

**REPORT ON THE AUDIT SERVICE SIERRA
LEONE NATIONWIDE CITIZENS ENGAGEMENT
ON THE AUDIT OF 15 DISTRICT COUNCILS FOR
2024 FINANCIAL YEAR SPONSORED UNDER
THE ACCOUNTABLE GOVERNANCE FOR BASIC
SERVICE DELIVERY PROJECT**

**COMPILED AND SUBMITTED BY THE
INFORMATION, EDUCATION AND
COMMUNICATIONS DIVISION**

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MARCH-APRIL 2025

EXECUTIVE SUMMARY

This report presents the findings of the 2025 Nationwide Citizens' Engagement Campaign conducted by the Audit Service Sierra Leone (ASSL) on the audit of 15 district councils for 2024. The engagement, held between March and April 2025, covered all 15 district councils and aimed to strengthen participatory governance by involving citizens in the audit planning and follow-up processes.

The primary goal was to Provide communities with feedback on the 2023 audit follow-up and to incorporate public concerns into the audit planning for the Fiscal Year 2024. This initiative builds on the foundation laid in previous years, reflecting ASSL's continued commitment to making auditing more inclusive, transparent, and citizen-driven sponsored under the Accountable Governance for Basic Service Delivery Project.

A multifaceted outreach approach was employed, including town hall meetings, live radio discussions, school sensitisation visits, and social media campaigns. These diverse platforms ensured a broad demographic reach, from rural villagers to urban youths, enabling citizens to voice their concerns freely and engage meaningfully in public accountability mechanisms.

Across all engagements, citizens expressed deep concern about service delivery failures, misuse of public funds, and lack of transparency in local council operations. Recurrent issues included delays in agricultural support (especially distribution of seeds and fertilisers), poor healthcare access and drug availability, mismanagement of school subsidies and feeding programmes, and lack of accountability in surface rent collection and project implementation.

One of the most significant achievements of the campaign was the depth of engagement achieved — citizens not only identified priority audit areas but also demonstrated strong interest in being part of the solution. The report documents these concerns district-by-district and distils common themes into strategic insights for the FY2024 audit risk assessment.

The citizen engagement campaign underscored the importance of:

- Enhancing transparency and the visibility of audit outcomes,
- Strengthening local accountability structures,
- Prioritising issues that directly affect service delivery and community development,
- Promoting inclusivity by ensuring citizens are not just beneficiaries but active stakeholders in the audit process.

The report concludes with concrete recommendations to improve citizen participation, strengthen oversight institutions, and build local council capacities. These include institutionalising citizen feedback mechanisms, improving access to audit information, and promoting responsive governance.

Going forward, the ASSL remains committed to deepening this engagement model as part of its broader mission to promote accountability and public sector reform. The momentum generated must be harnessed to foster a culture of transparency, participatory governance, and sustainable development in Sierra Leone.

INTRODUCTION

The Audit Service Sierra Leone (ASSL) has taken significant steps to enhance community involvement in the audit process through a series of citizens' engagement sessions. These sessions aim to Provide communities with feedback the 2023 audits and to strategise for the audits of the Fiscal Year 2024. By engaging citizens, the ASSL seeks to incorporate their perspectives on the priority areas that warrant attention in the upcoming audits.

The initiative this year is a continuation of the ASSL's commitment to citizen engagement, which has been ongoing for the past three years. In 2022, the first set of engagements took place in four districts: Bo, Makeni, Kenema, and Western Rural sponsored from the GoSL budget. These sessions allowed citizens to contribute to the pre-planning phase of the 2021 audits concerning their local councils.

In 2023, the ASSL expanded its outreach to eight chiefdoms across Port Loko, Bombali, Bo, Kenema, and Moyamba districts, along with two communities in the Western Rural district sponsored under the Accountable Governance for Basic Delivery Project. The focus was primarily on pre-planning for the 2022 audits of local councils, ensuring a broader spectrum of citizen input.

This engagement continued on the foundation laid in previous years by revisiting the districts where last year's pre-planning engagements were conducted. Sessions were held in district councils across Port Loko, Bombali, Kenema, Bo, Moyamba, and Western Rural to gather feedback and establish priorities for the fiscal year 2024 audits.

In total, the pre-planning sessions encompassed 15 district councils, including Kambia, Port Loko, Karene, Koinadugu, Falaba, Bombali, Tonkolili, Kono, Kailahun, Kenema, Bo, Bonthe, Pujehun, Moyamba and Western Rural (WARD C). Through these interactions, citizens expressed their appreciation for the transparency of the audit process, emphasising the importance of follow-up sessions aimed at ensuring the implementation of audit recommendations.

The engagements not only helped to identify critical areas of public concern but also provided the auditors with valuable community insights, allowing them to prioritise their efforts on issues that significantly affect local citizens. The findings from the 2023 audit report on local councils

underscored pressing issues, ranging from financial mismanagement to inadequate transparency and accountability.

In response, the ASSL organised citizen engagement actions designed to bolster community participation in the audit process for the FY2024 local council audits. The goals of these campaigns were to enhance awareness of the audit process, obtain citizen feedback on their concerns and expectations, and encourage active participation in holding local councils accountable. Activities included town hall meetings, radio talk shows, school visits, and social media outreaches.

During the engagement sessions held between March and April 2025, the ASSL team actively engaged with citizens across 15 district councils, providing an avenue for them to express suggestions and opinions about their welfare and the councils' operational matters. Concerns voiced by citizens included the lack of basic services, issues of corruption, and calls for greater transparency in public fund management.

The emphasis in this citizen engagement campaign was on fostering active citizen participation in the audit process. The enthusiasm from local communities holds the potential to substantially enhance the quality and credibility of the audit reports, ensuring that citizens' concerns and priorities receive the attention they deserve. By engaging citizens in both follow-up and pre-planning stages, the ASSL aimed to cultivate a more informed electorate that understands the importance of their involvement in governance.

OBJECTIVES

The overarching objective of this project is to fortify transparency and accountability within the various local councils in Sierra Leone. The specific objectives targeted in this initiative are as follows:

- 1. Gather Background Information:** Collect relevant documentation and background information pertaining to citizen engagement to inform the audit process.
- 2. Facilitate Citizen Engagement Sessions:** Manage and facilitate meaningful engagement

sessions at the council level, creating opportunities for citizens to voice their concerns and perspectives.

3. Synthesise Stakeholder Inputs: Collate and synthesise inputs from various stakeholders into coherent reports that reflect the priorities and concerns of citizens.

4. Raise Awareness of Audit Outcomes: Improve community awareness regarding the outcomes of audit reports related to various councils to foster greater transparency.

5. Enhance ASSL Visibility and Public Image: Increase the visibility and public image of the ASSL through effective citizen engagement and communication of its actions and findings.

Through these objectives, the ASSL aims to ensure that citizens are not only informed but also actively involved in the auditing process, promoting a culture of accountability and transparency within local governance structures.

ASSL Team

Martin Sandy – Senior IEC Officer and Head of team

Kailu M Goba – IEC Officer

Babah Kanu – Editor

Victor Kamara – Financial Accountant

Adama S. Kamara – Account Assistant

Alie Kargbo – Driver

The above staff left Freetown on the 22nd March and travelled to all the districts. However, the team was supported in other districts by the following staff:

Support Team

Selvin Bell – Deputy Auditor General

Sinne Kargbo – Assistant Auditor General, Makeni and staff of the Makeni division

Jonathan Teckham – Acting Assistant Auditor General, Kenema and staff of the Kenema division

Amos Belden Ngakui – Assistant Auditor General, Bo and staff of the Bo division

LOGISTICS

Prior to the engagements, the Senior IEC Officer received the following items from the AGBSD Project for distribution to the participants during the sessions:

| Item | Quantity |
|------------|-------------|
| Flip Chart | 4 |
| Marker | 2 packets |
| Notebook | 100 packets |
| Pen | 20 boxes |

The Senior IEC Officer also received a total of Three Hundred and Ninety-Nine Thousand, Four Hundred and Eighty-One Leones (NLe399,481) to provide DSA for ASSL staff, fuel for ASSL vehicle and transport fare for participants.

FOLLOW-UP SESSIONS

The ASSL organised comprehensive follow-up sessions in 10 districts to report on the outcome of the pre-planning held in 2024 financial year. It was done in Kambia, Port Loko, Bombali, Tonkolili, Kono, Kenema, Bo, Bonthe, Moyamba and Western Rural Districts.

These sessions served to remind stakeholders of their contributions during the 2023 pre-planning and allowed auditors to provide updates on outcomes related to audit report issues addressed in their councils.

The Traditional Leaders, Councillors and the ASSL Regional Heads made statements.

The Regional Divisional Heads explained the audit process to them, and the stakeholders were given the opportunity to ask questions.

During the follow-up sessions, discussions focused on key issues raised in the 2023 Auditor-General's Report, potential audit concerns suggested by the community in last year's pre-planning, and findings from the previous audits. These discussions provided a platform for citizens to know the outcome of their contributions in the previous year. The following issues form part of the follow-up sessions.

- Highlights of the Local Council issues in the 2023 Auditor-General's Report
- Potential audit issues suggested by the people in last year's pre-planning
- Issues audited as a result of last year's Pre-planning

PRE-PLANNING SESSIONS

Pre-planning sessions were conducted in the following districts: Kambia, Port Loko, Karene, Koinadugu, Falaba, Bombali, Tonkolili, Kono, Kailahun, Kenema, Bo, Bonthe, Pujehun and Western Rural districts.

The primary goal of these pre-planning sessions was to pinpoint key concerns to focus on during the upcoming audits and to develop a detailed audit plan. Engaging citizens in the pre-planning process is crucial, as it enables auditors to understand public concerns and priorities. Citizens contributed by submitting complaints or suggestions for potential audit topics, which is vital for shaping the audit risk assessment.

The insights gained from the pre-planning sessions will inform the auditors, areas they should prioritise in their upcoming audit of the councils for FY 2024, ensuring that the audits are tailored to address the most pressing issues identified by the community.

Conversely, the pre-planning sessions set the stage for future audits by detailing the audit process, elucidating the role of citizens in fostering transparency, and identifying potential audit areas for local councils in the 2024 fiscal year.

METHOD OF APPROACH

To reach citizens across the 15 district, the ASSL employed a multifaceted approach that leveraged both traditional and modern communication methods. These were the method of approach used by the ASSL:

1. Town Hall Meetings: These sessions served as a crucial venue for disseminating key findings from the 2023 audit report while simultaneously educating citizens about the audit process. The interactive nature of these meetings allowed citizens to engage directly with ASSL representatives, asking questions and providing feedback that would inform the planning of the 2024 audit. This approach will be reported adequately under the pre-planning stage of the engagement.

2. Radio Talk Show:

Radio served as an efficient medium to discuss audit findings and promote citizens' participation in local governance issues. During the Citizen Engagement, the ASSL held radio discussion programmes in Port Loko, Koinadugu, Falaba, Tonkolili, Bombali, Kono, Bo, Kenema, Pujehun, and Bonthe Island Municipality. The live call-in aspect of the program encouraged direct dialogue, allowing citizens to express their views and concerns anonymously and comfortably. The ASSL team responded accurately to concerns raised during the live radio programmes.



3. Media Outreach: The power of social media and print publications, the ASSL harnessed these platforms to inform and engage a wider demographic, particularly the youth. Regular updates, infographics, and key messages were sent to amplify the campaign's overarching goals of transparency and accountability.

4. School Sensitisation: Addressing the future of governance, the ASSL included school sensitisation sessions as a key component of the campaign. By instilling values of integrity, honesty, and accountability in students, the initiative aimed to nurture responsible future leaders with a strong ethical foundation. These educational interactions were pivotal in raising awareness about governance and the audit process among younger generations. The ASSL team visited various secondary schools in the 15 districts.



Overall, the citizens' engagement campaign exemplified a comprehensive strategy aimed at fostering a culture of transparency and civic responsibility in Sierra Leone. Through direct engagement, media outreach, and educational initiatives, the campaign not only elevated awareness about the audit process but also empowered citizens to participate in shaping the governance of their communities. This multifaceted approach seeks to build a lasting commitment among citizens to uphold the principles of integrity, accountability, and responsible governance in Sierra Leone.

BENEFITS OF CITIZEN ENGAGEMENT

Citizens' engagement is a critical component of the audit process, as it ensures that the public has a voice in the decisions that impact their lives. Engagement on follow-up 2023 and pre-planning audits for FY 2024 of their local councils. In this report, we will explore the objectives of citizens' engagement in these audits, as well as the benefits it brings to the audit process.

Engaging citizens in follow-up and pre-planning audits for the Fiscal Year 2024 provides numerous advantages that significantly enhance the audit process and its outcomes. Below are the key benefits:

1. Increase accountability

- Enhanced Responsibility: Citizen Engagement plays a crucial role in holding auditees accountable for implementing audit recommendations. By involving the public in the audit process, auditors foster a culture of accountability where stakeholders are more likely to act upon audit findings due to heightened scrutiny from community members.

- Commitment to Transparency: Engaging citizens, it sends a clear message that the audit process values input from the public, bolstering the perception of auditors as transparent and responsible entities. This encourages auditees to be more responsive and diligent in addressing issues highlighted in audits.

2. Enhance transparency

- Informed Citizenry: Through engagement, citizens gain access to audit findings, recommendations, and the progress made towards implementation. This openness facilitates a better understanding of the audit process and outcomes, leading to a more informed public.

- Trust Building: Increased transparency translates into trust and credibility among stakeholders. When citizens see that they have a voice in the audit process and that their concerns are acknowledged, it enhances the legitimacy and accountability of governmental and organisational actions.

3. Improve Relevance

- Addressing Public Concerns: By involving citizens in the audit planning process, auditors gain insights into the key issues and concerns that matter most to the community. This helps ensure audit topics, scope, and objectives align with public needs, leading to more relevant and impactful audits.

- Prioritisation of Issues: Citizen engagement allows auditors to prioritise audit topics based on their significance to stakeholders, ensuring that the audit process addresses pressing community concerns and not just bureaucratic necessities.

4. Greater Impact

- Advocacy for Change: Engaging citizens creates a powerful platform for raising awareness about audit results. When the public is informed and involved, there is a greater likelihood of advocacy for implementing changes based on audit findings. This grassroots support often leads to substantial improvements in governance and service delivery.

-Effective Communication: Citizen engagement ensures that audit findings are communicated effectively to a broader audience. When citizens are informed and involved, they can disseminate information within their communities, amplifying the impact of audit recommendations and fostering community-wide discussions on necessary actions.

Engaging citizens in follow-up and pre-planning audits is vital for the fiscal health and governance of organisations and governments alike. The benefits of increased accountability, enhanced transparency, improved relevance, and greater impact underscore the value of including public voices in these processes. This engagement cultivates a more trustworthy audit environment, promotes responsiveness to community needs, and ensures that audit processes genuinely reflect the interests and objectives of all stakeholders.

By prioritising citizen engagement, auditors not only fulfil a legal and ethical obligation but also contribute to fostering a culture of accountability and good governance that ultimately benefits the community as a whole.

DETAILED FINDINGS IN VARIOUS DISTRICTS

KAMBIA DISTRICT

The citizens' engagement process in Kambia District was held on Monday, 24th March, 2025, at the Kambia Resources Centre.



Key Issues the ASSL should audit:

- Collection and utilisation of Own-source revenue.
- ASSL should establish a Toll-Free Line for reporting irregularities.
- Misappropriation of funds intended for persons with disabilities.
- Funds allocated by the European Union to KDC for the construction of a Lorry Park.
- Non-disclosure of Audit Report to Councillors
- Poor sanitation and waste management services within Kambia District.
- Disbursement and management of School Fees subsidies.
- The management of funds allocated to KDC for Agriculture.
- Collection and management of Surface Rents by the council
- Management and operations of the school buses
- Management and supply of items for the School Feeding Programme
- Operations and effectiveness of the National Fire Force within the district.
- Late distribution of seeds and fertilisers for farming
- Delay in the construction of a 100-bed hospital
- Management and allocation of budgets to the Devolved Sectors by the council
- Two missing vehicles owned by KDC, alongside five missing tricycles.
- Lack of Information dissemination regarding the operations of KDC.
- A clause for compliance with audit recommendations to be included in the ASSL Act.
- Non-availability of Free health care drugs in the Government hospital and DHMT

PORT LOKO DISTRICT

The session in Port Loko was held at the conference hall of the Port Loko City Council on Tuesday, 25th March, 2025.

Key areas raised by the stakeholders are:

- Poor Communication between councillors and the citizens, which hinders community engagement and feedback
- Awarding and implementation of contracts for feeder road projects by councils
- Auditing of all EU-funded projects in both councils
- Operations and effectiveness of the National Fire Force within the district.
- Collection and management of Surface Rents by the councils
- Late distribution of seeds and fertilisers for farming
- Auditing of the collection and utilisation of Own-Sourced Revenue by both councils
- Auditing of the management of funds intended for persons with disabilities.
- Inaccuracies in procurement processes and procedures within both
- Construction of the Port Loko Market by PLCC
- Management and operations of the school buses
- Management of the school feeding project

KARENE DISTRICT

The session in Karene was held at the Galaxy Hall in Kamakwei on Wednesday, 26th March, 2025.

Concerns were raised regarding the following areas:

- Timeliness of healthcare service delivery
- Late distribution of seeds and fertilisers for farming
- ASSL to organise fiscal management training programs for council staff
- Poor waste management and sanitation services within the district
- Mismanagement of resources for persons with disabilities

- Management of market revenue and its allocation
- Poor awareness campaigns on public services
- Delay in the construction of a 100-bed hospital
- Management and allocation of budgets to the Devolved Sectors by the council
- Operations and effectiveness of the National Fire Force within the district.
- Local government procurement transparency
- Regular follow-up on financial reports and audits
- Community engagement in infrastructure projects

KOINADUGU DISTRICT

The session in Koinadugu was held at the conference hall of the Koinadugu District Council on Friday, 28th March 2025.

Key areas of concern included:

- Effective management of revenue collection by local councils
- Auditing of revenues collected from market dues
- Collection and management of Surface Rents by the councils
- Lack of communication of development plans to residents of Koinadugu
- Late supply of seedlings and other agricultural items
- Operations and effectiveness of the National Fire Force within the district.
- Auditing of the management of funds intended for persons with disabilities.
- Poor Support services for persons with disabilities in hospitals in contravention to the Disability Act
- Late disbursement of school subsidies
- Unavailability of Free Health Care Drugs in the Government hospital and DHMT
- Unavailability of teaching and learning materials in schools

- Poor community health services and outreach programs
- Poor accountability structures at the district level
- Untimely printing of local tax receipts

FALABA DISTRICT

The session in Falaba was held at the conference hall of the Falaba District Council in Mongor Bendugu on Saturday 29th March, 2025.



Key areas of concern identified for the ASSL to address included:

- Asset management (Agricultural tools)
- Lateness and absenteeism of council Staff
- Lack of a referral hospital
- Water resources activities
- Late School fees subsidies
- No service provider for agricultural tools
- Lack of awareness raising on council activities
- Own source revenue generation and utilisation
- Contract management by the council
- Lack of free health care drugs
- Delay in the allocation of School Subsidies

- Incomplete and abandoned Water Project at Semia
- Late distribution of seeds and fertilisers for farming
- Untimely printing of local tax receipts
- Lack of a guidance and counselling office for school children
- Lack of teacher's approval
- Incomplete and abandoned Dankawali school project
- Incomplete and abandoned bridge project within the township of Mongor

BOMBALI DISTRICT

The session in Bombali was held at the conference hall of the Sierra Leone Teachers Union on Tuesday, 1st April, 2025.

They stressed on the need to audit the following areas:

- Own-Sourced Revenue Generation and Utilisation:
- Separation of Revenue Collection by the district and chiefdom councils
- Collection and Utilisation of Market Dues
- Operations of EDSA in Bombali District
- Management and operation of the National Fire Force in the district
- Late supply of Seedlings and fertilisers for agriculture
- Concerns over the non-implementation of Auditor General Recommendations
- Mismanagement of funds for persons with disabilities
- Land grabbing and the status of lands belonging to both councils
- Allocation of state and wetlands by councils
- Delay in the allocation of School Subsidies
- Management and operations of school buses in the district
- Delay in the supply and distribution of teaching and learning materials
- Management and allocation of budgets to Devolved Sectors by the councils
- Unavailability of teaching and learning materials in schools
- Management and operations of the school buses

TONKOLILI DISTRICT

The session in Tonkolili was held at the conference hall of the Tonkolili District Council on Wednesday, 2nd April, 2025.



The following issues were highlighted for actions to be taken by the ASSL:

- ASSL to start imposing penalties for defaulters
- Printing and management of council receipt books
- Generation and utilisation of own-source revenue
- Management and operations of the School bus services
- Poor waste management within the district
- Awarding of contract for the Mile 91 road project
- Awarding of contracts for Town road construction
- Poor School rehabilitation projects by the council
- Poor medical supplies in the hospital
- Management of the Blood Bank in the Tonkolili Government Hospital
- Construction of culverts in town roads
- Management and allocation of budgets to the Devolved Sectors by the council
- Unfair and partial bidding process undertaken by the council for the project
- Poor hygiene in the Hospital lab
- Management and construction of the Mortuary by the Council
- Construction of the Pampana and Rokel bridges

- Late distribution of seedlings for farming
- Collection and utilisation of Market dues
- Awarding of contract for the construction of a Clock Tower by the Council
- SALWACO- community water supply project
- Allocations for persons with disability
- Hospital property maintenance
- Operations and effectiveness of the National Fire Force within the district.

KONO DISTRICT

The session in Kono was held at the conference hall of the Koidu New Sembehun Council on Thursday, 3rd April, 2025.

The Citizens raised the following concerns for ASSL to audit:

- ASSL to audit the School Feeding project (Allegation of head teachers taking the food supplied to their primary schools to their houses for personal use or consumption, and also selling it to the public.)
- A school building in which school feeding supplies were stored was burnt down at Mafindor.
- Allegations of food items being sold at a very low price, with the price of bags being sold at NLe300 per bag
- School feeding is not adequate for schools in the District, and the food provided is not of the required quality.
- Allegations of some head teachers in the district that they are personally benefiting from food items supplied instead of the school pupils.
- Audit of the Free Quality Education – (Allegations that pupils were asked to pay admission fees in schools)
- Delay in the payment of school fee subsidies.
- NASSIT- Delay in retired staff getting their NASSIT benefits
- Abandoned school building project for Koidu School for the Blind.

- A project for the construction of eight primary schools, which was undertaken by the Ministry of Education, is presently incomplete and has been abandoned by the contractor
The locations are:
Kombayendeh - Lei Chiefdom
Kameindor - Mafindor Chiefdom
Gbaneh Kondo - Gbaneh Kondor Chiefdom
Dorma - Gbense Chiefdom
Samaquidu - Kamara Chiefdom
Salaya - Kamara Chiefdom
- Payment of admission fees by parents for under-5 kids in the Government hospital
- Payment of medical bills to nurses and lab technicians instead of the finance department.
- Abandonment of the Gbense – Dorma hospital project
- Management and distribution of plum peanut for malnourished under-fives as there are allegations of illegal sales by the councils and the devolved health sector
- Incomplete and abandoned road construction on trunk and feeder roads done within the municipality and the district has resulted in death traps for members of the public
- Motema to Yomomdu; Bumpeh to Moimoidu; Ngagbemam to Kombayendeh; Densambadu to Koindu Kutay
Yikuma – Yardu Sandor bridge; Koarkor – Sandor bridge
- **Roads – Koidu Municipality**
Kissi Town – Yallah; Dormor Town K-Tech – Boroma New Site; Gbekor - Teidu
- **Culverts-** Sub-standard culverts along the roads
- Gbense – Dorma – Construction of culvert incomplete
- **Giunea Highway** – 10km of the road has been abandoned and not completed.
- A culvert collapsed after two months of construction at the Jaiama Nimikoro Sandor-Samadugu junction
- Samakiu Junction – The bridge was not properly constructed.
- Unsatisfactory work carried out on the construction of Mafindor Market as the work is still at the foundation level and the completion date has elapsed.
- ASSL to audit the operations and management of devolved sectors

- Construction of the Sierra Leone Broadcasting Corporation Building in Koidu City has been abandoned by the contractor.
- Report of over 500 bore holes and hand-dug wells completed in the district, but not visible to the people
- Eight Gravity Water projects and six water wells projects undertaken by the council has been abandoned in Gbense Chiefdom

KAILAHUN DISTRICT

The session in Kailahun was held at the conference hall of the Kailahun District Council on Saturday 5th April, 2025.



Key areas the ASSL should audit:

- Collection and Utilisation of own source revenue
- Companies paying revenue, especially for the telecommunication mast, but not accounted for
- Surface Rent paid by Gold Tree and Send Sierra Leone is not accounted for.
- Different receipts are used in the collection of own-source revenue, and the possibility of fake receipts being used.
- Construction of the Luawa bridge by KDC within the township without railing.

- Construction of Kailahun- Beudu Road without road signs
- Completion date for the construction of the roundabout at the center of Kailahun Town has elapsed, and the project is incomplete
- The incomplete and abandoned Mano–Sewalu trunk road leading to Koindu
- Unsatisfactory work on the Tokpumbu road was done by KDC
- Incomplete and abandoned Bomaru Bridge project
- Incomplete and abandoned Kailahun to Mofindor road project. 40 lots costing NLe 5bn. Post clearing done, but the project was abandoned.
- A bridge at the back of Sambalu is very dangerous. It needs immediate attention.
- Incomplete and abandoned construction of culvert at Mano-Sewalu road (SLRA)
- Unsatisfactory work on the Sandaru –Gieanga Feeder Road.
- Kissi Town, Kailahun Central Market Bridge, was poorly done by KDC
- The Manowa bridge, which should have been completed by April 2024, is incomplete, even though work is still ongoing
- Suggestions for contractors based in Kailahun to be awarded the road contract, specifically feeder roads.
- GoSL to appoint a monitor each time a road project is awarded to a contractor.
- Late disbursement of school subsidies
- NLe1.3 Million was given to a contractor for the renovation of the hospital, but not even 10% work has been done, even though the deadline for renovation has elapsed
- Non-availability of Free health care drugs in the Government hospital and DHMT
- The incomplete and abandoned market at Koindu done by KDC
- The tricycles of the council are not functioning at Daru, Segbwema, and other towns within the district
- The incomplete and abandoned school hostel building project at Mafindor road done by the Ministry of Education
- Incomplete and abandoned Bus Station **project** at Mafindor Road done by KDC
- Unavailability of funds by the Ministry of Social Welfare for International Disability Day

KENEMA DISTRICT

The session in Kenema was held at the SLTU conference hall on Monday 7th April, 2025.

Areas of concern for the ASSL to audit are:

- Unsatisfactory and substandard work done by KDC on the Serabu Water Project
- Incomplete Three Town Water Project done by KCC.
- Incomplete Rural Water Project from Bandawo to Blama done by KDC
- Payments for meters to SALWACO are made without a water supply.
- Incomplete Water Project at Kandu Lepiama – Levuma done by the council. The contract was awarded by KCC to ASIL Construction but it is still incomplete even though the completion date has elapsed.
- Incomplete and abandoned borehole Project at Koka Jar Street and Holy Trinity Secondary School by KCC
- Poorly constructed Feeder Road at Yeigbema to Samai town 2. There is only one culvert and it always floods during the rainy season
- Poorly constructed Culverts done by KCC at Pujehun in Kenema City. The culvert is low, resulting in flooding of the culvert.
- Poorly constructed Culverts done by KCC at Mohamed Jalloh street due to the swampy area.
- Incomplete school project done by KDC, sponsored by a World Bank project under the Accountable Governance for Basic Service Delivery Project.
- Late disbursement and allocation of school subsidies
- Management of school feeding project and the misappropriation of school feeding items
- Non availability of Free health care drugs in the Government hospital and DHMT

- Property Tax- The projection of 300% increase in own source collection. However, the actual revenue collected that was reported did not reflect the increment
- Solar system- The disappearance of Solar panels and batteries in the councils
- Garbage Collection- The garbage collectors are not going to the outskirts of the city to collect garbage
- Environmental Issues - Deforestation, illegal mining and swamps backfilling
- Tricycles owned by KCC could not be traced despite stipends being given to staff operating them.

BO DISTRICT

The session in Bo was held at the Sidami Hall in Bo on Tuesday 8th April, 2025.

They raised concerns on the following issues which the ASSL should focus on:

- The effectiveness and functions of Internal Auditors within the councils
- Poor construction of culverts at Dovuibu Section
- The awarding of contracts for construction of roads and bridges by councils
- Own source revenue generation and utilisation
- The management of the garbage sector at the BCC
- Management of the Bo Govt Hospital
- Access to healthcare facilities and quality of care provided
- Maintenance and accessibility of documents relating to road projects
- Non availability of Free health care drugs in the Government hospital and DHMT
- Waste Management Service including collection and disposal of waste
- Poor construction of culverts along Bo-Yele Road
- Late distribution of seeds and fertilisers to farmers

- Poor toilet and sanitation in the Mon Gbongo market
- More actions from the PAC on the audit reports
- Concerns over backlog audits by ASSL
- Social Welfare Services, including support for vulnerable people such as the elderly and disabled
- Asset Management by BDC and BCC
- Environmental services, including protection of natural resources and mitigation of environmental hazards
- Non availability of Free health care drugs in the Government hospital and DHMT
- Management and operations of the school buses

BONTHE ISLAND

The session in Bonthe was held at the conference hall of the Bonthe Municipal Council on Thursday 10th April, 2025.



The following were issues of concern to be looked at:

- Fishing revenue collected by the council
- Revenue collected from boat owners
- Non-disclosure of council's audited report and revenue generated

- Unavailability of healthcare workers in the Island
- Unavailability of Free health care drugs in the Government hospital
- Unavailability of council staff in the Island
- Collection and utilisation of own-source revenue
- Unavailability of Teaching and learning materials
- Unavailability of devolved MDAs on the Island
- Poor asset management by council
- Unavailability of agricultural support services for farmers
- Unavailability of emergency response and disaster preparedness services
- Untimely response to audit issues
- Recruitment of indigenes of Bonthe Island as staff of the councils and other devolved MDAs
- Provision of social welfare programmes and support services for the elderly and disabled
- Provision of environmental conservation and waste management services
- More stakeholder engagement by ASSL on the Island
- Prosecutorial powers to be given to the ASSL
- Management and allocation of budgets to Devolved Sectors by the council

PUJEHUN DISTRICT

The session in Pujehun was held at the conference hall of the Pujehun District Council on Saturday 12th April, 2025.



Key areas of concern for ASSL to audit include:

- Management and operations of the School buses
- Government secondary school project construction
- Youth farming project Weak Internal Audit Departments
- Management of the School Feeding Project
- Unavailability of teaching and learning materials
- Gbondapi Water Project done by council
- Late distribution of seeds and fertilisers for farming
- Poor and substandard construction of Culverts by council
- Poor waste management by council
- Non availability of Free health care drugs in the Government hospital and DHMT
- Incomplete and abandoned Road project in Kalu
- Incomplete Koromala section road project
- Collection of Local Surface rents by PDC
- Auditing of all AVDP projects in the district
- Revenue collected PDC from Local taxes
- Distribution of .500 bushels of rice at Gbondape
- Operations and effectiveness of the National Fire Force within the district.
- Chiefdom administration Revenue collection

MOYAMBA DISTRICT

The session in Moyamba was held at the conference hall of the Moyamba District Council on Monday 14th April, 2025.

The following concerns were raised by the participants:

- Procurement procedure in the council
- Allocations of resources for projects undertaken by MDC
- ASSL to visit all project sites of the MDC
- Asset management by MDC
- Late arrival of teaching and learning materials in schools
- Mining surface rents collected by MDC
- Owned source revenue generation
- Water well projects done by MDC
- Late supply of seeds and fertilisers for agriculture
- Operations and effectiveness of the National Fire Force within the district.
- Misappropriation of funds for persons with disabilities
- Poor waste management system in the district
- Councillors representation in council meetings
- Non availability of Free health care drugs in the Government hospital and DHMT
- National Fire Force operations in the district
- Construction of road and bridge at Ribbi
- Management and operations of school bus activities
- Drainage clearing project for youths

WESTERN AREA RURAL

The session in Western Rural was held at the conference hall of the Western Rural District Council on Wednesday 16th April, 2025.

Some of the areas the people highlighted t are

- Collection and utilisation of Own source revenue
- Payment of taxes default by government officials
- Collection of revenue at No 2 River Beach
- Management and operation of school buses
- Devolved sectors not fully devolved to council
- Disbursements of Allocations to Devolved Sectors
- Management of the valuation department and the issuance of Demand Notes
- Abandoned market structure at Kono Park
- Delay in the Roads construction by Gento Group of Companies
- Poor construction of Bassa Town Road culverts
- Non-disclosure of information by council as there are no notice board in the wards
- Late disbursement and utilisation of school fee subsidies
- Untimely printing of local tax receipts
- Political interference in the awarding of contracts by council
- Delay in the construction of 100 bed hospital
- Reporting procedure of Budget Oversight Committee
- Lack of drugs in hospitals
- Incomplete and abandoned York road project by the contractor
- Construction of a mini stadium at Newton
- Delay in the construction of a market by the council

- Poorly constructed feeder roads in the district
- RMFA incomplete road projects in the district
- Operations and effectiveness of the National Fire Force within the district.

KEY FINDINGS:

The citizens' engagement campaign received a strong response from the local communities, with citizens actively participating in the various activities. Through the engagement process, several key findings emerged:

1. Lack of basic services by local councils: Many citizens expressed frustration over the inadequate provision of basic services such as water, sanitation, healthcare, and education in their communities. They highlighted the need for improved service delivery and infrastructure development by the local councils.

2. Lack of accountability in the councils: There were widespread concerns about a lack of accountability within the councils, with citizens angry over the alleged financial mismanagement and procurement malpractices. They called for greater accountability and transparency in the management of public funds.

3. Citizen participation: The citizens expressed a strong desire to be more actively involved in the audit process and hold their local councils accountable.

4. Transparency and accountability: Transparency and accountability emerged as key themes throughout the citizen engagement campaign, with citizens demanding more openness in the decision-making processes of the local councils. They called for regular reporting on public expenditures, compliance with regulations, and mechanisms for citizens to access information and report corruption.

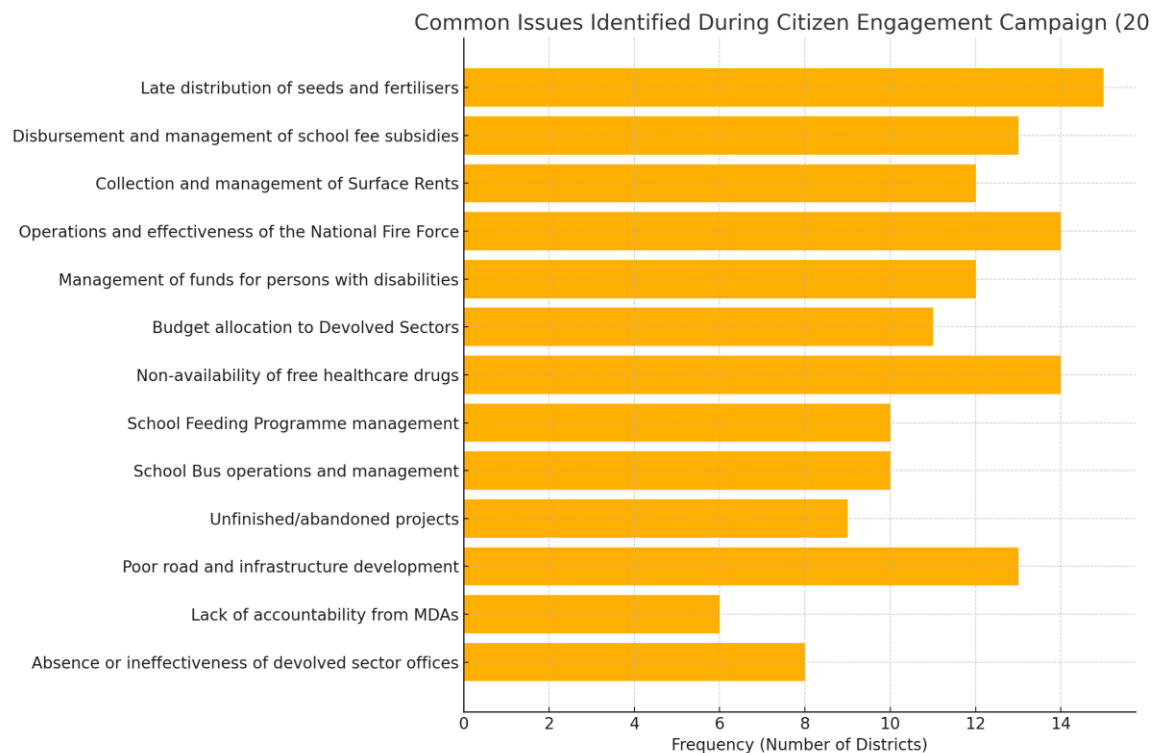
5. Lack of accountability from MDAs. Personnel from various MDAs failed to provide the required services to the people. Service delivery is very poor because they tend to offer lip service to the people. Their presence is hardly felt in some of the districts, as the people are not aware of their existence or not satisfied with their operations

6. Non-Existence of the Devolved Sectors. Most of the devolved sectors don't have offices in the districts. the few with offices don't have staff in those districts.

COMMON AREAS OF INTEREST IDENTIFIED

During the sessions in all 15 districts, a few issues were identified as common areas of interest by the stakeholders

- Late distribution of seeds and fertilisers for farming
- Disbursement and management of School Fees subsidies.
- Collection and management of Surface Rents by the councils
- Operations and effectiveness of the National Fire Force within the district.
- Auditing of the management of funds intended for persons with disabilities.
- Management and allocation of budgets to the Devolved Sectors by the council
- Non-availability of Free health care drugs in the Government hospitals and DHMT
- ASSL to audit the Management of the School Feeding Project
- ASSL to audit the management and operations of the school buses
- ASSL to audit the mismanagement of funds for persons with disabilities
- Delay in the construction of a 100-bed hospital
- Unfinished projects abandoned by contractors
- Poor road infrastructure provided by councils



RECOMMENDATIONS:

Based on the findings of the citizens' engagement campaign, the following recommendations are put forth for consideration by the local councils, civil society organisations, the media and other stakeholders:

1. Strengthen citizen engagement: Local Councils should institutionalise citizen engagement mechanisms to ensure the continuous participation of citizens in the governance process. This could include the establishment of citizen advisory committees, regular town hall meetings, and feedback channels for citizens to raise concerns and provide input on local governance issues.

2. Improve service delivery: Local councils should prioritise the delivery of essential services and infrastructure projects to meet the needs of the communities. They should develop transparent and accountable mechanisms for project selection, implementation, and monitoring, with a focus on improving the quality of life for all citizens.

3. Enhance transparency and accountability: local councils should adopt measures to enhance transparency and accountability in their operations, including the regular publication of financial statements, audit reports, and performance reports. They should also establish mechanisms for citizens to access information, report corruption, and hold officials accountable for their actions.

4. Capacity Building: local councils, civil society organisations, and community leaders should work together to build their capacities in areas such as financial literacy, governance, and advocacy. This will enable citizens to effectively participate in the audit process, monitor public expenditures, and advocate for improved service delivery.

5. Involving the citizens in the Budget Planning of the Councils: The local councils should involve the people in the budget planning process.

6. Publicising vital council information on noticeboards in the various wards: In accordance with the Local Council Act, the councils should publicise annual financial budget, audited financial statements and other vital information relating to council on erected noticeboards in the various wards in the district.

CHALLENGES

- **Lack of citizens' knowledge of the operations of Councils:** Some of the participants had little knowledge about the operations of their councils and were unable to bring out relevant issues affecting the operations of the councils.
- **Fear of victimisation from the authorities.** Some participants were afraid of bringing out issues affecting the operations of councils and the implementation of audit recommendations for fear of being victimised.
- **Difficulty in prioritising the contributions from the participants:** The people were unable to prioritise the contributions because everything they said was very important and needed urgent attention from the auditors.
- **Difficult to get participants outside the district headquarters towns.** We were unable to get participants from outside the district headquarters towns because of the transport fare allocated for participants. It was very expensive to get participants beyond the district headquarters towns.

CONCLUSION

The three-week citizens' engagement campaign conducted by the ASSL in the 15 districts was a significant step towards fostering greater transparency, accountability, and citizens' participation in local governance. The campaign provided an opportunity for the citizens to voice their concerns, engage in the audit process, and work towards improving the management of public funds and resources at the grassroots level.

The momentum generated by the citizens' engagement campaign must be sustained and built upon. By making the people part of the audit process, we can create a culture of accountability, strengthen good governance structures, and promote sustainable development in Sierra Leone. The Audit Service Sierra Leone will remain committed to working with all stakeholders to ensure that the voices of the citizens are heard and their concerns are addressed in the 2023 audit report and beyond. Together, we can create a more transparent, accountable, and inclusive governance system that benefits all citizens.