASSL within 15 days upon receipt of this report.

The PS should ensure that an M&E framework is established as indicated in the national youth sector strategic plan. In addition, a robust monitoring mechanism that will ensure smooth project implementation and continuation should also be established. This will enable MoYA to track the progress and effectiveness of the projects, evaluate the impact of the projects, and identify areas for improvement.



## **1 INTRODUCTION**

### **1.1 Background**

Youths in Sierra Leone face various challenges including access to decent employment opportunities, mainly among rural youth, shortage of employable skills as a result of the mismatch between the demand and supply of the work force, lack of work experience (internship opportunities), low level of education. More than 60% of the country's youths are believed to be unemployed, and 50% are classified as either unskilled or illiterate.<sup>1</sup>

Youth empowerment programmes are developed to alleviate the sufferings of young people, and boost their livelihood and productivity. The GoSL through MoYA in 2019 launched the implementation of three youth empowerment programmes (Youth in Fisheries, Youth in Car Wash, and Youth in Agriculture) targeting youths who have dropped out of school, marginalised, and those that are engaged in drug abuse.<sup>2</sup>

The Ministry of Youth Affairs (MoYA) is charged with the responsibility of setting regulations and policies for youths within the projects circle. As part of its mandate, the MoYA executes oversight policy over the two other arms in the youth sector, namely the National Youth Commission, whose objective is to empower the youths by developing their potential, creativity, and skills for national development and other related matters; and the National Youth Service which objective is to train fresh graduates and prepare them for the job market through its internship programmes.<sup>3</sup>

Cluster 6, Key Target 1 of the Sierra Leone Medium-Term National Development Plan 2019 – 2023 focuses on the increase in youth employment by 15 percent at the end of 2023. Key Targets 2 and 3 also reflected on ensuring an increase in the number of young people involved in entrepreneurial activities and the full operation of the National Youth Service and the Skills Development Project (Technical and Vocational Education and Training).<sup>4</sup>

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<sup>1</sup> Youth unemployment challenges and opportunities report

<sup>2</sup> Project Development Profile Youth in Agriculture, Youth in Car Wash and Youth in Fisheries.

<sup>3</sup> <https://youthaffairs.gov.sl/about/>

<sup>4</sup> Sierra Leone Medium – Term National Development Plan 2019 – 2023 Cluster 6, Page 145.



## **1.2 Motivation of the Audit**

Today, there are 1.2 billion young people aged 15 to 24 years, accounting for 16 per cent of the global population actively engaged in development efforts to achieve sustainable, inclusive and stable societies to meet the target date of 2030.

They strive to averting the worst threats and challenges to sustainable development, including the impacts of climate change, unemployment, poverty, gender inequality, conflict, and migration<sup>5</sup>

Youth are faced with challenges such as lack of skills relevant to the contemporary job market; limited development programmes; inadequate access to finance; limited jobs and poor working conditions.<sup>6</sup>

The high unemployment rate among youth in Sierra Leone gave rise to design of youth empowerment programmes by the Ministry of Youth Affairs to help alleviate unemployment issues among youths. The major emphasis of the National Youth Policy is to tackle the main challenges faced by the youths including unemployment and under-employment, skills mismatch between the demand and supply of the work force.

The United Nations Sustainable Development Goals (SDGs) places importance on the youth through the various strategies that aim at ensuring productive employment, decent work and equal pay for all including young people. It further aims to substantially reduce the proportion of youths not in employment, education or training by 2030, as well as develop and operationalise national strategy for youth employment.<sup>7</sup> The main challenges being faced by the youth includes youth unemployment and under-employment, skills mismatch between the demand and supply side of the work force, access to quality education, ethics, drug, , low level of institutional capacity

The ASSL financial auditors have also reported significant issues regarding the implementation of the programmes. For example, there were reports of fishing boats and car wash centres poorly constructed, delay in the completion of centres and missing equipment and accessories at some of the completed centres.<sup>8</sup>

Government had invested substantial amounts of funds towards youth empowerment programmes as shown in table 1 below:

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<sup>5</sup> World Youth Report 2030

<sup>6</sup> Sierra Leone National Medium Development Plan, Cluster 6.1, Page 145

<sup>7</sup> SDGs Goal 8.5, 8.5b, & 8.6.

<sup>8</sup> Auditor-General Report FY 2021, Pages 418 - 426

Table 1: Budget for the implementation of youth empowerment programmes by MoYA

No.	Programme	Budget (NLe)	% Total Budget for MoYA
1	Youth in Car Wash	16,753,216	45.54%
2	Youth in Fisheries	8,158,272	22.17%
<b>Total</b>		<b>24,911,488</b>	<b>67.71%</b>

*Source: Project Development Profile.*

It is against this background that the ASSL conducted a performance audit on the implementation of youth empowerment programmes by the MoYA.

### 1.3 Audit Objective

To assess the extent to which the youth empowerment programmes youth in car wash and fishing) were implemented and the measures put in place in ensuring target beneficiaries.

The specific objectives were to assess whether:

- MoYA had planned and coordinated the implementation of youth empowerment programmes
- MoYA had provided the tools, equipment and skills needed to aid the beneficiaries in carrying out their activities (i.e. car washing, fishing and agriculture)
- MoYA conducted monitoring and evaluation for the implementation of youth empowerment programmes.

### 1.4 Audit Questions

#### Audit Questions and Sub-questions

Audit Question 1: To what extent did MoYA plan the implementation of youth empowerment programmes?

- a. Did MoYA conduct a needs assessment that identified the needs of the beneficiaries before designing youth empowerment programmes?
- b. Did the coordination and collaboration done by MoYA with other stakeholders help in the implementation of youth empowerment programmes?

Audit Question 2: Did MoYA provide the tools, equipment and skills to the beneficiaries in the implementation of youth empowerment programmes?

- a. Did MoYA train the beneficiaries on the youth empowerment programmes implemented?
- b. Did MoYA provide the required specification of tools and accessories to the beneficiaries

Audit Question 3: To what extent did MoYA monitor and evaluate the implementation of youth empowerment programmes?

- a. Did MoYA ensure the development of a monitoring and evaluation framework?
- b. Did MoYA ensure regular monitoring and evaluation of youth empowerment programmes?

### **1.5 Audit Scope and Limitation**

The audit focused on the implementation of youth empowerment programmes by the Ministry of Youth Affairs, specifically examining the Youth in Car Wash and the Youth in Fisheries Projects. It covered activities implemented from 1st January 2020 to 31st December, 2022. The audit was conducted in the Western Area Rural and Urban regions, where these two programmes are carried out.

#### **Limitation**

Data Challenge: Due to budget constraints, we were unable to obtain data for programmes implemented in the provincial districts of Port Loko, Kambia, Koinadugu, Tonkolili, Bo, Moyamba, and Kenema. Physical verification was also not done on the uncompleted car wash centres in the provinces. Therefore, the team relied on report received from the project works engineer.

### **1.6 Methods of Data Collection**

The audit team gathered relevant evidence to answer the audit questions through physical observations, document reviews, interviews, and focused group discussions (FGDs).

- **Physical Observation**

Physical inspections and observations of implemented activities and programme outputs were conducted in the Western Area Urban and Rural Districts. Additionally, data related to the implementation of the Youth in Car Wash Project in Kenema and Tonkolili Districts were obtained from the ASSL financial auditors.

- **Interviews**

We interviewed key officials such as youth director, project managers, field managers, field supervisor and beneficiaries to obtain relevant information and better confirm the implementation of activities in relation to the youth empowerment programmes. This was done to corroborate information from documents reviewed, inspections and observations conducted. See Appendix 1 for the list of key officials interviewed.

- **Document Review**

We reviewed key documents, including the Youth Sector Strategic Plan, the National Youth Policy, and the Programmes Development Profile, which govern the planning, coordination, and implementation of youth empowerment programmes. This review was conducted to gather sufficient, appropriate, and reliable audit evidence for verifying the implementation of these programmes. For a list of the relevant documents reviewed, please see Appendix 2.

**(g) Focused Group Discussion**

Beneficiaries from each group, both male and female, participated in a focused group discussion to confirm their involvement in the project implementation and discuss how the projects benefited them.

## **1.7 Sample Selection**

The youth programmes (car wash, fisheries, and agriculture) are being implemented across 16 districts. For this audit, we selected the Western Area Urban and Rural districts for physical inspections, observations, and discussions with beneficiaries and key stakeholders. The team visited and inspected car wash centres and coastal communities in these areas. The audit did not cover the youth in agriculture project, as no agricultural activities were conducted in the Western Area. We employed a judgmental sampling technique, focusing on specific individuals to gather data, due to the financial impact of the programmes in each district, in accordance with the ASSL sampling policy.

## **1.8 Source of Assessment Criteria**

<b>Audit Questions</b>	<b>Criteria</b>	<b>Source of Criteria</b>
1.1 Did MoYA conduct a needs assessment that identified the needs of the beneficiaries before designing youth empowerment programmes?	“MoYA and its agencies to conduct baseline studies and impact evaluations”	National Youth Strategic Plan 2019-2023
1.2 Did the coordination and collaboration done by MoYA	Part 5 “MoYA to implement strong coordination mechanism with	National Youth Strategic Plan 2019-2023

<b>Audit Questions</b>	<b>Criteria</b>	<b>Source of Criteria</b>
with other stakeholders help in the implementation of youth empowerment programmes?	delegation to its agencies for the successful implementation of programmes”	
2.1 Did MoYA train the beneficiaries on the youth empowerment programmes implemented?	“Fishing youth groups will be trained in entrepreneurship, sea safety and minor repairs on outboard engines; and the youth groups in car wash will be trained in basic bookkeeping, behavioural change, advanced techniques in car washing and general services”.	Project Development Profile
2.2 Did MoYA provide the required specification of tools and accessories to the beneficiaries?	“MoYA will provide fishing boats, gears; 25 and 40 horse power outboard engines and accessories to the fishing groups; and construct car wash centres equipped with relevant equipment and accessories for the youth in car wash”.	Project Development Profile
3.1 Did MoYA ensure the development of monitoring and evaluation framework?	Part 5 Section ii “MoYA to develop a strategic implementation framework for monitoring and evaluating the implementation of youth empowerment programmes”	National Youth Sector Strategic Plan 2020 to 2025
3.2 Did MoYA ensure regular monitoring and evaluation of the youth empowerment programmes?	“PIUs to recruit field officers to regularly monitor and supervise the activities of the youth groups”	Project Development Profile

## **2. DESCRIPTION OF THE AUDIT AREA**

This chapter gives a brief description of the subject matter including the funding allocated to the projects during the period under review. It outlines the processes involved in a flow chart and the responsibilities of key stakeholders involved in the implementation of youth empowerment programmes.

### **2.1 Youth Empowerment Programmes**

Youth Empowerment Programmes refer to programmes that give young people the tools, resources and opportunities needed to take control of their lives and shape their future. Youth empowerment is important for the growth and development of any nation, through the use of education and skills in bringing innovation, creativity, and fresh ideas that can often change the status quo which may result in poverty reduction and increase economic growth. The Ministry is undertaking three youth empowerment programmes that will empower youth in the fishing, car wash and agricultural fields.

### **2.2 Regulatory Framework**

#### **The Youth Sector Strategic Plan 2020-2025**

It is a document that seeks to establish and outline the mechanisms that will support and sustain an enabling environment, allowing the MoYA and its constituent agencies to meet its mandate over a five-year period (2021–2025). The plan centres on youth development with its core values on accountability, integrity, empowerment, patriotism, inclusiveness, innovation, and service delivery. Furthermore, it sets out a blueprint with strategic objectives on how to empower youth development in Sierra Leone.

#### **The National Youth Policy 2020**

The 2020 National Youth Policy is a progressive, pragmatic, rights based and gender responsive policy that outlines government's commitments, principles and concrete actions to empower youth, with special emphasis on female youth, youth with disabilities and other marginalised groups. It aids youths to become key players in their own wellbeing and the socio-economic and political development of their communities and the country as a whole.

## **The Project Development Profile**

Project profiling is the process of extracting a description from the known attributes of a project. This document was developed with the specific objective of contributing to human capital development by providing job creation for socially and economically marginalised youths nationwide. It gives a clear path as to what is expected to be achieved before, during, and after the implementation of the project.

### **2.3 Roles and Responsibilities of Key Players**

<b>Roles and Responsibilities of Key Stakeholders</b>	
<b>Ministry/Department/Agency</b>	<b>Responsibility</b>
<b>Ministry of Youth Affairs</b>	The goal of the Ministry is to contribute to the establishment of a more conducive environment in which youth development and empowerment programmes can be collectively and sustainably achieved. Its policy empowers and actively involve youths in a variety of productive activities to develop their full potential and self-esteem through approaches that enhance innovation and youth talent in both rural and urban areas.
<b>The Ministry of Finance (MoF)</b>	The MoF is a ministerial department of the Government of Sierra Leone responsible for disbursing financial resources to the youth empowerment programmes implemented by MoYA.
<b>The Ministry of Planning and Economic Development</b>	The Ministry of Planning and Economic Development has the mandate to effectively improve national development plans, deepen government/donor partnership for increased external resource mobilisation and to improve regional integration and south-south cooperation.
<b>National Monitoring and Evaluation Directorate (NaMED)</b>	The objective of this directorate is to create an effective monitoring and evaluate government and donor funded projects. They are responsible to perform the monitoring and evaluation role in the implementation of youth projects.
<b>National Public Procurement Authority (NPPA)</b>	The National Public Procurement Authority performs an oversight function in all procurement activities undertaken in the implementation of the projects.
<b>Ministry of Works and Public Assets (MWPA)</b>	This is the Ministry responsible for providing the technical capacity for the evaluation and certification of car wash centres to ensure that the project contractors follow the set standards.

<b>Roles and Responsibilities of Key Stakeholders</b>	
<b>Ministry/Department/Agency</b>	<b>Responsibility</b>
Ministry of Fisheries and Marine Resources (MFMR)	The Ministry of Fisheries provides fishery related training to beneficiaries of the project and performs a monitory and supervisory role in all fishing activities undertaken.
Ministry of Lands, Housing and Country Planning (MLCHP)	The Ministry of Lands is responsible for the surveying of lands, provision of building permits and the acquiring of state lands for the implementation of the youth in car wash project.
Sierra Leone Roads Authority (SLRA)	The Sierra Leone Roads Authority provides the youth in car wash project with Right-of-Way along the national road network to construct car wash centres
Youth Organisations and Youth Clubs	These are the end-users or beneficiaries of the implemented projects. These youth organisations and clubs are formed at community levels in order to create sustainable livelihood through these projects.
District Youth Council	They superintend over all youth activities at the district level and collaborate with MoYA for any intervention regarding the youths.
Chiefdom Youth Council	They superintend over all youth activities at the chiefdom level and collaborate with MoYA for any intervention regarding the youths.
Zonal Youth Council	They superintend over all youth activities in various zones and collaborate with MoYA for any intervention regarding the youths.

## **2.4 Resource/Funding**

Allocations are made to the Ministry of Youth Affairs on a quarterly basis by the Government of Sierra Leone through the Ministry of Finance after the budgets have been approved by Parliament. The table below shows funds received by the Ministry of Youth Affairs for the implementation of both projects:



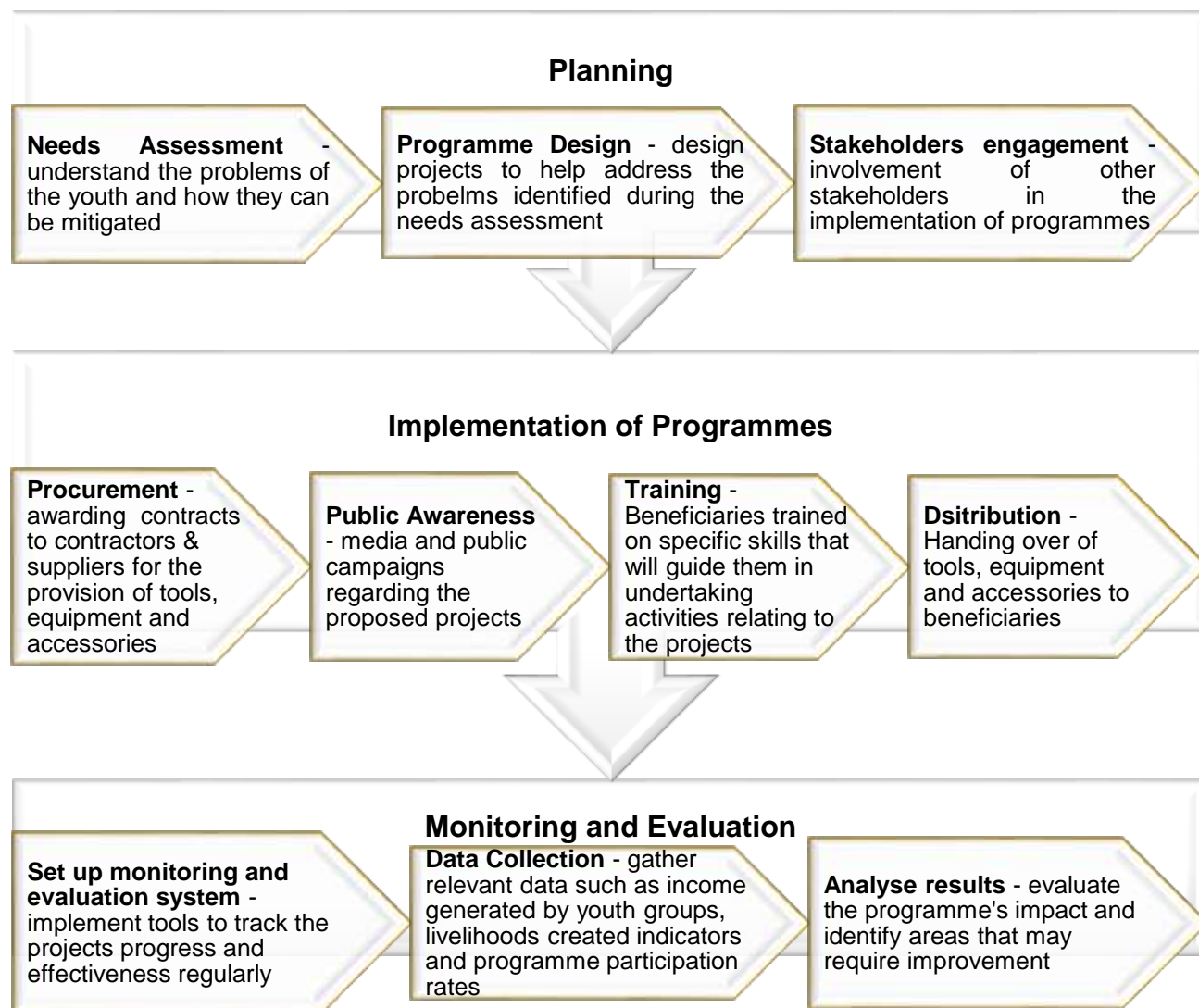
Table 2: Analysis of Total Annual Budget and Actual Disbursed to MoYA

<b>Budgetary Allocation for Youth Empowerment Programmes by MoF</b>			
<b>Year</b>	<b>Budget NLe</b>	<b>Actual NLe</b>	<b>Variance NLe</b>
<b>Youth in Car Wash</b>			
2020	4,880,536	4,880,536	0
2021	6,872,680	6,872,680	0
2022	5,000,000	612,500	4,387,500
<b>Sub-total</b>	<b>16,753,216</b>	<b>12,365,716</b>	<b>4,387,500</b>
<b>Youth in Fisheries</b>			
2020	3,579,692	3,579,692	0
2021	3,078,580	2,628,580	450,000
2022	1,500,000	1,500,000	0
<b>GRAND TOTAL</b>	<b>24,911,488</b>	<b>20,073,988</b>	<b>4,837,500</b>

**Source:** *Financial Records of MoYA*

## 2.5 Programmes Implementation Processes

Figure 1: Flow chart of the process description for the implementation of programmes



Source: Analysis of Information Project Implementation Unit

### Planning

**Needs Assessment** – This is done to understand the problems of young people in Sierra Leone and how they can be mitigated. It also demonstrates the role of young people in the socio-economic development of Sierra Leone. This can be done through focus group discussions, nationl youth events, such as the celebration of the national youth day.

**Programmes Design** – After the successful completion of the needs assessment process, the next stage is to design programmes that will mitigate the problems identified.

**Stakeholders Engagement** – This is the stage where MoYA consults relevant MDAs and community stakeholders that have a role to play in the implementation of the designed programmes. It also involves signing MoUs and agreements with these stakeholders.

### **Implementation of Programmes**

**Procurement** – Under this stage, the tools, equipment and accessories to be utilised by the youths were procured through procurement processes that ensures value-for-money. It involves processes such as requestings for bids/RFQs, evaluating contractors/suppliers and awarding contractors to contractors/suppliers.

**Public Awareness** – This stage involves engaging the media and holding public campaigns in relation to the proposed projects.

**Profiling of Beneficiaires** – This stage involves targeting the right beneficiaires by identifying and placing them into groups.

**Training of Beneficiaries** – At this stage, beneficiaries will be trained in specific skills that will enable them undertake activities related to the programmes.

**Distribution** – This stage involves handing over tools, equipment and accessories to youth groups to enable them undertake activities in relation to the programmes.

### **Monitoring and Evaluation**

**Setting up Monitoring and Evalaution System** – MoYA sets up a monitoring and evaluation system that will involve using tools to track the programmes' progress and effectiveness regularly.

**Data Collection** – This involves gathering relevant data such as income generation of youth groups, livelihood of youth groups indicators and programmes' participation rate.

**Analyse Results** – This involves evaluating the programmes' impact and identification of areas that may require improvements.

### **3 FINDINGS AND RECOMMENDATIONS**

This chapter presents the audit findings aligned with the audit objectives and questions. The findings are organised into three sections: The planning phase for the design of youth empowerment programmes, the implementation, and the monitoring and evaluation of the programmes.

#### **3.1 PLANNING THE IMPLEMENTATION OF THE PROGRAMMES**

##### **3.1.1 Needs Assessment before the Design of the Programmes**

According to the Youth Sector Strategic Plan 2020-2025, the Ministry of Youth Affairs and its agencies are required to conduct baseline studies to determine the programmes they will implement. The purpose of these needs assessment is to identify the gaps between the current state of youths and their future aspirations in Sierra Leone.

However, the audit team found, through interviews with key personnel, that no needs assessment was conducted for the youth empowerment programmes. Documents reviewed and interviews conducted revealed that the projects were based on already established youth activities. Several requests to MoYA to provide information on the origin of these projects were unsuccessful, as no needs assessment report was submitted to the audit team. Requests made on 9th September 2023, and a follow-up on 14th May 2024, to the Project Manager at MoYA were not honoured.

An interview with the Director of Youth at MoYA revealed that the projects were established based on a cabinet decision. The auditors requested the cabinet conclusion for the establishment of the three youth projects. The cabinet minutes dated 16th December 2020 (after the start of the Youth in Car Wash, Fisheries, and Agriculture projects in 2019) did not include these projects, but rather approved the National Youth Policy 2020 in collaboration with other stakeholders. The cabinet conclusion did not specifically approve the launch of the programmes/projects, as stated by the Director of Youth during interviews.

The lack of a needs assessment prevented MoYA from considering the evolving needs of young people, resulting in significant weaknesses in the implementation of the programmes. For example, car wash structures were built on narrow streets with limited parking space and inadequate water facilities, making it difficult for the centres to operate effectively during the dry season.

### **3.1.2 Designing of Programmes**

Best practice indicates that in designing programmes, a detailed analysis of the problems which the programmes seek to solve should be done. This can be done through conducting surveys, interviews, focus groups discussions and/or meetings with beneficiaries to digest what problems they are facing and how they can be resolved. In addition, an essential part of the design process also involve identifying all the stakeholders who might be involved, and brainstorming with them. Moreover, there is a need to also consider the availability of resources, so that provisions that should be made for areas where the organisation lacks capacity.<sup>9</sup>

Youth employment and economic empowerment are essential components of a strong foundation in any society. Having decent work is crucial for young people and their future. Youth in Sierra Leone are faced with inactivity, underemployment and unemployment. In order to address these challenges, MoYA with other key stakeholders developed a project profile in 2022 (after the project had already started in 2019), for youths that are already engaged in fisheries, agriculture and car wash activities.

The achievement of developmental goals entails the involvement of different parties like government institutions, civil society organisations, development partners, individuals, communities, and the private sector. The coordination of developmental efforts has to be dominated by government bodies taking the lead, so that outcomes can easily be achieved in a sustainable way. The MoYA should design, implement and monitor the programmes by making the felt needs and aspirations of the youths achieved.

#### **Youth in Fisheries**

A review of the project development profile revealed that the youth in fisheries project was established in 2014 and realigned in 2019. It was meant to support the 2019-2023 medium term national development plan as stated in clusters 6.1 and 3, reducing the unemployment rate within the youth sector, and promoting self reliance. The project targets both male and female youths in seventy fishing communities in seven coastal districts. However, further reviews revealed that the project profile was developed in the financial year 2022; more than two years after the implementation of the project. The costs and detailed work plan were omitted from the project profile.

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<sup>9</sup> <https://tools4dev.org/resources/how-to-design-a-new-program/>

### **Youth in Car Wash**

The project was designed as a professional career and business for youths that will enhance increased income, self-reliance and reduce unemployment. There was no evidence to show that the challenges facing young people across the country were analysed to come up with this project. This was due to the fact that a needs assessment report was not provided to the auditors. There was also no evidence that relevant stakeholders were engaged prior to the design of the project.

### **Recommendation**

The PS should engage beneficiaries and use the needs-based approach, which is an appropriate model to enhance growth and development for the second phase of the projects. He should also ensure that proper needs assessment is done in order to identify strategic issues and challenges relating to young people in Sierra Leone.

### **Management's Response**

#### **Car Wash Project**

Needs assessment was done and there are reports to the effect. The project profile was developed in 2019 only modification was made in 2022 with detailed cost and work plan

#### **Fisheries Project**

Needs assessment was done and there are reports to the effect. The project profile was developed in 2019 only modification was made in 2022 with detailed cost and work plan. Survey, interviews, focus group discussion, meeting with beneficiaries were all part of the assessment done in all the projects operational areas.

### **Auditor's Comment:**

#### **Car Wash Project**

A needs assessment report was presented during the verification conducted by the audit team. However, the document was not comprehensive to have informed the decision to launch the project nationwide, as the report did not capture the gaps between the current and desired outcomes of young people. Further, the report indicated that only existing car wash centres were visited. The location and the condition of these centres, and the strategic issues and challenges relating to young people working at these centres were not captured in the report. Moreover, what informed the decision to construct car wash centres in communities where car wash centres were not existing before was not indicated in the report.

We noted the response from management. The 2019 project profile including the detailed work plan was seen by the audit team during the verification. The matter is resolved

### **Fisheries Project**

A copy of a nationwide consultative meeting held with relevant stakeholders was seen by the team during the verification. However, a detailed review of the report revealed that critical recommendations made during the meeting were not implemented. One of such key recommendation was on the need to ensure that the beneficiaries were young people. The 2019 project profile including the detailed work plan was seen by the audit team during the verification. The matter is resolved.

#### **3.1.3 Stakeholders Engagement**

##### **Coordination and Collaboration with Line MDAs and Other Stakeholders**

The National Youth Policy 2020 requires the MoYA to support coordination, collaboration and partnerships across sectors, regions, institutions and actors involved in youth programmes as a means of ensuring optimal impact on the lives and livelihoods of youth.

##### **Youth in Car Wash**

The Sierra Leone Roads Authority (SLRA) is one of the key government institutions involved in the implementation of the youth in car wash project. We noted during the review of the memorandum of understanding (MoU) between MoYA and SLRA that the SLRA was responsible for the provision of the right of way for the construction of car wash centres. The SLRA was also responsible to provide supervision during the construction exercise to ensure compliance with all the terms and conditions stated in the MoU. However, the team noted that there was weak collaboration between MoYA and SLRA during the construction period.

There was no evidence such as minutes of meetings, monitoring and assessment reports to suggest that the SLRA was involved in the construction of car wash structures in the Urban Districts. This is so because these structures were constructed in areas where there are very limited parking spaces, making it difficult for cars, tricycles, and motorcycles to be parked for cleaning.

A letter dated 1st July 2024, addressed to the Director General, SLRA, for an interview to confirm their involvement in the implementation of the project was not responded to. The team wanted to confirm whether the SLRA monitored and supervised the construction of the structures in order to avoid traffic, prevent danger to both the road users and the youths.

Similarly, the Ministry of Works and Public Assets (MWPA) was responsible to inspect the site, evaluate the bill of quantity and construction work. The audit team noted that there was little involvement of the MWPA in the construction of the car wash structures. Our audit findings disclosed that, the MWPA was only involved in the inspection of seven of the 38 centres constructed nationwide. For instance, the MWPA was not consulted to inspect the sites at Kinghaman Road, Hill Station (Back of Old School), Cline Town to name but few places in the Western Area Urban as well as the provincial districts. It was revealed that a joint monitoring exercise between MoYA and MWPA was undertaken to inspect specific car-wash sites at Black Street, Berry Street, Hamilton, Wellington (Back of Brewery & Opposite Choithram Supermarket). An interview with the Project Manager revealed that the project implementation unit collaborated with the MWPA for the inspection of work done.

The Principal Quantity Surveyor at MWPA in his interview revealed that their role in the project was to survey site locations, evaluate bids during the procurement process, and to inspect the work done by contractors. Nevertheless, they were not part of the site surveys and evaluation of bids during the procurement process.

The poor collaboration between MoYA and key MDAs led to the construction of car wash centres on narrow roads, sharp curves and bridge abutment, which could hinder the visibility, free movement of pedestrians, and the free flow of traffic within those locations. It could result in safety issues for both the road users and the youths who are working in those centres.

### **Youth in Fisheries**

The Ministry of Fisheries and Marine Resources (MFMR) provided the audit team with a stakeholder engagement report on the implementation of the youth in fisheries project held across the seven coastal districts. This report outlined key recommendations for closer collaboration between MoYA and MFMR during the implementation of the project to ensure proper guidance; capacity building, training of project beneficiaries in life-saving skills at sea. MoYA was to engage SL-Navy, district fisheries officers and mariners to monitor project operations.



The audit team noted that the collaboration between MoYA and the key stakeholders in the fishing sector was not effective. Interviews with an official at MFMR revealed that initially, MoYA collaborated with them for a nationwide stakeholders engagement on their roles in the youth in fisheries project and to conduct a training on life-saving skills before the start of the project. There was no evidence of any other collaborations (meetings, monitoring) with other stakeholders like the Sierra Leone Navy, Master Fishermen. There was no evidence of any follow-up sensitisation meeting in all the targeted fishing communities, engaging fishermen, community stakeholders and youths actively engaged in fishing and fish processing activities.

The shortcomings in the collaboration between MoYA and the relevant stakeholders in the fishing sector ultimately affected the operation of the youth groups.

### **Recommendation**

The Permanent Secretary (PS) should enhance collaboration with youth groups, communities, and relevant stakeholders to prioritise the needs of young people in project implementation. Additionally, improving coordination with other government departments (MDAs) and community stakeholders will bolster the effectiveness of Youth Empowerment Programmes.

### **Management's Response**

#### **Car Wash Project**

Memorandum of Understanding (MOU) signed with SLRA, it was agreed that they would provide location that accommodates the structure and with indirect funding by way of waving off the annual land lease fee for the use of the Right of Way. The Ministry of Works and Public Asset were involved in every stage of the construction process with the local councils. This is evidenced in the issuance of a completion certificate which was issued by them and the land surveyed with all documentation for the leased lands prepared by the Ministry of Lands and Housing). (Evident is the MOU signed between the Ministry of Youth Affairs and SLRA, Prepared and signed Land documents, and minutes of procurement meetings, completion Certificate and Monitoring Report).

#### **Fisheries Project**

Stakeholders, the Ministry of Fisheries and Marine Resources, the Navy, Master Fisherman collaborating with the Ministry is effective this was evident when they facilitated training of beneficiaries in 2021.

**Auditor's Comment:**

**Car Wash**

A correspondence titled “issuance of clearance letter/ surveying of proposed car wash centres in Freetown municipality” received from SLRA was seen during the verification by the audit team. This provided evidence of SLRA’s involvement during the construction of the car wash centres. However, it was also clear from this correspondence that SLRA was in disagreement with MoYA in relation to the location of the car wash centres at Wellington (Njala Junction and opposite Choithram Supermarket), Grafton, and Regent, and asked that modification be made for compliance with the requirement set in the MoU between the two entities. In addition, the audit team was able to verify ten completion certificates for the car wash centres issued by the Ministry of Works and Public Asset which showed that there has been collaboration. However, the team was not able to confirm the involvement of MWPA in the selection of contractors for the construction of the centres as they charged with evaluating the bill of quantities and surveying the land allocated to MoYA.

**Fisheries Project**

The report on the district stakeholder engagement was seen during the verification. In addition, correspondences sent to the various stakeholders (Ministry of Fisheries and Marine Resources, SL Navy, Master Fishermen, etc.) were seen by the audit team. However, minutes of meetings, monitoring and assessment reports to suggest the involvement of these stakeholders were not provided to the auditors during the verification.

**3.1.4 Targeting of Beneficiaries**

Agenda 2030 which Sierra Leone subscribes to, emphasises the principle of leaving no one behind when implementing development programmes. Similarly, the overall objective of the youth programmes was to empower drop out and marginalised youths across the country.

**Youth in Car Wash**

In reviewing the project development profile, the audit team found that there were no established criteria for identifying and selecting beneficiaries; instead, beneficiaries were chosen randomly. An interview with the project manager for the youth in car wash project revealed that the project aimed to support young people involved in car wash services nationwide.

The project targeted 2,100 beneficiaries across 60 car wash centers for five years. In the Western Area, 650 youths were identified and profiled as beneficiaries in 18 car wash centers. However, there was no data to confirm whether these 650 youths actually benefited from the project or if more youths were included to meet the target. Our visit to selected centers in the Western Area revealed that most of the youths on the profile list were not present on site. This was confirmed in an interview with the Project Manager, who disclosed that there were leadership issues at the car wash centres. Youths initially selected to lead the centres had either abandoned them or were using the facilities for unrelated activities such as selling drugs and alcohol.

During our visit to sampled centres, we noted that group leaders at Regent, Hamilton, Brima Lane, Wellington (Opposite Choithram Supermarket), and Tombo Highway had abandoned the structures and been replaced by other leaders. The flaws in beneficiary targeting were due to limited engagement with community stakeholders, who could have identified and nominated responsible young people to manage the centres. Additionally, weak monitoring and supervision by the project implementation unit contributed to inefficiencies in running the centres.

### **Youth in Fisheries**

In reviewing the project development profile, the audit team noted that there was no criteria for identifying and selecting beneficiaries. The project aims to empower 2000 youths in seven districts (Bonthé, Pujehun, Moyamba, Kambia, Portloko and Western Area Rural and Urban in the country for five years, with 20 youths per location. However, there was no data to confirm whether the 20 youths identified per location actually benefited, as our visit to selected sites in the Western Area disclosed that most of the individuals on site were aged. The MFMR in their stakeholder engagement report, recommended that the projects should target the actual beneficiaries and not the aged taking the place of youths. Youths should be verified to ensure that they are not above 35 years.

A review of the NaMED report revealed that there were issues with the group heads as a number of the group heads could not be traced during the nationwide monitoring and evaluation of the project. This was also confirmed during the audit team's field visits to a number of fishing groups in the Western Area (Rural and Urban) wherein beneficiaries at Portee Development Organisation, Aberdeen, Muray Town and Luke Farm at Susan's Bay were not available for verification, the team only met with their guarantors who were unable to provide the contacts of the beneficiaries.

The team also noted that the beneficiaries at Tamaraneh, Tombo and Tafunna Development Organisations at Funkia, Goderich, and One Word Association at Tombo in the Western Rural District were not youths as defined by the African Youth Charter, which describes youth as someone between 18-35 years.

Further interview with the Project Manager revealed that there were challenges in the profiling of beneficiaries because majority of the young people were not into fishing. The Project Manager also stated that the initial measures put in place by MoYA to handover the boats directly to the financial guarantors instead of the groups placed priority on recovering the agreed loan, rather than meeting the overall objective of the project, which was to create sustainable livelihood for the young people. Those measures prevented the groups from having direct access to the boats, and therefore resulted in the separation of the groups.

This was due to inappropriate needs assessment and weak engagement with community stakeholders in designing the project. Proper needs assessment would have enabled MoYA to determine whether there were youths in fishing, and whether implementing such a project would create sustainable livelihood for them. In addition, proper engagement with community stakeholders would have allowed MoYA to identify and target the right beneficiaries during the implementation of the project.

The flaws in the identification and targeting of beneficiaries resulted in inefficiencies in the implementation of the project as majority of the groups visited during verification were not in existence, and a few beneficiaries that the team verified were not young people.

### **Recommendation**

The PS should work closely with the Director of Youth to conduct needs assessment to identify the actual needs of youth and strengthen collaboration with community stakeholders to ensure the efficient operation of the youth empowerment programmes being implemented.

### **Management's Response**

#### **Car Wash Project**

There are clear guidelines for the selection of beneficiaries in the Car wash centres. For the piloted 10 Car Wash Centres within the Western Area the beneficiaries were drawn from those engaged in Car Washing before the structures were constructed. However, the recruitment now begins with the leadership of the

car wash centres and the beneficiaries are profiled by the PIU.(Minute of selection of beneficiaries 2020, Criteria for selection of beneficiaries 2019, Profiled List)

### **Fisheries Project**

There were criteria in the selection of youth in fisheries local fishing boat and there is manual for all beneficiaries need to know about the youth in fisheries local fishing boat and loan recovery.

### **Auditor's Comment:**

#### **Car Wash Project**

The minutes of senior management meeting held on 22<sup>nd</sup> October 2019 was presented to the audit team during the verification. The details include criteria for the selection of the beneficiaries for the Youth in Car Wash Project. However, there was no evidence that these criteria was communicated to the various stakeholders involved in the implementation of the project.

### **Fisheries Project**

We noted the response from management. A questionnaire which was used in the selection of the beneficiaries was seen during the verification by the audit team. However, our observations remained unchanged as the beneficiaries we encountered during the audit were not youth as per the Ministry's definition of youth (15 – 35 years).

## **3.2 IMPLEMENTATION OF PROGRAMMES**

### **3.2.1 Procurement of Fishing Equipment and Accessories**

Based on the project development profile, the project implementation unit is responsible for procuring fishing boats, along with their outboard engines and accessories, and providing them to the beneficiaries for the project's execution.

A review of the NaMED 2021 report revealed that boat owners in locations such as Aberdeen, Kambia, and Tombo complained about the poor construction of the boats, which were intended to catch larger fish. As a result, they incurred extra expenses for repairs. The audit team confirmed these complaints during a physical inspection at Murray Town, Aberdeen, Funkia, and Tombo in the Western Area Urban, where issues of insufficient fishing accessories were also identified.

An interview with the Project Manager revealed that procurement of the boats, accessories and equipment was done in consultation with the Ministry of Fisheries and Marine Resources to ensure that fishing regulations were adhered to; that the concerns from the fishing groups were due to the fact that they wanted the PIU to procure equipment and accessories that did not meet the fishing standards in Sierra Leone.

The audit team noted that MFMR were consulted to provide technical advice on fishing gears and accessories needed. However, they were not part of the procurement process to ascertain whether the required fishing gears and accessories were procured. Another interview with beneficiaries during field visits in the Western Area revealed that they were not consulted during the procurement of the boats and accessories. The stakeholder engagement report by the MFMR advised that the districts master fishermen and community stakeholders should be involved in the procurement of fishing boats and fishing gears, fishing net specifications and construction of fishing boats per district to ensure that the needs of the community were taken into consideration.

The MFMR also revealed that they were not involved in the implementation of the project as agreed during the stakeholder engagement meeting. A letter was received from MoYA for inspection of the 70 fishing boats and fishing gears. We also noted key comments made by MFMR: “The proposed inspection after the launching has not yet been granted, and all efforts to contact the project authorities for a way forward proved futile; the project documents are yet to be received”. The auditors noted the following observation from the inspection report done by the MFMR:

- Of the 70 boats built, only ten at the Tambakula Wharf were verified.
- The fishing gears procured for the boats were not readily available for inspection.
- Three of the 10 boats inspected had joint keel which is very dangerous for the lives of fishermen, especially during storm or rough weather.
- The type and number of life jackets per boat were not available for verification and inspection.
- The boats inspected were Ghana Planks Kuta boats; however, they did not have ice boxes for proper storage.
- Some of the materials (board) used to build the boats were not appropriate, and most of them need maintenance (corking).
- The boats were not licensed.
- The boats were still on land and needed to be launched, in order to test their stability and sea worthiness.

Proper collaboration and coordination would have enabled the technocrat to provide valuable advice on the procurement of accessories and construction of the fishing boats. The shortcomings in the collaboration between MoYA and the relevant stakeholders in the fishing sector led to the construction of faulty fishing boats which ultimately affected operation of the groups. It also led to the procurement of inappropriate and insufficient fishing gears, equipment and accessories resulting in the groups having to incur loans to buy additional gears and accessories. With the right fishing boats and gears not procured, this left the beneficiaries with the burden of seeking loans to buy the necessary gears and accessories needed, in order to operate the boats in accordance with the project profile.

These issues emanated from little or no engagement with youth groups and community stakeholders prior to the procurement of the boats, equipment and accessories. It also led to the procurement of inappropriate and insufficient fishing gears, equipment and accessories, resulting in the groups having to incur loans to buy additional gears and accessories.

### **Recommendation**

- The Permanent Secretary should ensure that recommendations such as collaboration with MFMR for the procurement of fishing gears and accessories, and engagement of district master fishermen for fishing net specifications and contacting them for the construction of fishing boats made by the MFMR in the back-to-office report on the district stakeholders engagement are taken into consideration.
- The PS should consider meeting youth groups to resolve the current challenges of insufficient and inadequate fishing equipment and accessories if possible, to ensure that the overall objective of providing sustainable livelihood to the young people is met.

### **Management's Response**

The recommended fishing gears and accessories was given to the Ministry by the Fisheries and Marine Ministry. Procurement of equipment and accessories were done in line with recommendations from relevant stakeholders in the fishing sector. Also insufficient and inadequate fishing gears and accessories- all gears and accessories that was listed in the project profile were supplied to the beneficiaries. The beneficiaries were supposed to license the boats where applicable, in some areas they were given exemptions.

**Auditor's Comment:**

The team noted the response from management. Correspondence sent to the Ministry of Fisheries and Marine Resources to provide a technical staff to be part of the evaluation of bids for the procurement of fishing gears was seen by the audit team during verification. However, minutes of the procurement committee to verify the deliberations and submission made by the MFMR representative were not provided to the audit team. Also, minutes of consultations with the relevant stakeholders and assessment reports of the equipment and accessories procured were not seen during verification. The Ministry of Fisheries and Marine Resources confirmed to the auditors that they provided a list to MoYA to guide on the procurement of fishing gears. However, further consultations were not held during the procurement of the fishing gears. During the audit, the Ministry of Fisheries and Marine Resources confirmed to the auditors that they provided a list to MoYA to guide on the procurement of fishing gears. Minutes of consultations with the relevant stakeholders and assessment reports of the equipment and accessories procured were not seen during verification.

**3.2.2 Construction of Car Wash Structures**

According to the Project Development Profile, 60 car wash centres should be constructed across the country. Payment shall be made as follows: 30% of the contract price upon signing of the contract; 60% to the contractor based on measured work....; 10% after the defect liability period of 365 days.

▪ **Completed Construction Works**

A review of the project progress report 2020 and contract documents revealed that contracts were awarded for the construction of 38 car wash centres nationwide. We noted that, the start and end date of the contract were not stated in the contract documents. The contract agreement stipulated that these centres should be constructed within four weeks upon the signing of the contract. However, as at the time of our review, only 31 car wash centres had been constructed nationwide, and handed over by the contractors. Further review of the Project Works Engineer's progress reports and completion certificates revealed significant delays between the signing of the contracts and handing over of the centres to MoYA. According to the Project Works Engineer, the delays were due to late disbursement of funds from MoF, as shown below:



Table 3: Delays in the completion of construction works

DELAYS IN THE COMPLETION OF CONSTRUCTION WORK						
No.	Name of Centre	Contractor	Start Date	Expected End Date	Actual End Date	Delays by Months
1	Combema Road Carwash	Simbaru Construction	17/12/2020	18/01/2021	10/06/2022	17 months
2	Kailahun Town Carwash	Sheku & Idriss Construction	17/12/2020	18/01/2021	10/06/2022	17 months
3	Congo Water Carwash	Keifeima Construction	17/12/2020	18/01/2021	10/06/2022	17 months

Source: MoYA Project Works Engineer

The delays adversely impacted the implementation of the project as the centres were not made available to the youth groups as projected. See Appendix 11 for details on status of construction work.

#### ▪ Stalled Construction Works

The review of the project engineer's progress report revealed that the construction of five car wash centres at Bonthe, Kono, Mile 91, Pujehun and Lungi started in 2020, but had been stalled even though a total of NLe1,546,986 representing 70% of the total contract cost has been paid to the contractors. The auditors noted that MoYA flouted the contract agreement by providing up to 70% of the contract cost to contractors without any evidence of measured work. An interview with the Project Works Engineer revealed that the work for the five car wash centres had stalled as the contractors complained that they ran out of funds, and are requesting for the remaining 30%, to enable them complete the work. The MoYA however refused to honour the requests as it was against the terms of the contract, which stated that the final 30% would be paid after the completion of the work. This was due to weaknesses in the monitoring of the project by MoYA; and the absence of an original advance payment guarantee from a reputable commercial bank. Recommendations by NaMED for the MoYA to fastrack the completion of the centres were also not adhered to.

See Appendix 7 for details.

Table 4: Cost of stalled contracts and outstanding balances owed to contractors

<b>Cost of Stalled Contracts and Outstanding Balances</b>					
<b>No.</b>	<b>Name of Centre</b>	<b>Contractor</b>	<b>Contract Cost (NLe)</b>	<b>Amount Paid to Date (NLe)</b>	<b>Outstanding Balance (NLe)</b>
1	Kono Car Wash	Broman Enterprise	390,287.63	344,069.00	46,218.63
2	Lungi town Car Wash	Associate Builder, Civil Contractor and Developers	431,889.00	304,595.00	127,294.00
3	Mattru town Car Wash	MAK 2 Construction	410,450.15	295,115.00	115,335.15
4	Pujehun Car Wash	Coastal Construction and General Services	400,242.15	282,560.00	117,682.15
5	Mile 91 Car Wash	Zahlan Construction and General Supplies	454,763.40	320,647.00	134,116.40
	<b>Total</b>				<b>540,646.33</b>

Source: Project Cashbook

Figure 2: Stalled Construction of the Mile 91 Car Wash Centre



Mile 91 Car Wash Centre

Credit: Project Works Engineer August, 2023.

The risk of not completing the structures are very high as two years have elapsed with no semblance of continuation, resulting in loss of taxpayers' money. Significant defects may have occurred in the abandoned sites which may adversely impact the quality of the work.

▪ **Construction Work Stalled Due to Land Dispute**

Similarly, construction of two car wash centres at Aberdeen and Allen Town in the Western Area Urban district were abandoned despite a total of NLe238,634 representing 30% of the total contract cost being paid to the contractors; (See table). Interviews with the Project Manager and the Project Works Engineer revealed that, the construction started but was abandoned due to land disputes with community stakeholders. It was also noted that, effort to relocate the centres to other communities within the district proved futile, as further land conflicts arose in those communities. This was due to insufficient stakeholder engagement to confirm that construction sites were properly identified and ownership status determined before commencement of work, as shown in table below.

Table 5: 30% payment made to contractors for site with land dispute

Breakdown of Amount Paid for Construction Work not Done				
No.	Date	Details of Transaction	Name of Contractor	Amount Paid (NLe)
1	Western Area Urban District – Aberdeen Car Wash			
	15/1/2021	Payment for 30% for the Construction of Car Wash Centre in Aberdeen Freetown	Gradient Limited	127,987
2	Western Area Rural – Waterloo town Car Wash			
	28/1/2021	Payment for 30% for the Construction of Car Wash Centre in Waterloo	Bangso Construction and Trading Enterprise	110,647
<b>GRAND TOTAL</b>				<b>238,634</b>

Figure 3: Abandoned Construction site of the Mechemkem Car Wash



*Mechemkem Car Wash Centre Site*

*Credit: Project Works Engineer August, 2023.*

There is a likelihood that these centres will not be completed, thereby resulting in loss of project and taxpayers' money. This could adversely affect the overall objectives of the project as the youth in those communities may not benefit from the project due to non construction of the centres.

### **Recommendations**

- The PS should ensure that the procurement processes and procedures to suppliers/contractors are properly evaluated for adequate delivery in accordance with the terms of the contract.
- In addition, the PS should review the stipulated terms with the contractors who have not completed the construction of the centres, with the aim of ensuring that the centres are fully completed and handed over to the youths. Otherwise, the amounts paid to the constructors should be fully refunded into the consolidated fund. Evidence of action taken should be submitted to the ASSL within 15 days upon receipt of this performance audit report.

### **Management's Response**

The delay in the completion of the work was due to funds. The work commences after the transfer of funds by GOSL and is made available to the contractor. A letter has been written to the National Public Procurement Agency seeking advice for the termination of respective contracts. We received their response and the procurement committee met for the next step. (Letter to NPPA asking for termination of contract, Procurement Committee Minutes, Bank Statement for transfers of funds)

### **Auditor's Comment:**

We noted the response from management. The written response received from the National Public Procurement Authority on the 3<sup>rd</sup> July, 2024 requesting for additional documents to be submitted was seen by the audit team during the verification. In the written response, NPPA asked MoYA to provide additional documents to aid their review in order to advice on the termination of the contracts. The team did not see the correspondence from MoYA to NPPA submitting the additional documents requested. Moreover, the procurement committee minutes and bank statement for transfer of funds were not seen by the audit team. Therefore, the issue remained unresolved.

### **3.2.3 Training of Beneficiaries**

#### **Youth in Fisheries**

According to the Project Development Profile, fishing youth groups should be trained in enterprenuership, sea safety and minor repairs on outboard engines. This is to ensure that the operations of the youth groups are sustainable.

The audit team noted through review of the project annual reports for 2020, 2021 and 2022 and the NaMED report that the youth groups were trained in enterprinuership, sea safety and minor repairs.

The purpose of the training was to build the capacity of the beneficiaries in life-saving skills at sea, book keeping, ethics and leadership in order to ensure the sustainability of the project. Interviews with the Project Manager and beneficiaries from locations visited in the Western Area (Rural and Urban) also confirmed that trainings were conducted. The provision of the required training will improve their skills to operate the boats, thereby ensuring the sustainability of the project.

#### **Youth in Car Wash**

According to the Project Development Profile, the youth groups should be trained in basic book keeping, behavioural change, advanced techniques in car washing and genereal services.

A review of the project annual report for FY 2022 revealed that only 300 beneficiaries involved in the car wash project in the Western Area were trained. Interviews conducted with the Project Manager revealed that beneficiaries in the provincial districts could not be trained due to lack of funds; and that the training of 300 beneficiaries was made possible through support from donor partners.

Despite the funding challenges, a review of the project cashbook revealed that project funds totalling NLe77,218 was utilised to pay fees for project staff undertaking post graduate studies at various universities across the country, which was not part of the project profile as shown in table 6 below. The funds could have been used for training of beneficiaries which was a key component of the project to ensure its sustainability. Discussions with beneficiaries in locations visited in the Western Rural and Urban revealed that only the head of the groups were trained. The failure to train significant number of beneficiaries was due to a lack of prioritisation on the use of project funds by the project implementation unit.

Insufficient training may have resulted in the breakdown of equipment and accessories as they did not have the technical capacity which should have improved their skill and knowledge in book keeping, and

better use of the equipment. This also has an adverse impact on the sustainability of the project as the youth groups were not equipped with the necessary skills to operate the centres.

Table 6: Misuse of project funds

Financial Cost on Capacity Building Trainings			
1	13/7/2021	Payment of 60% Tuition Fees in respect of Sheku T, Bellay Admin. Finance Officer Pursuing a Master degree in Business Administration at IPAM, University of SL.	17,158
2	19/10/2022	Payment of 60% support to Thomas A. M. Koroma as staff capacity building.	20,400
3	08/07/2023	Payment of 60% tuition fees for a higher degree programme in respect of Ahmed Atata Mansaray	19,200
4	16/11/2023	Payment for 60% capacity building support to Ing Abdulai kamara at Njala university	16,200
5	07/12/2023	Payment for capacity building for a staff	4,260
<b>TOTAL</b>			<b>77,218</b>

### Recommendation

The Project Manager should ensure that work plans are prepared; funds generated are monitored and proper control mechanisms are in place to cover the key components of the project to ensure project sustainability. Progress report should be submitted quarterly.

### Management's Response

All activities have a cost line and its implementation hinges on the cost available. The training of Car Wash beneficiaries was fully funded by UNDP for beneficiaries' residents in the Western Area. The project has always catered for the capacity development of its staff as it is centered on achieving project goals and enhancing individual ability (evidence is the project profile)

### Auditor's Comment:

We noted the response from management. The audit team received a copy of the project profile during the verification which captured capacity building for PIU staff.

However, the training of beneficiaries which was a key component of the project has not been done. Therefore, the Project Manager should ensure that work plans are prepared and funds generated to cover the key components of the project to ensure project sustainability

### **3.2.4 Distribution of Equipment and Accessories to the Youth Groups**

#### **Youth in Car Wash Project**

According to the Project Development Profile, each of the car wash centres constructed should be equipped with the following items:

Table 7: List of equipment and accessories that should be provided to each car wash centre

No.	Items Supplied	Quantity
1	Jet sprayers	2
2	5000 litres plastic water tanks	2
3	Jackets/Safety reflectors	350
4	Vacuum cleaner	1
5	Wooden office table	1
6	Wooden office chairs	2

Source: Project Development Profile

The audit team noted through interviews with the project manager and field officers that equipment and accessories stated above were provided to each car wash centre. A review of the project annual reports and the NaMED monitoring report also confirmed that equipment were provided to completed and fully functional car wash centres. Interviews with beneficiaries in locations visited in the Western Area Urban and Rural also confirmed that equipment were provided. However, the equipment were not made available to the audit team for verification indicating possible misuse, theft of equipment by the youths in charge of the centres. In addition, the team noted that protective gears, as a key component were not provided to the beneficiaries, which has posed health-safety related challenges. Weak monitoring and supervision of the activities of the youth groups adversely affected the youth programmes.

The lack of essential equipment and accessories meant to improve the methods used for car washing, augment the income of the youth engaged in car washing could result in the intended objective of the project not being met (i.e. to provide sustainable livelihood for the youth). See Appendix 4 for list of equipment and accessories supplied to the car wash centres that could not be verified by the audit team.

#### **Recommendations**

- The PS and the Project Manager of the Youth in Car Wash should take appropriate action to ensure the full recovery of the equipment and accessories that were missing at the car wash centres. Effective monitoring should be put in place to prevent the misuse of the structures, equipment and accessories.



### **Management's Response**

The piloted 10 Cat Wash Centres in the Western Area were provided with office tables, chairs, jet sprayers, vacuum cleaners and 5000 wataer tanks. However, the current 22 were never catered for in terms of office tables and chairs. The audit comment is noted and the Ministry will closely work with the leadership of the Car Wash centres to retrieve all missing items if any. ( Inventory of Assets handed over)

### **Auditor's Comment:**

We noted the response from management. However, no action has been taken by the project implementing unit to ensure the recovery of the missing equipment and accessories provided to the centres. Therefore, the issue remained unresolved.

### **Youth in Fisheries**

The Project Development Profile requires the MoYA to equip one Kuta (Baracuda) Fishing boat for the fishing groups with the following items:

Table 8: List of equipment and accessories that should be provided to each fishing groups

No.	Items Supplied	Quantity
1	Yamaha outboard engine	1
2	Life Jackets	5
3	Bag of cork	1
4	Bag of anchor rope	1
5	Box thread	1
6	Bag gauging rope	1
7	Bag of 6 mm rope	1
8	Bundle of five feet nets plus two packets	1
9	Bundle of four feet nets plus two packets	1
10	Packets of lead	3

Source: Project Development Profile

The audit team noted through contract agreement and interviews with the Project Manager and Field Officers that the boats, equipment and accessories were provided to the youth groups. Contrary to information provided by the MoYA, the audit team visited a number of fishing groups in the Western Area Rural and Urban, and these boats, equipment and accessories were not made available for inspection. Interviews with beneficiaries revealed that the equipment and accessories provided by MoYA were not



sufficient to carry out fishing activities. Discussion with youths at Tombo also revealed that they had to acquire a loan of NLe40,000 from their financial guarantors to purchase additional equipment, although there was no evidence to substantiate this claim.

A monitoring and evaluation report dated 26th February 2021, done by NaMED revealed that an estimated NLe30,000 to NLe40,000 is needed for the purchase of additional accessories. The report also highlighted complaints from boats owners in Freetown and the provinces, and made recommendations to be implemented by the MoYA.

The gaps between what the items needed by the fishing groups and those provided was due to lack of engagement with the key stakeholders in the fishing sector. The inadequate provision of equipment and accessories resulted in deficiencies in the implementation of the project. The groups could not operate the boats without the necessary equipment and accessories needed. See Appendix 4 for list of fishing equipment and accessories that were not verified.

### **Recommendation**

- The Project Manager of the Youth in Fisheries Project should ensure that stakeholder engagements are held for the implementation of the second phase, address the lapses in the first phase in order to ensure continuity of their operations.

### **Management Response:**

The boats, equipment and accessories were available and handed over to the beneficiaries as stated in the handing over report.

### **Auditor's Comment:**

We noted the response from management.

During the audit, physical verification conducted by the audit team revealed that the boats, equipment and accessories provided to the youth groups were not available for verification. Additionally, the handing over note was not provided during the audit team verification process. Therefore, the issue remained unresolved.

### **3.2.5 Lack of Water Facilities in the Car Wash Centres**

According to the Project Development Profile, the MoYA should construct boreholes at car wash centres and the provision of two 5000 Litres Milla water tanks to each car wash structure for storage of water to enable the youth groups to carry out their activities.

Physical verification in locations visited in the Western Area (Urban and Rural) districts revealed that the car wash centres were faced with water challenges. We noted that water facilities were not available in the car wash centres, even though the contract agreement with contractors provided for the construction of boreholes/water wells in every centre. This challenges were also noted by NaMED through a report to MoYA about inadequate /shortage of water supply in almost all the car wash centres.

An interview with the Project Manager revealed that the construction of the boreholes/water wells was abandoned due to the difficulty in identifying water sources in the areas allocated, and the fact that the groups can accessed water through their communities. Further, he stated that the groups were provided with two 5000 Litres Milla Tanks to enable them save water and/or make arrangements with local water suppliers such as the Guma Valley Water Company and the Sierra Leone Water Compnay for regular supply of water where the case may be. This was also corroborated through an interview with the Project Works Engineer who further revealed that the cost of water well/borehole construction was subtracted from the total amount paid to the contractors for centres were the construction did not take place. The lack of adequate water supply to the car wash structures resulted in the youth groups having to fetch water from drainages (For example, Wellington Choithram Car Wash Centre) to wash cars, which discouraged car-owners who take their cars to the centres. It also resulted in the closure of centres (For example, Brima Lane and Tombo Highway Car Wash Centres) during the dry season, which is the peak time for car wash services. The auditors noted that youth groups at Tombo Hhighway and Brima Lane devise a way to salvage the water suitation by developing a make shift borehole as shown in the pictures below. Water is a key component for the establishment of a car wash centre, constructing the centres without adequate provision for sufficient water supply highlighted the weaknesses in the implementation of the project.

Figure 4: Makeshift bore hole at Tombo Highway Car Wash Centre



Water Facility at the Tombo Highway Car Wash - Credit: ASSL, 07/02/2024

Figure 5: Milla tank at Brima Lane Car Wash Centre, Western Area Rural



An Empty Milla Tank at Brima Lane Car Wash Freetown Credit: ASSL, 06/02/2024

Table 9: List of car wash centres with no water well/borehole facility

No.	Name of Car Wash Centre	Contractor	Total Contract Cost (NLe)	Amount Subtracted from Total Contract Cost (NLe)
1	Kinghamman Road Car Wash Centre	Planning Green Future	448,266.00	14,775
2	Mongo Falaba Car Wash Centre	Wara Wara Construction	362,870.50	29,830
3	Kambia Town Car Wash Centre	Miham Investment	408,949.80	26,500
4	Brima Lane New Road Car Wash Centre	God's will Construction & General Services	457,852.50	23,130
5	Kongo Town Car Wash Centre	Kefemi Construction	458,661.00	10,920
6	Rutile Mategelala Car Wash Centre	Reward Enterprise	468,725.15	70,000
	<b>Total</b>			<b>175,155</b>

Source: Project Works Engineer Report

### Recommendation

- The P S in collaboration with the Project Manager should ensure that the funds deducted from the total contract cost are utilised to provide sustainable water facilities in the car wash centres in order to ensure the efficient operation of the centres. Otherwise, the full amount deducted should be paid into

the consolidated fund. Evidence of action taken should be submitted to the ASSL within 15 days upon receipt of this report.

**Management Response:**

No response from management.

**3.2.6 Maintenance of Equipment and Accessories and Refurbishment of centres**

According to the Project Development Profile, the Car Wash Youth Groups were to keep 10% of their monthly proceeds into an account managed by them and supervised by the Project Implementation Unit (PIU) of MoYA. The 10% proceeds were to be used for maintenance of equipment and refurbishment of the structures when the need arises.

During physical verification, the audit team observed that a number of equipment and accessories provided to the centres were not made available for verification. A number of equipment and accessories provided to the youths were not in good working condition. See Appendix 3 for details.

Figure 6: Damaged equipment at Regent Car Wash



Damaged Equipment at Regent Car Wash Centre, Western Rural District ; Credit: ASSL, 28/09/2024

Figure 7: Fishing Boat at Portee



Damaged Fishing Boat of the Portee Development Foundation, Western Urban District  
Credit: ASSL, 06/02/24

### **3.2.7 Management of Funds**

Interviews conducted with beneficiaries revealed that savings were stopped due to mismanagement by the group heads which resulted to the lack of resources to maintenance the equipment and accessories. The audit team also noted that a number of the centres visited did not have established bank accounts for savings. There were no savings to ensure maintenance of equipment and accessories and the refurbishment of structures.

An interview with the Director of Youth (DoY) in Livelihood Activities who was in charge of managing the project revealed that the 10% savings were to be managed by the youths, and that the PIU was only responsible to supervise the process. The Director also claimed that bank accounts were opened for all completed and fully functional car wash centres across the country. However, there was no evidence to confirm this statement.

Focus group discussions with beneficiaries revealed that the group leader at Regent embezzled the monthly savings of the group and left. Similar instances were also reported for the other centres.

The absence of savings posed a significant risk to the sustainability of the programme, as resources would not be available to replace the equipment when they wear out, and the refurbishments of the facilities when the need arises. This was evidenced at a number of the centres visited during physical inspection. For example, the team observed that the Tyre Service Section of the Regent Car Wash Centre was significantly damaged due to flooding, and no maintenance has taken place due to lack of resources.

Figure 8: Damaged Structure of Tyre Service Section at the Regent Car Wash Centre



*Credit: ASSL, 28/09/2023*

### **Recommendation**

The PS and the PIU should ensure that the centres open an account for savings; activities of the youth groups are supervised on a regular basis to ensure the sustainability of the projects.

### **Management's Response:**

Bank accounts were opened but going forward the PIU will work with the Leadership of the centres to ensure proceeds are deposited and used as stated. The PIU will closely work with the leadership of the youth groups.

### **Auditor's Comment:**

The audit team noted the response from management. However, no action has been taken to ensure that funds were set aside for the maintenance of the equipment and structures. Therefore, the issue remained unresolved.

## **3.3 MONITORING AND EVALUATION OF THE PROGRAMMES**

### **3.3.1 Monitoring and Evaluation Framework for the Implementation of Programmes**

The National Youth Sector Strategic Plan 2020 to 2025 Part 5 requires the MoYA to develop a strategic implementation system for monitoring and evaluating the implementation of youth empowerment programmes.

For the successful implementation of any programme, monitoring and evaluation exercises should form an integral part of the entire programme cycle. Periodic reviews of project activities, regular tracking of achievements and challenges, documentation should be paramount.

The audit team observed that a system for monitoring and evaluation of youth empowerment programmes has not been put in place by MoYA, contrary to the youth sector strategic plan. Furthermore, we could not confirm the existence of a Monitoring and Evaluation Unit responsible for monitoring the implementation of programmes at the Ministry. An interview with the PS revealed that the monitoring of youth empowerment programmes was done through the PIUs and DYCs and reports submitted to the DoY. However, a report evidencing monitoring being conducted was not provided to the auditors for review.

The non-existence of a monitoring and evaluation system has resulted in ineffective monitoring of the youth empowerment programmes, the framework which serves as a guide on how monitoring should be conducted was not developed.



### **Recommendation**

The PS should ensure that an M&E framework is established as indicated in the national youth sector strategic plan. This will enable the MoYA to track the projects progress and effectiveness, evaluate the impact and identify areas for improvement.

### **Management's Response**

Cost of monitoring is just an evidence that monitoring of local fishing boats and fishponds are ongoing by the Ministry and there are reports to the effect. Also note that all document that was requested for by the Performance Audit Team were all submitted through the former Senior internal Auditor of the Ministry.

### **Auditor's Comment:**

Copies of monitoring reports were submitted to the team during the verification. However, a detail review of the reports indicated that the monitoring was only done in relation to the construction of car wash structures and fishing boats, and that the activities of the youth groups were not captured. It was relevant for the Project Implementing Units to monitor the activities of the youth groups to ensure that they comply with the set goals of the projects.

### **3.3.2 Monitoring and Evaluation of Youth Empowerment Programmes**

The National Youth Policy 2020 requires the MoYA and community youths to undertake regular monitoring activities. It states that the bulk of those that will be participating and leading monitoring exercises will be the youth, and rapid assessment tools would be designed to collect data from partners and beneficiaries during monitoring visits, with the aim of using data collected to mitigate or identify, address challenges and further strengthen the activities undertaken.

### **Inefficiency in the Monitoring of the Project**

A review of the project's cashbook revealed that a total of NLe1,041,740 was utilised for the monitoring of youth empowerment programmes. However, monitoring and evaluation reports were not submitted for audit review, indicating possible mismanagement of project funds. Interviews with the Project Managers revealed that MoYA did not have a designated monitoring and evaluation unit. An interview with the DoY revealed that joint monitoring exercises were held through the Ministry, district chiefdom officers and district youth councils. However, no monitoring report was provided to the audit team. Due to ineffective

monitoring, equipment and accessories provided for the operation of the centres were not made available for verification, indicating possible theft and mismanagement.

This was due to the failure by MoYA to develop a monitoring and evaluation framework which would have enabled the efficient monitoring and evaluation of programmes being implemented. The absence of regular and effective monitoring lead to MoYA not being able to track the progress of projects and evaluate their impact, thereby resulting in inefficiencies in the implementation of projects.

### **Recommendation**

- The PS should establish a robust monitoring mechanism that will ensure smooth project implementation and continuation; develop an M&E framework that will enable the MoYA to track the projects progress and effectiveness, evaluate the impact of the projects and identify areas for improvement.
- The PS in collaboration with the managers for both projects should ensure that the monitoring and evaluation reports are submitted to the ASSL within 15 days upon receipt of this report; otherwise, the full amount incurred on monitoring should be refunded to the consolidated fund.



#### **4. CONCLUSION**

The audit concludes that the measures put in place by the MoYA to ensure that the programmes reach the target beneficiaries were not well executed. The MoYA has demonstrated weaknesses in the implementation of youth empowerment programmes based on the evidence provided, which shows inefficiencies within the planning, implementation, monitoring and evaluation of the programmes. The following are specific conclusions on the identified problems that have derailed the implementation of youth empowerment programmes:

##### **Planning of Youth Empowerment Programmes**

###### **Youth in Car Wash**

The flaws in conducting needs assessment and collaboration with the SLRA led to the construction of car wash centres in narrow roads with limited parking space, leading to the parking of cars, tricycles, and motor cycles in the streets. This has significant safety concerns for both the youths and the road-users. It was evidenced that the targeting of beneficiaries was not well executed due to lack of enagement with community stakeholders who could have identified and nominated responsible young people within the communities to run the centres.

###### **Youth in Fisheries**

The flaws in conducting needs assessment and collaboration with the MFMR led to the construction of faulty fishing boats and the procurement of inappropriate and insufficient fishing gears and accessories. It was reported by NaMED that the groups needed significant capital to operate the boats. This significantly impacted the operations of the youth groups, as auditors could not confirm the existence of the the boats and gears for groups visited in the Western Area.

##### **Implementation**

###### **Youth in Car Wash**

The training of beneficiaries which was a significant component of the project was not adequately done, affecting the sustainability of the projet as the youth groups did not have the needed skills to run the car wash centres as a business, which was one of the objectives of the project. There were significant delays in the construction of car wash centres leading to the late commencement in the operation of the centres by the youth groups. Moreover, the centres lacked water facilities, even though provision was made for such facilities in the form of boreholes/water wells to be constructed in each centre.

### **Youth in Fisheries**

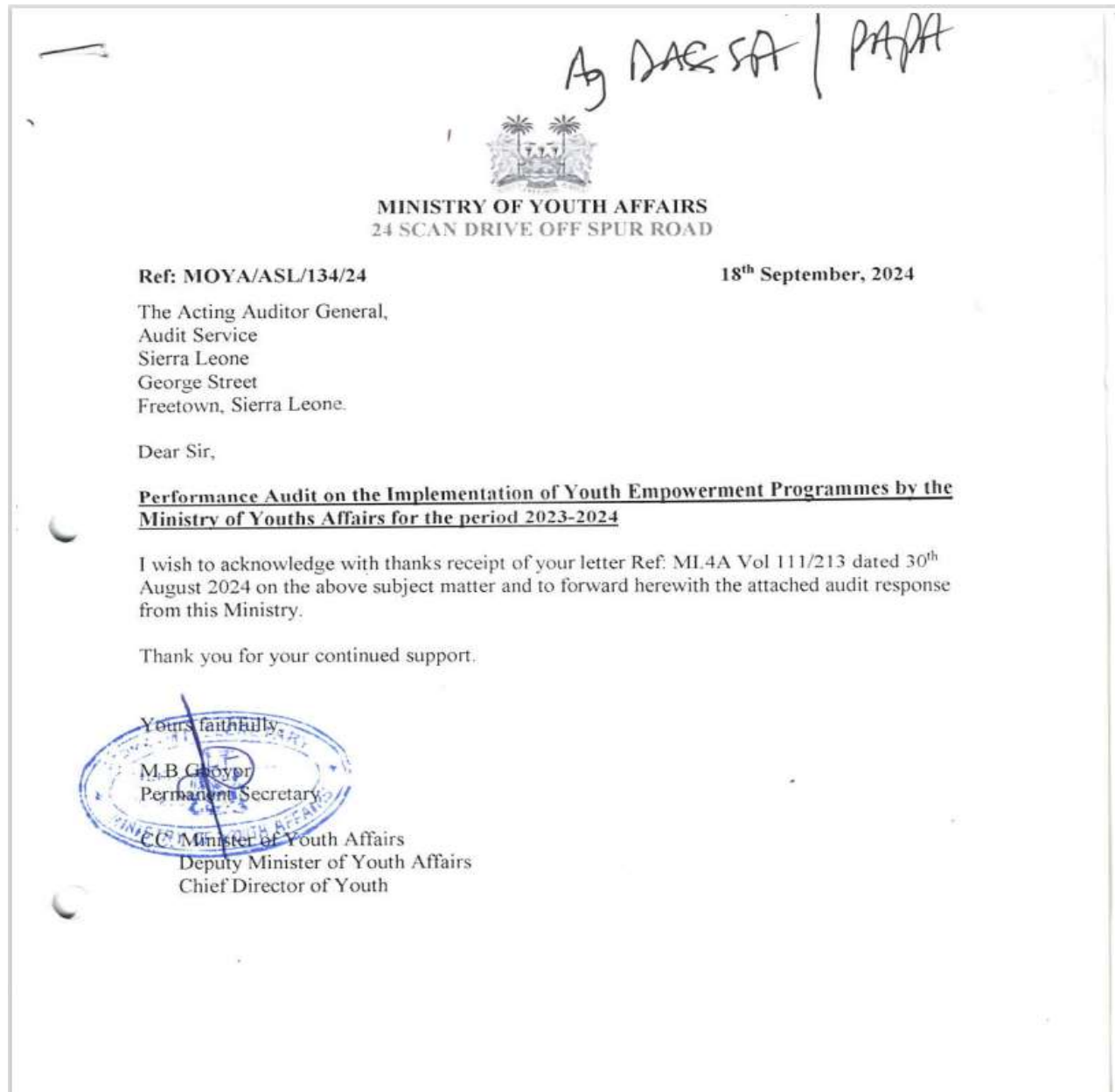
The team acknowledged that the groups were adequately trained in sea-safety, enterprenuership and engine repairs as stated in the project development profile. However, the construction of the fishing boats was not well executed, as the specification needed for the fishing activity was not provided. The fishing gears, equipment and accessories that were procured and distributed to the beneficiaries were also inappropriate.

### **Monitoring and Evaluation**

Monitoring and evaluation are important tools to get a better understanding of the status of the programmes implemented, whether the activities were implemented as designed, the challenges and success stories, and whether the implementation met the intended objectives.

The team noted that the MoYA did not develop a monitoring and evaluation framework, contrary to the Nationl Youth Policy 2020. Without proper monitoring and evaluation framework, the organisations lack the necessary guidelines to properly assess their performance and progress in the implementation of programmes. Moreover, the MoYA did not submit monitoring and evaluation reports for the implementation of youth empowerment programmes, even though a total of NLe1,041,740 was stated to have been utilised for the purpose of joint monitoring and evaluation exercises.

## 5. MANAGEMENT RESPONSE





MINISTRY OF YOUTH AFFAIRS  
24 SPUR ROAD OFF SCAN DRIVE  
WILBERFORCE FREETOWN

**MANAGEMENT RESPONSE TO ISSUES RAISED IN THE PERFORMANCE AUDIT**

**CAR WASH PROJECT**

S/N	AUDIT QUERIES	MANAGEMENT RESPONSE
3.1.1	No need assessment before the design of the program	Needs assessment was done and there are reports to the effect
3.1.3	Stakeholders Engagement	<p>Memorandum of Understanding (MOU) signed with SLRA, it was agreed that <i>they would provide a location that accommodates the structure and with indirect funding by way of waving off the annual land lease fee for the use of the Right of Way</i></p> <p>The Ministry of Works and Public asset were involved in every stage of the construction process with the Local councils. This is evidenced in the issuance of a completion certificate which was issued by them and the land surveyed with all documentation for the leased lands prepared by the Ministry of Lands and Housing). <b>(Evident is the MOU signed between the Ministry of Youth Affairs and SLRA, Prepared and signed Land documents, and minutes of procurement meetings, completion Certificate and Monitoring Report).</b></p>
3.1.4	Targeting Beneficiaries	<p>There are clear guidelines for the selection of beneficiaries in the Car wash centre. For the piloted 10 Car Wash Centres within the Western Area the beneficiaries were drawn from those engaged in Car Washing before the structures were constructed. However, the recruitment now begins with the leadership of the car wash centres and the beneficiaries are profiled by the PIU.</p> <p><b>(Minute of selection of beneficiaries 2020 ,Criteria for selection of beneficiaries 2019, Profiled List)</b></p>
3.2.2	Construction of Car Wash Centres	The delay in the completion of the work was due to funds. The work commences after the transfer of funds by GOSL and is made available to the contractor.

		A letter has been written to the National Public Procurement Agency seeking advice for the termination of respective contracts. We received their response and the procurement committee met for the next step. <b>(Letter to NPPA asking for termination of contract, Procurement Committee Minutes, Bank statement for transfers of funds)</b>
3.2.3	Training of beneficiaries	All activities have a cost line and its implementation hinges on the cost available. The training of Car Wash beneficiaries was fully funded by UNDP for beneficiaries' residents in the Western Area. The project has always catered for the capacity development of its staff as it is centered on achieving project goals and enhancing individual ability <b>(evidence is the project profile)</b>
3.2.4	Distribution of Equipment and Accessories	The piloted 10 Car Wash Centres in the Western Area were provided with office tables, chairs, jet sprayers, vacuum cleaners and 5000 water tanks.  However, the current 22 were never catered for in terms of office tables and chairs. The audit comment is noted and the Ministry will closely work with the leadership of the Car wash centres to retrieve all missing items if any. <b>(Inventory of Assets handed over)</b>
3.2.6	Maintenance of Equipment and Accessories and Refurbishment of Centres	Bank accounts were opened but going forward the PIU will work with the Leadership of the centres to ensure proceeds are deposited and used as stated. The PIU will closely work with the leadership of the PIU.
3.1.1	No needs assessment was conducted for the youth empowerment programmes 3.1.1	Needs assessment was done and there are report to the effect
3.1.2	Designing of the programmes	Surveys, interviews, focus group discussion, meeting with beneficiaries were all part of the assessment done in all the project operational areas.
3.1.2	The project profile was developed in 2022 financial year. The cost and detailed work plan were omitted from profile	The project profile was developed in 2019 only modification was made in 2022 with detailed cost and work plan.
3.1.3	The audit team noted that the collaboration between Ministry of Youth Affairs and the key stakeholders in the fishing sector was not effective	Stakeholder, the Ministry of Fisheries and Marine Resources, the Navy, Master Fisherman collaborating with the Ministry is effective this was evident when they facilitated training of beneficiaries in 2021
3.1.4	Beneficiaries selection criteria not considered	There were criteria in the selection of youth in fisheries local fishing boat and there is manual for all the beneficiaries need to know about the



		youth in fisheries local fishing boat and loan recovery
3.2.1	The ministry of fisheries and Marine Resources not part of the procurement process to ascertain whether the required fishing gears and accessories were produced	The recommended fishing gears and accessories was given to the Ministry by the Fisheries and Marine Ministry
3.2.1	Procurement of fishing Equipment and Accessories	Procurement of equipment and accessories were done in line with recommendations from relevant stakeholders in the fishing sector. Also insufficient and inadequate fishing gears and accessories-all gears and accessories that was listed in the project profile were supplied to the beneficiaries. The beneficiaries were supposed to licence the boats where applicable, in some areas they were given exemption
3.2.4	The boats,equipment and accessories were not made available for inspection	These boats, equipment and accessories were available and handed over to the beneficiaries as stated in the handing over report.
3.3.1	Monitoring and evaluation reports were not submitted for audit review	Cost of monitoring is just an evidence that monitoring of local fishing boats and fishponds are ongoing by the Ministry and there are reports to the effect. Also note that all document that was requested for by the Performance Audit Team were all submitted through the former senior Internal Auditor of the Ministry

## 6 APENDICES

### Appendix 1: List of Stakeholders Interviewed

Designation	Reasons for Interview
1. Admin. / Finance Officer- Youth in Fisheries	<ul style="list-style-type: none"> <li>To understand the activities of the Youth in Fisheries project</li> </ul>
2. Ag. Head of Component Unit	<ul style="list-style-type: none"> <li>To understand the relationship between the ministry and donor partners in the implementation of youth programmes</li> </ul>
3. Ag. Principal Accountant	<ul style="list-style-type: none"> <li>To understand his roles in financing youth empowerment projects</li> </ul>
4. Beneficiaries - Brima Lane Car Wash Centre	<ul style="list-style-type: none"> <li>To understand and verify the activities of the car wash project in Brima Lane Car Wash Centre</li> </ul>
5. Beneficiaries - Car Wash Magburaka	<ul style="list-style-type: none"> <li>To understand and verify the activities of the car wash project in Magburaka Car Wash Centre</li> </ul>
6. Beneficiaries - Gumbu Car Wash Centre Kenema	<ul style="list-style-type: none"> <li>To understand and verify the activities of the car wash project in Gumbu Car Wash Centre in Kenema</li> </ul>
7. Beneficiaries - Hamilton Car Wash Centre	<ul style="list-style-type: none"> <li>To understand and verify the activities of the car wash project in Hamilton Car Wash Centre</li> </ul>
8. Beneficiaries - Wellington Car Wash Centre	<ul style="list-style-type: none"> <li>To understand and verify the activities of the car wash project in Wellington Car Wash Centre</li> </ul>
9. Beneficiary - Portee Development Foundation Fishing Group	<ul style="list-style-type: none"> <li>To understand and verify the activities undertaken by the beneficiaries in the youth in fisheries project</li> </ul>
10. Chief Whip of Car Wash- Regent	<ul style="list-style-type: none"> <li>To understand and verify the activities of the car wash project in Regent Car Wash Centre</li> </ul>
11. Director- LTSC / Youth in Car Wash	<ul style="list-style-type: none"> <li>To understand the project activities of Youth in Car Wash</li> </ul>
12. Director of Youth	<ul style="list-style-type: none"> <li>To understand the activities and programmes undertaken by the ministry with regards to youth empowerment</li> </ul>
13. Financial guarantor- Luke Farm Fishing group	<ul style="list-style-type: none"> <li>To understand and verify the activities undertaken in the fishing boat loan scheme</li> </ul>
14. Financial guarantor/ acting head of group- Benefit Youth in Fisheries	<ul style="list-style-type: none"> <li>To understand and verify the activities undertaken in the fishing boat loan scheme</li> </ul>
15. Financial guarantor/ acting head of group- The Young Shall Grow	<ul style="list-style-type: none"> <li>To understand and verify the activities undertaken in the fishing boat loan scheme</li> </ul>
16. Group Head - One Ward Association Fishing Group	<ul style="list-style-type: none"> <li>To understand and verify the activities undertaken by the group head in the youth in fisheries project</li> </ul>
17. Permanent Secretary	<ul style="list-style-type: none"> <li>Vote Controller of the Ministry</li> </ul>
18. Project Manager- Youth in Fisheries	<ul style="list-style-type: none"> <li>To understand his roles and responsibilities in the implementation of the youth in fisheries project</li> </ul>
19. Senior Procurement Officer	<ul style="list-style-type: none"> <li>To understand the procurement activities undertaken by the ministry in youth empowerment project.</li> </ul>

## Appendix 2: List of Documents Reviewed during the Audit

Documents reviewed	Reasons for review
<b>Project Development Profile</b>	It gives a general overview of the Youth in Car Wash Project
<b>Project Annual Report 2020, 2021 &amp; 2022</b>	Gives a direction on the progress and current status of the project
<b>Project Activity Plan</b>	To understand how the activity plan was carried out in meeting the project objectives
<b>National Monitoring and Evaluation Directorate Report 2021-2022</b>	This document provides understanding as to the status of the project
<b>Memorandum of Understanding with Lands, SLRA and FBC</b>	It explains the agreement between Lands, SLRA and FBC
<b>Survey Plans</b>	To see the various location where the lands are situated
<b>Handing Over Documents</b>	To understand whether what was stated in the project profile was delivered
<b>Stateholders Engagement Report</b>	To understand the role of stakeholders in the implementation of the youth in fisheries project
<b>Inspection Report</b>	To understand the role of Ministry of Fisheries and Marine Resources in the implementation of the project
<b>Project Budget 2019 - 2023</b>	To find out the amount of money that was budgeted for the implementation of the project.
<b>List of Completed and Ongoing Car Wash Centres</b>	Gives understanding about their current status
<b>List of Prefilled Beneficiaries</b>	It explains how these beneficiaries were selected and their functions
<b>Youth Sector Strategic Plan 2020 – 2025</b>	A plan that sets out specific targets and objectives in for youth programmes
<b>National Youth Policy 2020</b>	A document that serves as a guiding tool for the implementation of youth programmes
<b>UNDP Annual Progress Report - Youth in Agriculture</b>	Talks about the progress of the project
<b>National Medium Term Development Plan 2019 – 2023</b>	This provides information on the national target and strategic objectives
<b>Identification and Formation of Fishing Youth Groups in Three Fish Farming Piloted Districts Report</b>	To understand how the identification and formation these youth groups
<b>Report on Technical Joint Supervision on the Construction of Local Fishing Boats</b>	This provides information on the national target and strategic objectives
<b>National Monitoring and Evaluation Directorate Report 2021-2022 - Youth in Fisheries</b>	This document provides understanding as to the status of the project



Documents reviewed	Reasons for review
<b>Follow-Up Report on Construction of Innovative Fish Farm in 4 Districts</b>	To understand the nature of the construction of fish pond
<b>Report on Confirmation on an Alleged Local Boat Construction Depreciation</b>	It explains the manner in which how the alleged locally constructed boat was depreciated
<b>Project Profile - Youth in Fisheries</b>	It gives a general overview of the Youth in Fisheries Project
<b>Report on Stakeholders Engagement and Site Identification for Aquaculture Implementation - Youth in Fisheries</b>	To understand how the engagement for the implementation was done
<b>Annual Project Progress Report FY 2022</b>	To ascertain the status of the project whether it is meeting it objectives

### Appendix 3: Delays in Construction Work

Delays In The Completion Of Construction Work						
No	Name of Centre	Contractor	Start Date	Expected End Date	Actual End Date	Delays by Months
1	Port Loko Town Carwash	Planning Green Futures	17/12/2020	18/01/2021	10/06/2022	17 months
2	Kenema City Carwash	Manzola Construction	17/12/2020	18/01/2021	10/06/2022	17 months
3	Rutile Town Carwash	Reward Enterprise and Gen Service	17/12/2020	18/01/2021	10/06/2022	17 months
4	Mongo Water Carwash	Wara Wara Construction	17/12/2020	18/01/2021	10/06/2022	17 months
5	Kambia Town Carwash	Miham Investment and Logistics	17/12/2020	18/01/2021	10/06/2022	17 months

Delays In The Completion Of Construction Work						
No	Name of Centre	Contractor	Start Date	Expected End Date	Actual End Date	Delays by Months
6	Segbewema Town Carwash	G-Jaka Construction	17/12/2020	18/01/2021	10/06/2022	17 months
7	Brima Lane Carwash	God's Will Construction	17/12/2020	18/01/2021	10/06/2022	17 months
8	Kamakwai Town Carwash	UPS Engineering Construction	17/12/2020	18/01/2021	10/06/2022	17 months
9	Bo City Carwash	Kanji Construction	17/12/2020	18/01/2021	10/06/2022	17 months
10	Kabala Town Carwash	Wara Wara Construction	17/12/2020	18/01/2021	10/06/2022	17 months
11	Moyamba Town Carwash	Green Life Investment	17/12/2020	18/01/2021	10/06/2022	17 months
12	Makeni Town Carwash	A&A Construction and Gen Services	17/12/2020	18/01/2021	10/06/2022	17 months
13	Moyamba Junction Carwash	Interial Investment	17/12/2020	18/01/2021	10/06/2022	17 months
14	Paramedical Sch Bo Carwash	Gaigee Construction	17/12/2020	18/01/2021	10/06/2022	17 months
15	Y Junction Bo Carwash	Abdul Majeed Construction	17/12/2020	18/01/2021	10/06/2022	17 months
16	Combema Road Carwash	Simbaru Construction	17/12/2020	18/01/2021	10/06/2022	17 months
17	Kingharman Road Carwash	Planning Green Fixtures	17/12/2020	18/01/2021	10/06/2022	17 months

**Appendix 4: List Equipment and Accessories not Available for Verification.**

<b>Brima Lane Car Wash Centre</b>		
<b>Item Name</b>	<b>Unit</b>	<b>Comment</b>
Office Table (1)	1	Not seen
Chairs (2)	2	Not seen
Safety Jackets/Reflectors (350)	350	Not seen
Jet Sprayer Machine (2)	2	Not seen
Vacuum Cleaner	1	Not seen
<b>Kingharman Road Car Wash Centre</b>		
5000 Liters Milla Tank (2)	2	Not seen
Sub-massive Pump(1)	1	Not seen
Office Table(1)	1	Not seen
Chairs(2)	2	Not seen
Safety Jackets/Reflectors (350)	350	Not seen
<b>Wellington Car Wash Centre</b>		
Sub-massive Pump (1)	1	Not seen
Safety Jackets/Reflectors (350)	350	Not seen
<b>Hill Station Car Wash Centre</b>		
5000 Litres Milla Tank (2)	2	Not seen
Sub-massive Pump (1)	1	Not seen
Office Table (1)	1	Not seen
Chairs (2)	2	Not seen
Safety Jackets/Reflectors (350)	350	Not seen
Jet Sprayer Machine (2)	2	Not seen
Vacuum Cleaner	1	Not seen
<b>Hamilton Car Wash Centre</b>		
Sub-massive Pump (1)	1	Not seen
Office Table (1)	1	Not seen
Chairs (2)	2	Not seen
Safety Jackets/Reflectors (350)	350	Not seen
Jet Sprayer Machine (2)	2	Not seen
Vacuum Cleaner	1	Not seen
<b>Waterloo/Tombo Highway Car Wash Centre</b>		
5000 Litres Milla Tank( 2)	2	Not seen
Sub-massive Pump(1)	1	Not seen

Office Table(1)	1	Not seen
Chairs(2)	2	Not seen
Safety Jackets/Reflectors (350)	350	Not seen
Jet Sprayer Machine (2)	2	Not seen
Vacuum Cleaner	1	Not seen
<b>Regent Car Wash Centre</b>		
Sub-massive Pump (1)	1	Not seen
Office Table (1)	1	Not seen
Chairs (2)	2	Not seen
Safety Jackets/Reflectors (350)	350	Not seen
Vacuum Cleaner	1	Not seen
<b>Black Street/Brookfields Car Wash Centre</b>		
Sub-massive Pump(1)	1	Not seen
Safety Jackets/Reflectors (350)	350	Not seen

**Appendix 5: List Fishing Equipment and Accessories not Available for Verification.**

<b>One Ward Association Fishing Group</b>		
Boat	1	Not seen
Outboard engine	1	Not seen
Life Jacket	5	Not seen
Bag of cock	1	Not seen
Bag of anchor rope	1	Not seen
Box thread	1	Not seen
Bag gauging rope	1	Not seen
Bundle Fishing net	1	Not seen
<b>Tafunnah Development Organisation Fishing Group</b>		
Boat	1	Not seen
Outboard engine	1	Not seen
Life Jacket	5	Not seen
Bag of cock	1	Not seen
Bag of anchor rope	1	Not seen
Box thread	1	Not seen
Bag gauging rope	1	Not seen
Bundle Fishing net	1	Not seen

Luke Farm Fishing Group		
Boat	1	Not seen
Outboard engine	1	Not seen
Life Jacket	5	Not seen
Bag of cock	1	Not seen
Bag of anchor rope	1	Not seen
Box thread	1	Not seen
Bag gauging rope	1	Not seen
Bundle Fishing net	1	Not seen
Tamaraneh Fishing Group		
Boat	1	Not seen
Outboard engine	1	Not seen
Life Jacket	5	Not seen
Bag of cock	1	Not seen
Bag of anchor rope	1	Not seen
Box thread	1	Not seen
Bag gauging rope	1	Not seen
Bundle Fishing net	1	Not seen
Portee Development Foundation Fishing Group		
Boat	1	Seen but faulty
Outboard engine	1	Not seen
Life Jacket	5	Not seen
Bag of cock	1	Not seen
Bag of anchor rope	1	Not seen
Box thread	1	Not seen
Bag gauging rope	1	Not seen
Bundle Fishing net	1	Not seen
Murray Town Progressive Youth Fishing Groups		
Boat	1	Not seen
Outboard engine	1	Not seen
Life Jacket	5	Not seen
Bag of cock	1	Not seen
Bag of anchor rope	1	Not seen
Box thread	1	Not seen
Bag gauging rope	1	Not seen

*Performance Audit Report on the Implementation of Youth Empowerment Programmes by the Ministry of  
Youth Affairs for the period 2020 to 2022*

Bundle Fishing net	1	Not seen
<b>The Young Shall Grow Fishing Group</b>		
Boat	1	Not seen
Outboard engine	1	Not seen
Life Jacket	5	Not seen
Bag of cock	1	Not seen
Bag of anchor rope	1	Not seen
Box thread	1	Not seen
Bag gauging rope	1	Not seen
Bundle Fishing net	1	Not seen