



# AUDIT SERVICE SIERRA LEONE



## **Performance Audit Report on the Implementation of Wetland Conservation**

**FEBRUARY 2025**

## **FOREWORD**

In submitting this Performance Audit Report for tabling in Parliament, we refer to Section 11 of the Audit Service Act of 2014, which clearly indicates the role of the Audit Service Sierra Leone (ASSL) thus: "To audit and report on all public accounts of Sierra Leone and public offices including the Judiciary, the central and local government institutions, the University of Sierra Leone and other public sector institutions of like nature, all statutory corporations, companies and other bodies and organisations established by an Act of Parliament or statutory instrument or otherwise set up wholly or in part out of public funds."

Section 11 (2c) of the Audit Service Act of 2014 also gives the mandate to the Audit Service to carry out value-for-money and other audits, to ensure that efficiency and effectiveness are achieved in the use of public funds. Section 65 (6) of the Public Financial Management Act of 2016 states: "Nothing in this Section shall prevent the Auditor-General from submitting a special report for tabling in Parliament on matters that should not await disclosure in the annual report."

In line with our mandate as described above, we have the pleasure and honour to submit a detailed performance audit report on the Implementation of Wetland Conservation for the period 2019 to 2023.

A handwritten signature in blue ink, appearing to read "A. Aziz", with a long horizontal stroke extending to the right.

**Abdul Aziz**

**ACTING AUDITOR-GENERAL**

### **ABBREVIATIONS AND ACRONYMS**

|         |  |
|---------|--|
| ASSL    | Audit Service Sierra Leone                               |
| EPA     | Environmental Protection Agency                          |
| INTOSAI | International Organisation of Supreme Audit Institutions |
| ISSAIs  | International Standards of Supreme Audit Institutions    |
| MTNDP   | Medium Term National Development Plan                    |
| MDAs    | Ministries, Departments and Agencies                     |
| MFMR    | Ministry of Fisheries and Mineral Resources              |
| MoECC   | Ministry of Environment and Climate Change               |
| MoF     | Ministry of Finance                                      |
| NaMED   | National Monitoring and Evaluation Directorate           |
| MoPED   | Ministry of Planning and Economic Development            |
| NGOs    | Non-Governmental Organisations                           |
| NPAA    | National Protected Area Authority                        |
| PA      | Performance Audit  |
| SAI     | Supreme Audit Institution                                |
| SDGs    | Sustainable Development Goals                            |
| SRE     | Sherbro River Estuary                                    |
| SLRE    | Sierra Leone River Estuary                               |
| WABBiC  | West African Biodiversity and Climate Change             |

## GLOSSARY OF TERMS

|                    |   |
|--------------------|---|
| Alluvial Plain     | An alluvial plain is a largely flat landform created by the deposition of sediment over a long period of time, by one or more rivers coming from highland regions, from which alluvial soil forms.  |
| Beach Ridge        | Beach ridge is a wave-swept or wave-deposited ridge running parallel to a shoreline. It is commonly composed of sand as well as sediment worked from underlying beach material.   |
| Biophysical        | Involving biological and physical factors or considerations   |
| Coastal Ecosystems | Coastal ecosystems are the unique habitats formed by plants and other organisms that can thrive at the borders between ocean and land, where they must live in saltwater and changing tides <sup>1</sup>  |
| Coastal Erosion    | Coastal erosion is the process by which local sea level rise, strong wave action, and coastal flooding wear down or carry away rocks, soils, and/or sands along the coast <sup>2</sup>  |
| Coastline          | The coast is the land along a sea. The boundary of a coast, where land meets water, is called the coastline <sup>3</sup>  |
| Climate Change     | Climate change refers to long-term shifts in temperatures and weather patterns. Such shifts can be natural, due to changes in the sun's activity or large volcanic eruptions <sup>4</sup> .   |
| Estuary            | An estuary is a partially enclosed, coastal water body where freshwater from rivers and streams mix with salt water from the ocean. Estuaries, and their surrounding lands are places of transition from land to sea. <sup>5</sup>  |
| Mudflats           | A stretch of muddy land left uncovered at low tide.   |
| Ramsar Site        | Ramsar Sites are wetlands of international importance that have been designated under the criteria of the Ramsar Convention on Wetlands for containing representative, rare, or unique wetland types or for their importance in conserving biological diversity. <sup>6</sup> |
| Wetlands           | Wetlands are areas where water covers the soil, or is present either at or near the surface of the soil all year or for varying periods of time during the year, including during the growing season <sup>7</sup>   |

<sup>1</sup> <https://climate.mit.edu/explainers/coastal-ecosystems-and-climate-change>. Assessed on 12/6/23

<sup>2</sup> <https://toolkit.climate.gov/topics/coastal-flood-risk/coastal-erosion#:~:text=Coastal%20erosion%20is%20the%20process,or%20sands%20along%20the%20coast.>

<sup>3</sup> <https://education.nationalgeographic.org/resource/coast/>

<sup>4</sup> <https://www.un.org/en/climatechange/what-is-climate-change#:~:text=Climate%20change%20refers%20to%20long,activity%20or%20large%20volcanic%20eruptions>

<sup>5</sup> <https://www.epa.gov/nep/basic-information-about-estuaries#:~:text=An%20estuary%20is%20a%20partially,transition%20from%20land%20to%20s>

<sup>6</sup> <https://jncc.gov.uk/our-work/ramsar-convention/#:~:text=Ramsar%20Sites%20are%20wetlands%20of,importance%20in%20conserving%20biological%20diversity.>

<sup>7</sup> <https://www.epa.gov/wetlands/what-wetland>

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## **EXECUTIVE SUMMARY**

The Government of Sierra Leone recognises the threat to the coastal and marine environment, which is caused by the dependency of both rural and coastal communities on the over exploitation of the Natural Resources with little or no alternative livelihoods.

The National Protected Area Authority and the Conservation Trust Fund Act of 2012 provides for the establishment of the National Protected Area Authority (NPAA) and Conservation Trust Fund: to promote biodiversity; conservation; wildlife management; research; and to provide for the sale of ecosystem services in the National Protected Area and to provide for related matters.

Goal 14.2 of the Sustainable Development Goal (SDG) sets a target that by 2030 its member states can sustainably manage and protect marine and coastal ecosystems to avoid significant adverse impacts, strengthening their resilience and take action for their restoration.

In domesticating this agenda, the NPAA, in cluster 7.2 of the Sierra Leone's Medium Term National Development Plan 2019-2023 agreed to a forestry management and wetlands conservation by undertaking three key activities:

1. Establishment of a National Timber Agency
2. Declaration of at least two new Ramsar Convention Sites for wetlands management
3. Ensures that a wetlands act is in place.

It is against this background, and the Auditor-General's mandate as enshrined in section 119 (2) of the 1991 Constitution of Sierra Leone, that the Audit Service Sierra Leone (ASSL) carried out a performance audit on the Implementation of Wetlands Conservation for the period 2019 – October 2023.

## **MAIN FINDINGS**

### **Enabling legal and policy framework and institutional arrangements for wetland conservation**

- Policies and legal framework that are available are not adequately aligned to achieve the conservation of wetland. For instance, the strategic objective of cluster 7.2 as stated in the Medium Term National Development Plan (MTNDP) is to enhance the holistic conservation and management of Sierra Leone biodiversity but the NPAA does not have a document that gives them the complete mandate to regulate all wetland conservation activities as their operations are only limited to protected areas.

- The NPAA Trust Fund Act 2012 does not mention anything with regards wetland as part of the function of the NPAA. This was also confirmed through interviews with personnel of both the legal and wetland department of the NPAA. We were further informed that the NPAA Act has been updated, enacted by Parliament but was awaiting presidential approval.
- There were no strong institutional arrangements for wetlands conservation, and this led to encroachments on wetlands and mangrove swamps for either construction of houses, cutting of mangrove for fuel wood or poles for the construction of buildings. Licenses were also issued to mineworkers to mine on wetlands without the involvement of the NPAA.
- There were overlapping mandates in the implementation of wetlands and coastal conservation as indicated in the reviewed policies of the Environmental Protection Agency (EPA), NPAA and the Ministry of Fisheries. The EPA, NPAA, Ministry of Fisheries, Ministry of Mines, and the Ministry of Lands and Country Planning are all undertaking activities in Wetlands, marine protected areas and coastal environments with all of them claiming authority to carry out functions without any preliminary consultation with the NPAA. This has led to lack of coordination in the implementation of activities.
- Vulnerable groups whose daily subsistence were dependent on the degradation activities that were carried out in the coastal wetland environments including harvesting of mangroves, salt mining, and gold/sand mining were not included in the legal and policy frameworks. There was no mention of any program or project on the MTNDP with regard to the vulnerable set of people that were affected by the wetland conservation. The laws and policies used to implement wetland activities does not mention anything about protection of people that might be affected by wetland conservation activities. A review of the budget submitted by NPAA does not have any budget line for the vulnerable.

### **Planning and Budgeting of Wetland Conservation**

The Ministry of Finance (MoF) in collaboration with the Ministry of Planning and Economic Development (MoPED) were expected to have organized policy and technical hearings on the draft budgets submitted by MDAs to ensure that they are aligned to the MTNDP and their sector plans. The MTNDP also made it imperative that timely and adequate budget funding is given to ensure its successful implementation and any other subsector and district plan. However, documents to ascertain the timeliness of disbursement and alignment of budget and plans were not submitted by the MoF and the MoPED.

- The budget and actuals submitted by the NPAA for the period under review showed that from a total of SLE 830,190 that was approved by the MoF, only SLE 299,363 was allocated to the NPAA for the implementation of its activities. Moreover, the MTNDP did not distinguish the amount planned for



wetlands conservation from that of forestry management. Therefore, the team could not determine the budget alignment.

- The MTNDP mid-term review report highlighted the lack of resource allocation to the Forestry Division of the Ministry of Environment as a challenge in undertaking activities between 2020 and 2021. In addition, even though we were in the last quarter of 2023, the approved budget for 2023 was yet to be allocated to NPAA. This shows that budget allocations were untimely.
- The team was unable to determine whether relevant stakeholders were involved in the planning and budgeting process for wetland conservation. This was evidenced by the fact that the NPAA did not submit correspondence, minutes of consultations with other stakeholders in wetland conservation.

## **OVERALL CONCLUSION**

Wetland activities have not been adequately managed and conserved by the stakeholders mentioned in the report. Deforestation of mangrove has been on the increase due to the non-availability of regulations and the lack of collaboration between stakeholders.

The MoPED has not provided the guidelines through the national action plan for MDAs involved in the implementation of the wetland conservation to enable them to adequately implement their activities. There is also no complete legal document that could be used to guide the implementation of activities regarding wetland conservation. The legal and policy framework and institutional arrangement activities are not horizontally and vertically coherent.

The budget for the conservation of wetland is inadequate to implement planned activities because what is usually allocated as seen in table 4 in the report is less than 50% of the approved budget. The MoF did not involve the relevant stakeholders in the preparation of its budget.

There is no coordination, collaboration and communication between government institutions that are responsible for the implementation of related activities of wetlands. Government ministries are implementing their activities without thinking of the impact that it will have on the others.

The NPAA does not have the required capacity and resources to adequately implement wetland conservation activities. They are not always given the amount budgeted to undertake activities, and they are not present in coastal and inland wetland areas.

## **OVERALL RECOMMENDATION**

- The MoPED and NPAA should ensure that activities as regards wetland management are prioritized in order to save the country from future disaster.
- The Ministry of Environment and Climate Change (MoECC) should ensure that all parties involved in environmental activities are engaged before and during the development of new regulations so that their views and concerns can be taken into consideration.
- The MoPED should ensure the District Working Group and the Ministerial Committees are in existence so that the activities of MDAs can be monitored and coordinated.
- As Sierra Leone is part of the countries implementing the SDGs, vulnerable groups that can be affected by wetland activities should be identified by NPAA so that no one is left behind.
- The MoF in collaboration with MoPED should ensure that technical hearings are organised to facilitate the alignment of MDAs activities with the MTNDP and sector plans. They should also ensure that adequate and timely funds are provided for the implementation of wetland activities.
- The MoECC in collaboration with MFMR should ensure that responsibilities of all stakeholders are clearly stated to avoid overlap of responsibilities and foster collaboration and coordination.

## **1 INTRODUCTION**

### **1.1 Background**

In September 2015, member states of the United Nations<sup>8</sup> ratified the 2030 Sustainable Development Goals, constituting 17 global Sustainable Development Goals (SDGs) and 169 targets. The SDGs seek to end poverty and hunger, realise the human rights of all, achieve gender equality and the empowerment of all women and girls, and ensure the lasting protection of the planet and its natural resources through strengthening partnerships and resource mobilisation.<sup>9</sup>

Goal 14 is among the SDG goals adopted and implemented by the Government of Sierra Leone, to conserve and sustainably use the oceans, seas, and marine resources for sustainable development. This goal is incorporated into Cluster 7.2 of the country's Medium Term National Development Plan (MTNDP) 2019-2023, which deals with forestry management and wetland conservation.

The GoSL underscores the importance of SDG 14 argued by the fact that 38% of the 169 SDG targets can only be accomplished when the SDG 14 targets are successfully achieved.<sup>10</sup> This includes wetland conservation to sustain all life forms and processes that supports the biophysical and functions of nature.

Wetland conservation is aimed at protecting and preserving areas where water exists at or near the earth's surface, such as swamps, marshes and bogs<sup>11</sup>. Wetland covers at least six percent of the earth's surface and has become a focal issue for conservation due to the ecosystem services they provide. They comprise of both inland and coastal.

The coastline of Sierra Leone measures about 560km of which 230 km is dominated by mangrove and mudflats.<sup>12</sup> Mangroves occupy about 47% of the country's coastline. Sierra Leone has about seven protected wetlands, which span from Freetown, flow through Port Loko unto Kambia, down to Pujehun and Bonthe. Four of these coastal areas (Sherbro River Estuary (SRE), Yawribay Estuary, Sierra Leone River Estuary (SLRE) and the Scarcies River Estuary) are located by the sea, whereas the remaining three are inland including Lake Sonfon, Lake Mape Mabesi and Lake Mamunta Mayossoh.

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<sup>8</sup> Mainstreaming the 2030 Agenda for Sustainable Development Reference Guide to UN Country Teams March 2017 Update

<sup>9</sup> <https://www.government.se/government-policy/the-global-goals-and-the-2030-Agenda-for-sustainable-development/#:~:text=for%20Sustainable%20Development-,The%20Global%20Goals%20and%20>

<sup>10</sup> <https://www.worldwidegeneration.co/news/importance-sdg14-implementation-failure>

<sup>11</sup> [https://en.wikipedia.org/wiki/Wetland\\_conservation](https://en.wikipedia.org/wiki/Wetland_conservation)

<sup>12</sup> Sierra Leone State of the Marine Environment Report 2015

Wetlands are important for human survival. They form the world's most productive ecosystems; the cradle of biological diversity that provide the regulation and supportive ecosystem services, as host to countless species of plants and animals, and sources of ecosystem services which societies depend on for survival. They are indispensable for the countless benefits or ecosystem services they provide to humanity, ranging from freshwater supply, food and building materials, biodiversity, to flood control, groundwater recharge and climate change mitigation<sup>13</sup>.

Due to the importance of managing and protecting the coastal zones, the GoSL had over the years, established ministries and authorities/agencies like the MoECC and the National Protected Area Authority (NPAA). In addition, there were existing institutions like the Environmental Protection Agency (EPA), the Ministry of Fisheries and Marine Resources (MFMR) to increase government's investment in ensuring environmental sustainability. The GoSL through collaborations and partnership with the relevant stakeholders has also conducted several assessments on the coastal environment, like the coastal vulnerability assessments at coastal and municipal levels, in six plot sites in 2019 – 2020, in which the results are highlighted in the Voluntary National Report (VNR).

## **1.2 Motivation**

Wetland ecosystems in Sierra Leone are severely threatened by pollution, physical alteration and destruction of habitats, overexploitation of resources, uncontrolled development, coastal erosion, and climate change.<sup>14</sup> Unregulated development has intensified overexploitation of land and marine environments. This has resulted in substantial environmental degradation, loss of habitat and biodiversity, air and water pollution, and their related social and public health impacts.

According to a "Vulnerability Baseline Report on Ecosystem and Communities in Mangrove Area" published in 2017, mangrove coverage in Sierra Leone is estimated to have decreased by approximately 25 percent since 1990, especially the mangrove forests.<sup>15</sup> The decline in mangrove forest cover throughout these years has increased vulnerability of the coastal areas to climate change, and exposure of the coastal populace to the effects of sea-level rise and winds, amidst increasing high poverty levels.<sup>16</sup> According to Sierra Leone National Adaptation Plan (SLNAP) 2021, about 300,000 hectares of wetlands and marine ecosystems are mangrove forests, and they support ecological processes and are critical sources of livelihoods of the communities along

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<sup>13</sup> <https://www.ramsar.org/about/our-mission/importance-wetlands>

<sup>14</sup> (EPA-SL, 2015)

<sup>15</sup> WA BiCC; 2017. Sierra Leone Coastal Vulnerability Assessment: A Report on the Vulnerability of Ecosystems and Communities in Mangrove Areas. West Africa Biodiversity and Climate Change, CIESIN

<sup>16</sup> WA BiCC (2019). Climate Change Adaptation Plan: A Priorities Plan for the Sierra Leone Coastal Landscape Complex.).

the coastal plains of the Western Area and other riverine areas across the country. Hitherto, the management and governance of wetlands in Sierra Leone is confronted with challenges including a weak regulatory and legal framework, incoherent policies, conflicting government mandates, low management capacity, inadequate coordination, limited public awareness and education, data and finance.<sup>17</sup>

Coastal erosion is already a significant challenge in coastal areas in Sierra Leone. Areas such as Conakry Dee, Lakka, Hamilton and Plantain Island are experiencing shift in their coastlines by about 4 to 6 meters a year.<sup>18</sup> Human induced practices, characterised by uncontrolled and unplanned construction, coupled with the widespread practice of beach sand mining are contributing towards exacerbating coastal/beach erosion. Sea level rise has the effect of augmenting a decrease in the quality and quantity of ground water resources otherwise caused by human activities. These challenges that have already been experienced by coastal communities and pose threats to the livelihood of inhabitants in those areas, especially women, who are the most vulnerable to climate change among the coastal communities.

Overall, the impacts of climate change, coupled with coastal landform variability and biophysical process variance from location to location is likely to have considerable negative effects on fishing, tourism, human health, water resources and subsistence farming. The limited availability of data makes it difficult to take clear strategic actions to help remedy these negative effects, especially limited climate-related data and database of marine and sea parameters (such as wave height, wave period, wind speed and direction) to understand the dynamics of the coastal processes such as erosion. If no action is taken, according to the SLNAP 2012, a total of 26.4 km sq. of coastal land is estimated to be lost to the sea. In addition, according to the World Bank report, by 2050, the rising sea level will lead to US\$46.8 million in infrastructure losses with 1,881 buildings affected.

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<sup>17</sup>The Sierra Leone National Adaptation Plan page 18

<sup>18</sup> WA BiCC, 2019) WA BiCC (2019). Climate Change Adaptation Plan: A Priorities Plan for the Sierra Leone Coastal Landscape Complex.

## **2 AUDIT DESIGN**

### **2.1 Audit Objective**

The objective of the audit was to assess the extent to which measures put in place by NPAA in ensuring that wetlands are protected from unauthorised activities have been achieved.

### **2.2 Audit Questions (See Appendix 1 for audit questions and sub questions)**

- 1) To what extent has the government provided the enabling legal and policy frameworks and institutional arrangements for achievement of wetland conservation?
- 2) To what extent has the government planned and budgeted for the achievement of wetland conservation?
- 3) To what extent has the government implemented actions for the achievement of wetland conservation?
- 4) To what extent has wetland conservation been achieved?

### **2.3 Audit Scope**

The audit focused on activities that have been implemented by the NPAA and other stakeholders in table 3 for the conservation of wetlands in Sierra Leone for the period 2019- October 2023. Information was collected from Freetown, Kambia, Koinadugu and Bonthe districts.

### **2.4 Audit Approach**

A combination of system and result oriented approaches were used in conducting this audit. The systems approach was used to assess if the outcome or outputs have been achieved as intended. Since the audit of SDGs implementation takes a whole of government approach, a system-oriented audit approach examined the proper functioning of management systems.

### **2.5 Audit Methodology**

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAIs), which were issued by the International Organisation of Supreme Audit Institutions (INTOSAI). Those standards require that the audit is planned and performed in order to obtain adequate and appropriate evidence to provide a reasonable basis for the findings and conclusions based on the audit objective.



## 2.6 Sample Selection

Four out of seven protected wetlands were visited, three coastal and one inland. The SRE was visited because it is the protected coastal wetland that has had the hardest hit in terms of mangrove loss. As seen on table 1 as at 2016, about 46% of its mangrove has been lost at a rate of 1.8 per year.

| Table 1: List of coastal wetland and % mangrove loss |                    |
|--|--------------------|
| Coastal Wetland                                      | % of Mangrove Loss |
| The Scarcies River Estuary                           | 46%                |
| The Sherbro River Estuary                            | 8%                 |
| The Sierra Leone River Estuary                       | 22%                |
| Yawri Bay  | 8%                 |

The SLRE was visited because it is the only protected area that has been declared a Ramsar Site, and the only wetland of global and ecological importance. The SRE was visited because it is the wetland on which most activities have been implemented by stakeholders including EPA, WaBBIC and Wetlands International. Lake Sonfon (inland wetland) was chosen because it is the largest lake in Sierra Leone and very rich in biodiversity that warrants tourist attraction.

## 2.7 Methods of Data Collection

### ▪ Documents Review

National development plan, mid-term review reports, acts, policies, budgets, project manuals and minutes were reviewed to assess the measures that have been put in place by the NPAA and other stakeholders in achieving the policy actions as stated in the MTNDP. The list of documents reviewed, and reasons for review are shown in **Appendix 2**.

### ▪ Interviews

Personnel from the NPAA, Wetland International, MFMR, MoECC, Ministry of Mines and Mineral Resources (MMMR) Conservation Society Sierra Leone (CSSL) and EPA that were identified during the pre-study were interviewed to ascertain their roles and the extent to which they were involved in the conservation of wetlands. The details of personnel interviewed and reason for the interviews are shown in **Appendix 3**.

### ▪ Focus Group Discussion

Focus group discussions were held in Masorie, Keikefarana, Yargoi and Keiga communities to determine the awareness of the communities with regard to the importance of wetland conservation and activities that has been implemented in those communities.

### ▪ Physical Inspection

Physical observations of activities at selected protected wetland areas were carried out to ascertain the status of wetlands and activities that are being undertaken. See **Table 2** for places visited during the audit.

| Table 2 List of places visited during the Audit |              |
|---|--------------|
| District  | Town Visited |
| Portloko  | Sengbeh      |
|   | Pepel        |
|   | Madina       |
|   | Kamasondo    |
|   | Masorie      |
|   | Masampa      |
|   | Kafunka      |
| Kambia  | Mambolo      |
|   | Rokupr       |
|   | Kychom       |
| Koinadugu                                       | Keikefarana  |
|   | Dalakutu     |
| Bonthé  | Yargoi       |
|   | Keiga        |
|   | Kabati       |

## 2.8 Source of Assessment Criteria

The criteria used to assess the extent to which measures put in place by NPAA in ensuring that wetlands are protected from unauthorized activities were obtained from relevant regulations, plans, and reports as mentioned in **Appendix 4**.

### 3 DESCRIPTION OF THE AUDIT AREA

#### 3.1 Overview of Wetland Conservation (Cluster 7.2) In Sierra Leone

##### 3.1.1 Key Stakeholders Involved in the Achievement of Cluster 7.2 and their Roles and Responsibilities

| Table 3: List of stakeholders identified and their roles and responsibilities |  |
|---|--|
| Stakeholder   | Roles and Responsibilities   |
| Ministry of Agriculture and Food Security                                     | <ul style="list-style-type: none"> <li>Responsible for coordinating agricultural activities in the country, in a way that should be environmentally sustainable.</li> </ul>  |
| Ministry of Environment and Climate Change                                    | <ul style="list-style-type: none"> <li>The Ministry is responsible for the formulation of laws and policies and the supervision of the activities of NPAA.</li> </ul>  |
| Ministry of Lands, Housing and Country Planning                               | <ul style="list-style-type: none"> <li>The Ministry is charged with the responsibility of implementing policies with regards planning, housing and country planning.</li> </ul>  |
| Ministry of Fisheries and Marine Resources                                    | <ul style="list-style-type: none"> <li>This Ministry is responsible for coordinating all activities relating to the sustainable exploitation of water and marine resources in the country.</li> <li>It is the main institution responsible for the management of fisheries resources and related habitats in a manner that would maximise benefit in terms of fish catch now and, in the future, as well as protection of the marine ecosystem.</li> <li>It is also responsible for issuing licences for offshore trawling and monitoring small-scale inshore and offshore large-scale fishing. Part of its responsibility is to enforce laws on fishing activities and concerns itself with pollution and other environmental problems which affect water quality and fishery resources.</li> </ul> |
| Ministry of Mines and Mineral Resources                                       | <ul style="list-style-type: none"> <li>Coordinates all mining and mineral resource extraction in the country, with its frontline oversight and operational agencies, such as the National Mineral Agency.</li> </ul>   |
| Environmental Protection Agency   | <ul style="list-style-type: none"> <li>Focuses efforts at coordinating programmes to ensure minimisation of the impact of socioeconomic activities on the environment and to guide against socioeconomic operations in protected areas.</li> </ul>   |

| <b>Table 3: List of stakeholders identified and their roles and responsibilities</b> |  |
|--|--|
| <b>Stakeholder</b>   | <b>Roles and Responsibilities</b>  |
| Wetlands International   | <ul style="list-style-type: none"> <li>Supports Sierra Leone in its efforts for sustainable coastal resources management and biodiversity conservation through the establishment of a Marine Protected Area, a tool for fisheries management and coastal zone and marine resources management.</li> </ul>  |
| West Africa Biodiversity and Climate Change (WABiCC)                                 | <ul style="list-style-type: none"> <li>Funded by the United States Agency for International Development, WABiCC has been improving the lives of coastal people in Bonthe Island (Sherbro island) in the south of Sierra Leone via capacity building training in mangroves restoration, embankment, rice-mangroves integration, and village savings loan associations (VSL) for a brighter future of those vulnerable communities with fishing, rice and cassava farming activities for their livelihoods.</li> </ul>   |
| The Conservation Society Sierra Leone  | <p>Protects biodiversity and wildlife habitats in Sierra Leone with four main objectives:</p> <ul style="list-style-type: none"> <li>Saving species</li> <li>Protecting sites and habitats</li> <li>Conserving ecological sustainability</li> <li>Enabling communities for positive change.</li> </ul>   |
| Ministerial Oversight Committee  | <ul style="list-style-type: none"> <li>Ensure that all projects and programmes implemented are aligned to the priorities identified in the MTNDP.</li> <li>Review the results framework and reach consensus on the indicators to be monitored and reports to ensure that programmes and projects are coordinated and complementary.</li> <li>Review and endorse reports from the sector working groups.</li> <li>Facilitate round table discussions to address challenges to implementation and resource mobilisation.</li> <li>Ensure that new programmes and initiatives are adequately discussed at the committee level prior to submission for funding.</li> </ul> |
| Sector Working Groups  | <ul style="list-style-type: none"> <li>Sector working groups comprise all sectors and development partners providing support to these sectors.</li> </ul>  |

| <b>Table 3: List of stakeholders identified and their roles and responsibilities</b> |   |
|--|---|
| <b>Stakeholder</b>   | <b>Roles and Responsibilities</b>   |
|  | <p>Chaired by the professional head of the respective ministries and co-chaired by the lead donor agency in the sector, the role of the sector working groups are:</p> <ul style="list-style-type: none"> <li>▪ Coordinate the collection of relevant sectoral data that will be used to monitor progress in the implementation of the MTNDP.</li> <li>▪ Identify critical funding gaps and, in collaboration with MoPED facilitate round table discussions to mobilise resources to finance funding gaps.</li> <li>▪ Monitor sector progress on MTNDP targets and prepare summary reports on progress for presentation to the Ministerial Oversight Committee.</li> <li>▪ Provide quality assurance for sector and district reports</li> </ul>   |
| District working groups  | <ul style="list-style-type: none"> <li>▪ The district working groups comprises of local and district council representatives, development partners, NGOs and civil society organisations working in the district, representatives of MDAs in the district, lead operations in the district, and District Budget Oversight Committee members. The district working groups will mirror the sector working groups at the district level. Specifically, the district working groups will focus on the following:</li> <li>▪ Identify cross-cutting issues that impede the implementation of the MTNDP at the district level.</li> <li>▪ Provide regular updates to the Ministry of Planning and Economic Development on the implementation of the MTNDP.</li> <li>▪ Provide reports on the progress of the implementation to the sector working groups. In addition to being members of the sector working groups, development partners and the government will hold bilateral meetings to establish development partners' portfolios, provide an effective mechanism for planning and monitoring progress, and address specific challenges in a timely manner. To ensure structured and regular dialogue, quarterly and annual Development Partnership Committee meetings</li> </ul> |

| Table 3: List of stakeholders identified and their roles and responsibilities |  |
|---|--|
| Stakeholder   | Roles and Responsibilities   |
|   | <p>will be held as follows: Quarterly Development Partnership Committee meetings between the government and development partners will be held to review and discuss development progress and challenges. These will be chaired by the Minister of Planning and Economic Development; co-chairing arrangements will be agreed upon between MoPED and the development partners.</p> <ul style="list-style-type: none"> <li>▪ Annual Development Partnership Committee meetings between the government and development partners will be held with a wide range of stakeholders to review and discuss development progress and challenges and agree on the strategic direction for the forthcoming year. This will be chaired by the President.</li> </ul> |

### 3.1.2 Strategic Objective, Key Targets and Key Action for Achieving 7.2

#### Strategic objective

The strategic objective is to enhance the holistic conservation and management of Sierra Leone's biodiversity in all ecosystems for the benefit of present and future generations through an integrated approach.

#### Key targets

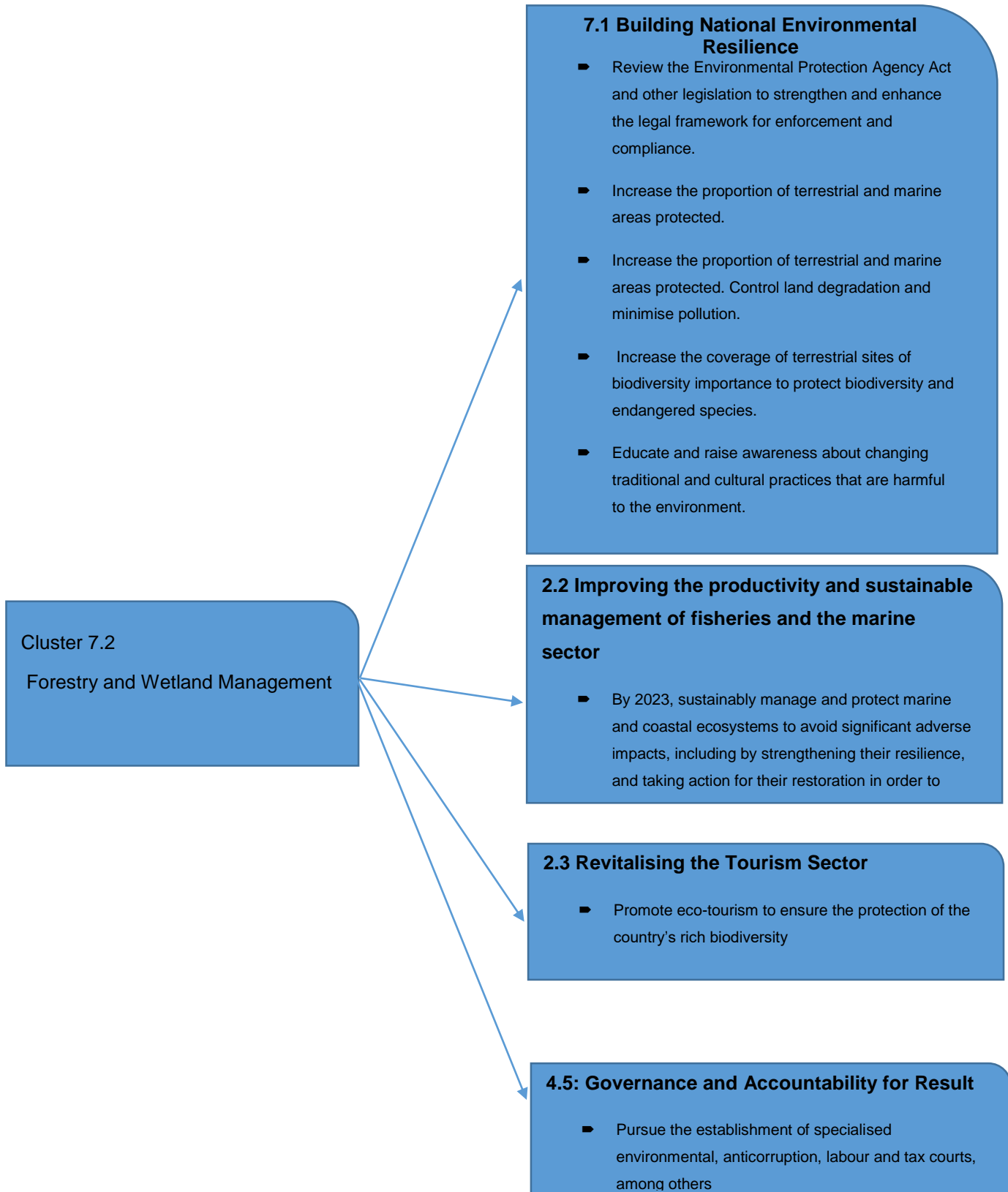
- By 2023, declare at least two new Ramsar Convention sites for wetland management.
- By 2023, ensure that a Wetland Act is in place.

#### Key policy actions

- Improve legal and enforcement mechanisms with appropriate laws.
- Enhance the management and oversight capacity of regulatory agencies.
- Combat environmental degradation and manage forests and wetlands.
- Promote the conservation of the environment through educating and mobilising the population via awareness raising.
- Increase marine protection and maintain the number of forest reserves and conservation areas.



### 3.1.3 Interlinkages between Cluster 7.2 and Clusters



### **3.2 Legal Framework**

The Government of Sierra Leone has legislation and policies in place for the management of the coastal environment. These include the following:

#### ***3.2.1 Wildlife Conservation Act, 1972***

The Act requires that strict natural reserve shall be kept and maintained for the purpose of protecting the land, fauna (the animals of a given region and period) and flora (the plants of a particular region or period) therein from any kind of injury or destruction.

#### ***3.2.2 The Environmental Protection Act, 2000***

The Act gives the responsibility of the department of environment to coordinate all environmental related activities of Government ministries and local authorities and act as the focal point of all national and international environmental matters relating to Sierra Leone. In addition, the Act promote the formulation of national environment goals and strategies; formulate or promote the formulation of and monitor the implementation of environmental policies, programmes and projects, standards, and regulations; and promote and support environmental education and training.

#### ***3.2.3 The National Protected Area Authority and Conservation Trust Fund Act, 2012***

The Act provides for no activity to be permitted in the National Protected Area. It also provides the environment for making regulations for the operation and management of the National Protected Area. The Act also provides regulations for the prohibition, restriction, control, or regulations for burning of vegetation, cutting, falling or removal of timber in or from the National Protected Area or any part thereof.

#### ***3.2.4 The Environmental Protection Agency Act, 2022***

This Act makes provision for coordinating the activities of bodies concerned with the technical or practical aspects of the environment to facilitate the conduct of investigations into environmental issues and advise and promote studies, research, surveys, and analysis for the improvement and maintenance of a sound ecological system.

#### ***3.2.5 Conservation and Wildlife Policy 2010***

This policy seeks to clarify institutional mandates and responsibilities for aquatic flora and fauna. The primary responsibility for conservation and wildlife management of the relevant species, habitats, and ecosystems (including marine wildlife conservation areas) lies with the designated wildlife conservation and management

agency. The responsibility for sustainable economic development of the faunal resources within the constraints of this policy, lies with the government agency responsible for coastal, marine and fisheries resources.

### 3.3 Funding

The NPAA is funded through yearly allocations from the government's consolidated fund. From the NPAA's budgeted amount of NLe4,461,000 for the review period, NLe830,190 was approved by the MoF and NLe299,263 was allocated for the implementation of its activities. Table 4 below shows the details of the budgeted and actual expenditure flow for the year 2019 to October 2023.

| Table 4: National Protected Area Authority (NPAA) Budget Vs. Actual – Cluster 7 of the Sierra Leone Medium Term National Development Plan 2019-2023. |                     |                     |                          |
|--|---------------------|---------------------|--------------------------|
| Year   | Budget<br>NLe       | MoF Approved<br>NLe | Actual Allocation<br>NLe |
| 2019   | 1,555,000.00        | 165,000.00          | 23,630.00                |
| 2020   | 627,000.00          | 75,000.00           | 20,400.00                |
| 2021   | 1,069,000.00        | 140,000.00          | 84,355.00                |
| 2022   | 550,000.00          | 159,190.00          | 170,978.00               |
| 2023   | 660,000.00          | 300,000.00          | N/A                      |
| <b>Total</b>   | <b>4,461,000.00</b> | <b>830,190.00</b>   | <b>299,363.00</b>        |

Source: NPAA Finance Records (all figures have been converted to new Leones)

### 3.4 System for Implementation of SDGS

#### **1. Development of Institutional and legal framework for the implementation of SDG**

The system in Sierra Leone can be described as both 'top down' and 'bottom up', with the districts designated as the basic planning unit and the Ministry of Planning and Economic Development (MoPED) as the apex body to coordinate the system. The MoPED is responsible for the development of policy frame work aligned to the SDGs and provides guidelines for ensuring implementation of national targets, they are also responsible for developing a national action plan in consultation with other stakeholders

#### **2. Resources for the implementation of SDGs**

The annual national budget, as an instrument of financial expression of the development plans, presents the quantum of financial resources needed for the implementation of the planned programmes, project, and activities.

The MoF, in collaboration with the MoPED, is expected to organize policy and technical hearings on the draft budgets submitted by MDAs to ensure that they are aligned to the NDP and their sector plans.

Identification critical funding gaps by sector working groups, in collaboration with MoPED, facilitate round table discussions to mobilize resources to finance funding gaps.

#### **3. Implementation of SDGs**

The implementation of programmes and projects is carried out at both national and local levels, depending on the nature of the activity The NPAA and the districts are the main conduits for the implementation of plans, programmes, and activities based on their respective institutional mandates. The implementation of a significant proportion of programmes in this NDP will be carried out by the NPAA

#### **4. Monitoring and follow-up**

Performance contracts will be signed with the Office of the President. Coordination and monitoring of the plan's progress will be led by the MoPED with the MDAs

Sector working group will coordinate the collection of relevant sectoral data that will be used to monitor progress in the implementation of the NDP. Monitoring of sector progress on NDP targets and prepare summary reports on progress for presentation to the Ministerial Oversight Committee

#### **5. Multi-stakeholder engagement and leaving no one behind**

The Sector working groups will comprise all sectors and development partners providing support to these sectors. Chaired by the professional head of the respective ministries and co-chaired by the lead donor agency in the sector

Ministerial oversite committee will comprise all ministers of government and will be chaired by the Minister of Planning and Economic Development

Broad Based participation by MoPED

Development of a communication strategy by MoPED to keep citizens and other stakeholders informed about the implementation of the SDGs

## **4 FINDINGS & RECOMMENDATIONS**

### **4.1 Enabling Legal and Policy Frameworks and Institutional Arrangements For Wetland Conservation**

#### ***4.1.1 Aligning of legal and policy framework***

The MoPED is responsible for the development of policy framework aligned to the SDGs and provides guidelines for ensuring implementation of national targets. The Ministry is also responsible for developing a national action plan in consultation with other stakeholders. In a letter dated 27th October 2023, sent to MoPED, the team requested minutes of stakeholder consultative meetings and provision of a national plan as stated in the MTNDP. On 14th November 2023, a letter dated 10th November was received from MoPED. It was gathered from the review of those documents that nothing was mentioned or discussed on wetland conservation.

Sierra Leone's Second National Biodiversity Strategy and Action Plan 2017-2026, Strategic Output C2(ii), strategy and action plan requires NPAA, EPA & MAFFS to enact and enforce legislations that controls exploitation of wetland resources from 2018-2019. The Ramsar Handbooks, 4th edition of which Sierra Leone is part, in its Wise Use Guidelines and Operational Objective 2.1, Action 2.1.1 of the Strategic Plan 1997-2002 also requires Contracting Parties to undertake reviews of legislation and practices to ensure that they are acting to assist the implementation of the Convention and Wise Use

Policies and legal frameworks that are available are not adequately aligned to achieve the conservation of wetland; for instance, the strategic objective of cluster 7.2 as stated in the MTNDP is to enhance the holistic conservation and management of Sierra Leone's biodiversity. However, the NPAA does not have a document that gives them the complete mandate to regulate all wetland conservation activities. The NPAA Trust Fund Act of 2012 does not mention anything with regards wetland as part of its functions. This was also confirmed through interviews with personnel of both the legal and wetland department of the NPAA. We were further informed that the NPAA Act has been updated, enacted by Parliament and awaiting approval by the President. Therefore it cannot be authorised as a tool for implementation of activities.

The handbook also requires contracting parties to develop national wetland policies to support wise use and to address all problems and activities related to wetland in a national context. It further stated that the wetland policies may be separate or may form a clearly identified component of other planning processes. It was noted through interviews with personnel of the wetland division of the NPAA that they do not have a policy to regulate wetland activities.

## **Institutional Arrangement**

The 2030 Agenda requires a solid institutional framework to steer its implementation, leverage interlinkages between the SDGs, and assure that the agenda and national plans are fully integrated<sup>19</sup>.

The NPAA was established under the National Protected Area Authority and Conservation Trust Fund Act of 2012, as an added anchor for ensuring the sustainable management of forestry and wetland resources. However, due to the unavailability of a binding document, the NPAA cannot adequately enforce wetland activities. We also observed that the NPAA does not exist in all coastal districts. For instance, there were no personnel and office space in Kambia District to manage the affairs of the institution. This was also the case at Koinadugu District which hosts the largest inland wetland in Sierra Leone.

Similarly, the MoECC was established in 2019, with the aim of increasing political investment in environmental management and sustainability.

As a result of the unavailability of adequate legal and policy framework and institutional arrangements for the implementation of wetland activities, there was an increase in the activities that degraded wetlands. An example is the indiscriminate cutting of mangrove at Mathakoh, Portloko District and rampant mining at Keikefarana village, Diang Chiefdom, Koinadugu District as shown in the photos below.

Picture 1: Illegal mining at Lake Sonfon, - Keikefarana Village, Diang Chiefdom, Koinadugu District



Picture taken by ASSL on 6 November 2023

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<sup>19</sup> Institutional Mechanism for Sustainable Development Goals coordination in Asia and the Pacific Voluntary National Reviews



Picture 2 Illegal mining at Lake Sonfon, - Keikefarana Village, Diang Chiefdom, Koinadugu District



Picture taken by ASSL on 6th November 2023

Picture 3: Deforested mangrove at Mathakoh, Portloko District



Picture taken by ASSL team on 13th April 2023

The unavailability of adequate legal and policy framework and institutional arrangement for the implementation of wetland activities can be attributed to environmental activities not being a priority. This is evident in the VNRs submitted by Sierra Leone.

### **Recommendations**

The MoPED and NPAA should ensure that activities with regards wetland management are prioritized and regulated to save the country from future disaster.

#### **4.1.2 Horizontal and vertical coherent of the legal and policy framework**

The 2030 Agenda for Sustainable Development goals and the Addis Ababa Action Agenda call on all countries to “pursue policy coherence and an enabling environment for sustainable development at all levels and by all actors” The 2030 Agenda calls upon all countries to “enhance policy coherence for sustainable development” (SDG target 17.14) as an integral part of the means of implementation. Policy coherence is critical to capitalise on synergies among SDGs and targets, between different sectoral policies, and between diverse actions at the local, regional, national, and international levels.

A review of the policies of EPA, NPAA and Ministry of Fisheries shows that there are overlapping mandates considering the management of wetland activities. For instance, section 73 of the Environment Protection Agency Act of 2022 mandates the EPA to manage, protect and develop the marine and coastal environment. Section 5 of the Fisheries and Aquaculture Regulations of 2019 also mandates MFMR to declare marine protected areas and specify management measures for these protected areas. Interviews with the institutions stated above also confirm that there are gaps and overlapping mandates when it comes to the implementation of wetland activities. The reason for this could be little or non-engagement and lack of coordination with key stakeholders. The Ministry of Environment that is responsible for the formulation of policies and the supervision of the activities of both NPAA and EPA did not submit any evidence of engagement with these entities with regards policy formulation. As a result of this gaps and overlapping of policies, there is no coordination in the implementation of activities.

#### **Recommendations**

The MoECC should ensure that all parties that are involved in environmental activities are engaged before and during the process of enacting new regulations. This will help to clarify the respective roles and responsibilities of the different players and facilitate goal congruence.

#### **4.1.3 Institutional arrangements for effective vertical and horizontal coherence**

Implementing the SDGs requires governments to be able to work across policy domains and adopt more integrated approaches to sustainable development<sup>20</sup>. Institutional mechanisms for policy coherence can facilitate policy integration across various sectors. The implementation of the SDGs goes beyond the responsibility of one-line ministry or policy community. It will require the active involvement of all policy communities and a wide range of stakeholders that allow for a holistic (whole-of-government/whole-of-society)

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<sup>20</sup> OECD (2016), Better Policies for Sustainable Development 2016: A New Framework for Policy Coherence, OECD Publishing, Paris. <http://dx.doi.org/10.1787/9789264256996-en>

perspective of the issues at stake. It will require high-level political commitment; strategic policy frameworks; and effective and well-functioning institutional coordination mechanisms.

Institutions involved in the implementation of wetland activities do not work across policy domains. In an interview with the Technical Head at the Ministry of Agriculture and Food Security (MAFS), it was gathered that they do not have any role to play when it comes to wetland activities, even though wetland is an important part of the agricultural productivity. In another instance, the team noted that mining licences are being given to mining companies to mine in wetlands for gold and rutile at Dalakutu town, Koinadugu District and Keiga town in Bonthe District, respectively without the involvement of the NPAA.

Another example is in respect of land being sold and houses being built along the Aberdeen creek which is part of the SLRE. The activities that are being undertaken have a negative effect on the wetlands. In a social value survey report conducted by CSSL, it was noted that the mining operations around the Lake Sonfon has affected the water quality in the Panpana River which runs through several villages and serves as a source of water and fish for these communities.

In an interview with personnel of the Koinadugu and Bonthe Municipal Council, it was noted that the councils have environment departments, but do not collaborate much with NPAA, neither do they implement wetland conservation activities as indicated in their development plans.

The reason for the ineffective vertical and horizontal institutional arrangements may be due to the non-existence of a District Working Group and Ministerial Committee that are responsible for identification of cross cutting issues that will affect the implementation of activities in the MTNDP and ensure that programmes and projects are coordinated and complementary.

## **Recommendations**

The MoPED should ensure that the District Working Groups and Ministerial Committees are in existence and operational so that the activities of MDAs are coordinated, monitored and reported on.

### ***4.1.4 Inclusion of vulnerable groups on legal and policy frameworks, budget and institutional arrangements***

The Agenda 2030, pledges that no one should be left behind and that the goals and targets are to be met “for all people and for all segments of society” and that efforts should be made “to reach the furthest behind first”. It recognises that “people who are vulnerable must be empowered” and explicitly includes children, youth, persons with disabilities, people living with HIV/AIDS, older persons, indigenous peoples, refugees, internally

displaced persons, migrants, people living in poverty and in areas affected by complex humanitarian emergencies and in areas affected by terrorism, and people living under colonial and foreign occupation.

In an interview with personnel of the wetland division, we noted that a participatory rural appraisal was conducted to assess the economic and social condition of coastal areas and identify the vulnerable groups. The vulnerable groups identified were people that depend on the wetlands for living. For instance, communities visited in Portloko and Bonthe depend on selling of mangrove for the daily livelihood.

There was no mention on any programme or project of the MTNDP with regards the vulnerable set of people that will be affected by the wetland conservation. The laws and policies used to implement wetland activities have not mentioned anything about protection of people that might be affected by wetland conservation activities. A review of the budget submitted by NPAA does not have any programme that has been implemented to benefit the vulnerable. This was also confirmed by the Finance Manager of NPAA who stated that no programme has been budgeted for the vulnerable. The team could not ascertain if any programme has been budgeted or implemented by both the EPA and MFMR, because they did not provide their budgets as requested.

The CSSL strategic plan 2021-2025 is the only document that included plans for livelihood options, but it was specifically for those engaged in activities in relation to forest management. There was nothing specific on wetlands.

### **Recommendation**

As Sierra Leone is one of the countries implementing the SDGs, the NPAA should identify the vulnerable groups that are affected by wetland activities and make a provision in its budget for the implementation and monitoring of the philosophy “no one is left behind”.

## **4.2 Planning and Budgeting of Wetland Conservation**

### ***4.2.1 Alignment, Sufficiency and Adequacy of Budgets***

#### **Alignment of Budget**

Aligning national and local policy frameworks, including budgets, with the SDGs is paramount to realise the transformative potential of the 2030 Agenda for Sustainable Development. When combined with quantifiable indicators and prioritisation, budgeting for the SDGs can lead to better implementation to attain the goals. It

can be a cornerstone for strengthening SDG financing and building more coherent linkages between the SDGs and development strategies, as well as their implementation<sup>21</sup>

The MoF, in collaboration with the MoPED is expected to organise policy and technical hearings on the draft budget submitted by MDAs to ensure that they are aligned to the MTNDP and their sector plans.

The audit team requested from the above ministries, the policies and reports from the technical hearings on the draft budget for NPAA and or minutes of budget hearing on NPAA and other stakeholders in wetland conservation, budgets and actual allocations that were sent to all stakeholders in the wetlands conservation including local councils to ascertain their alignment at different levels. As at the time of compiling this report, these documents were not submitted.

Budgets and actual allocations submitted by local councils also evidenced that wetland conservation activities were not included, as was the case in the budget submitted by the Koinadugu and Bonthe District Councils. The team was therefore unable to determine whether the budgets were aligned at different levels.

### **Sufficiency and Adequacy of Budgets**

The MTNDP also made it imperative that timely and adequate budget funding is given to ensure its successful implementation and any other subsector and district plan. It also indicated a budget line of US\$42.03 million for the implementation of Forestry Management and Wetland Conservation.

The table 5 below shows the amounts budgeted by the NPAA, amounts approved by the MoF, and actual allocations made to the NPAA and variance between the budget and approved for the period under review.

| Table 5: budget actual and variance of funds received by NPAA for the period 2019-2022 |                     |                        |  |
|--|---------------------|------------------------|--|
| Year   | Budget(NLe)         | Actual Allocation(NLe) | Variance between budget and actual (NLe) |
| 2019   | 1,555,000.00        | 23,630.00              | 1,531,370.00                             |
| 2020   | 627,000.00          | 20,400.00              | 606,600.00                               |
| 2021   | 1,069,000.00        | 84,355.00              | 984,645.00                               |
| 2022   | 550,000.00          | 170,978.00             | 379,022.00                               |
| <b>Total</b>   | <b>3,801,000.00</b> | <b>299,363.00</b>      | <b>3,501,637.00</b>                      |

Note 2023 analysis was excluded because as at the time of the audit NPAA did not provide the actual that was allocated.

<sup>21</sup> Budgeting for SDGs: Lesson from the 2021 VNRs

The analysis shown above revealed that the allocations made to the NPAA for the period under review were inadequate for the management of wetland activities. The actual allocations made to the NPAA for the review period were less than the budgeted amounts by SLE3,501,637 (i.e., **92.1% of what was budgeted**).

The Sierra Leone MTNDP mid-term review report stated that the lack of resource allocation to the Forestry Division of the Environment Ministry, resulted in a challenge in undertaking activities between 2020 and 2021. In addition, the delay in allocating funds to these institutions has significantly affected the implementation of their activities. Even though we are in the last quarter of 2023, we noted that the approved budget for 2023 is yet to be allocated to the NPAA. This may affect the extent to which programmes and projects like the establishment of the two RAMSAR sites and the development of the Wetland Act may be achieved.

## **Recommendations**

The MoF in collaboration with MoPED should ensure that technical hearings are organised to ensure that activities of MDAs are aligned with the MTNDP and sector plans. They should also ensure that adequate and timely funds are provided for the implementation of wetland activities.

### ***4.2.2 Inclusion of Relevant Stakeholders in Planning and Budgeting***

UNDP Budgeting for Sustainable Development Goals Aligning Domestic Budgets with the SDG Guidebook (2020) states: “SDG Budgeting can run in a country more smoothly and with more stakeholders actively and effectively engaged.

There is a parliamentary budget office with technical staff including economists, accountants, public financial management experts and business administrators. They are the principal hub for impartial budget, economic and fiscal research, and analysis in strengthening the effectiveness of Parliament’s oversight, legislative and law-making functions in the neutral budget process. There is also a budget advocacy network comprising different Civil Society Organisations whose purpose is to ensure a greater inclusiveness in the budget process, increase access to information and improved responsiveness geared towards achieving gender responsiveness.

However, requests for correspondences, minutes of consultations with other stakeholders while planning the budget, dated 27th October 2023, sent to the MoF, the MoPED, the NPAA and other stakeholders in the wetland conservation were not honored as the documents were not made available for review. We were therefore unable to ascertain whether relevant stakeholders as highlighted above were included in the planning and budgetary process for wetland conservation.



The absence of relevant stakeholders in the planning and budgeting process could lead to implementation of projects that will have little or no impact on the lives of citizens.

## **Recommendations**

The MoPED and MoF in collaboration with the NPAA should ensure that key stakeholders are included in the planning and budgeting process so as to ensure value for money.

### **4.3 Implementation of Actions for the Achievement of Wetland Conservation**

#### ***4.3.1 Coordination, collaboration and communication between government institutions and entities at different levels***

Bullet three of Implementation Arrangements of the Sierra Leone National Development Plan requires MDAs to ensure coordination at the sectoral level and collaboration with other actors in the implementation of activities.

Engagements with stakeholders involved in wetland conservation revealed limited or no coordination among the various MDAs to manage and protect coastal regions. For instance, the NPAA requested fisher men to pay taxes with no consultation with the MFMR to whom the same fisher men have been paying for licences. The EPA also facilitated a community-led mangrove restoration in Sittia Chiefdom, Bonthe District from 2022-2023 with no involvement of the NPAA.

Another coordination and collaboration issue that the team discovered during our field visit to Bonthe and Koinadugu districts is the issuance of licences to mining companies that are carrying out mining activities on wetlands like Lake Sonfon in Diang Chiefdom, Koinadugu District and Kabiti Village in Bonthe District. Information gathered through interviews with NPAA revealed that they were not consulted neither informed about the decision to allow mining activities in these areas. These mining activities have seriously reduced the water bodies at Lake Sonfon and polluted the water at Kabati Village that was used for drinking, laundering and other services.

The lack of coordination and collaboration among the relevant stakeholders may have emanated from the absence of clear guidelines specifying the respective roles and responsibilities of the key players. For instance, the MFMR considers wetland conservation to be their responsibility and not the NPAA.

This has resulted in the duplication of activities and wastage of Government's most needed resources.

## **Recommendations**

The MoECC in collaboration with the MFMR should ensure that responsibilities of all stakeholders are clearly defined to avoid overlapping of responsibilities. This will help to foster collaboration and coordination.

### ***4.3.2 Mobilisation of the required resources***

In the implementation arrangements of the National Development Plan, the sector working groups were to identify critical funding gaps and, in collaboration with MoPED, facilitate round table discussions to mobilise resources to finance funding gaps. It came out clearly from stakeholder engagements that there has been no sector working group to mobilise resources to finance funding gaps in wetland conservation, as prescribed in the National Development Plan of 2019-2023.

The Conservation Trust Fund was set up to generate funds from activities stated in part V section 22 of the NPAA and Conservation Trust Fund Act of 2012. In an interview with the Finance Manager of the NPAA, we were informed that the NPAA has not received any funding from the conservation trust fund since its inception.

As indicated in table 4, the NPAA has experienced funding gaps in the implementation of its activities due to the low resource mobilization for wetland conservation. This could stifle the implementation of activities and achievement of conservation in Sierra Leone.

## **Recommendations**

The MoPED should ensure that the working sector group is functional so as to identify funding gaps. The Conservation Trust Fund should also identify areas that revenue can be generated.

### ***4.3.3 Capacities at different levels***

According to Section G, No.115 of the Addis Ababa Action Agenda of the third International Conference on Science, Technology Innovation and Capacity Building, Capacity development will be integral to achieving the post 2015 development agenda.

During our visit to the regions, the team observed that the NPAA had no established offices and technical staff like regional coordinators, supervisors etc. to effectively manage the wetlands. Advocacy and sensitisation are done mostly by staff of the Conservation Society of Sierra Leone. The reason for limited capacities at different levels is inadequate planning on wetland conservation. The lack of capacity at the regional level may lead to constant encroachment and degradation of the wetlands as there would be no checks and balances.

## **Recommendations**

NPAA should ensure that adequate planning is done on wetland activities to be implemented.

#### 4.3.4 Identification and addressing of systemic risks

Cluster 8.5 of the MTNDP highlights the risk that might affect the implementation of the plan and mitigating strategies as stated in Table 6 below.

| Table 6: Risk and mitigating strategies for the implementation of the MTNDP   |   |
|---|---|
| Risk  | Mitigating strategies   |
| Susceptibility of the economy to external shocks and dependence on aid  | These risks can be mitigated through the effective implementation of SMART (specific, measurable, achievable, relevant, time-bound) macroeconomic policies; increasing capacity for domestic resource mobilisation; boosting domestic revenue mobilisation through the introduction of a lottery system to encourage greater compliance by taxpayers; strengthening auditing of large taxpayers; revising and updating levies to cover costs and reflect international standards; putting in place structures to issue and manage diaspora bonds; and evaluating the potential to invest pension fund assets in infrastructure. |
| Data and information availability: Access to credible and reliable sources of data and information, and its sustainable production, is a huge challenge in the country. Data and information are fragmented across various sectors, and it is often difficult to ascertain their credibility and relevance. Currently, the various actors pursue their individual data and information needs entirely by themselves | Strengthening and capacitating Statistics Sierra Leone will mitigate this risk, helping it respond to the data and information needs of the country through a coordinated and concerted approach with the various stakeholders, thereby fulfilling its statutory mandate  |
| Inadequate capacity of MDAs: The capacity within and across MDAs is weak and underdeveloped. The situation is such that the expected outputs of the institutions are very low, below expected standards. This delays the completion of tasks and affect the quality of service delivery   | An ideal way to mitigate this is to build the capacity of the MDAs beyond the normal civil service system. Recruitment needs to be open and flexible for bespoke positions, especially in the professional and evolving ICT fields  |
| Governance architecture: The current government inherited a bloated governance system of parallel structures with overlapping functions. The legal instruments, especially the acts that created the MDAs, are conflicting, cumbersome, and full of gaps, thereby creating rivalry and unhealthy competition for resources and attention  | A streamlined structure will help to mitigate this; it will clearly define roles and responsibilities and create synergy among the actors. This can be done through a review of those acts and laws that create confusion and conflict among MDAs.  |

The risks above are generally for the implementation of the entire plan. There are no structured arrangements for identifying and addressing systemic risks on the wetlands. The scope of most environmental risk

assessments undertaken are driven by definition of an activity and not by definition of the environmental endpoints of concern. Inadequate planning and limited technical staff could be the reasons for the lack of arrangements for the identification and addressing of systemic risk.

## **Recommendations**

The NPAA in coordination with MoPED and other key stakeholders should identify the risk that might affect the implementation of the wetland conservation and mitigating strategies.

### **4.4 Extent of Wetland Conservation**

#### ***4.4.1 Systems for measuring and reporting progress***

Practice Area Number 7 highlighted Monitoring, Reporting and Accountability follow-up and review as a core component of the 2030 Agenda for Sustainable Development to ensure that the data systems, capacities, methodologies and mechanisms are in place to track progress with the engagement of citizens, parliaments and other stakeholders. The United Nations Secretary-General's 2019 report on progress towards the Sustainable Development Goals also stated that high-quality statistics are vital for enabling governments, regional and global organisations, civil society, the private sector and the general public to measure progress towards achievement of the SDGs.

Effective monitoring and evaluation is paramount for ensuring that the results and impacts of programmes and projects are assessed periodically. In order to ensure effective implementation of the MTNDP, the government established the National Monitoring and Evaluation Directorate (NaMED) with a mandate to monitor and evaluate public sector development interventions including the national development plans, programmes, projects and policies. In an interview with personnel of NaMED, it was noted that since the inception of the institution, no monitoring or reporting has been done on the implementation of wetland conservation activities.

No indicator has been developed for the collection of data, neither has any assessment been done between the existing national status and the global SDG indicators. In an interview with the Environment Statistician, we observed that the SSL did not collect data on wetland activities. They had however made efforts to involve institutions in the environmental sector for collaboration, as indicated in letters sent to the MoECC and the NPAA, but no responses were received by SSL.

The reason for the lack of monitoring and reporting on wetland conservation is because environmental activities are not prioritised in Sierra Leone. As a result, no progress has been measured in the medium-term review of the MTNDP. There were no updates and indicators reported on wetland conservation.

## **Recommendations**

The MoPED should ensure that environmental activities, including management of wetland conservation are prioritised by the relevant stakeholders.

### ***4.4.2 Achievement of planned progress***

According to the MTNDP, the following key policy actions were to be achieved by the end of 2023:

- Improve legal and enforcement mechanisms with appropriate laws.
- Enhance the management and oversight capacity of regulatory agencies.
- Combat environmental degradation and manage forests and wetlands.
- Promote the conservation of the environment through educating and mobilising the population through awareness raising.
- Increase marine protection and maintain the number of forest reserves and conservation areas.

A review of the medium-term report on the implementation of the MTNDP 2019 – 2023 (covering the period March 2019 to August 2021) revealed that the only progress made with regards wetland conservation was the “daily routine patrols to deter encroachment along coastal areas, forest reserves and other high conservation value areas”.

As at the time of the audit, adequate information to ascertain the extent to which the above key policy actions have been implemented, was not provided by NPAA and other stakeholders involved in the implementation of wetland activities.

## **5 CONCLUSION**

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

Wetlands are generally important reservoirs for water, purifiers of terrestrial wastes, zones for aquifer recharge, and critical habitats for fish, crustaceans, turtles, birds, mammals, crocodiles, amphibians, insects, and aquatic plants, in addition to supporting biodiversity on surrounding land. Wetland biodiversity is a crucial component of food security, and they fulfil many ecological roles, including the provision of feeding, breeding, and nursery grounds for many fauna species. Wetlands are essential for the health, welfare, and safety of people who live in or near them. They are productive environments that provide cultivable areas for agricultural activities, fuel wood, transportation routes (particularly for accessing remote areas). Wetland activities have not been adequately managed and conserved by the stakeholders mentioned in the report. Deforestation of mangrove has been on the increase due to the non-availability of regulations and the lack of collaboration between stakeholders.

The following are the specific conclusions in respect of the anomalies that have had a negative effect on the implementation of wetland activities:

### **5.1 Unavailability of Legal and Policy Frameworks and Institutional Arrangements for Wetland Conservation**

The MoPED has not provided the guidelines through the national action plan for MDAs that are involved in the management of wetland conservation to enable them to adequately implement their activities. This has resulted in the duplication of activities and wastage of Government's most needed resources. There are incomplete legal and policy frameworks for the management of wetland activities.

The NPAA do not have a strategic planning document and there is no solid institutional arrangement to steer the implementation of wetland activities and leverage interlinkages among other clusters and to assure that they are fully integrated.

The legal and policy framework currently used to implement wetland activities are not horizontally and vertically coherent. There are gaps and overlapping of mandates in the laws and policies, evident to the fact that NPAA does not have the mandate to manage wetland through its laws. This is because the EPA, MFMR and NPAA all have the mandate to manage protected areas

There is no effective vertical and horizontal coherence when it comes to institutional arrangement for the implementation of wetland conservation activities. Mining, agriculture are evidence of activities undertaken in wetlands.

## **5.2 Inadequate Planning and Budgeting of Wetland Conservation**

The budget for the conservation of wetland is inadequate to implement planned activities because what is usually allocated as seen in table 4 is over 50% less than what was budgeted. The MoF did not involve the relevant stakeholders in the preparation of it budget because there was no minutes or report submitted to indicate same.

## **5.3 Lack of Coordination, collaboration and communication between Government Institutions for the Achievement of Wetland Conservation**

There is no coordination, collaboration and communication between government institutions that implement related activities of wetlands. This is based on the fact that all government ministries are implementing their activities without thinking of the impact they will have on the others. Licences are issued for mining to be carried out in wetlands and houses are built on Ramsar sites.

The NPAA does not have the required capacity and resources to adequately implement wetland conservation activities. They are not always given the amount budgeted to undertake activities, and are not present in coastal and inland wetland areas.

## **5.4 Limited Implementation of Wetland Conservation**

Limited wetland activities have been implemented. Legal enforcement mechanisms have not improved, and there is no evidence that a new law that can improve the enforcement of wetland activities has been approved. An oversight ministry has been added, but it does not have the capacity to oversee its regulatory activities. Environmental degradation of wetlands has increased due to the unavailability of enforcement mechanism. Non-governmental organisations have done some activities in terms of promoting the conservation of the environment through educating and mobilising the population via awareness raising. However, the availability of alternative means of livelihood has made it impossible for this intervention to be sustainable. There is no increase of conservation areas. The NPAA is not even able to conserve the available ones.

## 6 Clients Response

Response from MOPED



GOVERNMENT OF SIERRA LEONE  
MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT

REF. NO: MOPED/207/08

FROM: The Development Secretary, Ministry of Planning and Economic Development  
TO: The Acting Auditor-General, Audit Service Sierra Leone  
DATE: 1<sup>st</sup> March, 2024

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**Response to the Findings of the Performance Audit on the Implementation of Wetland  
Conservation for the Period 2019-2023**

I write to acknowledge receipt of your letter dated 13<sup>th</sup> February 2024, regarding the draft Performance Audit Report on *the implementation of the Wetland Conservation for the period 2019-2023* and to provide responses to the findings and recommendations related to this ministry. Attached is our responses to the findings and recommendations raised in the report.

We thank you for your usual cooperation.

Yours Faithfully



Peter Sam-kpakra  
Development Secretary



**MANAGEMENT RESPONSE TO THE PERFORMANCE AUDIT REPORT THE  
IMPLEMENTATION OF WETLAND CONSERVATION FOR THE PERIOD 2019-2023**

| No | FINDINGS  | RECOMMENDATION   | MANAGEMENT RESPONSE   |
|----|---|--|---|
| 1  | <p><b>Aligning of Legal and Policy Framework</b></p> <p>MoPED is responsible for the development of policy framework aligned to the SDG, as well as the development of the national action plan in consultation with other stakeholders.</p> <p>In a letter dated 27<sup>th</sup> October 2023, sent to moped requesting mandate of stakeholder consultative meetings and provision of a national plan as stated in the MTNDP, on the 14<sup>th</sup> November 2023, a letter dated the 10<sup>th</sup> November was received from MoPED. It was gathered from the review of those documents that nothing was mentioned or discussed on wetland conservation.</p>   | <p>MoPED and NPAA should ensure that activities about wetland management are prioritized and regulated to save the country from future disasters.</p>  | <p>This is noted, the Ministry will ensure that the working groups should make wetland conservation an agenda item in the various meetings.</p>   |
|    | <p><b>Institutional Arrangement for effective vertical and horizontal coherence</b></p> <p>Implementation of the SDGs requires governments to be able to work across policy domains and adopt more integrated approaches to sustainable development.</p> <p>In an interview with personnel from Kono and Bonthe municipality council, it was noted that the council have environmental departments, but do not collaborate much with NPAA, neither do they implement wetland conservation activities as indicated in their development plan. This may be due to the non-existence of a District Working Group and Ministerial Committee responsible to identified cross cutting issues that will affect the implementation of activities in the MTNDP and ensure that programmes and projects are coordinated and complemented.</p> | <p>MoPED should ensure that the district Working Groups and Ministerial Committees are in existence and operational so that the activities of MDAs are coordinated, monitored and reported on.</p> | <p>The Ministry of Planning and Economic Development with support from development partners has reestablished the District Development Coordination Committee in the 16 district which comprises of various stakeholders to manage the development interventions in MDAs, CSOs, NGOs, and Development Partners in each district. Given the above, kindly find the minutes of some District Working Group meetings and the report on the Inter-Ministerial Committee meetings attached to this letter.</p> |

|  |  |  |
|--|--|--|
| <p>MoF, in collaboration with MoPED is expected to organized policy and technical hearings on the draft budget submitted by MDAs to ensure that they are aligned to the MTNDP and their sector plans.</p> <p>The audit team requested from the above ministries, the policies and reports from the technical hearings on the draft budget for NPAA and or minutes of budget hearing on NPAA and other stakeholders in wetland conservation. However, these documents were not submitted.</p>   | <p>technical hearings are organized to ensure that activities of MDAs are aligned with the MTNDP and sector plans. They should also ensure that adequate and timely funds are provided for the implementation of wetland activities.</p> | <p>organize such meetings with relevant MDAs and report accordingly to the Ministry of Finance.</p> <p>However, the budget call circular asked MDAs to align their activities for the FY 2024 with the government big five game changer the budget call circular is attached to this letter.</p>   |
| <p><b>Inclusion of Relevant stakeholders in Planning and budgeting</b></p> <p>UNDP budgeting for sustainable Development Goals Aligning Domestic Budget with the SDGs states that the SDGs Budgeting can run in a country more smoothly and with more stakeholders actively and effectively engaged.</p> <p>However, request for correspondence, minutes of consultation with other stakeholders while planning the budget, dated 27<sup>th</sup> October 2023, sent to MoF, MoPED and NPAA and other stakeholders in the wetland conservation were not honored as the documents were not made available for review.</p> | <p>MoPED and MoF, in collaboration with the NPAA should ensure that key stakeholders are included in the planning and budgeting process so as to ensure value for money.</p>   | <p>MoPED and MoF do hold general stakeholders consultations in which wetland conservation was discussed. Please find the attendance list/minute,report on this process from the Ministry of finance.</p>   |
| <p><b>Mobilization of the required resources</b></p> <p>In the implementation arrangement of the National development Plan, the sector working group were to identified critical funding gaps in collaboration with MoPED, facilitate round table discussions to mobilise resources to finance funding gaps. It came out clearly from stakeholder engagements that there has been no sector working group to mobilise resources to finance funding gaps in wetland conservation, as prescribed in the National Development Plan 2019-2023.</p>   | <p>MoPED should ensure that the working group sector group is functional so as to identify funding gaps.</p>   | <p>MoPED will ensure the facilitation of funding from Development Partners, NGOs, and the Ministry of Finance for the National Protected Area Authority (NPAA) towards wetland conservation. Also, the ministry is facilitating support towards the implementation of Blue Economy Strategic Framework (in which wetland conservation is a strategy within the plan). Please find the wetland extract of the plan.</p> |

|   |  |   |
|---|--|---|
| <p>Cluster 8.5 of the MTNDP highlights the risk that might affect the implementation of the plan and mitigating strategies. There are no structured arrangement for identifying and addressing systemic risks on the wetlands.</p>  | <p>stakeholders should identified the risk that might affect the implementation of the wetland conservation and mitigation strategies</p>                      | <p>livelihood activities, and limited conservation efforts as emerging risks that might affect the wetland conservation. Also, the Ministry further identified irregular weather patterns as the emerging risk in the wetland management in implementation of the MTNDP 2024-2030.</p>  |
| <p><b>Systems for measuring and reporting progress</b></p> <p>Effective monitoring and evaluation are paramount for ensuring that the results and impacts of programmes and projects are assessed periodically. Therefore, the government established the National Monitoring and Evaluation Directorate (NAMEED) with the mandate to monitor and evaluate public sector development intervention including the National development plan.</p> <p>In an interview with personnel from NAMEED, it was noted that since the inception of the institution, no monitoring or reporting has been done on the implementation of wetland conservation activities.</p> <p>In an interview with the environmental Statistician, we observed that the SSL did not collect data on wetland activities. They had however made efforts to involve institutions in the environmental sector for collaboration, as indicated in letters sent to the MoECC and the NPAA, but no responses were received by SSL.</p> | <p>MoPED should ensure that environmental activities, including management of wetland conservation, are prioritised by the relevant stakeholders. Attached</p> | <p>The Ministry of Planning and Economic Development has always prioritized environmental issues and wetland management as evidenced in previous MTNDP (2019-2023)—policy cluster 7.2 on Forestry management and wetland conservation—and chapter three in the current MTNDP (2024-2030)—<i>advancing climate resilience and environmental action</i>—in the current MTNDP (2024-2030). In the Sierra Leone Nation Blue Economy Strategy and its National Action Plan, the Ministry, in consultation with line MDAs, further articulated and prioritized climate resilience and wetland management issues under thematic area ...</p> <p>The ministry will continue to prioritise protect environments and wetland management issues in all national development strategies</p> |

**RESPONSE FROM NPAA**



**GOVERNMENT OF SIERRA LEONE**

**Ministry of Environment and Climate Change  
NATIONAL PROTECTED AREA AUTHORITY AND  
CONSERVATION TRUST FUND (NPAA & CTF)**



*Ag DACE SA*

18<sup>th</sup> March, 2024

Acting Auditor-General  
Audit Service Sierra Leone  
11<sup>th</sup> & 12<sup>th</sup> floor, New Freetown City Council building  
Wallace Johnson Street

Dear Sir/Madam,

**RESPONSE TO PERFORMANCE AUDIT ON THE IMPLEMENTATION OF WETLAND  
CONSERVATION BY THE NATIONAL PROTECTED AREA AUTHORITY FOR THE PERIOD  
2019-2023**

With Reference to the above subject, I forward herewith response to the Performance Audit Report for the period of 2019-2023

Thanks for your usual cooperation

Sincerely,


Thomas Payia Kamara  
**Executive Director**



## **NATIONAL PROTECTED AREA AUTHORITY RESPONSE TO PERFORMANCE AUDIT REPORT**

### **RESPONSE TO FINDINGS AND RECOMMENDATIONS**

See NPAA response to performance audit recommendations under the various sections highlighted:

#### **4.1.1**

##### **Response to Recommendation**

NPAA has draft wetlands act but has since not been finalized due to lack of resources. NPAA plans to finalize the draft act and develop regulations to control wetlands use.

NPAA has set clear mandates to manage and control wetlands use within and outside protected areas of biodiversity importance as mentioned in the NPAA Act 2012 (as amended 2022) in section 3 of the Act.

NPAA has had mandates to manage and control wetlands since 2012, when it was established. There are overlap issues because wetlands programs were carried out by other institutions (like Forestry Department which had a conservation unit devolved to NPAA) before the establishment of NPAA. After 2012, NPAA is the only institution with a constituted Wetlands and marine ecosystem department with a manager, which shows that NPAA has the mandate. NPAA shall continue to

#### **4.1.2 (page 27)**

##### **Response to Recommendation**

The MOECC must address competing and overlapping mandates to ensure clear and nonconflicting mandates among its agencies and departments.

**Response to Recommendation**

NPAA shall in November 2024 develop a strategic plan that will address the issues of integration, coordination and collaboration in all wetlands and conservation issues.

**4.1.4 (page 31-32)**

**Response to Recommendation**

NPAA works with local communities through local leaders, women, youths and socially disadvantaged groups. NPAA shall use guidelines of the Nagoya protocol of the Convention on Biodiversity (CBD) to work with local communities in establishing co-management committees that are the center of conservation and protected area management. NPAA has a dedicated Livelihood and Co-Management department that is responsible for inclusion and alternative livelihood programs. NPAA will conduct participatory rural appraisals to obtain local knowledge on biodiversity trends and occurrences, socio-economic conditions and recommendations by communities. However, NPAA will need to secure more funds through budgetary allocations and donor funding to improve on its inclusion and livelihood impacts thorough PRAs

**4.2.2 (page 34-45)**

**Response to Recommendation**

NPAA shall present an inclusive activity plan to the Ministry of Finance and Ministry of Development and Economic Planning during MDAs annual budget presentation for increased budgetary allocation and disbursement. NPAA shall also implement equitable budget misdistribution across all its departments to reflect the needs of the Authority. As a result, NPAA shall ensure that consultations with co-management

committees (whose membership are representatives of communities) to develop budgets for protected area site management.

#### **4.3.2**

##### **Response to Recommendation**

The Conservation Trust Fund (CTF) should work with department heads and other agencies of NPAA to develop proposals for funding NPAA activities. The CTF should work on developing regulations to raise local revenue and offset fees from ecosystem services in protected areas, public-private partnership, mining activities etc.

#### **4.3.4**

##### **Response to Recommendation**

NPAA needs to acquire effective monitoring and evaluation systems for effective data collection and reporting. Functional and updated GIS software system should be put in place and in place to both office and field use are needed spatial images to record data trends

## **Response to Performance Audit Conclusions**

### **5.1 Paragraph 2 (page 40 & 41)**

It is true that NPAA does not have an institution-wide strategic plan. NPAA has put in place plans to develop a conservation management strategic plan by the end of November 2024 that will involve all stakeholders within NPAA, MOECC, MAFS, MMMR, MFMR, MLCP, EPA, NGOs, international agencies and communities. This strategic plan will help align intersectoral/interagency priorities and coordination efforts across all conservation sectors including the areas of wetlands management.

#### **5.1 Paragraph 3**

NPAA has mandate to manage wetlands pursuant to its 2022 Act. NPAA has the mandate to manage all wetlands in designated protected areas including Ramsar sites, key biodiversity areas (KBAs), important bird areas (IBAs) and marine protected areas. These wetlands include but not limited to Lek Sonfon, Mamunta-Mayossoh Sanctuary, Sierra Leone River Estuary, Scarclies River Estuary, Yawri Bay, Sherbro river Estuary, and all wetlands with biodiversity and environmental significance. Therefore, after the NPAA strategic plan is developed, key integration and coordination issues affecting wetlands will be addressed by the MOECC and NPAA (through the wetlands department).

#### **5.2 (page 41)**

Effective planning is done on NPAA conservation and management programs but funds are not forthcoming. NPAA relies on NGOs and international agencies to undertake activities which only support small portions of its plans. Government support and budgetary disbursement needs to be increased to foster effective conservation management programs in Sierra Leone.

#### **5.3 (page 41)**

NPAA agrees that there are capacity and resource gaps that prevent its presence in all important wetland areas. NPAA shall present a business case to the MOF and MODEP during MDAs annual budget presentation for increased budgetary allocation and



disbursement to enhance NPAA capacities like access to vehicles and motor bikes, boats, and field gears to ensure effective management of protected areas

NPAA will further work on its strategic plan by the end of November 2024 that will identify and address coordination and collaboration issues affecting all sectors of conservation including wetlands management

#### **5.4 (page 41)**

NPAA has had challenges enforcing limitations to prevent encroachment into wetland areas. NPAA has plans to undertake demarcations and construction of pillars to prevent encroachment in the Aberdeen creek. Some activities have been taken in the Sierra Leone River Estuary and Yawri Bay marine protected areas to restore mangroves in vulnerable coastal communities. In 2023, the NPAA requested the Ramsar Secretariat to conduct assessments on key coastal wetland sites and to advise on protection actions. The Ramsar Assessment mission (RAM) took place in February 2024 in consultations with various stakeholders and the RAM team made recommendation for improved management prioritization and wise use of wetlands. There is need for increased investment in wetlands management to eradicate land reclamation for housing purposes and indiscriminate mining in and around important wetland ecosystems

## **7.1 Appendix 1 : Audit Questions and Sub-Questions**

### **Question 1**

- 5) To what extent has the government provided for enabling legal and policy frameworks and institutional arrangements for achievement of wetland conservation?

#### **Sub-Questions**

- 1.1 Has the government taken the necessary measures to align the legal and policy frameworks as well as the institutional set-up to ensure wetland conservation?
- 1.2 Is the legal and policy framework horizontally and vertically coherent (without gaps, overlaps, duplication and fragmentation) with respect to wetland conservation?
- 1.3 Has the government put in place institutional arrangements for effective vertical and horizontal coherence?
- 1.4 Do the legal and policy frameworks and institutional arrangements adequately address the needs of identified vulnerable groups related to wetland conservation?
- 1.5 Has the government informed and involved citizens and stakeholders (including state and non-state actors like legislative bodies, the public, civil societies and the private sector) in the processes and institutional arrangements to put in place robust legal and policy frameworks for achievement of wetland conservation?

### **Question 2**

- 6) To what extent has the government planned and budgeted for the achievement of wetland conservation?

#### **Sub-questions**

- 2.1 Are government budgets at different levels aligned, sufficient and adequate for achievement of wetland conservation?
- 2.2 Did government include all relevant stakeholders in the planning and budgeting for wetland conservation?
- 2.3 Do the government plans and budgets address the specific needs of identified vulnerable groups related to wetland conservation?

### **Question 3**

- 7) To what extent has the government implemented actions for the achievement of the wetland conservation?

#### **Sub-questions**

- 3.1 Is there effective coordination, collaboration and communication between government institutions and entities at different levels for achieving wetland conservation?
- 3.2 Has the government mobilised the required resources for achieving wetland conservation?
- 3.3 Has the government created the required capacities at different levels and across functions for achievement of wetland conservation?
- 3.4 Has government identified and addressed systemic risks in implementing wetland conservation?
- 3.5 Are government actions for implementing wetlands conservation effective, accountable and inclusive?
  - a. Has government included all relevant stakeholders in implementing its plans for achieving wetland conservation?
  - b. Has the government implemented measures to address specific needs of identified vulnerable groups?

### **Question4**

- 8) To what extent has the national wetland conservation been achieved?

#### **Sub-questions**

- 4.1 Has the government put in place an effective, transparent and inclusive system for measuring, monitoring and reporting on progress towards the achievement of wetland conservation?
- 4.2 Has the government achieved its planned progress on wetland conservation?
- 4.3 Considering the current trend, will the government efforts lead to achievement of wetland conservation as per the planned timeline?

## 7.2 Appendix 2: List of Documents Reviewed

| List of Documents Reviewed   | Reasons for Review  |
|--|---|
| Sierra Leone Medium Term Development Plan  | <p>To gain an understanding of Government's strategic objective, key targets as well as key policy actions on wetlands conservation contained in Cluster 7.2.</p> <p>To gain an understanding of implementation arrangements, resource mobilisation, risk and mitigation strategies, monitoring and evaluation arrangements etc. contained in Cluster 8</p> |
| Ramsar Convention  | To know the criteria on risk assessment on wetlands management,   |
| Guidelines for Global Action on Peatlands  | To know the guidelines on restoration and rehabilitation of wetlands  |
| UNDP Mainstreaming the 2030 Agenda for Sustainable Development Reference Guide to UN Country Teams | To know the level of national cohesion that is required for sustainable development of wetlands.  |
| Addis Ababa Action Agenda of the Third International conference.                                   | <p>To know the kind of budgeting required for sustainable development.</p> <p>To know the capacity requirements for sustainable development</p>   |
| Strategic Plans  | To know plans with regards wetland conservation   |
| Policies, Regulations  | To know what the laws and policies say about wetland, the gaps and overlapping mandates   |
| Budgets  | To know what was budgeted for wetland activities  |
| Project Manuals  | To know the projects that were implemented  |
| Minutes  | To know what was discussed with regards wetland and decisions that were taken   |

### 7.3 List of Persons Interviewed and Reason for Interview

| Personnel   | Institution                            | Reason for Interview   |
|---|--|--|
| Wetland Manager   | NPAA                                   | To know the programmes that have been implemented relating to wetlands   |
| Finance Manager   | NPAA                                   | To know the financial activities of the institution, its budget, and actuals with regards activities wetlands activities |
| Environment statistician  | SSL                                    | To know how environmental statistics is managed and the indicators available to monitor wetlands                         |
| Head of Division Marine Artisanal Management Inland Fisheries and Aquaculture | MFMR                                   | To understand the role of MFMR regarding wetland conservation and the activities that have been implemented by MFMR      |
| Policy Analyst  | MMMR                                   | To know the level of coordination between the Ministry and other stakeholders  |
| Program Manager   | CSSL                                   | To know programmes that have been implemented regarding wetland conservation   |
| Project Manager   | Wetland international                  | To know programmes that have been implemented regarding wetland conservation   |
| Person in-charge of Wetland Activities  | EPA                                    | To know how they coordinate with other stakeholders and programmes that have been implemented relating to wetlands       |
| Director of Lands and Survey  | Ministry of Lands and Country Planning | To know the level of coordination between the Ministry and other stakeholders  |
| Technical Head  | MAFS                                   | To know the level of coordination between the Ministry and other stakeholders  |
| Technical Head  | MoE                                    | To know how the Ministry coordinates the activities of MDAs under its supervision  |
| Deputy Director   | NaMED                                  | To know how the Ministry conduct its monitoring of the activities relating to wetlands                                   |

#### 7.4 Appendix 4: Questions, Sub-Questions, Criteria and Source of Criteria

| <b>Questions 1. To what extent has the government provided for enabling legal and policy frameworks and institutional arrangements for achievement of the selected national targets?</b> |   |  |
|--|---|--|
| <b>Sub question</b>  | <b>Criteria</b>   | <b>Source of criteria</b>  |
| 1.1 Has the government taken the necessary measures to align the legal and policy frameworks as well as the institutional set-up with the nationally agreed target?                      | <ul style="list-style-type: none"> <li>Aligning national and local policy frameworks including budgets with the SDGs is paramount to realise the transformative potential of the 2030 Agenda for Sustainable Development.</li> <li>Contracting Parties to undertake reviews of legislation and practices to ensure that they are acting to assist the implementation of the Convention and Wise Use</li> <li>The implementation of the 2030 agenda requires a solid institutional framework to steer implementation of the 2030 Agenda, leverage interlinkages between the SDGs and assure that the Agenda and national plans are fully integrated<sup>22</sup>.</li> </ul> | <ul style="list-style-type: none"> <li>Budgeting for the SDGs: Lessons from the 2021 Voluntary National Reviews No. 32, 2022</li> <li>The Ramsar Handbooks 4th edition</li> <li>Institutional mechanism for Sustainable Development Goals coordination in Asia and the Pacific Voluntary National Reviews</li> </ul> |
| 1.2 Is the legal and policy framework horizontally and vertically coherent (without gaps, overlaps, duplication and fragmentation) with respect to the target?                           | <ul style="list-style-type: none"> <li>Pursue policy coherence and an enabling environment for sustainable development at all levels and by all actors</li> <li>The 2030 Agenda for Sustainable Development calls upon all countries to “enhance policy coherence for sustainable development” (SDG target 17.14) as an integral part of the means of implementation. Policy coherence is critical to capitalise on synergies among SDGs and targets, between different sectoral policies, and between diverse actions at the local, regional, national and international levels</li> </ul>   | <ul style="list-style-type: none"> <li>The 2030 Agenda for Sustainable Development and the Addis Ababa Action Agenda</li> </ul>  |

| <b>Questions 1. To what extent has the government provided for enabling legal and policy frameworks and institutional arrangements for achievement of the selected national targets?</b>  |   |  |
|---|---|--|
| <b>Sub question</b>   | <b>Criteria</b>   | <b>Source of criteria</b>  |
| 1.3 Has the government put in place institutional arrangements for effective vertical and horizontal coherence?   | <ul style="list-style-type: none"> <li>Implementing the SDGs requires governments to be able to work across policy domains, and adopt more integrated approaches to sustainable development<sup>23</sup>. Institutional mechanisms for policy coherence can facilitate policy integration across various sectors</li> </ul>   | <ul style="list-style-type: none"> <li>OECD (2016), Better Policies for Sustainable Development 2016: A New Framework for Policy Coherence, OECD Publishing, Paris. <a href="http://dx.doi.org/10.1787/9789264256996-en">http://dx.doi.org/10.1787/9789264256996-en</a></li> </ul> |
| 1.4 Do the legal and policy frameworks and institutional arrangements adequately address the needs of identified vulnerable groups related to the target?   | <ul style="list-style-type: none"> <li>No one will be left behind and that the goals and targets are to be met “for all peoples and for all segments of society” and that efforts will be made “to reach the furthest behind first”.</li> <li>It recognises that “people who are vulnerable must be empowered” and explicitly includes children, youth, persons with disabilities, people living with HIV/AIDS, older persons, indigenous peoples, refugees, internally displaced persons, migrants, people living in poverty and in areas affected by complex humanitarian emergencies and in areas affected by terrorism, and people living under colonial and foreign occupation.</li> </ul> | <ul style="list-style-type: none"> <li>The Agenda 2030</li> </ul>  |
| 1.5 Has the government informed and involved citizens and stakeholders (including state and non-state actors like legislative bodies, the public, civil societies and the private sector) in the processes and institutional arrangements to put in place robust legal and policy frameworks for achievement of the national agreed target? |   |  |

| Questions 1. To what extent has the government provided for enabling legal and policy frameworks and institutional arrangements for achievement of the selected national targets? |  |  |
|---|--|--|
| Sub question  | Criteria   | Source of criteria   |
| Question 2: To what extent has the government planned and budgeted for the achievement of the selected national target?   |  |  |
| Sub-questions   | Criteria   | Source of criteria   |
| 2.1 Are government budgets at different levels aligned, sufficient and adequate for achievement of the target?  | <ul style="list-style-type: none"> <li>Aligning national and local policy frameworks, including budgets, with the SDGs is paramount to realise the transformative potential of the 2030 Agenda for Sustainable Development. When combined with quantifiable indicators and prioritisation, budgeting for the SDGs can lead to better implementation to attain the goals. It can be a cornerstone for strengthening SDG financing and building more coherent linkages between the SDGs and development strategies, as well as their implementation</li> </ul> | <ul style="list-style-type: none"> <li>Budgeting for SDGs: Lesson from the 2021 VNRs</li> </ul>  |
| 2.2 Did government include all relevant stakeholders in the planning and budgeting for the target?  | <ul style="list-style-type: none"> <li>SDG Budgeting can run in a country more smoothly and with more stakeholders actively and effectively engaged.</li> </ul>  | <ul style="list-style-type: none"> <li>UNDP Budgeting for Sustainable Development Goals Aligning Domestic Budgets with the SDG Guidebook (2020)</li> </ul> |
| Question 3: To what extent has the government implemented actions for the achievement of the selected national target?  |  |  |
| Sub-questions   | Criteria   | Source of Criteria   |
| 3.1 Is there effective coordination, collaboration and communication between government institutions and entities at different levels for achieving the target?                   | <ul style="list-style-type: none"> <li>MDAs to ensure coordination at the sectoral level and collaboration with other actors in the implementation of activities.</li> </ul>   | <ul style="list-style-type: none"> <li>MTNDP 2019-2023</li> </ul>  |
| 3.2 Has the government mobilised the required resources for achieving the selected national target?   | <ul style="list-style-type: none"> <li>In the implementation arrangements of the National Development Plan, the sector working groups were to identify critical funding gaps and, in collaboration with MoPED, facilitate round table discussions to mobilise resources to finance funding gaps.</li> </ul>  | <ul style="list-style-type: none"> <li>MTNDP 2019-2023</li> </ul>  |



| Questions 1. To what extent has the government provided for enabling legal and policy frameworks and institutional arrangements for achievement of the selected national targets?  |   |   |
|--|---|---|
| Sub question   | Criteria  | Source of criteria  |
| 3.3 Has the government created the required capacities at different levels and across functions for achievement of the target?   | <ul style="list-style-type: none"> <li>Capacity development will be integral to achieving the post 2015 development agenda.</li> </ul>  | <ul style="list-style-type: none"> <li>Section G No.115 of the Addis Ababa Action Agenda of the third International Conference on Science, Technology Innovation and Capacity Building</li> </ul> |
| 3.4 Has government identified and addressed systemic risks in implementing the selected national target?   | SDG requires the identification of risk that may affect implementation  | Agenda 2030   |
| Question 4: To what extent has the nationally agreed target been achieved?   |   |   |
| Sub Questions  | Criteria  | Source of Criteria  |
| 4.1 Has the government put in place an effective, transparent and inclusive system for measuring, monitoring and reporting on progress towards the achievement of the selected national target?  | Monitoring, Reporting and Accountability Follow-up and review as a core component of The 2030 Agenda for Sustainable Development, to ensure that the data systems, capacities, methodologies and mechanisms are in place to track progress, with the engagement of citizens, parliaments and other stakeholders   | UNDP Mainstreaming the 2030 Agenda for Sustainable Development Reference guide to Un Country Teams  |
| 4.2 Has the government achieved its planned progress on the selected national target?<br>4.3 Considering the current trend, will the government efforts lead to achievement of the selected national target as per the planned timeline? | <ul style="list-style-type: none"> <li>Improve legal and enforcement mechanisms with appropriate laws.</li> <li>Enhance the management and oversight capacity of regulatory agencies.</li> <li>Combat environmental degradation and manage forests and wetlands.</li> <li>Promote the conservation of the environment through educating and mobilizing the population through awareness raising.</li> </ul> | <ul style="list-style-type: none"> <li>MTNDP 2019-2023</li> </ul>   |

| <b>Questions 1. To what extent has the government provided for enabling legal and policy frameworks and institutional arrangements for achievement of the selected national targets?</b> |   |                           |
|--|---|---------------------------|
| <b>Sub question</b>  | <b>Criteria</b>   | <b>Source of criteria</b> |
|  | <ul style="list-style-type: none"> <li>▪ Increase marine protection and maintain the number of forest reserves and conservation areas.</li> </ul> |                           |