



# **AUDIT SERVICE SIERRA LEONE**

## **ANNUAL PERFORMANCE REPORT 2024**

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## 2024



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**ABDUL AZIZ**  
**ACTING AUDITOR-GENERAL**

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## **ABBREVIATIONS AND ACRONYMS**

AAG -	Assistant Auditor-General
ACC -	Anti-Corruption Commission
ACCA-	Association of Chartered Certified Accountants
AFROSAI-	African Organisation of Supreme Audit Institutions
AFROSAI-E-	African Organisation of English-speaking Supreme Audit Institutions
AG-	Auditor-General
AGD -	Accountant General's Department
ASB -	Audit Service Board
ASSL -	Audit Service Sierra Leone
CSO -	Civil Society Organisation
DAG -	Deputy Auditor-General
ICT-	Information and Communications Technology
IDI-	INTOSAI Development Initiative
IEC-	Information, Education and Communications
INTOSAI-	International Organisation of Supreme Audit Institutions
ISSAI-	International Standards of Supreme Audit Institutions
MDA-	Ministries, Departments and Agencies
MD&LA	Ministries, Departments, and Local Authorities
M&LA-	Ministries and Local Authorities
PE	Public Enterprises



## FOREWORD

Section 31 of the Audit Service Act, 2014 mandates that the Auditor-General to submit an Annual Performance Report to Parliament and ensure it is made public. As the Supreme Audit Institution (SAI) of Sierra Leone, we remain steadfast in our commitment to transparency and accountability, keeping citizens informed about our priorities, achievements, and the challenges we face in fulfilling our mandate.

This report outlines the progress made by the office in line with our Strategic Plan 2021–2025, which was completed in 2024, one year ahead of schedule, to facilitate a timely transition into a new strategic cycle.

We take public pride in presenting this Annual Performance Report, which reflects the efforts, results, and lessons for the past year. In 2024, we remained committed to upholding the core values of independence, professionalism, and transparency in public financial management. We believe that effective public auditing is not just a constitutional duty, but an influential institution for improving governance and delivering better services for citizens.

One of the key milestones of the year was the increased donor confidence due to the approach adopted by the ASSL to concentrate on people-centred audit, thereby enhancing service delivery in local communities which led to a growth in the auditing of donor projects.

Throughout the year, we placed particular emphasis on enhancing audit quality, promoting staff development, and deepening stakeholder engagement. With continued support from AFROSAI-E, the European Union, and the World Bank, we delivered capacity-building interventions that addressed both technical and strategic needs. Much of this support was channelled through indirect mechanisms—such as donor-hired consultants—which significantly enhanced staff expertise.

We also prioritised the strengthening of our Monitoring and Evaluation (M&E) framework. For the second consecutive year, institutional performance was tracked using the logical framework developed with the support of AFROSAI-E. This approach has deepened our accountability and improved the way we measure progress.

In furtherance of our stakeholder collaboration agenda, we formalised partnerships through the signing of Memoranda of Understanding with the National Monitoring and Evaluation Agency (NaMEA), the National Public Procurement Authority (NPPA), the Anti-Corruption Commission (ACC) and the Right to Access Information Commission (RAIC). These agreements reflect our shared commitment to improving transparency, enhancing audit impact, and fostering a culture of accountability across public institutions.

This report also captures our increasing focus on stakeholder engagement. With support from the World Bank-funded Accountable Governance for Basic Service Delivery project, we held citizen engagement sessions in various communities across the country. These sessions enabled citizens to participate in follow-up activities on previous audits and to contribute meaningfully to the pre-planning of audits for their local councils.

To further strengthen audit impact, we hosted dialogue platforms—including breakfast meetings—with the management of ministries, departments, and agencies (MDAs). These engagements facilitated joint reflections on the audit process and fostered the development of practical solutions to enhance the implementation of audit recommendations.

As we look ahead to the implementation of our new Strategic Plan 2025–2029, we do so with optimism and a sense of responsibility. We are grateful for the dedication of ASSL staff, the



cooperation of our auditees, and the support of our oversight institutions and development partners.

This report is more than a reflection of the past. It is a reaffirmation of my commitment to strengthening public accountability and making audits impact the lives of the citizens of Sierra Leone.

A handwritten signature in blue ink, appearing to be 'A. Aziz', with a long horizontal line extending to the right.

Abdul Aziz  
***Acting Auditor-General***  
**Audit Service Sierra Leone**

## EXECUTIVE SUMMARY

The 2024 Annual Performance Report of the Audit Service Sierra Leone (ASSL) provides an overview of the institution's achievements and challenges faced during the FY2024. This was also the last year for the implementation of the ASSL's 2021-2025 Strategic Plan. The report highlights the completion of 193 audits, covering financial, compliance, performance, and information systems audits. This accounted for 88% coverage of the total plan audit for the year review.

In terms of organisational performance, the report details improvements in internal support services, such as human resources, finance, ICT, communications, legal and quality assurance, which collectively contributed to institutional resilience and effective audit delivery. Staff development remained a priority, with over 150 staff participating in local and international training events.

Significant progress was made in stakeholders engagement, including collaboration with Parliament, MDAs, civil society organisations, non-state actors, the media, local authorities, and development partners. These engagements enhanced public understanding of the ASSL's work and help to improve the implementation of audit recommendations.

The report also reviews progress made under the Strategic Plan 2021–2025, particularly in the last two years following the introduction of a results framework supported by AFROSAI-E. Lessons learned from the implementation gaps informed the design of the Strategic Plan 2025–2029, which introduces four outcomes aimed at strengthening audit quality, promoting accountability, enhancing partnerships, and building internal capacity.

As the ASSL transitions to this new strategic phase, the institution remains focused on improving audit coverage, implementation of audit recommendations and support of public accountability and governance in Sierra Leone.

# CHAPTER 1: ABOUT THE AUDIT SERVICE SIERRA LEONE

## 1.1 Background on the Audit Service Sierra Leone

The Audit Service Sierra Leone (ASSL) is Sierra Leone's Supreme Audit Institution. The Audit Act of 1962 originally established it as the Audit Department. It became the first audit institution to exist in the country. The nomenclature, "Audit Department", was later changed to "The Auditor-General's Department".

In 1996, Sierra Leone began its transformation to a democratic state by establishing fully functional institutions to aid good governance and the rule of law. This led to the setting up of the ASSL as a legal entity through an Act of Parliament in 1998; hence the birth of what is today known as the "Audit Service Sierra Leone".

The transformation of the ASSL to a modern-day Supreme Audit Institution (SAI) followed this establishment. Afterwards, the Audit Service Act, 1998 was repealed and replaced by the Audit Service Act, 2014.

Section 119, subsection 2 of the 1991 Constitution of Sierra Leone serves as the basis for the enactment of the ASSL Act and the Office of the Auditor-General. It states that: "The public accounts of Sierra Leone and all public offices, including the courts, the accounts of the central and local government administrations, of the universities and public institutions of like nature, any statutory corporation, company or other body or organisation established by an Act of Parliament or statutory instrument or otherwise set up partly or wholly out of Public Funds, shall be audited and reported on by or on behalf of the Auditor-General, and for that purpose, the Auditor-General shall have access to all books, records, returns and other documents relating or relevant to those accounts".

The ASSL is headed by the Auditor-General (AG) and assisted by four deputies. The headquarters is housed on the 11<sup>th</sup> and 12<sup>th</sup> Floors of the Freetown City Council Building, Wallace Johnson Street, Freetown. In addition to its other office at the 9<sup>th</sup> Floor of the Youyi Building, the ASSL has three regional offices in the provincial headquarter towns of Bo, Kenema and Makeni.

The mandate of the AG as prescribed by the 1991 Constitution of Sierra Leone is broad-based and covers all aspects of government. It should be noted that the ASSL is unable to audit all institutions within a year as required. As a result, some audits are outsourced to private audit firms with the ASSL taking overall responsibility for their outcomes and reports to Parliament.



## 1.2 Who do we report to?

The Audit Service Sierra Leone (ASSL) operates under several legal frameworks that define its mandate and institutional accountability. Chief among these is **Section 119(4) of the 1991 Constitution of Sierra Leone**, which states:

*“The Auditor-General shall, within twelve months of the end of the immediately preceding financial year, submit his report to Parliament and shall in that report draw attention to any irregularities in the accounts audited and to any other matter which in his opinion ought to be brought to the notice of Parliament.”*

This constitutional provision underscores the Auditor-General’s responsibility to report on the use of public funds, highlight financial irregularities, and contribute to strengthening public financial management in Sierra Leone.

Beyond reporting to Parliament, the ASSL actively engages with a wide range of stakeholders to broaden the impact of its work. These include MDAs, educational institutions, the media, civil society organisations, local *ataya* bases, and the general public. Such engagements are guided by the ASSL Strategic Plan 2021–2025, with clearly defined objectives tailored to each group, ranging from promoting audit awareness to strengthening collaboration, building trust, and encouraging the implementation of audit recommendations.

### 1.3 Stages of Audit

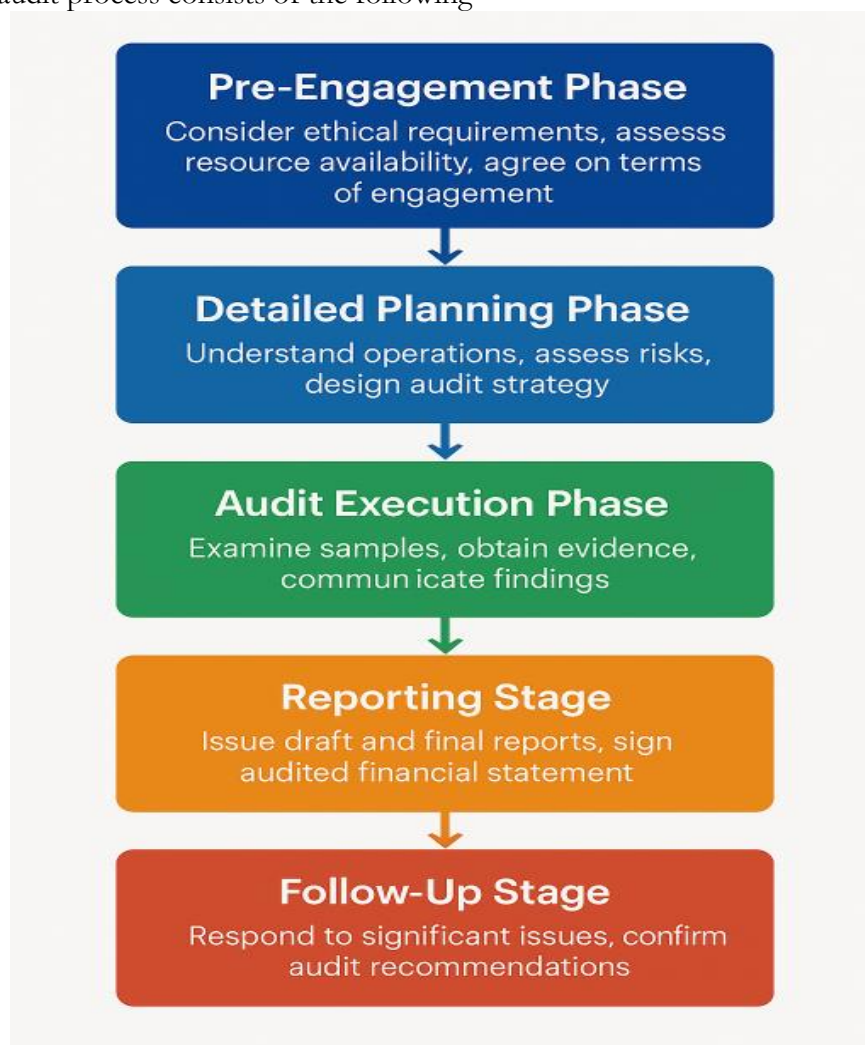
The ASSL is the Supreme Audit Institution of Sierra Leone, which according to Section 119 of the 1991 Constitution of Sierra Leone has the mandate to audit all government accounts. Being a SAI, the ASSL is obliged to belong to a global body of SAIs referred to as the International Organisation of Supreme Audit Institutions (INTOSAI).

This body regulates the work of its member SAIs and provides guidelines and standards that SAIs are mandated to follow in the conduct of their SAI-specific responsibilities.

Generally, the auditing process is the same irrespective of the type of audit being undertaken. The guidelines applied by SAIs range from:

1. ISSAI 1000-2999 for Financial Audits
2. ISSAI 3000-3100 for Performance Audits
3. ISSAI 4000-4200 for Compliance Audits

The generic audit process consists of the following



## 1.4 Why an Annual Performance Report?

The submission of an Annual Performance Report to Parliament is clearly stipulated in Section 30 (1) of the Audit Service Act, 2014. This section states that the Auditor-General shall submit annually to Parliament a copy of an Annual Performance and Financial Report. The International Standards for Supreme Audit Institutions (ISSAIs) also envisage that information about SAIs should be readily accessible, and their work processes, activities, and products should be transparent. It further emphasises the need for openness, visibility, and regular interaction with stakeholders. The Annual Performance Report of the ASSL is prepared in accordance with the principles of transparency and accountability outlined in the ASSL Strategic Plan 2021–2025. The report aims to meet accountability criteria by reporting on:

- The extent to which the ASSL has met its statutory obligations with regard to its mandate and reporting requirements.
- Evaluate and follow-up on the ASSL's performance as well as the impact of our audit work.
- Efficiency in our use of public funds and the use of SAP's resources. The report also meets transparency parameters by providing reliable, clear and relevant public reporting on our mandate, activities, financial management, operations and performance. It therefore seeks to:
- Create awareness about the ASSL and inform stakeholders about our key results and achievements.

The purpose of this annual performance report is to provide stakeholders, such as civil society organisations, the media, auditees, donors and employees, with a clear and concise overview of its performance and operations. It is also an important tool for communicating with these stakeholders and building trust and credibility with them. This report will also help the ASSL identify areas for improvement and opportunities to enhance the institution's work in line with its mandate, promoting transparency and accountability.

## **CHAPTER 2: INSTITUTIONAL OVERVIEW**

### **2.1 Organisational Structure**

The organisational structure of the ASSL comprises several departments and units that collaborate to fulfill its mandate. The Audit Service is responsible for conducting Financial, Compliance, Performance and Information Systems audits of government institutions to ensure accountability and transparency in the use of public funds.

The functions of the ASSL include auditing government institutions to assess their financial management, performance, and compliance with laws and regulations. The institution also provides recommendations for improving governance, accountability, and transparency in the use of public funds. The ASSL plays a critical role in promoting good governance and the rule of law in Sierra Leone by holding government institutions accountable for their actions and decisions.

The ASSL is being overseen by an advisory board headed by a Board Chairman. The board comprises the Charman, the Auditor-General and three members.

The current head of the ASSL is the Acting Auditor-General, who is assisted by four Deputy Auditors-General. The ASSL has its headquarters on the 11th and 12th floors of the Freetown City Council Building, located on Wallace Johnson Street in Freetown. In the southern region, the office is located at the Old Treasury Building, Stock Road, Bo, and is headed by an Assistant Auditor-General (AAG). The office in the eastern region is at 44 Waahman Abu Road in Kenema, and is headed by an Acting Assistant Auditor-General. In the north, the regional office is located at 8 Vincent Kanu Road in Makeni, and is headed by an Assistant Auditor-General. We also have various divisions in Freetown, each headed by a divisional head.

Despite its broad mandate, the ASSL faces challenges in auditing all institutions within a year due to limited human resources and staff size. As a result, the audits of some public enterprises are outsourced to private audit firms, with the ASSL retaining overall responsibility for the outcome from those reports. The institution continues to work towards strengthening its capacity and enhancing its effectiveness in fulfilling its mandate to promote accountability and transparency in government operations.

### **2.2 Types of Audit Conducted by the ASSL**

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



## Types of Audit Conducted by the ASSL



### **Financial Audit**

Examines financial statements for accuracy and fairness



### **Compliance Audit**

Checks adherence to laws, regulations, and policies



### **Performance Audit**

Assesses Economy, Efficiency, Effectiveness, Equity and Environment



### **Information System Audit**

Evaluates IT systems and data integrity

## CHAPTER 3: PERFORMANCE DELIVERY IN 2024

### 3.1 Overview of the 2024 Operational Plan

The 2024 Operational Plan of the Audit Service Sierra Leone (ASSL) was developed to provide a structured and results-driven approach to achieving the institution's strategic priorities for the year. Anchored in the ASSL Strategic Plan 2021–2025 and guided by emerging priorities from the newly developed 2025–2029 Strategic Plan, the operational plan aimed to deliver meaningful audit outcomes, strengthen institutional capacity, and enhance stakeholder engagement.

The plan laid out specific audit and institutional development activities to be implemented across both technical and corporate divisions, aligning with the following strategic focus areas:

- Enhancing audit quality and coverage, including financial, compliance, and performance audits.
- Strengthening institutional governance and internal controls.
- Improving responsiveness to public financial management risks.
- Enhancing staff capacity, wellbeing, and professional development.
- Improving stakeholder engagement, transparency, and public trust in audit outcomes.

### Scope and Structure of the Plan

The 2024 operational plan was composed of detailed activities, outputs, and timelines across all divisions and regional offices. It covered:

One hundred and seventy-two planned audits, with additional capacity for unplanned audits.

Key corporate support activities include HR development, ICT upgrades, internal monitoring and evaluation, finance, quality assurance and public communication.

Engagement with Parliament, civil society, and development partners through strategic communication and outreach.

### Outsourced Audits

To enhance audit coverage and manage capacity constraints, the ASSL continued its outsourcing arrangement for the audit of selected public enterprise entities (PEs) in 2024. This approach enabled the institution to meet statutory obligations while deploying internal resources to high-priority and high-risk audits.

A total of 43 audits were outsourced to private audit firms. By the end of 2024:

Twenty-four (24) audits were completed and submitted to the ASSL for review and reporting.

Nineteen (19) audits remained in progress, with completion expected in early 2025.

While outsourcing has been effective in broadening our audit reach, some delays were linked to client unreadiness issues and challenges in providing required documentation. Throughout the process, the ASSL maintained full oversight and quality assurance responsibility, in order to ensure that all outsourced audits met established standards and would be integrated into the Auditor-General's reporting.

## Performance Monitoring

The Monitoring and Evaluation (M&E) function was strengthened in 2024 to enhance tracking of divisional performance. Divisions submitted periodic updates against agreed targets, which were compiled and reviewed to assess progress. A performance dashboard was maintained throughout the year to monitor audit completion rates and highlight areas requiring strategic support or reallocation of resources.

### 3.2 Overall Assessment of Operational Plan Implementation (Technical Divisions)

In 2024, the technical divisions of the ASSL undertook a total of 193 audits across all regional and specialised divisions. These included 172 planned audits and 21 unplanned audits, of which 169 were completed, representing an overall completion rate of approximately 88%.

Overall Divisional Audit Performance – 2024

Division	Planned Audits	Unplanned Audits	Total Audits	Completed Audits	Completion Rate (%)
Makeni	20	2	22	22	100
Bo	17	1	18	16	89
Kenema	31	0	31	27	87
Specialised Audit	9	1	10	9	90
Ministries & Local Authorities	31	1	32	30	94
Information Systems Audit	8	1	9	8	89
General Accounts	8	0	8	8	100
Public Enterprises	27	0	27	27	100
Performance Audit.	21	15	36	22	61
<b>TOTAL</b>	<b>172</b>	<b>21</b>	<b>193</b>	<b>169</b>	<b>88</b>

#### Aggregate Summary

Total Planned Audits	172
Planned Audits Completed (Internal)	136
Unplanned Audits Initiated	21
Unplanned Audits Completed	14
Total Audits Undertaken (Internal)	193
Total Audits Completed (Internal)	169
<b>Completion Rate Internal</b>	<b>88%</b>
Outsourced Audits Initiated	43
Outsourced Audits Completed	24
<b>Total Audits Completed (All Sources)</b>	<b>174</b>
<b>Overall Completion Rate (All Sources)</b>	<b>73%</b>

### 3.3 Corporate Services Performance Review

The Internal Support Services Division, also known as the Corporate Division, plays a crucial role in enabling the effective delivery of core audit functions within the ASSL. While the institution's focus remains on promoting accountability through audits, the work of the support units—ranging from human resources to finance, training, ICT, and legal affairs—ensures that the organisation is well-resourced, compliant, and operationally sound. This section outlines the contributions of the key support units during the 2024 reporting period.

### **3.3.1 Human Resources**

In 2024, the Human Resources (HR) division continued to play a pivotal role in supporting the Audit Service Sierra Leone (ASSL) to deliver its mandate. The unit focused on workforce planning, recruitment, employee welfare, performance management, and the implementation of HR policies. During the year, recruitment activities were guided by the needs identified in the departmental workforce plans and aligned with the 2020–2025 Strategic Plan.

The HR division facilitated the on-boarding of new staff, managed transfers and promotions, and provided support for staff exit through retirement and resignation. The HR division also prioritised staff welfare by addressing concerns raised through internal feedback mechanisms and continued to implement initiatives related to staff motivation and retention. Key achievements included establishing a succession plan and executing the staff wellness programmes. However, progress in policy development was limited. The planned review of HR policies was not completed, and while a draft diversity policy was prepared, it was not finalised within the reporting period.

### **3.3.2 Finance**

The Finance Division remained committed to ensuring the prudent management of ASSL's financial resources in 2024. This included the timely preparation of financial reports, monitoring budget execution, and compliance with financial procedures as stipulated by the Public Financial Management Act, 2016.

The Division managed the institution's recurrent and development expenditures and prepared periodic financial reports for internal and external stakeholders. Notably, the unit coordinated the submission of budget estimates for the 2025 fiscal year. It worked closely with the Accountant General's Department and the Ministry of Finance to ensure the timely release of funds.

Challenges during the year included delays in the disbursement of funds, which occasionally affected operational implementation. However, the Division mitigated these delays through improved planning and internal coordination.

### **3.3.3 Training, Research, and Development**

Training and development remained a key focus area in 2024, with the Training Division coordinating several initiatives aimed at enhancing staff capacity and audit quality. The Division collaborated with AFROSAI-E, the EU, and other development partners to provide technical training for staff across all divisions.

A notable achievement in 2024 was the delivery of the EU-supported Quality Management and Report Writing workshops, which strengthened staff competencies in audit report preparation. In-house training sessions were also conducted on IT audits, financial audit methodology, and compliance auditing.

The Training Division also supported the compilation of, and monitored the plans of the various divisions across ASSL to ensure that the targets set were met.

### 3.3.4 ICT

In 2024, the Information and Communication Technology (ICT) Division made notable progress in maintaining and strengthening the digital infrastructure of the ASSL. The Division provided essential support in the areas of network administration, system maintenance, and user support services. Efforts to enhance ICT security continued throughout the year, including regular antivirus updates, firewall upgrades, and scheduled data backups to safeguard institutional systems and information. While the planned implementation of the Audit Management Information System (AMIS) faced setbacks due to all bidders failing to meet the minimum requirements, progress was recorded by the end of the year with steps taken toward the implementation of the A-SEAT (AFROSAI-E Audit Enhancement Tool) software in the following year.

In a landmark achievement, the Acting Auditor-General, on behalf of the ASSL, successfully signed a Memorandum of Understanding (MoU) with AFROSAI-E for the adoption and implementation of the A-SEAT software. This strategic move supports ASSL's digital transformation by aligning with regional best practices and avoiding the high costs of commercial software. A-SEAT, tailored for Supreme Audit Institutions, enhances audit effectiveness while offering long-term sustainability and adaptability. The initiative also reflects ASSL's commitment to prudent ICT governance, regional collaboration, and delivering scalable, cost-effective solutions that strengthen audit quality and institutional performance.

Other landmark achievements of the division are:

- **Infrastructure Virtualisation (2024)**  
Full virtualisation of ASSL's ICT environment led to improved efficiency, agility, and scalability, reducing hardware dependency and enhancing environmental sustainability.
- **Bandwidth Upgrade (2024)**  
Internet capacity across provincial offices was significantly increased, improving system access and collaboration between regional offices and headquarters.

### 3.3.5 Information, Education and Communication (IEC)

The IEC Division continued to serve as the communication bridge between the Audit Service and its stakeholders, ensuring transparency, visibility, and public understanding of the institution's work. In 2024, the division facilitated media engagements and managed ASSL's presence on social media platforms. Efforts were made to simplify audit findings for broader public consumption through infographics, radio programmes, and community engagements. The Division also provided communication support for events such as the tabling of the Auditor-General's Report in Parliament and stakeholder feedback sessions. The division also got support from AFROSAI-E to develop a communication and stakeholder engagement strategy.

### 3.3.6 Editorial

The Editorial Division maintained its responsibility for reviewing and ensuring the quality and consistency of all reports produced by the ASSL. In 2024, the Division supported the editing of financial, compliance and performance audit reports, special reviews, and institutional publications.

The team collaborated closely with the audit teams to maintain the professional tone, clarity, and adherence to ASSL's reporting standards. The Editors specifically work closely with the IEC Division to produce and communicate the organisation's activities. Training sessions on report writing were planned during the year; however, these were not conducted as intended, due to organisational challenges

### **3.3.7 Quality Assurance**

The Quality Assurance Division continued to uphold audit quality and professional standards across all audit streams. During 2024, the Division conducted internal reviews of selected audits and provided feedback to enhance audit documentation, methodology compliance, and reporting. Following recommendations from AFROSAI-E's external Quality Assurance Review, the Division began implementing a revised quality review checklist. It contributed to the development of the institutional Quality Assurance and Improvement Programme (QAIP).

### **3.3.8 Special Administration**

The Special Administration Division provided logistical and administrative support across the institution. In 2024, the Division coordinated facility management, travel arrangements for audit teams, and internal asset tracking. Through improved planning and vendor engagement, the Division ensured timely delivery of services and materials needed for audit execution and institutional operations.

### **3.3.9 Legal Affairs**

The Legal Affairs Division provided legal guidance and support to ensure that ASSL operations were in line with statutory provisions. In 2024, the Division reviewed contracts, handled legal correspondence, and advised on compliance with the amended ASSL Act 2023 and other national legal frameworks. The Division also contributed to drafting regulations aimed at operationalising provisions within the amended Act.

## **3.4 Challenges in Implementing the 2024 Annual Work Plan**

Despite notable progress during the year, the implementation of the 2024 Annual Work Plan encountered several challenges that affected the timely execution and scope of planned activities.

A key constraint was the delayed release and shortfall in budgetary allocations, which disrupted scheduling, field activities, and procurement of essential resources. Logistical difficulties, including vehicle breakdowns, further compounded this. The limited availability of specialised human resources also presented a challenge, especially in emerging audit areas such as forensic and information systems audits. Although training and capacity-building initiatives were undertaken, staffing gaps persisted, limiting the institution's ability to fully respond to the growing demand for complex audit assignments.

Another significant setback was the delay in the construction of the new ASSL office building, intended to accommodate more staff and alleviate space limitations. The delay was primarily due to performance issues with the contractor and the inconsistent release of project funds from government. This affected both operational efficiency and ASSL's plans to increase its staffing levels. Additionally, delays in receiving financial statements and supporting documents from some auditees slowed audit execution, and in some cases, necessitated rescheduling assignments beyond the planned timeframe.

The non-implementation of the Audit Management Information System (AMIS) further limited workflow tracking and overall operational efficiency. Despite these challenges, the ASSL remained resilient, leveraging internal coordination, prioritisation, and support from development partners to achieve significant portions of its annual targets.



## CHAPTER 4: OUR PEOPLE

### 4.1 The Workforce

The Audit Service Sierra Leone (ASSL) recognises that its most valuable resource is its dedicated workforce. Staff members play a crucial role in fulfilling the institution's constitutional mandate to promote transparency, accountability, and the effective use of public resources. Maintaining a motivated, well-trained, and supported workforce is crucial for achieving ASSL's strategic objectives, enhancing audit quality, and maintaining public trust.

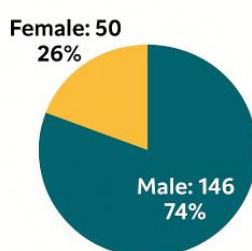


*ASSL Staff during an Annual General Staff Meeting*

As at December 2024, the ASSL had a total workforce of 196 staff members deployed across both technical and corporate functions. The breakdown below highlights the demographic and organisational composition of the workforce by gender, job category, age, and regional distribution.

#### 4.1.1 Workforce by Gender

Promoting gender diversity is a key strategic goal for ASSL. As at 2024, the workforce remains male-dominated with 146 male and 50 female staff

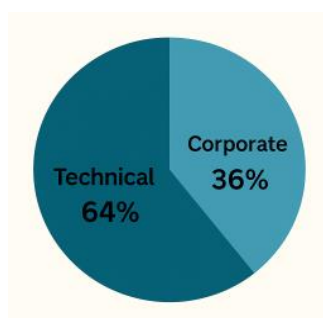


The ASSL continues to support targeted interventions aimed at improving the recruitment, retention, and professional development of women, especially in technical roles.

#### 4.1.2 Workforce by Job Category

ASSL maintains a functional balance between technical and corporate support roles:

Job Category	Number of Employees	Percentage
Technical (Audit)	125	64
Corporate Support	71	36
<b>Total</b>	<b>196</b>	<b>100</b>



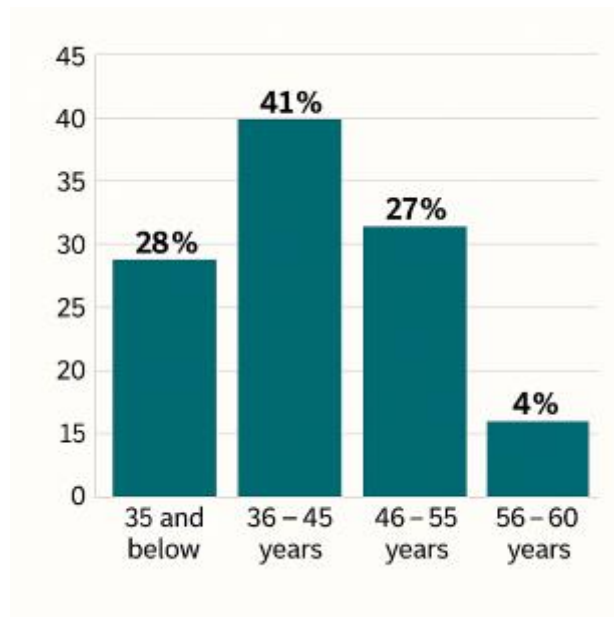
Technical staff are responsible for delivering financial, compliance, and performance audits, while corporate staff support operations in areas such as administration, HR, finance, procurement, ICT, legal, and communications.

The staff were further distributed as follows;

#### 4.1.3 Workforce by Age Demographics

The ASSL maintains an age-diverse workforce that blends experience with innovation:

Age Group	Number of Employees	Percentage
35 and below	56	29%
36 – 45 years	80	41%
46 – 55 years	52	26%
56 – 60 years	8	4%
<b>Total</b>	<b>196</b>	<b>100%</b>



With over two-thirds of staff falling within the 36–55 age bracket, the institution benefits from maturity and experience while also nurturing a pipeline of emerging professionals.

#### 4.1.4 Workforce by Regional Distribution

To ensure nationwide audit coverage, the ASSL deploys staff across its headquarters and regional offices:

Location	Number of Employees	Percentage
Freetown (headquarters)	150	76%
Makeni (north)	18	9%
Bo (south)	17	9%
Kenema (east)	11	6%
<b>Total</b>	<b>196</b>	<b>100%</b>

Regional presence enhances ASSL's reach and effectiveness in auditing public service delivery at the sub-national level.

#### 4.2 Recruitment, Promotions and Exits

In 2024, 13 new staff were recruited, comprising ten technical and three corporate staff. The institution remains committed to building internal capacity and talent retention. In 2023, 12 staff were promoted across various levels, from Auditors to Assistant Auditor-General.

During the period under review, 17 staff exited the service due to retirement, resignation, and termination. The ASSL appreciates their contributions to the institution.

#### 4.3 Capacity Development and Training

The responsibility for capacity development lies with the Auditor-General, supported by the Management Team. With oversight from the Training, Research, and Development Division, the ASSL ensured that most staff members had access to learning opportunities.

## Highlights include:

- Annual Refresher Training: This was delivered using the AFROSAI-E's Financial and Compliance Audit Manuals; it fostered peer learning and continuous improvement.
- **In-Country Training Participation:**
  - Forty-five (45) ASSL staff participated in a five-day training session on International Public Sector Accounting Standards (IPSAS). The objective of this training intervention was to enhance staff capacity in reviewing applicable financial reporting standards during the audit of local councils, parastatals, and the financial statements of general purpose funds and consolidated funds.
  - Twenty-one (21) staff participated in the Environmental Auditing capacity-building intervention sponsored by the European Union, which equipped staff to undertake audit work within disaster reduction and management, using a case study of the National Disaster Management Agency (NDMA).
  - Eighteen (18) staff took part in a Performance Management workshop, which introduced staff to requirements for SAIs to carry out audits and other engagements at a consistent high level of quality and in accordance with the ISSAIs and other relevant and applicable legal and regulatory requirements.
  - Twenty-five (25) staff participated in the Revenue Audit training conducted to strengthen financial and compliance auditors in the audit of revenue.
  - Thirty (30) staff participated in the Report Writing training, which emphasised a structured reporting framework that communicates audit findings more clearly, coherently and concisely.
- **International Training and Conferences:**

Staff represented the ASSL in a range of events and workshops across Africa, Asia and North America, including:

  - Performance Audit Module Development (Uganda, South Africa)
  - IPSAS training (Ghana)
  - Deputy Auditors-General Leadership Workshop (South Africa)
  - Audit of State-Owned Enterprises (India)
  - International Auditor Fellowship (USA)
  - Regional Communication & Stakeholder Engagement Workshop (South Africa)
  - Strategic Reporting, Communication, & Audit Integration (Ghana)
  - Institutional Capacity Building Framework Workshop (South Africa).
  - Audit of Public Debts (Ghana)
  - Performance Audit Module Development Workshop (South Africa)
  - Extractive Industries "Hackathon" Development Workshop (South Africa)
  - Quality Assurance Review (QAR) Workshop (South Africa)
  - Training of Trainers Champions Programme (South Africa)
  - AFROSAI-E Regional workshop for Legal Experts (South Africa)
  - AFROSAI-E Annual Human Resources Workshop (South Africa)
  - Information Systems Audit Champions Programme - Module 1 (Rwanda)
- **Study Tours**
  - Staff participated in a study tour to The Gambia to understudy the implementation of the Audit Management Information System (AMIS) software.
  - Another delegation visited Uganda to observe and learn from their implementation of the Quality Assurance Framework.
- The Board members also attended a Masterclass in the United Arab Emirates.

## **4.4 Professional Development Schemes**

### **4.4.1 ACCA Scheme**

The ASSL-ACCA Scheme aims to support professional certification in accountancy. It provides funding for:

- Annual subscriptions for ACCA members and students
- Exam fees (up to three modules per sitting)
- Refunds for passed exams

In 2024:

- 13 staff benefited from subscription payments
- 14 staff passed 21 modules
- 2 staff completed all ACCA exams, increasing the pool of ACCA members/affiliates to 29

### **4.4.2 CISA and IT Audit Training**

With support from the World Bank, ASSL advanced its IT audit capabilities through:

- Staff certification in CISA
- Certification in cybersecurity, IT governance, and risk management
- One staff completed Cisco Certified Network Associate (CCNA) professional exams from Cisco
- Two staff completed the IS Audit Champions Programme organised by AFROSAI-E

These initiatives build critical skills for modern auditing in an increasingly digital environment.

### **4.4.3 Postgraduate Study Support**

The ASSL provides partial financial support (50% for the first, 30% for the second degree) for relevant postgraduate studies. In 2024, five staff members received support to pursue advanced degrees in economics, business administration, sustainable development, procurement, and communications.

### **4.4.4 Undergraduate Study Support**

In addition to postgraduate assistance, the ASSL also supports staff pursuing undergraduate studies relevant to its mandate. In 2024, eight staff benefited from this support scheme.

These efforts are intended to create a future-ready workforce and foster a culture of continuous learning within ASSL.

## **4.5 Performance Management Reform**

In 2024, management identified a gap in its performance management system. With funding support from the European Union through the UP project, a consultant was engaged to review the existing system.

As a result of this consultancy, a new performance management framework was introduced. This revised system emphasises performance objectives that are directly linked to improving staff competencies in areas critical to ASSL's strategic outcomes and organisational deliverables. The new system is intended to foster a results-oriented culture, support targeted staff development, and ensure that individual performance directly contributes to institutional effectiveness.

In 2024, 11 staff were recognised with additional bonuses for going the extra mile in executing their duties. At the same time, three staff members had their bonuses reduced due to disciplinary issues that arose during the year. These measures reflected the institution's continued commitment to performance accountability, even prior to the introduction of the new framework

#### **4.6 Employee Wellness and Welfare**

Employee welfare initiatives support the well-being of staff, which contributes to improved productivity. The office strives to ensure that all employees are happy, healthy, safe, and productive. In this regard, the ASSL has continued to provide staff with routine medical talks facilitated by renowned doctors. Additionally, the Office has supplied pressure machines and blood sugar testing kits to enable regular health checks. Staff are also encouraged to engage in physical activity, supporting both physical and mental well-being. During the year, staff embarked on a hiking adventure and also organised football matches among themselves and with other institutions.



## CHAPTER 5: STAKEHOLDERS ENGAGEMENT

### 5.1 Our Stakeholders

Stakeholder engagement is fundamental to the work of Supreme Audit Institutions (SAI). This is clearly articulated in INTOSAI-P12, which highlights the value and benefits of SAIs making a meaningful difference in the lives of citizens. Specifically, Principle 6 of INTOSAI-P12 underscores the importance of effective communication with stakeholders, and recognises that a SAI's impact depends on its ability to engage and inform the public.

The Audit Service Sierra Leone (ASSL) embraces this principle as a core part of its mandate. The ASSL Strategic Plan 2021–2025 identifies two strategic outcomes, one of which is to promote **Greater Knowledge and Understanding of Our Work**. This outcome is geared toward increasing the utilisation of audit reports, stimulating demand for public accountability, and ultimately contributing to improved service delivery.

The ASSL's stakeholders span both the national and international spheres, and each plays a vital role in supporting the institution's objectives.





## 5.2 OUR ENGAGEMENT WITH STAKEHOLDERS

### 5.2.1 Engagement with Media and Civil Society

The media and civil society also play a key role in the work of the Audit Service. Therefore, the ASSL held successful engagements with them immediately after the 2022 Auditor-General's Report was made public. These engagements served as a platform for the ASSL to raise public awareness about the importance of transparent and efficient governance. It also created an opportunity for media discourse on the essential role of auditors in safeguarding public funds and ensuring accountability. Journalists and CSOs present at the engagement actively participated, seeking clarification on specific findings and discussing the broader implications of the report.

The ASSL held a successful media engagement with members of the fourth estate on Thursday, 1st February, 2024, in the conference room on the 12th floor of the FCC Building. The media engagement provided an opportunity for the ASSL to offer a detailed overview of the Auditor-General's 2022 report, and it also served as a platform for the ASSL to raise public awareness about the importance of transparent and efficient governance. Journalists present at the engagement actively participated, seeking clarification on specific findings and discussed the broader implications of the report.



*Crosssection of ASSL staff and representatives of CSOs*

In an effort to facilitate the effective implementation of the 2022 audit recommendations, the ASSL also actively engaged with CSOs, primarily from the accountability sector, to gain a deeper understanding of key issues outlined in the report. The meeting with CSOs was held at the ASSL's conference hall, on the 12th floor of the Freetown City Council Building in Freetown, on Friday, 2nd February 2024.

The engagement provided the ASSL with the opportunity to explain the new approach, which has been enhanced by moving beyond the independent examination of financial records and now focusing on service delivery, directly impacting the lives of citizens. The CSOs advocated for the establishment of a CSO taskforce, accompanied by a memorandum of understanding, to ensure the effective implementation of audit recommendations.

### **5.2.2 Engagement with Audited Entities**

The Audit Service Sierra Leone (ASSL) maintains continuous engagement with audited entities throughout the audit cycle. This includes holding entry meetings to understand management expectations, and exit meetings to present preliminary findings, discuss the appropriateness of draft recommendations, and obtain initial responses from auditees.

As part of efforts to strengthen collaboration and improve the audit process, the ASSL introduced a series of breakfast meetings with key ministries, departments, and agencies (MDAs). These sessions were designed to obtain updates on the implementation status of audit recommendations from the 2022 Auditor-General's Report and to discuss the audit roadmap for 2023. This initiative, championed by the Acting Auditor-General, Mr. Abdul Aziz, was intended to bridge the gap between the ASSL and entities that are audited.

In February 2024, the ASSL hosted engagements with several MDAs, including the Ministry of Finance, Ministry of Agriculture and Food Security, Electricity Generation and Transmission Company, Sierra Leone Maritime Administration, Sierra Leone Roads Authority, Bank of Sierra Leone, Ministry of Works and the Electricity Distribution and Supply Authority, Human Resources Management Office, Sierra Leone Police and the Sierra Leone Roads Maintenance Fund. These meetings were held at the ASSL's headquarters between 7th February and 28th 2024.



*Breakfast meeting with the Sierra Leone Police*

During the sessions, representatives from each institution outlined steps taken to address the issues highlighted in the 2022 audit report. They also acknowledged the value of open dialogue with the ASSL team and committed to full cooperation during the 2023 audit cycle.

### **5.2.3 Engagement with Citizens**

The Audit Service Sierra Leone (ASSL) recognises that increasing citizen awareness and involvement in service delivery is vital for fostering vigilance and strengthening demand for effective accountability in the utilisation of public resources.

One of the key strategies employed by the ASSL to enhance service delivery was the active engagement of citizens throughout the audit process—rather than simply sharing findings at the end. Over the past two years, with support from the World Bank under the *Accountable Governance for Basic Service Delivery Project*, the ASSL adopted a more inclusive approach. This included conducting pre-audit engagements to collect insights from citizens on priority areas for audit focus, as well as gathering feedback on the previous year’s audit findings.

In 2024, citizen engagement sessions were held across 10 districts: Kambia, Port Loko, Bombali, Tonkolili, Kono, Kenema, Bo, Bonthe, Moyamba, and the Western Area Rural District. These sessions targeted local stakeholders as part of a follow-up to the 2022 local council audits and to inform them about planning for the 2023 audits.

To ensure inclusive participation, attendees were drawn from a wide range of community groups, including paramount chiefs, councillors, civil society organisations, media representatives, youth groups, schools, women’s organisations, market women, bike riders, members of ataya bases, and persons with disabilities.





*ASSL's citizens engagement in Tonkolili District*

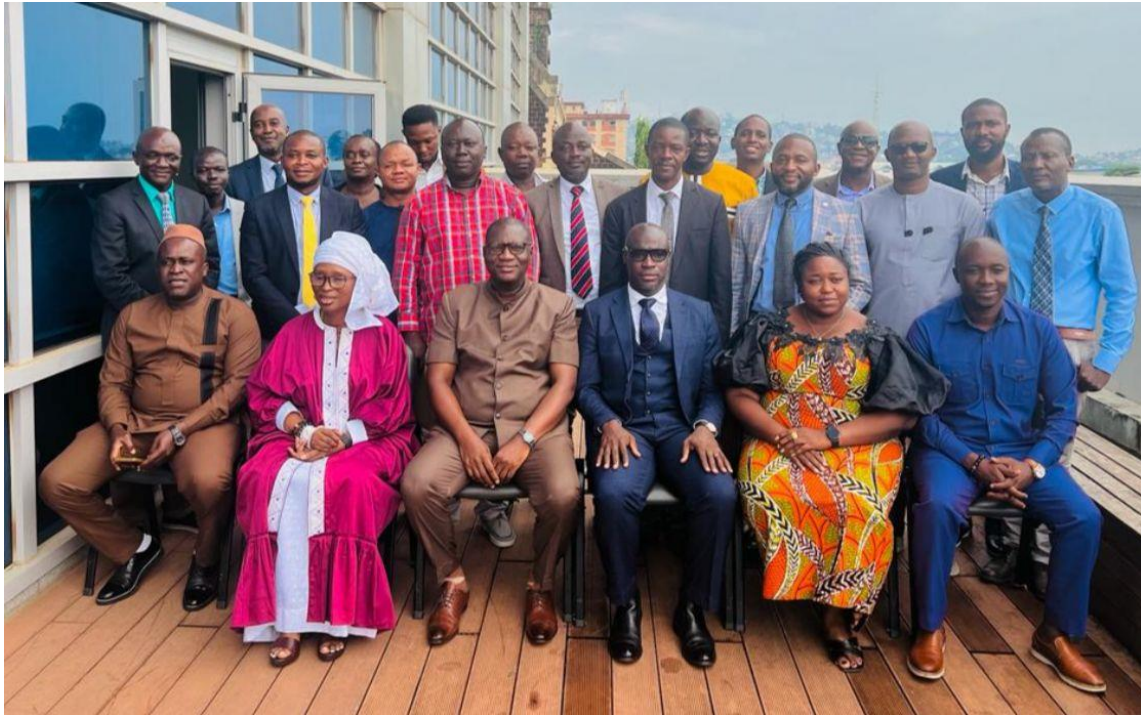
Through these engagements, the ASSL was able to raise public awareness about its mandate and audit processes, solicit feedback on areas of concern, and empower communities to hold their local councils accountable. The outreach campaign included town hall meetings, radio discussions, and social media messaging.

In addition to these engagements, following the submission of the audit report to Parliament, the ASSL undertook a series of information dissemination activities to ensure the findings reached a wider audience, especially citizens who are the primary beneficiaries of government services. These activities included publishing the report on the ASSL's website, engagement in newspaper, radio, television talk shows, and sharing updates through social media platforms such as Facebook and WhatsApp. A citizen-friendly version of the Auditor-General's Report was also produced, summarising the key issues in a clear and accessible format.

#### **5.2.4 Engagement with Public Accounts Committee**

The Audit Service Sierra Leone (ASSL) plays a vital role in the national accountability framework by providing assurance on the use of public funds appropriated by Parliament. To support Parliamentary Accountability Committees (PACs) in fulfilling their oversight role, the ASSL provides technical assistance, including the preparation of briefing materials to aid committee deliberations and the provision of audit evidence during hearings.

In line with its commitment to strengthening this collaborative relationship, the ASSL organised a one-day workshop for members of the PAC on Wednesday, 5th June 2024, at the FCC Building in Freetown. The objective was to deepen members' understanding of the audit process, enhancing their capacity to interpret audit findings, and better equip them to hold public officials accountable.



*Crosssection of ASSL staff and members of the PAC*

The workshop also reinforced the longstanding cordial relationship between the ASSL and the PAC. During the session, the ASSL provided detailed explanations of its constitutional mandate, audit methodology, and key issues emerging from the 2022 Auditor-General's Report. The engagement was instrumental in enhancing the PAC's preparedness for upcoming hearings and reinforcing its role in ensuring the effective implementation of audit recommendations.

#### **REPORTS SUBMITTED TO PARLIAMENT IN 2024**

<b>NO.</b>	<b>REPORT</b>	<b>DATE SUBMITTED</b>
1	Performance Audit Report on the Distribution of Water Supply in the Western Area, by the Guma Valley Water Company	2nd May, 2024
2	Performance Audit Report on the Utilisation and Monitoring of Tied Grants by the Freetown City Council	2nd May, 2024
3	Performance Audit Report on the Management of Forest Harvesting by the Ministry of Environment and Climate Change	8th July, 2024
4	Auditor-General's Annual Report 2023	9th December, 2024

#### **5.2.4 Engagements with International Agencies**

The Audit Service Sierra Leone (ASSL) has maintained regular and constructive engagement with international development partners, including GAVI-SL, the Global Fund, the International Fund for Agricultural Development (IFAD), the African Development Bank, the European Union and the World Bank. These engagements have led to formal commendations for the quality of ASSL's work, particularly its evolving audit approach that focuses on service delivery outcomes.

This recognition came in the form of written acknowledgements from these agencies, praising the ASSL's contribution to promoting transparency and improving service delivery that directly impacts the lives of Sierra Leoneans. Encouraged by the credibility and professionalism demonstrated by the ASSL, several development partners have now requested the institution to directly audit their projects, marking a shift from the previous practice of outsourcing these assignments to private firms. This shift reflects increased confidence in the ASSL's capabilities, even amidst earlier limitations related to staffing and resources.

The recent reforms and strategic direction introduced under the leadership of the Acting Auditor-General, Mr. Abdul Aziz, have significantly enhanced the organisation's reputation as an independent and trusted audit body. These improvements have also helped to strengthen bilateral and multilateral cooperation, signalling Sierra Leone's broader commitment to good governance and sound public financial management.

The ASSL has long enjoyed collaborative relationships with its donor partners, and its renewed emphasis on service delivery audits is seen as adding value to project oversight. By providing evidence-based recommendations, the ASSL contributes to improving the efficiency, effectiveness, and impact of donor-funded initiatives.

### **5.2.5 Engagement with AFROSAI-E**

The AFROSAI-E remains one of ASSL's most significant international partners, providing extensive support in capacity building, institutional development, and technical collaboration. In 2024, the Auditor-General participated in the AFROSAI-E Strategic Review and the 20th Governing Board Meeting held in Uganda. This further strengthened the ASSL's visibility and engagement at the regional level.

Throughout the year, ASSL staff benefited from a range of training sessions and workshops organised by AFROSAI-E, contributing to the continuous professional development of the institution's workforce. Notably, in March 2024, AFROSAI-E facilitated an Extractive Industries workshop hosted in Sierra Leone, which convened stakeholders from across the mining sector to promote transparency, accountability, and sustainable governance of natural resources.

The ASSL also continues to benefit from targeted technical assistance under the Partnership to Strengthen Accountability Institutions in Africa (PAP-APP) programme. Through this initiative, AFROSAI-E provides in-country support to the ASSL in key operational areas, including strategic planning, operational planning, and monitoring and evaluation.



## **STAKEHOLDERS ENGAGEMENT HIGHLIGHTS IN 2024**

### **Acting AG and Team Paid Courtesy Call on the Head of EU Delegation**

As part of the stakeholders engagement with donor partners, the Acting Auditor-General, and team paid a courtesy call on the head of the European Union Delegation to Sierra Leone, Manuel Alexander Muller, on Monday, 26th February, 2024, at his office at Leicester Peak, Leicester, Freetown. The meeting further strengthened the collaboration between the two institutions. The two institutions discussed the technical and capacity-building support the EU had been providing to the ASSL since 2023.



### **AFROSAI-E Capacitates Audit Service on Extractive Industries**

The African Organisation of English-speaking Supreme Audit Institutions (AFROSAI-E) organised a four-day training on the audit of extractive industries for staff of the Audit Service Sierra Leone (ASSL) at the Radisson Blu Hotel in Freetown from 4th to 7th March, 2024.

The training also attracted representatives from civil society organisations, line ministries, departments and agencies in the extractive industries. The AFROSAI-E organised a training session to build the capacity of ASSL auditors on best practices used in auditing the extractive industries in Sierra Leone. The CSOs and MDAs involved in the extractive industries were invited to benefit from the training and share their experiences on the extractive industries in Sierra Leone.





*AFROSAI-E extractive industries workshop participants*

### **Audit Service Empowers Staff On Accounting Standards**

Staff of the ASSL benefitted from a two-week training on International Public Sector Accounting Standards (IPSAS) that commenced on Monday, 8th April 2024, at the Freetown City Council Building.

The training was in line with the International Standard of Supreme Audit Institutions (INTOSAI-P12), which focuses on *the Value and Benefits of Supreme Audit Institutions – Making a difference in the lives of citizens*. The ASSL staff were refreshed on the nature and purpose of IPSAS and also well informed about the recent changes to the International Public Sector Accounting Standards.

### **Audit Service Held Citizen Engagements in Ten Districts**

The ASSL, through the Accountable Governance for Basic Service Delivery Project, supported by the World Bank, engaged stakeholders in 10 districts, targeting the 10 district councils, from 12th April to 5th May, 2024.

Through this programme, citizens in Kambia, Port Loko, Bombali, Tonkolili, Kono, Kenema, Bo, Bonthe, Moyamba and Western Area Rural Districts were allowed to participate in the follow-up of the 2022 audit and the pre-planning of the 2023 audits of their local councils.

In attendance were key stakeholders, including traditional leaders, civil society activists, trade union leaders, journalists and other key stakeholders in the districts.

### **ASSL Excels in Open Budget Survey Score**

In May 2024, it was revealed during an Open Budget Survey Index Score that the ASSL had improved in the Survey. According to the Open Budget Survey (OBS) Index 2023 report, the ASSL oversight score increased to 78% in 2023, from 72% in 2021. The report also indicated that Sierra Leone was ranked first in budget transparency, rising 10 points above the global average (from 45% in 2021 to 55% in 2023). The progress meant that Sierra Leone climbed 17 points from 64th in 2021 to 47th in 2023 out of 125 countries.

### **Audit Service Signs MoU with Right to Access Information Commission**

The ASSL signed a Memorandum of Understanding (MoU) with the Right to Access Information Commission (RAIC) to facilitate effective collaboration in providing access to information, thereby enabling transparency, accountability, and good governance. The ceremony was held at the Freetown City Council Building in Freetown on Wednesday, 15th May 2024. The MoU was signed by Mr. Abdul Aziz, Acting Auditor General, ASSL, and Dr. Ibrahim Shega Shaw, Chairman of RAIC.



*Heads of ASSL & RAIC signing the MoU*

### **Audit Service Engages Accountability Institutions & Local Councils**

The ASSL in collaboration with the Ministry of Finance with support from the European Union held a stakeholder workshop on the implementation of audit recommendations with accountability institutions, local councils and development partners at the Country Lodge and Sierra Palm Resort from 28th – 30th May, 2024. The workshop was held to foster a common understanding of the potential benefits of increased collaboration amongst the accountability institutions on the implementation of audit recommendations. It was also held to identify areas where the accountability institutions can support the ASSL in ensuring that audit recommendations are implemented by MDAs.





*ASSL and representatives of accountability institutions and local councils*

## **Engagement with Students and Graduates**

The ASSL joined other organisations to showcase its activities during a job fair exhibition organised by the University of Sierra Leone at the basement of the Freetown City Council building in Freetown. The company exhibition, career expo, and job fair were organised to provide young graduates and university students the opportunity to interact with potential job-creating institutions, explore career opportunities, and gain insights into employability.

During the two-day exhibition on 4th and 5th July, members of the public, including university students and young graduates, engaged with various organisations, such as the ASSL, to learn about their activities and explore job opportunities. The ASSL team provided career advice to young graduates who expressed interest in working for the Audit Service, an institution they described as very credible in the country. The team also took the opportunity to showcase the various reports produced by the ASSL, including the Annual Auditor-General's and Performance Audit Reports. The students commended the Audit Service of Sierra Leone for promoting accountability in the country by holding public officials accountable.



*Displaying ASSL reports during the job fair exhibition*

## **President Bio Lauds The ASSL**

In a pivotal address during the state opening of Parliament on Tuesday, 6th August 2024, President Julius Maada Bio lauded the significant progress made by the ASSL in ensuring transparency and accountability in government expenditures. He noted that public confidence in the Audit Service has significantly increased as it now covers an impressive 85% of government expenditures. The President also touched on the Audit Service's expanding focus, which now includes various audit areas pivotal to national development.

## **Consultation on proposed Audit Service Regulations**

Stakeholders were engaged on the formulation process of the Audit Service Regulations that seek to strengthen the governance and operational framework of the institution. Various stakeholders from MDAs, local councils, CSOs, media and other informal sectors were actively involved in the formulation process which took place in Freetown, Port Loko, Makeni, Bo and Kenema from 26th – 30th August, 2024. The proposed framework was developed to provide procedural clarity on the execution of the Auditor-General's powers and responsibilities as provided under the Audit Service Act, 2014 (as amended in 2023), including how 'Disallowance' and 'Surcharge' decisions are administered, and the budgetary approval procedure for the ASSL.

Presentations were done on the Audit Service legislation, Regulation Formulation Processes, Disallowance and Surcharge application processes, and draft provisions of the Audit Service Regulations. The stakeholders were satisfied with the steps taken by the ASSL to consider their involvement during consultations on the regulations formulation process. They pledged their support to ensure that the ASSL succeeds in implementing the disallowances and surcharge powers of the Auditor-General.



*Stakeholders Engagement on the proposed ASSL Regulations in Makeni*

### **Audit Service Signs MoU with National Monitoring and Evaluation Agency (NaMEA)**

The ASSL signed a Memorandum of Understanding (MoU) with the National Monitoring and Evaluation Agency (NaMEA) to provide institutional and professional support and undertake joint exercises in monitoring and evaluating government projects, programs, and activities for accountability purposes. The ceremony was held at the Audit Service office in Freetown on Tuesday, 3rd September 2024. The MoU was signed by the Acting Auditor-General, Mr. Abdul Aziz, and the Director General of NaMEA, Dr. James Edwin.



## **CHAPTER 6: REVIEW OF THE STRATEGIC PLAN 2020-2025**

### **6.1 Introduction and Context**

The Strategic Plan 2020–2025 was developed to guide the Audit Service Sierra Leone (ASSL) in achieving its institutional objectives and fulfilling its mandate. However, midway through its implementation, several challenges were identified, particularly in relation to performance monitoring and evaluation.

In 2022, with the support of AFROSAI-E, an institutional capacity-building intervention was undertaken. This exercise revealed that the initial strategic plan lacked a logical framework, making it difficult to track progress systematically. To address this gap, AFROSAI-E consultants assisted in developing a comprehensive log frame and a monitoring and evaluation (M&E) system. This new framework has been actively used to monitor progress over the past two years, 2022 to 2024.

### **6.2 Performance Highlights (2022–2024)**

While the absence of a log frame limited effective reporting in the early years (2020–2021), the subsequent period saw marked improvements in monitoring outcomes. The M&E system introduced in 2022 allowed the ASSL to track key indicators across strategic priorities. During this time, significant progress was made in several areas, including:

#### **OUTCOME One – Increased Implementation of audit recommendation**

The Audit Service Sierra Leone (ASSL) had set a target to reduce repeated audit findings by 9% over a three-year period. Achieving this outcome relied on several key outputs, including:

- Making clearer and more practical audit recommendations.
- Supporting and encouraging stakeholders to act on these recommendations.
- Improving the tracking of the implementation of audit recommendations.

However, due to insufficient data and the absence of a robust monitoring system, determining the actual progress toward this target has been challenging. Recognising these shortcomings, the ASSL, with support from AFROSAI-E, developed a Log Frame in 2022 to enhance monitoring and evaluation processes. This framework has been instrumental in tracking performance over the past two years.

Despite these efforts, the lack of comprehensive data collection and analysis mechanisms during the initial implementation phase hindered accurate assessment of progress in reducing repeated findings. To address this, the ASSL has prioritised the establishment of a more effective monitoring and evaluation system in its new Strategic Plan for 2025–2029. This plan aims to ensure that future targets are measurable and that progress can be accurately tracked and reported.

## **OUTCOME Two – Greater Public Awareness and Understanding of our Work**

The Audit Service Sierra Leone (ASSL) aimed to increase constructive feedback from stakeholders by 9% over a three-year period. Achieving this outcome relied on several key outputs, including:

- Better Public Outreach
- More engagement with external stakeholders

However, the absence of a baseline in 2020 was a challenge to quantify progress toward this target. Despite this, significant strides have been made through various initiatives:

1. **Enhanced Stakeholder Engagements:**
  - The ASSL has actively engaged civil society organisations (CSOs), the media, and local authorities to foster transparency and gather feedback on its operations.
2. **Public Education Initiatives:**
  - The institution conducted public education drives, including sessions at 'ataya bases' in Freetown, Bo, Kenema, and Makeni, to raise awareness about its activities and encourage public discourse.
3. **Citizens' Participatory Audits:**
  - The ASSL organised participatory audits involving stakeholders such as CSOs and the media in the pre-planning stages, promoting inclusivity and gathering diverse perspectives.
4. **Collaboration with the Right to Access Information Commission (RAIC):**
  - In May 2024, the ASSL signed a Memorandum of Understanding with the RAIC to enhance access to information, thereby promoting transparency and facilitating stakeholders feedback.

While the exact percentage increase in constructive feedback cannot be determined due to the initial lack of baseline data, these initiatives indicate a proactive approach by the ASSL to engage stakeholders and enhance feedback mechanisms. Establishing clear metrics and baselines in future strategic plans will be crucial for accurately measuring progress in such outcomes.



Priority	Indicators			
		2024 Target and Milestone	Achievement 2024	Comment
OUTCOMES				
Increased implementation of audit recommendations.	Reduction in repeated findings.	Baseline - 9%.	1,237 recommendations were implemented in 2023 as compared to 1,198 in 2022, which shows an increase in the implementation of audit recommendations	The target set for the period 2020 to reduce repeated findings by 9% over the three years' period. To achieve this a number of outputs are measure below but because of insufficient data and the lack of proper monitoring the actual progress made to achieve this outcome could not be determined.
Greater public awareness and understanding of our work.	Increased number of constructive feedbacks from auditees, the public and other stakeholders.	Baseline - 9%.	We engaged in numerous awareness-raising activities for the Audit Service Sierra Leone (ASSL) by increasing radio programming and extending outreach efforts to various chiefdoms and communities.	The target set for this outcome was to increase the number of constructive feedback by 9%. The baseline was not set in 2020, hence making it difficult to measure the positive feedback received during the three-year period. However, significant progress has been made in this area.
OUTPUTS				

Make clearer and more implementable audit recommendations.	Increased number of management responses addressing audit recommendations.	Baseline +15%.	In 2024, there was a significant improvement in auditees' responses to audit recommendations.  In 2024, the layout of the draft management letter was modified.	The absence of a baseline for measuring management responses to audit recommendations has made accurate reporting challenging. In 2023, the Audit Service Act was amended to include provisions specifying the required components of responses to audit queries. These provisions require that replies include a justification or explanation, an action plan to resolve the issue, a timeline for resolution, and the name of the responsible officer. While improvements have been observed, the lack of initial baseline data prevents precise measurement of progress.
Support and push stakeholders to act on our recommendations.	4. Increased action on the AGs report by the PAC. 5. Ministry of Finance withholding budget allocation for defaulting MDAs.  6. Percentage of recommendations followed up by the ACC.	Assess the effectiveness of the MoU with the ACC and the Internal Audit Department.  Access the relationship with the PAC  Baseline +7%  Baseline +5%	In 2024, while the MoU with the ACC was not formally assessed, we maintained effective collaboration with the ACC throughout the year.  In 2024, although we did not formally assess our relationship with the Public Accounts Committee (PAC), it underwent revitalisation under the leadership of the new Chairman.  In 2024, the Audit Service Sierra Leone (ASSL) formulated the Audit Service Regulations 2024 and submitted them to Parliament for approval.	Between 2021 and 2024, significant efforts were undertaken to enhance the actions taken on the Auditor-General's reports by the PAC, the ACC, the MoF, and other stakeholders within the accountability sector. MoUs were signed and maintained between the ASSL, the ACC, and the NaMEA.  Additionally, the formulation of regulations to implement the surcharge provisions outlined in the Audit Service Act of 2014 was completed and submitted to Parliament in 2024.

					To further enhance cooperation and improve the implementation of audit recommendations, we have actively engaged with various players in the accountability space. However, to effectively measure the impact of these initiatives, it is imperative to establish clear baselines. This will enable us to accurately assess progress and identify areas requiring further improvement.
Better tracking of the implementation of audit recommendations.	Reports on the implementation of recommendations.		A report showing trend of compliance	While a formal report illustrating compliance trends has not been produced, a tracking system is in place to monitor the implementation of audit recommendations. This system enables the ASSL to assess and rank public institutions based on their adherence to audit recommendations	Although the specific milestones and targets outlined in this section were not met, we have developed a template capable of tracking the implementation of recommendations. This template is designed to systematically monitor and document the status of audit recommendations, facilitating more effective follow-up and accountability
Better public outreach.	Increased public engagements.	Baseline + 10		In 2024, the ASSL expanded its public engagement with stakeholders by involving citizens in the pre-planning of audits for their local councils. This was done in ten districts in the regions and two communities in the Western Area. This led	Between 2020 and 2024, we achieved all set milestones. However, challenges in establishing baselines hindered the precise measurement of citizen engagement interventions.

			<p>to improved public outreach and increased public engagement. We conducted 10 citizen engagement sessions, 15 radio discussion programmes, three engagements with CSOs, and one media session with journalists.</p> <p>We also held engagements with the media and CSOs in Freetown. We took part in various radio discussion programmes in Freetown and the regions.</p> <p>We made the transcript of a PAC hearing and posted it on the website.</p>	
More engagement with external stakeholders.	Increased number of stakeholder meetings and conferences held.	Baseline + 8%	<p>We held more engagements with external stakeholders like CSOs, media, and auditees. We held 10 citizens' engagements, 10 breakfast meetings with auditees, two media engagements and three CSOs engagements</p> <p>We develop a framework through the support of the Accountable Governance for Basic Service Delivery project and successfully involved CSOs, media and local authorities in the pre-planning phase of the audits as part of citizen participatory</p>	<p>Although specific baseline data is unavailable, there has been a significant increase in stakeholder meetings and conferences over the past four years. Notably, in 2024, the Audit Service Sierra Leone (ASSL) organized several key engagements, including a nationwide citizen engagement as part of the planning process for the 2023 council audits in June 2024. Additionally, in May 2024, ASSL, in collaboration with the Ministry of Finance and supported by the European Union, held a stakeholder workshop on the implementation of audit recommendations with accountability institutions and development partners. These initiatives</p>



				Accounts Committee (PAC) report, which is integral to the resolution and tracking of some of these recommendations.
Enhance knowledge and understanding of auditing standards.	<p>1. Good feedback from QA reviews</p> <p>2. Average score in the ICBF domain on audit standards &amp; methodology.</p>	Improve on ICBF Score	<p>There have been fluctuations in the ICBF scores in relation to audit standards and methodology. This has been mainly due to changes in the key standards, which require additional training for staff in the application of the standards. From 2022 to 2023, the average ICBF score is 2.5</p>	From 2022 to 2023 the ASSL have moved from 2.59 to 2.41 in the ICBF rating.
Develop Information Systems audit capabilities.	Number of IS audits conducted.	None.	<p>We conducted two stand-alone IS Audits. These audits were conducted on the IFMIS and ASYCUDA systems, which were implemented by the Ministry of Finance and the National Revenue Authority, respectively.</p>	<p>From 2020 to 2024, we successfully achieved all the targets and milestones outlined in this section. We had recruited three staff to man the division with additional support from the ICT manager. Additionally, training interventions have been provided for the staff, and they have been able to conduct stand-alone IS audits with this; they</p>

				continue to support other divisions with IS support when they carry out their audits.
Establish an Audit Management Information System.	Full implementation of AMIS.	Implementation of the Software	We were unable to acquire the AMIS audit software in 2024	Between 2021 and 2024, the Audit Service Sierra Leone (ASSL) encountered challenges in acquiring Audit Management Information System (AMIS) software. To address this, ASSL resolved to implement the Audit Software for Supreme Audit Institutions in English-speaking Africa (A-SEAT), developed by the African Organisation of English-speaking Supreme Audit Institutions (AFROSAT-E). In 2024, significant progress was made, culminating in an agreement with AFROSAT-E for A-SEAT implementation. The procurement process for the necessary hardware to support A-SEAT has been initiated, and this activity has been incorporated into the new strategic plan
Improve Communications Capabilities.	Average score in the ICBF domain on communication & stakeholder engagement.	Improve on ICBF Score	There was a slight decline in the score from 2022 – 2023. The average score was 2.73. This was also a strong indication that the SAI undertook steps to involve stakeholders at every stage of its activities fully	Between 2020 and 2024, we made significant strides in enhancing our communication capabilities. Our Information, Communication, and Education (ICE) unit staff underwent targeted training interventions to bolster their skills and effectiveness. In 2024, a consultant was engaged to further



				improve our stakeholder engagement strategies and other relevant areas.  However, establishing a communication tracking system was not achieved during this period. This initiative commenced in 2025 and has been incorporated into the new strategic plan for completion.
				Between 2020 and 2024, we achieved over 70% of our targets and milestones in this area. Notably, we established a Quality Assurance Unit staffed by two members and supported by the Training Division. Additionally, we implemented a reward and recognition system to motivate and acknowledge staff contributions. Our organizational structure underwent a comprehensive review to enhance efficiency and effectiveness.  Furthermore, our budget submission process was revised to allow direct submission to Parliament, reinforcing our financial independence and accountability. We also drafted a Gender and Inclusion Policy, aligning with the government's Gender Equality and Women's Empowerment initiatives
			Establish a structured staff rotation policy to enhance career development and quality management  • Improve on ICBF score	We were unable to develop a structured rotation policy in 2024.  The average score was 2.84. This showed a significant increase in this domain.
Increase Efficiency.		Average score in the ICBF domain on organisation and management.		

## Transition and Closure

In 2024, it was agreed that the Strategic Plan 2020–2025 would be formally brought to an end a year earlier. This decision was driven by the need to realign ASSL’s strategic direction in response to emerging institutional and national priorities. The development of a new Strategic Plan 2025–2029 was subsequently initiated and has now been completed, marking the beginning of a new phase for the institution.

## Looking Ahead: Strategic Plan 2025–2029

The newly developed Strategic Plan 2025–2029 builds on the lessons learned from the previous planning cycle. It is more robust, inclusive of a results framework, and is designed to support ASSL’s transformation journey better.

The **2025-2029 Strategic Plan** is structured around four major outcomes that define the impact and expected results of the strategy. These outcomes are backed by specific objectives and key performance indicators (KPIs) to measure progress.

### Outcome 1: Strengthened Audit Capacity & Enhanced Operational and Organisational Efficiency

This outcome focuses on:

- ✓ Adoption of international auditing standards and best practices.
- ✓ Integration of technology and data analytics to improve audit effectiveness.
- ✓ Enhancement of organisational efficiency through streamlined processes.
- ✓ Strengthening internal quality reviews to maintain high audit standards.

#### ◆ Expected results:

- Increased audit coverage and efficiency.
- Faster audit completion rates and improved accuracy of findings.
- Reduction in operational inefficiencies through process improvements.
- Integration of data analytics tools for improved audit performance.

### Outcome 2: Promoted Accountability and Transparency

This outcome is geared toward ensuring greater compliance with audit recommendations and improving public sector accountability and transparency.

- ✓ Conducting timely and regular audits to assess compliance and performance.
- ✓ Increasing the implementation rate of audit recommendations.
- ✓ Establishing accessible mechanisms for reporting fraud and whistleblower concerns.
- ✓ Enhancing public awareness about the role of audit in governance.

◆ **Expected results:**

- Significant improvement in the implementation of audit recommendations.
- Better risk management practices across government institutions.
- Increased engagement from stakeholders and the public in oversight processes.
- Higher levels of transparency in public sector financial management.

**Outcome 3: Active Stakeholder Engagement and Effective Partnerships**

The success of the strategic plan depends on strong partnerships and effective stakeholder engagement at all levels.

- ✓ Strengthening collaboration with key stakeholders, including government agencies, civil society, and development partners.
- ✓ Engaging with professional accounting and audit bodies, including Supreme Audit Institutions (SAIs).
- ✓ Establishing a regional Community of Practice for performance audits.

◆ **Expected results:**

- More coordinated efforts between the ASSL and oversight bodies.
- Enhanced collaboration with development partners for technical assistance and funding.
- Improved communication and engagement between auditors and public institutions.

**Outcome 4: Enhanced Capacity Building & Staff Competence**

To sustain audit excellence, the ASSL is investing in continuous professional development and capacity-building initiatives.

- ✓ Providing regular training and certification opportunities for audit staff.
- ✓ Introducing incentive schemes for professional certifications.
- ✓ Developing specialised training programs on performance auditing, forensic auditing, and data analytics.

◆ **Expected results:**

- Highly skilled audit professionals capable of handling complex audits.
- Improved staff retention through career development initiatives.
- Greater use of technology and innovation in auditing.

## CHAPTER 7: RESOURCE ALLOCATION IN 2024

### 7.1 Introduction

In 2024, the Audit Service Sierra Leone (ASSL) implemented its programmes and activities using funds sourced from the Government of Sierra Leone (GoSL), internally generated revenues, and donor contributions, as well as the contributions received from other funding sources.

### 7.2 Government of Sierra Leone Budget Allocation and Releases

The ASSL submitted its budget request for the 2024 financial year to the Ministry of Finance, in line with the national budget planning cycle. The approved budget allocation was NLe17.1 million, of which, NLe14.1 million was released during the year, representing 75.9% of the approved budget.

These funds were primarily used to support operational audits, staff remuneration, administrative costs, and institutional strengthening activities.

Budget Item	Approved Budget (NLe)	Actual Release (NLe)	% Released
Personnel Emoluments	68,064,342	61,391,000	90.2
Recurrent Expenditure	17,145,000	13,006,033	75.9
Development Projects	25,000,000	7,500,000	30.0
Regulation Funds	3,500,000	3,500,000	100.0
<b>Total</b>	<b>113,709,348</b>	<b>85,397,033</b>	<b>75.1</b>

### 7.3 Internally Generated Revenues (Audit Fees)

The ASSL collected audit fees from audits conducted on public enterprises and other revenue-generating institutions. In 2024, the total audit fees collected amounted to NLe5,107,112; of this amount, NLe2,595,334 was retained to supplement training costs. These included both national and international training.

### 7.4 Donor and Development Partner Contributions

In 2024, the Audit Service Sierra Leone (ASSL) continued to receive valuable technical support from its key development partners, notably AFROSAI-E, the European Union, and the World Bank. This support played a crucial role in strengthening the institution's capacity and enhancing its operational effectiveness.

Technical assistance provided by these partners was primarily channelled toward the following areas:

- **Capacity Development** – including training workshops on report writing, quality assurance, and audit methodologies;
- **Information Technology Support and Infrastructure** – with investments in improving ICT tools and systems;
- **Strategic Planning and M&E System Strengthening** – particularly in enhancing the use of the logical framework and performance tracking mechanisms;

- **Citizen Engagement Activities** – aimed at improving public understanding of audit outcomes and increasing stakeholder participation; and
- **Information Systems (IS) Audit** – including specialised support to build internal capacity for auditing IT systems and controls.

Much of this support was delivered through indirect mechanisms, whereby donors engaged consultants or institutions to carry out the interventions on behalf of the ASSL. While such contributions do not reflect in the ASSL's financial statements, they significantly contributed to institutional growth and should be recognised as critical inputs in achieving the outcomes of the Strategic Plan.

### **7.5 Financial Accountability**

The Audit Service Sierra Leone maintains high standards of financial accountability. All receipts and expenditures for 2024 were tracked in accordance with national public financial management guidelines and subject to internal controls. The audited financial statements for the period have been prepared and are annexed to this report for transparency and public scrutiny.

## Annexes

### Budget vs Actual

Budget vs actual January to 31st December 2024				
Activities	Budget	Jan. – Dec. 24	Variance	Explanation
<b>Income</b>				
1700 · Audit Fees(Income)	2,641,200	5,107,112	2,465,912	Collection of older debts, sanction such as withholding audited accounts until payments made was introduced
1715 · GOSL- Other Charges	17,145,000	13,006,033	(4,138,967)	Request for the release of funds sent but was not disbursed until the end of the year
1750 · GOSL- Salaries	68,064,342	61,391,000	(6,673,343)	Some staff left during the year that we had already budgeted for the whole year and were later part in the year. Half payment of salary to one suspended staff and was later removed from the payroll but not replaced. Leave allowance budgeted but not paid to suspended staff. Severance payment for one staff budgeted but not paid/requested, we had budgeted to fill in some vacant positions at the start of 2024 but were recruited in February (auditors) and June (ICT Officer)
Other Income	-	103,500	103,500	The other income relates to an obligation owed to the service by staff who had resigned for the period under consideration.
Capital Development	25,000,000	7,500,000	(17,500,000)	Request for the release of funds sent but was not disbursed until the end of the year
1792 · GoSL Regulation	3,500,000	3,500,000	-	
<b>Total Income</b>	<b>116,350,542</b>	<b>90,607,645</b>	<b>(25,742,898)</b>	
<b>Expense</b>				
2202 · Audit Fees	149,500	138,000	11,500	Favourable fee was negotiated
2203 · Transfer to CRF	678,005	2,511,778	1,833,773	The reason for the favourable variance are as a result of the following: collection of older debts, sanctions such as withholding audited accounts until payments were made was introduced, fourth quarter 2023 fees collected was paid in January 2024
2205 · Bonus	2,464,359	2,073,292	391,067	Some staff left during the year that we had already budgeted for and so were not paid. Bonus not paid to the two suspended Management staff. Pro-rated bonus paid to staff who were replaced during the year, prorated bonus for staff who proceeded on study leave during the year or staff who were not given the full bonus as it is based on performance
2208 · Directors Allowances	600,000	560,978	39,022	The position of one board member was vacant until July 2024 and thus no allowance was paid

2209 · Gratuity	5,471,652	3,402,252	2,069,400	More staff turnover than anticipated and gratuity for one staff budgeted but not paid
2211 · Local Travelling	2,686,801	2,341,360	345,441	Some administrative travels were not carried-out and activities planned to be executed under ASSL's Regulation were not carried until the year ends
2212 · Overseas Travelling	2,293,232	862,881	1,430,351	Due to the volatile exchange rate in the country, less staff participation in meets and workshops than anticipated as DSA and air tickets are paid in United States Dollars. Some meeting/workshop were funded by the organiser. Surcharge training was not executed as budgeted
2213 · Overseas Training	1,692,196	2,545,028	(852,832)	The variance due to the volatile exchange rate in the country as both DSA and air tickets were paid in United States Dollars, and more capacity building programmes attended than anticipated.
2220 · Leave allowance	5,657,095	5,640,802	16,294	Some staff left during the year that we had already budgeted for the whole year so pro-rated leave payments were made. Leave Allowance not paid to two suspended staff than budgeted. We had budgeted to fill in some vacant positions at the start of 2024 but were recruited in February (auditors) and June (ICT Officer) and so Leave Allowances were not paid
2221 · Electricity	510,000	683,226	(173,226)	Outstanding bill for FCC from July to December 2023 was paid in 2024 the time it was presented by them for payment. Also, electricity tariff was increase during the year by the electricity Company
2222 · Water Charges	41,400	117,898	(76,498)	Outstanding bill for FCC from July to December 2023 was paid in 2024; the time it was presented by them for payment. Increase in the rate for water during the year
2223 · Telephone & other Communication	1,268,440	1,498,965	(230,525)	The adverse variance was due to the reinstallation, configuration and licensing of all installed software of the system and virtualising the ICT infrastructure that was not planned due to ransomware attack.
2224 · Life Assurance Policy	44,850	21,960	22,890	The favourable variance was due to the fact the policy was revised to include only staff in the provinces due to inadequate funds
2226 · Medical Allowances	315,000	290,227	24,773	Some staff left during the year that we had already budgeted for the whole year so pro-rated Medical Allowances were made. Replacement positions we had budgeted to recruit at the start of 2024 were recruited during the year and so pro-rated Medical Allowances were paid
2228 · NASSIT (10%)	2,953,790	2,710,928	242,862	Some staff left during the year that we had already budgeted for the whole year. Half payment of salary to one suspended staff and was later removed from the payroll but not replaced. We had budgeted to fill in some vacant positions at the start of 2024 but



				were recruited in February (auditors) and June (ICT Officer)
2230 · Overtime	72,000	53,994	18,006	Less overtime payment than budgeted due to a reduction in the number of overtime worked by drivers and messengers
2231 · Rent and Rates	1,070,000	1,095,455	(25,455)	The rent for Kenema Office was increased in 2024; and also property rate paid for Bo Office were not budgeted for
2232 · Salaries	50,148,546	46,283,475	3,865,071	Some staff left during the year that we had already budgeted for the whole year and were later part in the year. Half payment of salary to one suspended staff and was later removed from the payroll but not replaced. Leave allowance budgeted but not paid to suspended staff. Severance payment for one staff budgeted but paid/requested, we had budgeted to fill in some vacant position at the start of 2024 but were recruited in February (auditors) and June (ICT Officer)
2235 · Sitting fees	60,000	88,000	(28,000)	More board meeting on human resources to fill in vacant positions and internal audit committee than budgeted
2239 · Wages	21,900	51,550	(29,650)	In the course of the year, one security guard was promoted to auditor and guard was contracted to fill the gap, one messenger retired during the year and temporal one was recruited to fill the gap, one driver was recruited to fill the void.
2241 · Office & general	2,899,342	2,013,959	885,383	Activities budgeted for ASSL's Regulation was not carried-out
2242 · Stationery	582,133	375,699	206,434	Quarterly Other Charges allocation was not released in a timely manner. As a result, planned quarterly purchase was drastically cut to meet the available budget
2246 · Computer Consumables	411,125	359,753	51,372	Printers that consumes more toners were replaced with more economic ones.
2251 · Advertisement	269,000	52,500	216,500	Radio jingles were not carried out as budgeted, press releases were executed in 2024 but invoiced not received before for the year ends
2253 · Printing and Publicity	927,000	691,668	235,333	Print costs for ASSL Regulation was not executed as budgeted
2261 · Building (Maintenance)	278,000	25,197	252,804	Reduce maintenance than budgeted. This may be due to relocation to a new building in Freetown headquarters and Kenema Office
2262 · Machinery & Furniture Maintenance	173,200	124,072	49,128	Machinery and furniture at FCC were relatively new & resulted in less machinery breakdown or faulty furniture than anticipated

2264 · Vehicles Maintenance	817,121	539,750	277,371	The reason for the favourable variance was that old and depreciated vehicles were grounded; in-house change of lubricant and initial diagnosis was introduced thereby reducing cost of labour and other associated costs
2265 · Generator Running Cost	124,000	321,600	(197,600)	Bill from July to September 2023 was paid in 2024, when it was invoiced; frequent power outage led to more fuel consumption than anticipated
2267 · Vehicle Insurance & Licensing	310,000	199,416	110,584	Third part insurance were used for older vehicles instead of comprehensive as planned
2291 · Bank Charges	351,360	324,202	27,158	The favourable variance is a result of reduced transaction than budgeted. Activities planned to be executive for ASSL's regulation were not carried over to 2025
2296 · Sub & Membership dues	157,853	147,105	10,748	Membership subscription for Commonwealth Auditor-General's Office were not paid due to non-submission of invoice. Favourable exchange rate than anticipated
2312 · Training & Recruitment (Local)	570,000	587,524	(17,524)	More capacity building training conducted than budgeted
2315 · Professional Fees	475,500	489,883	(14,383)	This covers the payment of subscription fees for staff that are members of professional bodies - ACCA, CISA, ICSA etc. This was affected due to the rise in the exchange rate as these fees are denominated in foreign currency.
2316 · Overseas Audit	1,067,177	643,679	423,498	Favourable exchange rate than budgeted
2321 · Uniforms	67,500	58,482	9,018	The cost of sewing the uniforms was not incurred as budgeted but will be paid in 2025
2328 · Transport, Fuel and Oil	1,605,304	1,266,243	339,062	Fourth quarter fuel was not purchased as budgeted, pump price of fuel per liter was stable than 2023 thus making it favourable than budgeted
2613 · Furniture and Fitting expense	286,465	35,880	250,585	Some budgeted items such as a chairs, cabinet, mats etc. were not procured as planned. This is largely due to the non/timely release of ASSL's allocation
2614 · Computer & Accessories expense	1,437,247	511,018	926,229	Some budgeted items such as a projector, ivory box, tool kit, desktop, laptops were not procured as planned. This is largely due to the non/timely release of ASSL's allocation
2615 · Motor Vehicle expense	175,000	58,053	116,947	Favourable cost of buying the bike than anticipated
2631 · Plant & Machinery expense	167,449	45,295	122,154	Items such as ACs, microwaves, fridges etc. were not purchased as budgeted
Capital Development	25,000,000	2,336,745.22	22,663,255	Reduced interim payment certificate amount was received during the year than planned
<b>Total Expense</b>	<b>116,350,542</b>	<b>84,179,771</b>	<b>35,838,318</b>	

