

Transmittal Letter



December, 2025

The Clerk
Sierra Leone House of Parliament
Tower Hill
Freetown

Dear Sir,

In accordance with section 119 (4) of the 1991 Constitution of Sierra Leone, we have the pleasure and honour of submitting our report on the Accounts of Sierra Leone for the Financial Year ended 31st December, 2024.

Yours faithfully,

Abdul Aziz
AUDITOR-GENERAL

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LIST OF ABBREVIATION AND ACRONYMS

ACC	-	Anti-Corruption Commission
AFROSAI-E	-	African Organisation of English-speaking Supreme Audit Institutions
AGD	-	Accountant-General's Department
ASSL	-	Audit Service Sierra Leone
BSL	-	Bank of Sierra Leone
CF	-	Consolidated Fund
DHMT	-	District Health Management Team
DMO	-	District Medical Officer
EDSA	-	Electricity Distribution and Supply Authority
EGTC	-	Electricity Generation and Transmission Company
GoSL	-	Government of Sierra Leone
GPFS	-	General-Purpose Financial Statements
GST	-	Goods and Services Tax
HRMO	-	Human Resources Management Office
IFMIS	-	Integrated Financial Management Information System
IFRS	-	International Financial Reporting Standards
INTOSAI	-	International Organisation of Supreme Audit Institutions
IPSAS	-	International Public Sector Accounting Standards
ISSAIs	-	International Standards of Supreme Audit Institutions
LPO	-	Local Purchase Orders
MoF	-	Ministry of Finance
MDAs	-	Ministries, Departments and Agencies
NCB	-	National Competitive Bidding
NPPA	-	National Public Procurement Authority
NRA	-	National Revenue Authority
PAYE	-	Pay-As-You-Earn
RCB	-	Rokel Commercial Bank
PFM	-	Public Financial Management Act
PFMR	-	Public Financial Management Regulations
PPR	-	Public Procurement Regulations
RFQ	-	Request for Quotations

RMFA	-	Roads Maintenance Fund Administration
SAI	-	Supreme Audit Institution
SLCB	-	Sierra Leone Commercial Bank
TLMs	-	Teaching and Learning Materials

AUDITOR-GENERAL'S STATEMENT



It is with great pleasure, humility, and a deep sense of accomplishment that I present the 2024 Auditor-General's Annual Report, in accordance with section 119(4) of the Constitution of Sierra Leone Act No. 6 of 1991. This report summarises the outcomes of audits for the period January to December, 2024, and reflects our continued commitment to promoting transparency, accountability, and good governance in the management of public finances.

Accountability is a key requirement in strengthening good governance. As the nation's leading accountability institution, the Audit Service Sierra Leone (ASSL) ensures that the use of public resources is translated into tangible improvement in the lives of citizens. This Report presents findings from financial, compliance, performance, and information systems audits, all aimed at strengthening fiscal discipline and public sector performance.

Our audit work supports Ministries, Departments, and Agencies (MDAs) in improving their governance structures, and operational effectiveness through actionable recommendations.

Key Audit Focus for 2024

During the audit of the General-Purpose Financial Statements, we placed particular emphasis on public debt management a critical area affecting fiscal sustainability. The GPFS, 2024 indicates that the debt-service-to-domestic revenue ratio increased to 31% from 28% in 2023. This means, nearly one-third of domestic revenue was used to service debt, reducing fiscal space for essential investments. Our audit of public debt seeks to support government's efforts in strengthening fiscal discipline.

We also prioritised the health sector due to increase public concerns about the poor service delivery and outcry from our stakeholders' engagement. Some of the key challenges identified were shortage of qualified staff and specialist doctors, essential medical drugs and equipment, and inadequate infrastructure at Primary Health Units (PHUs) and referral hospitals.

In recent years, we have intensified our focus on local authorities by auditing critical service delivery areas such as mining, sanitation, and local revenue mobilisation. Of these, our findings revealed that own-source revenue mobilisation by local councils had been challenged with capacity constraint, weak cadastral system, outdated tax basis, and limited enforcement. These audits help bring accountability closer to citizens and strengthen the foundations of local governance.

Adapting to Global and Institutional Challenges

The expectations of Supreme Audit Institutions (SAIs) in the 21st century are significant. SAIs must not only hold governments to account, but also embody integrity, professionalism, quality and efficiency in their own operations. At the ASSL, we continue to evaluate and improve controls, reduce risk, and refine our internal systems to meet the highest international standards.

Our 2025 – 2029 Strategic Plan outlines key priorities to address these challenges, which include:

- Fostering a culture of continuous improvement;
- Investing in staff capacity and professional development;
- Expanding audit coverage and number of audits conducted;
- Strengthening follow-up mechanisms for audit recommendations; and
- Enhancing engagement with the Public Accounts Committee (PAC) and other oversight institutions to ensure effective implementation of audit recommendations.

Strengthening Audit Efficiency through Innovation

With support from the World Bank’s Accountable Governance for Basic Service Delivery Project and the African Organisation of English-speaking Supreme Audit Institutions (AFROSAI-E), we introduced the Audit Management Information System (AMIS) in 2024, locally implemented as SIERRA-SEAT. This milestone represents a transformative step toward modernising our audit processes, improving efficiency, and accuracy, while reducing reliance on manual procedures.

Our audit teams continue to integrate financial, compliance, performance, and information systems auditing skills in to our audit methodology. This integrated approach has improved evidence gathering, data analysis, and audit quality, thereby enabling us to identify inefficiencies, misuse, or diversion of public resources more effectively. We remain committed to improving on our professional competence.

Citizens’ Engagement and Communication

In line with Principle 12 of the International Organisation of Supreme Audit Institutions (INTOSAI), which highlights the values and benefits of SAIs - making a difference to the lives of citizens, we undertook nationwide citizens’ engagement campaigns for local council audits to provide communities with feedback on the 2023 audit, and incorporate their concerns into the 2024 audit planning process. This initiative reinforces our commitment to citizen-participatory audit, informing stakeholders of our fight against waste, abuse and extravagance in the use of public resources.

Strategic Partnerships

In pursuit of our mission to promote effective governance, we have strengthened relationships with the Public Accounts Committee (PAC) and other parliamentary oversight committees. Through regular dialogue and the sharing of audit insights, we continue to support these bodies in holding vote controllers and executives accountable for the management of public resources. Our work also provides valuable information and analysis to government agencies, the media, civil society organisations, development partners, and the public.

We also continue to improve on our relationship with regional bodies such as AROSAI-E and INTOSAI, and have as well established partnerships with other sister audit institutions like SAI India, and SAI Poland. These partnerships will enable us share knowledge, build capacity of our staff, and access international best practices.

Looking Ahead

As we look into the future, the ASSL will continue to position itself as a trusted source of insight, oversight and foresight. We also intend to harness the power of artificial intelligence (AI) by providing real-time audit outcomes to our clients. This will allow us to better understand the financial position of MDAs and notice patterns, trends and outliers as soon as they occur. Our mission remains to safeguard public resources, support good governance, and build public confidence in state institutions.

I express my profound gratitude to my dedicated staff, whose professionalism and commitment have been instrumental in fulfilling our mandate. I also acknowledge the Parliament of Sierra Leone for its oversight, and our development partners for their continued support in strengthening our operational capacity.

Through collective effort and shared accountability, we remain steadfast in our pursuit of a more transparent, accountable, and prosperous Sierra Leone.

EXECUTIVE SUMMARY

Introduction

The Annual Report of the Auditor-General for the Financial Year ended 31st December 2024, provides Parliament and the public with an independent assessment of how state institutions used, protected, and accounted for public resources. The report covers ministries, departments, agencies (MDAs), local councils, sub-vented institutions, donor-funded projects, and public enterprises. In accordance with section 119 of the 1991 Constitution of Sierra Leone and section 11 of the Audit Service Act 2014, our audit findings reflect the level of accountability for public resources, compliance with relevant laws, and value-for-money in government programmes.

This report summarises key audit observations, and areas where improvements are required. It also highlights instances of good practice. The overall objective is to support Parliament in its oversight role and to promote prudent financial management, and improved service delivery for the people of Sierra Leone

Scope of Audits

The work completed in 2024 included:

- Audit of the General-Purpose Financial Statements of the Consolidated Fund
- Compliance audits of ministries and departments
- Financial and compliance audits at local councils
- Financial audits of public enterprises and sub-vented agencies
- Project audits funded by development partners
- Performance audits covering service delivery

Irregularities with Financial Impact

This Report highlights irregularities found during the audit of FY2024, which include instances of non-compliance with applicable laws, regulations, financial procedures, or approved policies; and weaknesses that compromise the integrity of the financial management process.

The irregularities identified during the audit include the following:

1. Expenditure Management

Several bank withdrawals were made without payment vouchers and supporting documents. There were also instances where imprests were not retired.

2. Contract Management

Non-compliance with contract terms remained a prevalent issue in FY2024. The breaches identified were related to payments made without delivery of goods and services, or completion of works.

3. Assets and Stores Management

Assets procured during the reviewed period, were mostly not available for physical verification. Store items were mostly not brought to account.

4. Non-payment of Statutory Deductions

The non-payment of GST, withholding and PAYE taxes was prominent during the period reviewed.

5. Salaries and Payroll Management

Staff did not avail themselves for physical verification in some of the MDAs during the period reviewed.

6. Revenue Management

In some instances, revenues were collected, transferred through the transit banks, but could not be traced to the Consolidated Fund. In addition, duty waiver concessions were granted to individuals and institutions that were not eligible.

A summary of the overall irregularities with financial impact identified during the course of the audit is given in Table 1 below:

Category of Irregularities	GPFS	Ministries and Departments (MDs)			Donor Funded Projects and PEs	Local Councils
	NLe	NLe	US Dollar (\$)	Euro (€)	NLe	NLe
Expenditure Management	0	11,427,404.03	0	0	2,914,745.50	1,348,999.15
Contract Management	0	3,018,467.00	679,053.33	0	0	1,533,068.32
Assets and Stores Management	0	2,227,810.00	0	0	445,409.84	1,297,679.00
Non-payment of Statutory Deductions	7,665,956.00	3,886,176.62	0	0	28,027,030.41	3,044,332.00
Salaries and Payroll Management	0	13,771,217.31	57,850.00	7,230.96	0	605,556.00
Revenue Management	151,635,045.89	10,498,770.00	198,814.00		439,200	96,560.93
Total	159,301,001.89	44,829,844.96	935,717.33	7,230.96	31,826,385.75	7,926,195.4

PUBLIC ACCOUNTS

Audit of the General Purpose Financial Statements of the Consolidated Fund

The Accountant-General is required by section 87(1) of the Public Financial Management Act 2016, to draw up and sign the Annual Financial Statements of the Consolidated Fund together with an explanatory note to the Auditor-General through the Minister of Finance within three months after the end of the financial year.

Section 16 of the Public Financial Management Act 2016, also mandates the Auditor-General to audit the Accounts and Financial Statements of the Consolidated Fund to enable us give an opinion on the Accounts of Sierra Leone.

This year, we have again issued an Unqualified Opinion on the General-Purpose Financial Statements (GPFS) of the Consolidated Fund of the Government of Sierra Leone.

Summary of Issues Identified During the Audit of the GPFS

Consolidation of Entities outside the Central Government

Section 89(1) of the Public Financial Management Act, 2016 requires the inclusion of all general government sector entities in the Consolidated Public Accounts. However, the current GPFS is prepared using cash basis IPSAS, while many public bodies use accrual-based standards such as IFRS or Accrual IPSAS. The absence of a harmonisation policy or consolidated roadmap from the Accountant-General has hindered progress toward full consolidation, as required by the Act. An implementation plan is therefore needed to guide the gradual integration of these entities into the government's consolidated financial reporting framework.

Budget and Budgetary Control

Excess Expenditure over Approved Budget

The Statement of Comparison of Budget and Actual Expenditure presented in the General-Purpose Financial Statements, shows that total expenditure for the financial year amounted to NLe24.62 billion, as against an approved budget of NLe23.52 billion. This resulted in an overspending of NLe1.09 billion. These transactions however have been correctly recorded on cash basis in accordance with the International Public Sector Accounting Standards (IPSAS) - Cash Basis.

Revenue

The National Revenue Authority (NRA) has made major progress in domestic revenue mobilisation over the past years, with total collections showing a consistent upward trend. There was an increase of 30% in revenue generated from key sources such as income tax, customs and excise, and Goods and Services Tax (GST) in 2024, reflecting improved administrative efforts and enhanced taxpayers' engagement. Despite these positive developments, the audit also identified persisting challenges that continue to constrain the Authority's full revenue potential.

Below is a summary of our audit findings:

Non-filing and Incomplete Filing by Taxpayers

We identified significant instances of non-filing and incomplete filing of tax returns by registered taxpayers across various categories. In this regard, 5,904 taxpayers failed to submit their annual returns within the statutory deadlines, while 1,309 taxpayers submitted incomplete tax returns. This situation points to weaknesses in compliance monitoring and enforcement mechanisms within the revenue administration system.

Unpaid Tax Liabilities

An examination of various domestic tax streams revealed non-payment and underpayment of taxes totalling NLe43,898,898 and NLe338,937,900, respectively. The non-payment of taxes could affect government's ability to meet present and future obligations.

Non-integration of the ITAS and ASYCUDA World System Resulting in Over-claimed Input GST

During the reviewed period, we observed that the ASYCUDA World system was not integrated with the ITAS, resulting in difficulties to reconcile and update taxpayers' records in real-time. This lack of integration led importers to make false claim on their GST refunds, by NLe34,073,158. Consequently, there is a risk of under-collection of taxes due to unjustified claims, which could result in tax credits.

Transfers from Transit Banks not Traced to the Consolidated Fund

Transit banks are supposed to transfer revenue to the Bank of Sierra Leone's (BSL) Consolidated Fund (CF) within 24 hours upon receipt of such revenue. However, an analysis of the GST and the Income Tax remittances, and prepayment accounts of oil marketing companies and mining companies revealed that transactions amounting to NLe29,394,709 were not traced to the CF at the BSL.

Duty Waivers and Exemptions Granted without the Required Documentation

- During the audit, we identified weak enforcement of the Tax and Duty Exemption Act 2023. This resulted from inadequate documentation and the absence of verification mechanisms to ensure that tax exemptions and waivers were legally justified and effectively monitored. Consequently, full tax waivers on import duties and other taxes totalling NLe118,230,289.04 were granted to various institutions without the required documentation.
- Contrary to section 24 of the Tax and Duty Exemption Act 2023, exemptions of ECOWAS levies totalling NLe50,651,524.66 were granted to several importers for commodities imported from non-ECOWAS member states. There was however no documentary evidence in the ASYCUDA World system to confirm that the exemptions were permitted by ECOWAS.

Incorrect Application of Single Pricing Formula Rates in the ASYCUDA World system

We observed an incorrect application of the National Petroleum Regulatory Authority's (NPR) Single Pricing Formula rates by the Customs Service Department in 2024 on petroleum products. This resulted in differences of NLe313,838,549.13, NLe7,801,221.25, and NLe57,776,144.92 in import, excise duties, and Infrastructure Development Fund levy, respectively not paid by the Oil Marketing Companies (OMCs).

Assessed Duties and Taxes still pending in the ASYCUDA World system

We reviewed the ASYCUDA World system and observed that 644 declarations with assessed duties and taxes amounting to NLe111,892,600.60 were still pending in the ASYCUDA World system. There was no report from the Customs Service Department to indicate the follow-up actions taken on the said assessed declarations.

Public Debts

Sierra Leone's public debt, comprising domestic and external obligations, continues to impact fiscal sustainability. The introduction of the Meridian Debt Management System in 2024 has improved debt recording and monitoring. However, challenges remain in ensuring accurate reporting, timely debt servicing, and effective institutional coordination.

High Debt Servicing Burden on Domestic Revenue

In 2024, domestic revenue increased by 30% to NLe14.86 billion from NLe11.48 billion in 2023. This increase was driven by higher tax and customs collections. However, debt service payments rose by 49% from NLe3.18 billion in 2023 to NLe4.73 billion in 2024, raising the debt service-to-domestic revenue ratio to 31%, from 28% in 2023. This means nearly one-third of domestic revenue was used for servicing debt, reducing fiscal space for investments in essential services. This trend underscores the need to expand the tax base, improve revenue collection, and adopt prudent debt management strategies to sustain fiscal resilience.

Challenges in Reporting Domestic Suppliers' Arrears

Our review revealed persistent weaknesses in the management and reporting of domestic arrears by the Public Debt Management Division. Arrears continue to be recognised and tracked through manual processes using MS Excel, with no integration into the Government's IFMIS (FreeBalance) system. This manual approach hampers accurate reconciliation between arrears records and payments processed in IFMIS, and results in instances where current-year payments relate to prior-year obligations that were never properly recorded as arrears. To strengthen arrears management, improve transparency, and ensure reliable financial reporting, it is essential that the Ministry of Finance integrates the Domestic Suppliers' Arrears Database into the IFMIS platform, enabling automated recognition, tracking, and reconciliation.

Payroll

Amendments to the Payroll without Documentation

Contrary to Regulations 111&112 of the Public Financial Management Regulations 2018, we identified several amendments, including additions, deletions, and salary adjustments totalling NLe930,601, NLe735,081, and NLe2,003,319, respectively, made during the reviewed period without any evidence to justify the changes made to the payroll.

Statutory Deductions not Paid to the Relevant Authorities

PAYE taxes on leave allowances totalling NLe7,665,956 and social security contributions amounting to NLe225,988 were not deducted and paid to the relevant authorities.

Cash and Bank

Inadequate Commitment Controls over Payment

We observed that cheques and electronic funds transfer (EFT) totalling NLe686,800,614 and NLe2,292,789,836, respectively, for payments made to various suppliers, service providers, and other government agencies were still outstanding as at 31st December 2024. Consequently, the delay in payment could affect the delivery of services to the citizenry.

MINISTRIES AND DEPARTMENTS

This Chapter presents the audit findings arising from the examination of the financial management, governance practices, and operational performance of Ministries and Departments (MDs) during the 2024 financial year. The audits were conducted to assess whether public resources were utilised efficiently, effectively, and in compliance with the Public Financial Management Act 2016, the Public

Procurement Act 2018 and the Public Procurement Regulations 2020, and other relevant laws and policies.

The review focused on key areas including budget execution, revenue mobilisation, contract management, payroll, personnel, and assets management. Where weaknesses were identified, the report highlights the nature of the issues, their financial or operational impact, and the level of compliance with governing regulations. The findings also include recommendations aimed at strengthening internal controls, improving service delivery, and enhancing accountability in the management of public funds.

Irregularities with financial impact across MDs amounted to NLe44,829,844.96, US\$935,717.33, and €7,230.96. This is due to systemic issues such as lapses in contract management and weak revenue management, fixed assets not properly managed, imprest not retired, withholding taxes not deducted from payments to suppliers, and payroll management. These lapses continue to affect the delivery of services to the public.

While some improvements have occurred, challenges persist as stated above. The irregularities with financial impact across MDs are shown in the table below:

Summary of Irregularities with Financial Impact Across Ministries and Departments				
Categories	Amount			
	NLe	US\$	€	£
Payments Without Supporting Documents	11,427,404.03	-	-	-
Taxes (Withholding, PAYE)	3,886,176.62	-	-	-
Payroll Management	13,771,217.31	57,850.00	7,230.96	-
Revenue Management	10,498,770.00	198,814.00	-	-
Assets Management	2,227,810.00	-	-	-
Contract Management	3,018,467.00	679,053.33	-	-
Total	44,829,844.96	935,717.33	7,230.96	-

LOCAL COUNCILS

In accordance with section 88(2) of the Local Government Act 2022, we audited the accounts of the 22 Local Councils (LCs) for the financial year ended 31st December, 2024. We conducted both financial and compliance audits to determine whether the Financial Statements of the 22 LCs were free from material misstatement, and whether the processes and procedures regarding internal controls were adequate and in compliance with relevant laws and regulations.

Local councils continued to face challenges in revenue mobilisation, service delivery, and supervision of devolved functions, financial reporting, and project implementation. Procurement breaches, unsupported expenditures, and uncompleted works were common, affecting the delivery of essential services such as health, sanitation, and rural infrastructure.

The audit findings in this report were discussed with the management of the 22 LCs. Their responses were considered when concluding on the issues raised.

The total value of irregularities in this report for local councils amounted to NLe7,926,195.40. These irregularities were identified in areas such as revenue, expenditure management, payroll, contract management, statutory deductions and stores and inventory management.

The irregularities with financial impact across LCs are shown in the table below:

Categories of Irregularities	Amount
	NLe
Payments Without Supporting Documents	1,348,999.15
Taxes (Withholding taxes and PAYE)	3,044,332.00
Payroll Management	605,556.00
Revenue Management	96,560.93
Asset Management	1,297,679.00
Contract Management	1,533,068.32
Total	7,926,195.40

Audit Opinions on the Financial Statements of Local Councils

For the reviewed period, the number of unmodified audit opinions stayed at 21, the same as last year. Bonthe District Council however, received a modified opinion due to issues such as improper recording of own-source revenue, payments lacking sufficient documentation, and misclassified expenditures in the PETRA accounting system.

With 21 councils receiving unmodified opinions, this implies that, their financial statements are largely in compliance with reporting standards, indicating consistent management practices. However, the modified opinion for the Bonthe District Council reveals concerns regarding compliance and internal controls, highlighting issues like unsupported payments and improper revenue reporting. These weaknesses suggest risks of misstatement and financial oversight shortcomings. The problems at Bonthe, such as inaccuracies and misclassifications, are indicative of potential systemic risks that could emerge in other councils if controls are not enhanced. Continuous monitoring and capacity building are required across councils to prevent wider systemic weaknesses.

Budget and Budgetary Control

The total actual transfers to local councils for FY2024 amounted to NLe328.59 million. Whilst the budget stood at NLe418.81 million, signaling a shortfall of NLe90.22 million, which is 21.54%.

Funds are often not released in line with the approved fiscal calendar. Our review of disbursement records revealed that, in several instances, on average, the 22 Councils received their rollover allocations for FY2023 in February 2024, while those for FY2024 were received between July and August 2024. In Karene, for example, rollover allocations for all sectors were received on 23rd February 2025, while only one quarter was released on 8th August 2024, eight months after the start of the year. This situation holds true for all councils as previously stated. This disrupts planned activities, delays project implementation, and often results in a rush to spend in the latter part of the year, which increases the risk of weak internal controls and value-for-money concerns. For sectors such as agriculture, which activities are time-bound, these delays will affect farmers and hence impact crop yields.

Performance of Councils in Own-source Revenue Mobilisation

During the reviewed period, local councils budgeted NLe168.08 million for own-source revenue, achieving a collection of NLe149.95 million, which is 89.21% of the target, with a shortfall of

NLe18.14 million. This marks an improvement from previous years, as shortfalls dropped from 39.43% in 2023 to 10.79% in 2024. Notably, five councils surpassed their targets, indicating the effectiveness of their own-source revenue collection strategies. However, 17 councils continued to face fundamental challenges, including non-functional or absent CADASTRE systems, and limited community engagement, which hindered effective revenue mobilisation. Although revenue collection performance is improving, these systemic weaknesses persist and require targeted investment in digital infrastructure, taxpayer sensitisation, and participatory budgeting to sustain long-term growth.

DONOR FUNDED PROJECTS, COMMISSIONS AND PUBLIC ENTERPRISES

Section 118 of the Public Financial Management Act, 2016 mandates all State-Owned Enterprises (SOEs) to prepare annual Financial Statements in accordance with International Accounting Standards and the International Public Sector Accounting Standards. These Financial Statements must be audited by the Auditor-General or an auditor formally appointed by him. This requirement also extends to commissions and donor-funded projects supported by institutions such as the World Bank, and the African Development Bank (AfDB).

Our audit approach remains risk-driven and systematic. It consists of detailed planning, an assessment of internal controls, physical verification of assets, and substantive testing of selected transactions. These procedures enable us to assess whether the Financial Statements fairly present the financial position and performance of the entities for the reviewed period. In making this determination, we rely on established accounting principles, disclosure requirements, and relevant legal provisions.

In addition to financial reporting accuracy, our work also considers whether SOEs are delivering on their statutory mandates and providing services efficiently and effectively to the public. Compliance with enabling legislation forms a key part of this review, as SOEs operate under distinct legal frameworks that prescribe operational, financial, and governance obligations.

Upon completion of the audit, we issue an audit opinion to those charged with governance, presenting our conclusion on the financial reporting integrity and operational performance of the SOEs.

Summary of Issues Identified in Public Enterprises, Commissions, and Donor-Funded Projects

Our audits of public enterprises, commissions, and donor-funded projects continued to reveal a range of systemic weaknesses. The most recurrent issues included:

- Failure to deduct and remit withholding and PAYE taxes
- Delays in project implementation
- Weak control over fixed assets
- Non-compliance with procurement procedures
- Transactions without adequate supporting documents
- Ineffective internal audit functions
- Inadequate operational tools and equipment
- Deteriorating infrastructure facilities
- Insufficient funding and poor budget execution
- Instances of overlapping mandates

These findings point to persistent governance, control, and operational shortcomings across several entities, underscoring the need for stronger accountability mechanisms, improved financial management, and enhanced oversight.

In 2024, the most prevalent concern across donor-funded projects, State-Owned Enterprises, and commissions was the persistent failure to deduct and remit statutory withholding and PAYE taxes. This trend represents a significant compliance breach with domestic tax laws and exposes the entities to financial and legal risks. The non-payment of taxes also undermines transparency and contributes to potential revenue losses for the state, and exposes development partners and projects to financial penalties, potential litigation, and reputational damage.

The recurrence of this issue across multiple entities suggests weak financial controls, poor oversight, and limited accountability mechanisms, highlighting the urgent need for stricter enforcement and closer monitoring by both management and governing authorities.

The irregularities with financial impact across PEs, Projects and Commissions are shown in the table below:

Summary of Irregularities Across Donor Projects, Commissions, and Public Enterprises	
Categories of Irregularities	Amount (NLe)
Payments Without Supporting Documents	2,914,745.50
Statutory Deductions (Withholding, PAYE, & GST)	28,027,030.41
Revenue Management	439,200.00
Assets Management	445,409.84
Total	31,826,385.75

Similarly, most public enterprises continue to rely heavily on government subventions to sustain their operations, reflecting limited commercial viability and weak revenue-generating capacity.

Governance structures also remained inadequate. Several entities had audit committees that were considered ineffective in providing adequate oversight over strategic decisions, risk management, or internal control frameworks. The absence of strong governance mechanisms contributed to poor accountability and limited monitoring of management performance.

These weaknesses collectively undermine financial sustainability, reduce operational efficiency, and increase the risks associated with public resources entrusted to these enterprises. Strengthening corporate governance, improving financial reporting discipline, and enhancing the commercial orientation of public enterprises remain essential if these entities are to become financially self-reliant and deliver services effectively to the public.

PERFORMANCE AUDIT

Performance auditing enables Supreme Audit Institutions (SAIs) to assess whether public resources are economically, efficiently, and effectively utilised, ensuring value-for-money in government programmes. Through these audits, SAIs help strengthen accountability and transparency, identify weaknesses or waste, and recommend improvements to enhance service delivery to citizens.

The evidence generated also supports informed decision making for better policy formulation, resource allocation, and overall public sector governance.

Performance audits conducted in the reviewed period highlighted persistent weaknesses in public service delivery, including delays in project implementation, inadequate monitoring and oversight, and limited value for money in several government programmes. The audits covered a broad range of sectors and interventions, including:

- Implementation of Youth Empowerment Programmes- Ministry of Youth Affairs
- Access to Education for Children with Special Needs- Ministry of Basic and Senior Secondary Education
- Wetlands Conservation- National Protected Area Authority
- Government Efforts to Achieve Food Sufficiency by 2023 and the Impact of Climate change on Agriculture- Ministry of Agriculture and Food Security
- Disaster risk Reduction Activities- National Disaster Management Agency
- Management of Water Catchments- National Water Resources Management Agency
- Performance of the Financial Intelligence Agency in the Anti-Money Laundering Chain
- Follow-up Audit on the Welfare of inmates- Sierra Leone Correctional Service

The 2024 performance audits across selected ministries, departments and agencies revealed recurring inefficiencies, weak oversight, and limited value-for-money in service delivery. The audits covered critical sectors, including youth empowerment, education for children with special needs, environmental conservation, agriculture, disaster management, water resources, correctional services, and anti-money laundering operations.

Summary of issues identified include:

1. The Implementation of Youth Empowerment Programmes- Ministry of Youth Affairs

The programmes were implemented without proper needs assessments and suffered from weak inter-agency collaboration, leading to poorly located and stalled construction projects. Construction of several car wash centres was either delayed or abandoned despite partial payments to contractors. Essential facilities such as water supply were not provided, and monitoring systems were absent, even though funds were allocated for oversight activities.

2. Access to Education for Children with Special Needs- Ministry of Basic and Senior Secondary Education

The Ministry lacked comprehensive policies and guidelines for special needs education. The dedicated unit operated with minimal staffing, and schools for children with disabilities were inadequately equipped with assistive devices and basic facilities. Accessibility and transportation challenges hindered school attendance, while monitoring and evaluation mechanisms were virtually nonexistent due to resource constraints.

3. The Implementation of Wetland Conservation - National Protected Area Authority

Weak legal frameworks, inadequate institutional arrangements, and overlapping mandates resulted in encroachment on wetlands and mangrove areas. Coordination among relevant agencies was limited, undermining the effectiveness of conservation efforts.

4. Government’s Effort in Achieving Food Sufficiency by 2023 and the Impact of Climate Change on Agriculture- Ministry of Agriculture and Food Security

Monitoring of agricultural programmes was largely ineffective, with only one of twelve planned activities conducted. Faulty and unsuitable equipment, abandoned machinery, and the export of farm produce contributed to insufficient local food supply.

5. Disaster Risk Reduction Activities- National Disaster Management Agency

The National Platform and regional disaster management committees were largely non-functional. Annual work plans and contingency plans were not prepared, and collaboration for the protection of critical infrastructure, such as the Guma Dam, was ineffective.

6. The Management of Water Catchments- National Water Resources Management Agency

Data on water resources remained unprocessed due to the absence of a management information system. Water allocation tools were inefficient, catchment management committees were not fully operational, and tariff systems were inequitable. Degradation of water catchments due to encroachment and poor waste management was prevalent, while public awareness of water use regulations remained low.

7. Performance of The Financial Intelligence Agency in The Anti-Money Laundering Chain

The FIA lacked a national AML/CFT/CPF policy, had weak information management system, and was unable to provide accurate or consistent data. Access to critical analysis tools was limited, and discrepancies existed in the dissemination and confirmation of intelligence reports.

8. Follow-up Audit on the Welfare of Inmates - Sierra Leone Correctional Service

Efforts to address overcrowding through new facilities and courts were noted, but gaps remained in the management of children and mentally ill inmates. Support from UNDP and water companies improved basic services, yet inadequate monitoring allowed continued use of harmful substances within centres.

Overall Observations

Across all sectors reviewed, intended benefits were often not fully realised due to weak planning, inadequate coordination, insufficient monitoring and evaluation systems, and gaps in governance structures. These systemic weaknesses highlight the need for strengthened oversight, enhanced operational capacity, and targeted policy and resource interventions to improve service delivery and public sector performance.

Positive Developments Noted

Despite challenges, the audit noted encouraging improvements in:

- Increased adoption of the Meridian Debt Management System and IFMIS
- Better documentation in a number of MDAs
- Gradual strengthening of internal audit functions

- More timely submission of financial statements relative to previous years
- Some councils showing better transparency in revenue collection

These gains should be consolidated and scaled up.

Recommendations

To improve accountability and financial management, the Auditor-General recommends:

- Stronger enforcement of procurement laws and contract monitoring
- Timely preparation and submission of financial statements
- Regular bank reconciliations and proper maintenance of cash-books and ledgers
- Completion and update of fixed assets registers and inventory records
- Sanctions for officials responsible for violations for unsupported spending
- Strengthening internal audit units and audit committees for oversight
- Faster and more consistent implementation of audit recommendations

Conclusion

The findings in this report demonstrate that public financial management reforms must be accelerated to safeguard state resources and enhance service delivery. Strengthening accountability systems, improving compliance with the law, and enforcing sanctions for breaches are essential to protect public funds and maintain public confidence. The Audit Service Sierra Leone remains committed to providing independent assurance to taxpayers, supporting reform efforts, and promoting transparency and good governance in the management of public finances.

INTRODUCTION

The Auditor-General's Annual Report for FY2024 is presented in accordance with section 119(4) of the Constitution of Sierra Leone, Act No. 6 of 1991.

The audit of 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 of Public Funds, was carried out as provided by section 119(2) of the Constitution of Sierra Leone, 1991.

These audits were carried out in accordance with section 11(2)(a) of the Audit Service Act, 2014 (as amended in 2023), and in line with the International Standards of Supreme Audit Institutions (ISSAIs) together with other relevant laws, rules, and regulations governing public financial management in Sierra Leone.

This Report presents issues that were unresolved across MDAs and local councils, and also considered significant by the Auditor-General for the attention of Parliament.

1. Mandate and Independence

During the reviewed period, the Audit Service Sierra Leone (ASSL) undertook various audits to fulfil the mandate of the Auditor-General as provided by law.

Specifically, we carried out the following audits:

Financial Audits - to assess whether public accounts were fairly presented and in compliance with applicable standards and regulations.

Compliance Audits - to examine whether public entities adhered to relevant laws, policies, and procedures.

Performance Audits - to evaluate the economy, efficiency, and effectiveness of government programmes and projects in enhancing service delivery, and achieving value-for-money.

Information Systems Audits - to assess the reliability, integrity, and security of key information technology systems such as IFMIS and ASYCUDA.

To reinforce the independence of the Auditor-General, Parliament enacted the Audit Service (Amendment) Act 2023, which granted financial autonomy to the ASSL, thus meeting the principles of independence prescribed by the Lima and Mexico Declarations (INTOSAI P-10). This autonomy ensures that the ASSL's budget is submitted directly to Parliament, eliminating dependency on the Ministry of Finance. The amendment also addressed delays in the submission of financial statements, clarified procedures for responding to audit queries, and strengthened accountability mechanisms among auditees. The ASSL has since undertaken sensitisation activities to familiarise public entities and citizens with these legal reforms. We commend the Government and development partners for supporting these measures, which reinforce our institutional independence and credibility.

The ASSL continues to uphold its core values of professionalism, independence, and a citizen-focused approach to public accountability. We view our constitutional duty not merely as an audit exercise, but

also as a crucial mechanism for strengthening governance, enhancing service delivery, and ensuring that public resources deliver visible benefits to citizens.

2. Implementation of Audit Recommendations

The publication of the Auditor-General's Annual Report represents a central pillar of the ASSL's accountability mandate. Each year, our audits provide a comprehensive analysis of public financial management across government institutions, accompanied by practical recommendations aimed at improving governance and service delivery. We ensure that our recommendations are clear, actionable, and context-specific, thereby increasing the level of implementation by auditees.

Although the Public Financial Management Act, 2016 makes provision for the Minister of Finance to impose fines and penalties for non-implementation of audit recommendations, enforcement still remains a challenge. However, we welcome the efforts of the Ministry of Finance for reactivating Internal Audit Committees within MDAs as provided by sections 74 and 75 of the Public Financial Management Act 2016, and also for the implementation of the Standard Operating Procedures (SOPs). These mechanisms play a vital role in ensuring that audit recommendations are implemented.

These internal audit committees are to report to the Government Audit Committee (GAC) as required by Regulation 151(9) of the Public Financial Management Regulations, 2020. Regulation 151(9) further mandates the GAC to follow-up on the Auditor-General's and Public Account Committee's recommendations, as well as internal audit recommendations. The GAC is also required to prepare on an annual basis, a report showing the status of the outstanding recommendations. We are hopeful that these mechanisms would enhance the implementation of audit recommendations by public institutions.

To complement the aforementioned interventions, the ASSL is at an advance stage of establishing a Follow-Up Audits Division. This Division will be responsible for tracking the implementation of audit recommendations; liaising with the Public Accounts Committee (PAC); and coordinating with the GAC to monitor progress. These measures are expected to significantly enhance accountability and strengthen the impact of our audit work.

3. Strengthening Audit Methodologies

Throughout 2024, the ASSL focused on strengthening audit quality, enhancing staff capacity, and deepening institutional culture. With continued support from development partners - including AFROSAI-E, the European Union, and the World Bank, we implemented targeted capacity-building programmes that addressed both technical and strategic needs.

We also improved on our institutional monitoring and evaluation framework by using the logical framework to measure performance against strategic objectives. This approach has enhanced transparency, accountability, and continuous improvement.

A key achievement made during the reviewed year was the growing confidence of development partners in our audit methodology, particularly our increased focus on assessing the impact of government programmes and donor-funded projects on service delivery and citizens' welfare.

4. Digitisation of the ASSL Audit Methodology

In pursuit of greater efficiency, impact, and audit quality, the ASSL has advanced its digital transformation agenda through strategic partnership with AFROSAI-E, and funding support from the World Bank. This collaboration facilitated the adoption of the AFROSAI-E Audit Enhancement Tool (A-SEAT) platform - a cutting-edge system designed to modernise audit processes across Supreme Audit Institutions in Africa.

Locally implemented as SIERRA-SEAT, the platform marks a major milestone in the ASSL's transition from traditional paper-based audit methodology, to fully digital audit workflow.

The SIERRA-SEAT seeks to streamline audit operations, enhance operational efficiency, and ensure alignment with international auditing standards, with the aim of improving both accuracy and compliance.

The SIERRA-SEAT has been successfully installed, and pilot auditing sessions are underway to allow the ASSL test and refine the system in real audit scenarios. These sessions will also serve as a capacity-building exercise, thereby equipping staff with the skills necessary to fully leverage the platform's capabilities.

5. Strengthened Stakeholders' Engagement and Partnerships

Stakeholders' engagement is a major component of our audit approach. In 2024, the ASSL deepened collaboration with key partners, including MDAs, local councils, civil society organisations, traditional leaders, the media, and development partners, to ensure that audit priorities reflect national needs and citizens' concerns. These engagements enable them participate in both the pre-planning and follow-up stages of the audit process; ensuring that our audits address issues of direct relevance to the public.

To further expand on the impact of these citizens' engagements, the ASSL in consonance with other state institutions will establish work plans geared towards addressing concerns and recommendations received during these nationwide citizens' engagements. We believe that this collaborative approach would resolve underlying challenges affecting the provision of key services and the completion of projects and programmes across the country.

We also formalised partnerships through Memoranda of Understanding (MoUs) with oversight institutions, including 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 collaborations promote synergy, transparency, and shared accountability.

The ASSL continues to work closely with the Public Accounts Committee (PAC) in Parliament, supporting its scrutiny of public expenditure and responses to audit findings. The PAC's engagement with our reports has enhanced accountability within the public sector, and we commend its continued efforts in holding public officials to account.

6. Future Outlook

Looking ahead, the ASSL is expanding its audit scope to address emerging governance and development priorities. Preparatory work is underway for future audits in the following key areas:

- **Government Budget Audits** – to assess the credibility and transparency of government spending against legislative appropriations.
- **Gender Audits** – to evaluate gender-responsive budgeting and the implementation of the Gender Equality and Women’s Empowerment Act, 2022.
- **Revenue Audits** – to examine revenue generation, management, and reconciliation processes, with a special focus on the extractive industries.
- **Sustainability Audits** – to evaluate environmental management practices and their alignment with the Sustainable Development Goals (SDGs).
- **Infrastructure Audits** - to evaluate public infrastructure projects and assess the economy, efficiency, effectiveness, equity and environmental impact. To actualise this plan, the ASSL’s budget for FY2026 makes provision for the recruitment of civil engineers to add professional value to our audit of public works.
- **Audit of Illicit Financial Flows** - to assess the control mechanisms of public agencies tasked with monitoring and curbing illicit financial flows.

We remain grateful to the Government of Sierra Leone and development partners for their continued support towards capacity building and institutional growth.

7. Report Structure

This report is structured as follows: **Part I** consists of Chapter 1, **Part II** comprises Chapters II & III and **Part III** presents Chapters IV and V.

Chapter I: General-Purpose Financial Statements (GPFS)- presents significant findings from the audit of the General-Purpose Financial Statements (GPFS), which are prepared in accordance with the cash basis International Public Sector Accounting Standards (IPSAS cash) for FY2024. We concluded by giving an opinion on the 2024 GPFS of the Consolidated Fund of the Government of Sierra Leone.

Chapter II: Ministries, Departments and Diplomatic Missions- outlines the audit findings arising from our examination of the financial management, governance practices, and operational performance of Ministries, Departments (MDs) and Diplomatic Missions during FY2024. The audits were conducted to assess whether public resources were utilised efficiently, effectively, and in compliance with the applicable laws, regulations and policies.

Chapter III: Local Councils- presents our audit findings on the accounts of the 22 Local Councils (LCs) for FY2024. Our findings also reflects our intensified audit focus on critical service delivery areas such as mining, sanitation, and local revenue mobilisation.

Chapter IV: Public Enterprises, Commissions and Donor-Funded Projects- provides an overview of our audits of financial statements of State-Owned Enterprises (SOEs), Commissions and Donor Project Funds. These audits included the review of internal controls, assets management, payroll management, compliance with statutory obligations and revenue management. We concluded by issuing an opinion on the accounts.

Chapter V: Performance Audits- provides a summary of findings from performance audits conducted on the following areas: Implementation of Youth Empowerment Programmes; Access to Education for Children with Special Needs; the Implementation of Wetlands Conservation; Government's Effort in Achieving Food Sufficiency by 2023 and The Impact of Climate Change on Agriculture; Management of Disaster Risk Reduction Activities; The Management of Water Catchments; Follow-Up Audit on The Welfare of Inmates; and Performance of the Financial Intelligence Agency in the Anti-Money Laundering Chain.

PART I

**CHAPTER I – AUDITOR-GENERAL’S OPINION ON THE GENERAL-PURPOSE
FINANCIAL STATEMENTS OF THE CONSOLIDATED FUND**

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MAIN POINTS

INTRODUCTION

The audit of the General-Purpose Financial Statements (GPFS) of the Consolidated Fund of the Government of Sierra Leone is a fundamental process aimed at ensuring the accountability, transparency and reliability of public financial reporting, fostering public trust and supporting the Sustainable Development Goals (SDGs). This Chapter presents the mandate, scope, objectives, key reforms and significant findings associated with the audit of the GPFS, which are prepared in accordance with the cash basis International Public Sector Accounting Standards (IPSAS cash).

Mandates

Mandate of the Accountant-General

The Accountant-General is mandated under section 87(1) of the Public Financial Management (PFM) Act, 2016 to prepare and submit the Annual Financial Statements of the Consolidated Fund and an explanatory note to the Auditor-General through the Minister of Finance within three months after the end of the financial year. The Annual Financial Statements of the Consolidated Fund is prepared in accordance with cash basis International Public Sector Accounting Standard (IPSAS cash) and the Public Financial Management Act, 2016. The GPFS comprise the statement of cash receipts and payments, statement of comparison of budget and actual revenue and expenditure, statement of cash position and notes of the Consolidated Fund of the Government of Sierra Leone for the year ended 31st December, 2024.

Mandate of the Auditor-General

Section 88(2) of the PFM Act, 2016 provides that within twelve months after the end of a financial year, the Auditor-General shall submit to the Minister and Parliament and published in the gazette and on the Auditor-General's website the audit report on the Annual Financial Statement of the Consolidated Fund of the financial year.

Objective of the Audit

The primary objective of the audit is to express an opinion on the General-Purpose Financial Statements, thereby providing stakeholders – including citizens, policymakers, and development partners with accurate information to facilitate informed decision-making.

1.1 FINDINGS IN THE GENERAL-PURPOSE FINANCIAL STATEMENTS OF THE CONSOLIDATED FUND OF THE GOVERNMENT OF SIERRA LEONE

CONSOLIDATION OF ENTITIES OUTSIDE THE CENTRAL GOVERNMENT

Section 89(1) of the Public Financial Management (PFM) Act 2016, requires that the consolidated public account includes the financial activities of all general government sector entities, including sub-vented agencies, public corporations, and other government-controlled bodies. The current General-Purpose Financial Statements of the Government of Sierra Leone was prepared using the Cash Basis International Public Sector Accounting Standards (IPSAS) which, based on international best practice is intended as a transitional phase towards accrual-based financial reporting.

Many of the public entities to be consolidated prepare financial statements using the International Financial Reporting Standards (IFRS) or Accrual IPSAS, while the Central Government uses the Cash Basis IPSAS. This lack of harmonisation hinders consolidated financial reporting.

As at the reporting date, there was no documented roadmap or consolidation strategy developed by the Accountant-General to gradually incorporate the financial operations of entities outside the Central Government's sphere, as required by the PFM Act 2016. Given the complexity of the task, this will take several years; nonetheless, an implementation plan should be designed and used as a framework to guide this process.

BUDGET AND BUDGETARY CONTROL

Excess Expenditure over Approved Budget

The Statement of Comparison of Budget and Actual Expenditure presented in the General-Purpose Financial Statements, showed that total expenditure for the financial year amounted to NLe24.62 billion, as against an approved budget of NLe23.52 billion. This resulted in an overspending of NLe1.09 billion. These transactions however have been correctly recorded on cash basis in accordance with the International Public Sector Accounting Standards (IPSAS) - Cash Basis.

REVENUE

Revenue constitutes the cornerstone of sound public financial management and effective government operations. It provides the essential resources required to finance public services, implement development programmes, and maintain fiscal stability. Adequate revenue mobilisation supports prudent budgeting, strengthens expenditure control, and reduces dependency on external financing. Moreover, efficient revenue management promotes transparency, accountability, and fiscal discipline, which are key pillars for sustaining good governance and economic growth.

Revenues generated in 2024 from key sources such as income tax, customs and excise, and Goods and Services Tax (GST) increased by 30% to NLe14.86 billion from NLe11.48 billion in 2023, reflecting improved administrative efforts and enhanced taxpayers' engagement. Despite these positive developments, the audit also identified persistent control deficiencies which continue to undermine government's full revenue potential.

Below are highlights of the observations made:

Unpaid Tax Liabilities

We observed that tax liabilities totalling NLe382,836,799.23 for FY2024 were still owed to the Government of Sierra Leone as at the reporting date.

Tax Type	Non-payment of Taxes (NLe)	Underpayment of Taxes (NLe)	Total Tax Liability (NLe)
Goods and Services Tax	13,099,036.00	191,291,595.00	204,390,631
Personal Income Tax	5,704,518.00	6,292,470.00	11,996,988
Corporation Income Tax	7,615,381.00	2,670,845.00	10,286,226
Withholding Tax	8,906,347.30	35,481,171.47	44,387,518.77
Pay as You Earn	7,641,138.59	102,191,310.55	109,832,449.14
Payroll	785,500.00	343,380.00	1,128,880
Rental Income Tax	146,978.00	583,704.32	730,682.32
Domestic Excise Tax		83,424.00	83,424
Total	43,898,898.89	338,937,900.34	382,836,799.23

We recommended that the management of the NRA should implement aggressive strategies to recover these tax liabilities.

Incomplete and Non-filing by Taxpayers

We observed significant instances of non-filing and incomplete filing of tax returns by registered taxpayers across various categories. A total of 5,904 taxpayers failed to submit their annual returns within the statutory deadlines, while 1,309 taxpayers submitted incomplete tax returns. This points to weaknesses in compliance monitoring, and enforcement mechanisms within the revenue administration system, leading to substantial revenue leakages and loss of much-needed revenue to government.

Revenue not Traced to the Consolidated Fund

Transit banks are required to transfer the revenue collected into the Consolidated Fund at the Bank of Sierra Leone (BSL) within 24 hours upon receipt. However, the following were not traced into the Consolidated Fund during the course of the audit:

- Bank transfers to the BSL totalling NLe9,623,044.50, NLe6,586,791.15 and NLe2,352,256.52 for Customs and Excises, GST, and income tax respectively, could not be traced to the BSL account.
- Revenue collected by the Sierra Leone Road Safety Authority and the Sierra Leone Electricity and Water Regulatory Commission, totalling NLe1,545,648 and NLe2,244,090 respectively, were not transferred to the Consolidated Fund.
- A review of the prepayment accounts maintained by the Oil Marketing Companies (OMCs) and some mining companies within the ASYCUDA World system revealed that transactions amounting to NLe7,042,879.47 could not be traced to the Consolidated Fund at the BSL.

Non-integration of the ITAS and ASYCUDA World System Resulting in Over-claimed Input GST

During the reviewed period, we observed that the ASYCUDA World system was not integrated with the ITAS, resulting in difficulties to reconcile and update taxpayers' records in real-time. This lack of integration led importers to make false claim on their GST refunds, by NLe34,073,158. Consequently, there is a risk of under-collection of taxes due to unjustified claims, which could result in tax credits.

Duty Waivers Granted to Individuals and Institutions without Documentation

We reviewed duty waivers and tax exemptions granted in 2024 and observed several compliance and control weaknesses in the administration of tax reliefs:

- Waivers on import duties and other taxes totalling NLe118,230,289.04 were granted to various institutions without the required documentation.
- Contrary to section 24 of the Tax and Duty Exemption Act 2023, exemptions from paying ECOWAS levies totalling NLe50,651,524.66 were granted to several importers for commodities imported from non-ECOWAS member states without any documentary evidence in the ASYCUDA World system to confirm that the exemptions were permitted by ECOWAS.
- Duty waivers and tax exemptions totalling NLe4,010, 047.21 were granted to NGOs not listed in the Ministry of Planning and Economic Development's (MoPED) official gazette of registered NGOs.

Incorrect Application of Single Pricing Formula Rates in the ASYCUDA World System

We observed an incorrect application of the National Petroleum Regulatory Authority's (NPRA) Single Pricing Formula rates by the Customs Service Department in 2024 on petroleum products. This resulted in differences of NLe313,838,549.13, NLe7,801,221.25, and NLe57,776,144.92 in import, excise duties, and infrastructure development fund levy, respectively not paid by the OMCs.

Assessed Duties and Taxes Still Pending in the ASYCUDA World System

We reviewed the ASYCUDA World system and observed that 644 declarations with assessed duties and taxes amounting to NLe111,892,600.60 were still pending in the ASYCUDA World system. There was no report from the Customs Service Department to indicate the follow-up actions taken on the said assessed declarations.

PUBLIC DEBT

Sierra Leone's public debt remains a major aspect of government finance and a key determinant of fiscal sustainability. The portfolio comprises both domestic and external obligations contracted to finance budget deficits, infrastructure development, and other national priorities. To strengthen debt management and enhance transparency, government introduced the Meridian Debt Management System in 2024 to record, monitor, and track public debt transactions. While this represents a positive step toward improving debt reporting and oversight, challenges remain in ensuring data accuracy, timely debt servicing, and effective coordination among institutions responsible for debt management.

High Debt Servicing Burden on Domestic Revenue

In 2024, total domestic revenue rose to NLe14.86 billion, a 30% increase from 2023, largely driven by increased collections from income tax, GST, and customs and excise duties. However, total financing

costs (debt service payment) also increased sharply to NLe4.73 billion, a 49% increase from 2023. Consequently, the debt service-to-domestic revenue ratio increased to 31% in 2024, from 28% in 2023. This indicates that almost one-third of every Leone generated domestically, was spent on servicing debt obligations. While revenue performance improved during the period, the accelerated growth in debt service payments outpaced revenue gains, thereby constraining fiscal flexibility and limiting the funds available for critical social and infrastructure investment. This trend highlights the increasing debt servicing burden on domestic resources and underscores the need for:

- continued efforts to broaden the domestic tax base,
- enhancing efficiency in tax collection, and
- implementing prudent debt management and refinancing strategies to maintain debt sustainability and fiscal resilience.

Challenges in Reporting Domestic Suppliers' Arrears

Best practice in public financial management requires that all payment obligations be appropriately recognised and recorded in the correct liability register before settlement. This ensures accurate financial reporting, enhances transparency, and provides reliable data for monitoring government arrears and budgetary control. From our review of the domestic suppliers arrears database, expense analysis, bank statements, and the GPFS, we observed that the Public Debt Management Division continues to face challenges in managing domestic arrears due to the manual stages involved in recognising arrears. The recording and tracking of payment of arrears were done through MS-Excel with no integration with the computerised IFMIS system (FreeBalance). This poses problems in reconciling the current stock of arrears pay-down with the transactions processed in the IFMIS. During our review of current-year payment transactions, we observed instances where payments were made for unprocessed transactions (carryovers) originating from previous years that were recorded in the domestic suppliers database without the original liabilities being reflected in the arrears records at the close of the previous year. It is therefore imperative for the Ministry of Finance to prioritise the integration of the domestic arrears database into the IFMIS (FreeBalance). This will ensure that arrears recognition, tracking, and payment are system-driven, reducing errors and enhancing real-time reconciliation.

PAYROLL

Amendments to the Payroll without Documentation

Contrary to Regulations 111&112 of the Public Financial Management Regulations, 2020, we identified several amendments including additions, deletions, and salary adjustments totalling NLe930,601, NLe735,081, and NLe2,003,391 respectively, made during the reviewed period without any evidence to justify the changes made to the payroll.

Statutory deductions not paid to the relevant authorities

- In spite of recommendations in previous audit reports, PAYE taxes on leave allowances totalling NLe7,665,956 were not deducted from the sample of six categories of the payroll reviewed during the audit exercise. Without the requisite action to forestall this reoccurring issue, government will continue to lose much-needed resources to fund other developmental activities.

- Social security contributions amounting to NLe225,987 were not deducted from the monthly basic salaries of employees in the payroll and remitted to the National Social Security and Insurance Trust.

CASH AND BANK

Inadequate Commitment Controls over Payment

Effective cash management is essential for ensuring prompt settlement of financial obligations, sustaining operational continuity, and delivering public services effectively. As part of our audit of the GPFS for the reviewed period, we examined the cash management practices and their impact on key commitments and service delivery. We observed that cheques and electronic funds transfer (EFT) totalling NLe686,800,613 and NLe2,292,789,835 respectively, for payments made to various suppliers, service providers, and other government agencies were still outstanding as at 31st December, 2024.

Transactions in the Bank Statements without Description

We reviewed the bank statements for the main treasury account and 48 other accounts for January to December 2024 and identified several transactions totalling NLe59,814,623.09 with no descriptions or narratives. Transactions without adequate descriptions increase the risk of errors, misclassifications, and potential fraudulent transactions going undetected. It also hinders timely and accurate bank reconciliation.

1.2 AUDITOR-GENERAL'S OPINION ON THE GENERAL-PURPOSE FINANCIAL STATEMENTS OF THE CONSOLIDATED FUND

We have audited the General-Purpose Financial Statements of the Consolidated Fund for the year ended 31st December, 2024. These Financial Statements comprise the Statement of Cash Receipts and Payments of the Consolidated Fund, the Statement of Comparison of Budget and Actual Revenue and Expenditure, the Statement of Cash Position for the year ended and notes of explanations and elaboration to the Annual Financial Statements of the Consolidated Fund as set out on pages 11 to 66.

In our opinion, the accompanying Financial Statements present fairly, in all material respects, the cash position of the Government of Sierra Leone as at 31st December, 2024 and its cash performance for the year then ended in accordance with Cash-basis International Public Sector Accounting Standards (IPSAS cash), the Public Financial Management Act 2016, and other applicable laws and regulations.

KEY AUDIT MATTERS

Key audit matters are those matters that, in our professional judgment, were of most significance in the audit of the Financial Statements of the current period. These matters were addressed in the context of the audit of the Financial Statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. There were no key audit matters for the period under review.

OTHER MATTERS

Without qualifying our opinion, we draw attention to the following matters which are significant for good governance, accountability, and compliance with the Public Financial Management Act 2016, and other applicable laws and regulations:

Excess Expenditure over Approved Budget

The Statement of Comparison of Budget and Actual Expenditure presented in the General-Purpose Financial Statements, showed that total expenditure for the financial year amounted to NLe24.62 billion, as against an approved budget of NLe23.52 billion. This resulted in an overspending of NLe1.09 billion. These transactions however have been correctly recorded on cash basis in accordance with the International Public Sector Accounting Standards (IPSAS) - Cash Basis.

Lack of Reconciliation between Prepayment Account and Consolidate Fund Accounts

There was no reconciliation between the prepayment account in the ASYCUDA World, maintained by the Customs Service Department of the NRA, and the Consolidated Fund regarding petroleum transactions. In this regard, we observed that petroleum transactions by Oil Marketing Companies (OMCs) and some mining companies, totalling NLe7,042,879.47 in the prepayment accounts, could not be traced to the Consolidated Fund Account at the BSL. This constitutes internal control deficiency, as it raises the possibility of inconsistencies between the data maintained by the NRA and records held by the Accountant-General's Department.

Responsibilities of the Accountant-General and the Minister of Finance for the General-Purpose Financial Statements

The Accountant-General is responsible for the preparation and fair presentation of these Financial Statements in accordance with requirements of the Public Financial Management Act, 2016. He is to ensure that the Financial Statements comply with the International Public Sector Accounting Standards – Cash-Basis of Accounting (Cash-Basis IPSAS) and relevant legislation; and for such internal control he determines necessary to enable the preparation of Financial Statements that are free from material misstatement, whether due to fraud or error. In preparing the Financial Statements, the Accountant-General issues appropriate instructions applicable to accounting practices and financial reporting of budgeted agencies and other entities included in the general government. In addition, he ensures the development of efficient and effective information technology platforms for the accounting and management of public finance. The Minister of Finance has the ultimate responsibility for monitoring and exercising control over the financial management of all bodies included in the Financial Statements.

Auditor’s Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the Financial Statements are free from material misstatement, whether due to fraud or error and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with International Standards for Supreme Audit Institutions will always detect a material misstatement when it exists. Misstatements can arise from fraud or error, and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Financial Statements. As part of an audit in accordance with International Standards for Supreme Audit Institutions, we exercise professional scepticism throughout the audit.

We also perform the following duties:

- Identify and assess the risks of material misstatement of the Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity’s internal control.
- Evaluate the appropriateness of accounting policies, uses and the reasonability of accounting estimates and related disclosures made by management.
- Evaluate the overall presentation, structure and content of the Financial Statements, including the disclosures, and whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicated with the Minister of Finance and the Accountant-General regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identified during our audit.



ABDUL AZIZ
AUDITOR-GENERAL

1.3 GENERAL PURPOSE FINANCIAL STATEMENTS

STATEMENT A

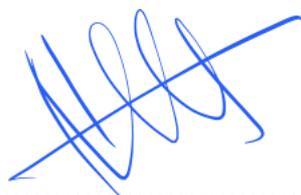
STATEMENT OF CASH RECEIPTS AND PAYMENTS OF THE CONSOLIDATED FUND FOR THE YEAR ENDED 31ST DECEMBER 2024

Amounts in Thousands of NLe Leones

	Note	FY 2024	FY2023
REVENUE AND GRANT RECEIPTS			
Domestic Revenue			
<i>Income Tax Receipts</i>	5	5,824,087	3,986,209
<i>Goods and Services Tax (GST) Receipts</i>	6	2,221,401	2,093,342
<i>Customs and Excise (C & E) Receipts</i>	7	2,684,212	1,733,501
<i>Mineral Resources</i>	8	1,017,017	692,123
<i>Fisheries</i>	9	333,824	263,210
<i>Other Departmental Receipts</i>	10	2,578,876	2,500,882
<i>Road User Charges</i>	11	205,023	205,965
Total Domestic Revenue Receipts		14,864,440	11,475,232
Receipts from Foreign Grants (Direct Budgetary Support - Grants)			
<i>HIPC Debt Relief Assistance</i>	12	15,455	21,708
<i>Other Grants and Aid</i>	13	1,599,803	1,429,572.
Total Direct Budgetary Support Grants		1,615,258	1,451,280
TOTAL REVENUE AND GRANTS RECEIPTS		16,479,698	12,926,512
EXPENDITURE PAYMENTS			
Recurrent Operations			
<i>Wages, Salaries and Employee Benefits</i>	14	6,037,086	5,457,412
<i>Use of goods and services</i>	15	9,283,053	6,707,803
Transfers and Grants			
<i>Grants to Tertiary Educational Institutions</i>	16	224,567	40,128
<i>Transfers to the Road Fund</i>	17	108,175	203,341
<i>Transfers to Local Councils</i>	18	219,363	175,665
<i>Other Grants</i>	19	208,495	203,632
Other Recurrent Payments	20	68,749	54,844
Interest Payments			
<i>Financing Costs – Domestic Interest Payments</i>	21	4,441,603	2,918,060
<i>Financing Costs – External Interest Payments</i>	22	285,289	258,703
Total Interest Payments		4,726,892	3,176,763
Total Recurrent Expenditure Payments		20,876,380	16,019,589
Domestic Capital/Development Expenditure	23	3,282,498	1,975,418
Arrears Payments	25	456,714	442,719

TOTAL EXPENDITURE PAYMENTS		24,615,591	18,437,726
CASH SURPLUS/(DEFICIT), INCLUDING GRANTS		(8,135,894)	(5,511,214)
FINANCING ITEMS			
External Borrowing (Loans)	26	1,005,885	2,523,028
External Debt Amortization	27	(1,644,766)	(1,566,253)
Domestic Borrowing (Net)	28	4,547,047	3,840,506
Staff Loans and Advances (Net)	30	4	4
Other Items (Net)			
<i>Returned Payments</i>		-	(1,743)
Total Other Items (Net)		0	(1,743)
OVERALL CASH SURPLUS/(DEFICIT)		(4,227,724)	(715,672)
Opening Cash Balance at start of year	31	(1,680,504)	(964,831)
Cash Balance at 31st December 2024	31	(5,908,227)	(1,680,504)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.



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Richard S. Williams *MBA, FCCA (UK), FCA (SL)*
Accountant-General
Government of Sierra Leone
Dated: 2nd December 2025

STATEMENT B
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL REVENUE AND EXPENDITURE FOR THE
YEAR ENDED 31ST DECEMBER 2024

Amounts in Thousands of NLe

	2024 Original Budget Estimates	2024 Actual	2024 Surplus/ (Shortfall)	2023 Actual
Domestic Revenue				
Income Tax Receipts	5,358,885	5,824,087	465,201	3,986,209
Goods and Services Tax (GST) Receipts	3,451,030	2,221,401	(1,229,629)	2,093,342
Customs and Excise (C & E) Receipts	3,148,753	2,684,212	(464,541)	1,733,501
Mineral Resources	856,570	1,017,017	160,447	692,123
Fisheries	223,559	333,824	110,265	263,210
Other Departmental Receipts	1,804,189	2,578,876	774,687	2,500,882
Road User Charges	129,343	205,023	75,680	205,965
Total Domestic Revenue	14,972,330	14,864,440	(107,890)	11,475,231
Total Direct Budgetary Support				
Grants	5,897,589	1,615,258	(4,282,331)	1,451,280
Total Revenue and Grant Receipts	20,869,919	16,479,698	(4,390,221)	12,926,512
EXPENDITURE PAYMENTS				
Wages, Salaries and Employees Benefits	6,508,700	6,037,086	(471,614)	5,457,412
Non-Salary, Non-Interest Recurrent Expenditure	4,305,585	9,283,053	4,977,468	6,707,803
Transfers and Grants				
Grants to Tertiary Educational Institutions	119,961	224,567	104,605	40,128
Transfers to the Road Fund	129,343	108,175	(21,168)	203,341
Transfers to Local Councils	199,838	219,363	19,525	175,665
Other Grants	929,651	208,495	(721,156)	203,632
			-	
Other payments	159,216	68,749	(90,467)	54,844
Total Non-Interest Recurrent Expenditure Payments	12,352,294	16,149,487	3,797,193	12,842,826
Capital/Development Expenditure	7,052,378	3,282,498	(3,769,880)	1,975,418
Financing Costs – Domestic Interest Payments	3,800,000	4,441,603	641,603	2,918,060
Financing Costs – External Interest Payments	319,667	285,289	(34,378)	258,703
Arrears Payments	-	456,714	456,714	442,719
Total Expenditure Payments	23,524,339	24,615,591	1,091,252	18,437,726
Cash Surplus/(Deficit) from operations	2,654,421	(8,135,893)	(5,481,472)	(5,511,214)

STATEMENT B
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL REVENUE AND EXPENDITURE FOR THE
YEAR ENDED 31ST DECEMBER 2024

Amounts in Thousands of NLe

	2024	2024	2024	2023
	Original Budget Estimates	Actual	Surplus/ (Shortfall)	Actual
External Borrowing (Loans)	1,116,855	1,005,885	-110,970	2,523,028
External Debt Amortization	2,022,697	(1,644,766)	377,931	(1,566,253)
Domestic Borrowing (Net)	3,765,263	4,547,047	781,785	3,840,506
Staff Loans and Advances (Net)	-	4	4	4
Other Items (Net)	-	-	-	(1,743)
Net Financing Flows	2,859,420	3,908,170	1,048,750	4,795,542
Overall Cash Surplus/(Deficit)	205,000	4,227,724	4,432,724	(715,676)
Reconciliation to Fiscal Profile	Original Budget			
Cash Surplus/(Deficit) from operations	4,227,724			
External Borrowing (Loans)	-			
Contingency	35,000			
Unaccounted (Float)	170,000			
Overall Deficit/Surplus (Fiscal Profile)	4,432,724			

STATEMENT C
STATEMENT OF CASH POSITION AS AT 31ST DECEMBER 2024

Amounts in Thousands of NLe

	As At 31st December 2024	As At 31st December 2023	Change in Balances
CONSOLIDATED FUND			
CASH AND CASH EQUIVALENTS			
Treasury Ways & Means Advances Account	431,954	286,021	145,934
Strategic Petroleum Fund Account	2,017	2,017	-
Fish Protection Stats Res	12,656	6,751	5,905
Donation to Free Health Care	6,522	9,775	(3,254)
GST-Refund	31,646	63,212	(31,567)
COI Special Recovery	3,624	3,624	-
Civil Aviation Authority Escrow	27,679	48,432	(20,752)
Petroleum Regulatory Agency	1,229	3,831	(2,603)
Petroleum Directorate Account	17,516	12,054	5,462
Environmental Protect Agency	6,244	6,132	112
National Tel. Commission Acc	11,127	41,282	(30,155)
SL Maritime Administration Acc	3,530	18,457	(14,927)
SL Roads Safety Authority	4,773	141	4,632
Public Auction Committee	-	674	(674)
Presidential Escrow	-	222	(222)
Int on 91/182/364 Days Tbills	3	3	0
34 Military Hospital Fees	116	90	26
Infrastructure Bond A/C	194,189	130,553	63,636
Duty Waiver Joint Monit Fund	40	9,025	(8,985)
Revenue General Account	-	89	(89)
Special Tax and Duties	2,530	2,530	-
Petroleum Dir Revenue	134	134	-
USL Teaching Hospital Complex	0	884	(884)
Multi Donor Free Quality Education SLL	502	502	-
Local Council Development Project	4,875	3,041	1,834
SL Content Development Fund	1	1	-
ISS SLPA GOSL Cargo Tracking	9,354	8,844	509
NATCOM Bradcorp Gateway Revenue	30,250	3,206	27,045
CTN Fees Forex	4,453	4,877	(425)
National Water Resources Management Agent	139	158	(19)
NACOVERC Lab Fees US\$	2,254	2,252	2
Vehicle Loan Scheme AC	2,136	2,136	-
NACOVERC Lab Fees-& Fines	3,327	3,327	-
Debt Management Treasury	429,946	397,176	32,770
Timber Export Levy	411,458	382,260	29,197
Revenue Income Tax Account	7,945	7,952	(8)
Standards Bureau	258	2,007	(1,749)

STATEMENT C
STATEMENT OF CASH POSITION AS AT 31ST DECEMBER 2024

Amounts in Thousands of NLe

	As At 31st December 2024	As At 31st December 2023	Change in Balances
State Lands Sales	54,136	33,130	21,006
Road Maintenance Fund (RMFA)	717	-774	1,491
Audit Service	1,001	258	743
Departmental Bank A/C	1,038,126	898,691	139,435
COVID-19 Emergency Response	38,934	39,131	(197)
Nat Investment Board Disbursement	1,041	-	1,041
Digital Development Fund	2,758	-	2,758
Afforestation and City Levy	4,753	1,833	2,920
HIPC Trust Fund Account	984	-	984
TOTAL CASH AND CASH EQUIVALENTS	2,806,877	2,435,944	370,932
<u>OVERDRAFTS HELD AT BANK</u>			
Treasury Main Account	(964,555)	(389,745)	(574,810)
Other Charges Account	(5,544,433)	(2,671,745)	(2,872,688)
Salaries Account	(903,368)	(642,354)	(261,014)
Infrastructure Dev and Inv. Fund	(531,493)	80,045	(451,448)
Daily Subsistence Medical	(1,443)	(1,491)	48
Catastrophe Containment Relief	(50)	-	(50)
Wages and Salaries Revolving Fund Account	(40,000)	-	(40,000)
Treasury Bearer Bond A/C	(19,000)	-	(19,000)
Pensions Accounts	(106,356)	(129,841)	23,485
Revenue Immigration Account	(237)	0	(237)
External Debt Service Payment A/C	(197,449)	(196,699)	(749)
Departmental Bank O/D A/C	(405,447)	(163,345)	(242,103)
Other Ministries /Department Unclaimed	(1,272)	(1,272)	-
TOTAL BANK OVERDRAFT HELD	(8,715,104)	(4,116,448)	(4,598,656)
NET CASH AND BANK BALANCES - CONSOLIDATED FUND	(5,908,227)	1,680,504	(4,227,724)

1.4 NOTES OF EXPLANATIONS AND ELABORATION TO THE PUBLIC ACCOUNTS

1. General Information

The financial statements are for the Consolidated Fund of the Government of Sierra Leone, as specified in section 111 of the Constitution of Sierra Leone 1991 and the Public Financial Management Act of 2016.

The Audited Financial Statements presented above reflect the Cash Receipts and Payments of the Consolidated Fund of the Government of Sierra Leone for the financial year ended 31st December 2024 predominantly on the basis of moneys received by, held in or paid out by the Accountant General during the year under review. The statements are prepared using the IPSAS Cash basis.

The Government through the Accountant General's Department (known as the Treasury) operates a centralised treasury function that accounts for moneys either received directly by the treasury or collected by the National Revenue Authority (NRA) and administers cash expenditures incurred by all Ministries, Departments and Agencies (MDAs) during the financial year.

The amounts appropriated to the MDAs are not controlled by the MDAs but are deployed on their behalf by the Treasury on the presentation of appropriate documentation and authorisation. Thus, the amounts reported as allocations/appropriations in the *STATEMENT OF COMPARISON OF BUDGET AND ACTUAL REVENUE AND EXPENDITURE FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER 2024* are those the Treasury has expended for the benefit of the MDAs. These also include adjustments for expenditure payments and cash balances for five self-accounting entities within the FreeBalance Accountability Suite used by the Government. These self-accounting entities are the Accountant General's Department (AGD), the Ministry of Defence (MOD), the Sierra Leone Police (SLP) the Sierra Leone Correctional Service (SLCS), the Ministry of Finance (MOF), and the Office of The Ombudsman. The list for entities included in the accounts are provided for in Appendix 1.

In effect, the Annual Financial Statements of the Consolidated Fund of the Government of Sierra Leone include the results of transactions and financial operations of all its Ministries, Departments and Agencies that were processed through the National Treasury and the Self-accounting entities. As far as Subvented Agencies are concerned, these Financial Statements only capture transfers coming out of the Consolidated Fund. Subvented Agencies and other public sector entities that are outside of the consolidated fund will separately produce their own financial statements for audit. These audited financial statements will thereafter be combined by the Accountant General with those of the Consolidated Fund in producing the annual financial statements of the central government, as required by section 89 of the PFM Act 2016, covering all entities included in the central government.

The use of public resources by the Government is primarily governed by the 1991 Constitution (as amended), the Public Financial Management (PFM) Act of 2016 (and its attendant regulations), and the National Public Procurement Act of 2016 (and its attendant regulations).

The principal address of the Accountant General's Department of the Ministry of Finance is Ministerial Building, George Street, Freetown, Sierra Leone. Website: www.mof.gov.sl, Email: agd@mof.gov.sl and info@mof.gov.sl.

2. Summary of Significant Accounting Policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the Statement of Public Accounts.

a. Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with the requirements of the Public Financial Management (PFM) Act, 2016 and comply with the International Public Sector Accounting Standard - Financial Reporting under the Cash Basis of Accounting (Cash Basis IPSAS). The measurement basis applied is the historical cost basis, except where otherwise stated in the accounting policies below.

The financial statements have been prepared on a cash basis using the Government's standard chart of accounts.

The accounting policies adopted have been consistently applied to all the years presented.

b. Reporting Currency

The financial statements are presented in Leones (NL), which is the functional and reporting currency of the Government of Sierra Leone.

c. Reporting Period

The reporting period for these financial statements is a period of twelve months starting on 1st January 2024 to 31st December 2024, as specified in section 1 of the PFM Act, 2016.

d. Receipts

Receipts are cash inflows within the Financial Year, comprising of receipts from Statutory/Authorized Allocations, Taxes, External Assistance (Bilateral and Multilateral Agencies), Other Aid and Grants, other borrowings, Capital receipts (Sale of Assets etc.), Receipts from Trading activities, fines, levies, and other receipts.

These items shall be disclosed in summary on the face of the Statement of Cash Receipts and Payments for the year in accordance with the standardised GPFS. Notes shall be provided with detailed Statement of Revenues collected during the year by source of revenue and by line item accounts code. Also, a Statement of Arrears of Revenues as at end of the financial year shall be provided by source of revenue and by line item accounts code.

Disposal proceeds from the sale of assets are recognized as receipts at the time of disposal.

e. Interest Received

Interest actually received during the financial year shall be treated as a receipt under item 'Other Receipts'.

f. Government Business activities

Cash receipts from trading activities shall be recorded net in the GPFS (after deducting direct expenses) unless otherwise provided for by law or policy in force. Total net receipts from all trading activities shall be disclosed in the Statement of cash receipts and payments under 'trading activities' item

Wherein gross revenue is recorded, corresponding payments shall be charged under a corresponding payment item head 'Government Business activities' in the Statement of Cash Receipts and Payments.

g. Payments

Payments are recurrent and capital cash outflows made during the financial year and shall be categorized either by major economic categories/programmes (activities) and/or by function in the statement of cash receipts and payment.

Payments for purchase of items of capital nature shall be expensed in the year in which the item has been purchased. It shall be disclosed under capital payments. Investments shall also be treated in the same way as capital purchases.

Prepaid expenses are amounts paid in advance of receipt of goods/services or work done (under contractual arrangements) and are charged directly to the respective expenditure item in the period of payment.

h. Interest on Loans

Actual Interest on loans and other bank commissions charged on Bank Accounts during the year shall be treated as payments and disclosed under interest payment in the Statement of Cash Receipts and Payments.

i. Foreign Currency Translation

Cash flows arising from foreign currency transactions are translated into Leones (NLLe) using the spot exchange rates prevailing at the date of payment/receipt.

Foreign currency balances, as at the year end, shall be translated at the exchange rates prevailing on that date (closing spot rate or year-end exchange rate).

Foreign exchange gains and losses resulting from the settlement of foreign transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognized in the Statement of Cash Receipts and Payments accordingly either as receipts/payments.

j. Cash and cash equivalents

Cash and cash equivalents comprise cash in hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. These comprise mainly Bank account balances; include amounts held at the Bank of Sierra Leone and at various commercial banks, cash imprests and other short term highly liquid investments held at the end of the financial year.

k. Imprests and Advances

The Government policy specifically states that all imprests and advances shall be retired before the end of the financial year. However, should circumstances occur (including an emergency) where either an imprest/advance is given out close to the financial year end or an imprest/advance already given could not be accounted for, such an imprest/advance (or balance outstanding) shall be treated as cash equivalent since there shall be no proof that such funds have been utilised.

l. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements.

The Budget Figures are the amounts approved by the Legislature in accordance with the Appropriation Act (annual budget and supplementary budget) and as detailed in the Government of Sierra Leone Budget Printed Estimates.

An assessment of the actual budgetary performance, at the level of legislative approval, against the comparable budget for the financial year under review has been included as Statement B of these Financial Statements.

m. Contingencies

In addition to those items recognized/accounted for in the Annual Financial Statements, there are a number of liabilities or assets that may arise in the future but are not recognised /accounted for. This is because they are dependent on uncertain future events occurring or the liability/asset cannot be measured reliably. Where these contingencies are to crystallise, there will be an associated impact on cash transactions that will be reflected on cash basis of accounting being used.

In that regard, contingent liabilities (including guarantees) are recorded in the Statement of Contingent Liabilities (on memorandum basis) when the contingency becomes evident and under the cash accounting method they are recognized only when the contingent event occurs and payment is made. Contingent assets are not recognized and where not probable neither disclosed.

n. Unpaid (Outstanding) Commitments

Unpaid (Outstanding) Commitments including operating and capital commitments arising from non-cancellable contractual or statutory obligations are in the Statement of Unpaid (Outstanding) Commitments (shown on memorandum basis – as additional disclosure).

3. The Approved National Budget

The approved National Budget is developed on the same accounting basis (cash basis), same classification basis, and for the same period (1st January 2024 to 31st December 2024) as for the financial statements. The Appropriation Act for FY2024 was adopted and passed into law by Parliament in December 2023. Following that, the Appropriation Act for FY2024 was signed into law by the Republic of Sierra Leone's President in December 2023. This Government Budget and Statement of Economic and Financial Policies for the Financial Year, 2024 with the Theme *“Restoring Macroeconomic Stability while Protecting the Poor and Vulnerable”*. The key objectives

of the 2024 Government Budget include the reduction of importation of food items, including our staple food-rice; reduce hunger and malnutrition; create job opportunities especially for the youth; build resilience to climate change and food price shocks; and boost export earnings from agriculture.

The total amount of the Approved Appropriation from the Legislature for FY2024 is NLe23,524,339 Thousand of which the Recurrent Expenditure amounted to NLe12,352,294 Thousand representing Wages, Salaries and Employees Benefits (NLe6,508,700 Thousand), Non-Salary Non-Interest Recurrent Expenditure (NLe4,305,585 Thousand) and Public Debts Charges (NLe4,119,667 Thousand). Devolved Functions (NLe199,838 Thousand), Development Expenditure (NLe7,052.378 Thousand), and Contingency Fund (NLe35,000 Thousand).

4. Comparative Information

Certain comparative figures have been reclassified to conform to the current year's presentation. In particular, the provisions of the recently enacted PFM Act 2016 require that the annual financial statements of the Consolidated Fund be prepared and submitted within three months of the end of a financial year, separate from those of budgetary and sub-vented agencies, and other entities of the Central Government. However, section 89 of the PFM Act 2016 further required that the Accountant General prepare and submit to the Auditor General the Annual Financial Statements of the Central Government, which cover all entities included in the Central Government, not later than ten months after the end of a financial year.

5. Income Tax Receipts

The total amount of Income Tax Receipts collected during the fiscal year 2024 amounted to NLe5,824,087 Thousand (NLe3,986,209 Thousand - FY2023). The summary details of the income tax receipts are presented in the table below:

Income Tax Receipts (In Thousands of Leones)				
	Budget Estimates	Actual	Surplus/ (Shortfall)	Actual
	FY 2024	FY 2024	FY 2024	FY 2023
Corporate Tax	1,985,131	698,483	(1,286,649)	1,198,868
Personal Income Tax	3,344,754	4,127,662	782,908	2,056,805
PAYE- Government Employees	-	770,606	770,606	644,686
Withholding Tax-Govt. Contractors	-	177,752	177,752	78,507
Education Levy - Government Contractors	-	32,454	32,454	-
Capital Gains Tax	29,000	1	(29,000)	-
Withholding Tax - Rent	-	496	496	-
Withholding Tax-Free Health Care	-	16,634	16,634	7,343.99
Total Income Tax Receipts	5,358,885	5,824,087	465,202	3,986,209

The total amount of Domestic Revenue (Tax) Arrears as at 31st December 2024 amounted to NLe751,807 Thousand (NLe730,000 Thousand- FY 2023). Further details are presented in Appendix 2 - Statement of Domestic Revenue Arrears.

6. Goods and Services Tax (GST) Receipts

The total amount of Goods and Services Tax (GST) Receipts collected during the fiscal year 2024 amounted to NLe2,221,401 Thousand (NLe2,093,342 Thousand - FY2023). The summary details of the Goods and Services Tax receipts are presented in the table below:

Goods and Service Tax (GST) Receipts (In Thousands of Leones)				
	Budget Estimates FY 2024	Actual FY 2024	Surplus/ (Shortfall) FY 2024	Actual FY 2024
Import GST	1,968,781	-	(1,968,781)	1,964,215
Domestic GST	1,482,249	2,181,049	698,800	
GST Refund		40,352	40,352	129,126
Total GST Receipts	3,451,030	2,221,401	(1,229,629)	2,093,342

7. Customs and Excise (C & E) Receipts

The total amount of Customs and Excise (C & E) Receipts collected during the fiscal year 2024 amounted to NLe2,684,212 Thousand (NLe1,733,501 Thousand - FY2023), with further details shown below:

Custom and Excise (C & E) Receipts (In Thousands of Leones)				
	Budget Estimates FY 2024	Actual FY 2024	Surplus/ (Shortfall) FY 2024	Actual FY 2023
Import Duties	1,818,781	1,745,102	(73,679)	1,367,946
Petroleum Fuel Oils Excise Duty	1,065,094	927,758	(137,336)	354,000
Other Excise Duties	264,878	-	(264,878)	-
Duty Waiver Income	-	11,352	11,352	11,555
Total C & E Receipts	3,148,753	2,684,212	(464,541)	1,733,501

8. Mineral Resources

The total receipts from mineral resources for FY2024 amounted to NLe1,017,017 Thousand (NLe692,123 Thousand - FY2023), with further details shown below:

Mineral Receipts (In Thousands of Leones)				
	Budget Estimates FY 2024	Actual FY 2024	Surplus/ (Shortfall) FY 2024	Actual FY 2023
Royalty on Rutile	15,540	-	(15,540)	-
Royalty on Bauxite	22,031	-	(22,031)	-
Royalty on Diamond and Gold	257,204	-	(257,204)	2,682
Royalty on Iron Ore	330,744	-	(330,744)	-
Licences	231,051	-	(231,051)	-
Mineral Resources	-	1,017,017	1,017,017	-
Miscellaneous	-	-	-	689,441
Total Mineral Receipts	856,570	1,017,017	160,447	692,123

9. Fisheries

The total receipts from fisheries for FY2024 amounted to NLe333,824 Thousand (NLe263,210 Thousand - FY2023), with further details shown below:

Fisheries Receipts (In Thousands of Leones)

	Budget Estimates FY 2024	Actual FY 2024	Surplus/ (Shortfall) FY 2024	Actual FY 2023
Reg'n Artisanal Fish Vessels	223,559	144,771	- 78,788	118,152
Freight Levy Maritime	-	181,596	181,596	142,501
Fish Health Certificates	-	5,905	5,905	2,557
Misc. Receipts	-	1,552	1,552	-
Total Fisheries Receipts	223,559	333,824	110,265	263,210

10. Other Departmental Receipts

The total amount of Other Departmental Receipts collected during the fiscal year 2024 amounted to NLe2,578,878 Thousand (NLe2,500,882 Thousand - FY2023), with further details shown below:

Other Departmental Receipts (In Thousands of Leones)

	Budget Estimates FY 2024	Actual FY 2024	Surplus/ (Shortfall) FY 2024	Actual FY 2023
Issuance of National ID Cards	-	-	-	-
Passports - New Issues	-	29,355	29,355	8,339
Pharmacy Board Licence	-	11,770	11,770	8,811
Strategic Petroleum Income	-	107,389	107,389	67,344
Petroleum Directorate	-	210,260	210,260	39,037
Forest Produce Licences	-	2,920	2,920	1,864
Export Licences	-	29,197	29,197	15,994
EPA Monitoring Fees	-	152,282	152,282	89,173
Standards Bureau Import Inspection Fees	-	-	-	1,252
NATCOM Bradcorp Gateway Revenue	-	166,861	166,861	46,622
SLRSA Vehicle Licences	-	80,822	80,822	74,279
SLCAA Aircrafts Certificates	-	-	-	190,771
Penalties	-	-	-	615
Auctioneer Licence	-	1,356	1,356	674
Donation to Free Health Care	-	-	-	176
Hospital Fees	-	1,751	1,751	4,211
Produce Licence	-	40,869	40,869	20,186
NPPA Sale of Bidding	-	1,099	1,099	930
ASSL Audit Fees	-	3,509	3,509	3,130
National Water Resources Fees	-	7,568	7,568	2,775
NACOVERC Lab Fees and Fines	-	-	-	1,614
CTN Fees	-	4,453	4,453	2,791
Privatisation Receipt	-	170,585	170,585	169,579
Land Sales	-	21,006	21,006	33,122

Other Departmental Receipts (In Thousands of Leones)

	Budget Estimates FY 2024	Actual FY 2024	Surplus/ (Shortfall) FY 2024	Actual FY 2023
Aircraft Certificates	-	156,520	156,520	-
Business Licences	-	20	20	-
GSM License	-	5	5	-
Import Inspection Fees	-	3,219	3,219	-
Other Fines	-	234	234	-
Others	311,478	42,908	- 268,570	-
Miscellaneous Receipts	1,492,711	1,332,915	- 159,796	1,717,593
Total Other Departmental Receipts	1,804,189	2,578,876	774,687	2,500,882

11. Road User Charges

Receipts collected from Road User Charges totalled NLe 205,023 Thousand (NLe205, 965 Thousand – FY2023).

These amounts are collected and transferred to the Road Maintenance Fund under the control of the Roads Maintenance Fund Administration (RMFA).

Road User Charge Receipts (In Thousands of Leones)

	Budget Estimates FY 2024	Actual FY 2024	Surplus/ (Shortfall) FY 2024	Actual FY 2023
Road User Charges	129,343	205,023	75,680	205,965
Total Road User Charge Receipts	129,343	205,023	75,680	205,965

12. HIPC Debt Relief

The total amount of debt relief granted in FY2024 under the Highly-Indebted Poor Countries (HIPC) programme was NLe15,455 Thousand (NLe21,708 Thousand – FY2023), with details as shown below:

HIPC Debt Relief Assistance (In Thousands of Leones)

	Budget Estimates FY 2024	Actual FY 2024	Surplus/ (Shortfall) FY 2024	Actual FY 2023
International Fund for Agriculture Development (IFAD)	-	-	-	14,785
European Economic Community (EEC)	2,725,175	15,455	2,709,720	6,922.85
International Monetary Fund (IMF)	-	-	-	-
Total HIPC Debt Relief Assistance	2,725,175	15,455	(2,709,720)	21,708

13. Receipts from External Donor Grants (Direct Budgetary Support - Grants)

The total amount of foreign (external) grants received during FY2024 was NLe1,599,803 Thousand (NLe1,429,572 Thousand – FY2023). Breakdown by donor is stated below:

Other Grants and Aid (In Thousands of Leones)

	Budget Estimates	Actual	Surplus/ (Shortfall)	Actual
	FY 2023	FY 2024	FY 2024	FY 2023
World Bank – IDA	1,881,450	1,331,053	550,397	1,429,572
International Monetary Fund (IMF)	-	7,239	7,239	-
European Union	1,290,964	261,512	1,029,452	-
Total Other Grants and Aid	3,172,414	1,599,803	(1,572,611)	1,429,572

14. Wages, Salaries and Employee Benefits

The actual total amount of Wages, Salaries and Employee Benefits paid during FY2024 was NLe6,037,086 Thousand (NLe5,457,412 Thousand – FY2023), excluding Wages and Salaries Arrears Payments of NLe456,713 Thousand (NLe442,719 Thousand – FY2023) made during the year.

Details of Wages, Salaries and Employees Benefits expended during the financial year being analysed by Economic Classification Code are presented below:

Wages, Salaries and Employee Benefits by Object Code (In Thousands of NLe)

Economic Classification	Description	Actual FY 2024	Actual FY 2023
210101	Basic Salaries	3,112,443	2,647,203
210201	Salary Grants	1,153,352	1,099,343
210403	Transport Allowance	98,370	92,829
210404	Medical Allowance	268	326
210405	Rent Allowance	172,960	119,444
210408	Domestic Servant Allowance	119	124
210409	Fuel Allowance	32	429
210410	Risk Allowance	5,287	5,196
210412	Clothing Allowance	523	475
210413	Responsibility Allowance	364	316
210414	Remote Allowance	78,479	68,256
210415	Acting Allowance	3,599	14,860
210417	Incentive Allowance	-	5,862
210418	Travel Bonus	103	168
210421	Other Allowances	130,707	95,560
210422	Late Allowance	5	7
210427	Entertainment Allowance	838	1,203

Wages, Salaries and Employee Benefits by Object Code (In Thousands of NLe)

Economic Classification	Description	Actual FY 2024	Actual FY 2023
210429	Security Allowance	1,425	747
210431	Leave Allowance	268,380	238,418
210432	Uniform Allowance	-	2,230
210434	Special Acting Allowance	59	435
210435	Representation Allowance	40	50
210437	Children Allowance	877	928
210438	Education Allowance	96	158
210440	On Call Medical Allowance	99,687	86,216
210444	COVID-19 Allowance	58,864	50,282
210445	Non-Accountable Allowance (Judges)	5,395	5,476
210446	Health Workers Allowance	89,109	74,626
210801	Emp Cont. To Social Security Pen	337,514	292,710
210802	Pensions	19	9,843
210803	Death Gratuities	25,042	18,003
210804	2% NASSIT for Army Early Retire	-	1,061
210805	2.5% Initial Cost NASSIT Scheme	58,105	46,627
210806	Living Gratuity	335,025	478,000
Total Wages, Salaries and Employee Benefits		6,037,086	5,457,412

Further details on Wages, Salaries and Employee Benefits paid by the Government during FY2024 are available in Appendix 3 below, analysed by Ministry, Department and Agency (MDA).

15. Use of Goods and Services

Use of Goods and Services expended during the financial year totalled NLe9,283,053 Thousand (NLe6,707,803 Thousand – FY2023) and these include such items as Stationery, Communications, Water and Sewage, Fuel and Lubricants for Vehicles, Fuel for Generators, Specialised Medical Equipment etc.

Details of Use of Goods and Services expended during the financial year being analysed by Economic Classification Code are presented below:

Use of Goods and Services (In Thousands of NLe)

Economic Classification	Description	Actual FY 2024	Actual FY 2023
220101	Local Travelling	14,593	9,154
220102	Overseas Travelling	242,438	191,781
220201	Electricity	16,122	9,443
220202	Water	4,559	2,154
220203	Telephone & Other Comm.	26,181	17,499
220302	Office & General	1,757,321	2,092,501

Use of Goods and Services (In Thousands of NLe)

Economic Classification	Description	Actual FY 2024	Actual FY 2023
220303	Stationery	30,471	13,698
220501	Official Recept. Ent & Hosp.	256	2,178
220401	Office Cleaning	13,634	4,115
220304	Office Stores/Supplies	33,673	13,443
220402	Computer Running Costs	9,833	3,481
220403	Cleaning – Others	2,557	1,298
220502	Advertisements	2,071	97
220503	Publications	5,677	228
220504	Printing (General)	9,816	3,164
220506	Public Relations Expenses	4,948	0
220404	Building Maintenance	22,273	16,135
220406	Road Maintenance	421	98
220405	Machinery & Equip Maintenance	1,997	3,629
220407	Vehicle Maintenance	50,389	12,344
220408	Generator Running Cost	158	86
220410	Insurance-Motor Vehicles/Cycle	787	357
220305	Rice For Officers & Other Rank	541,410	350,810
220306	Medical Consumables	10,004	498
220310	Imprest	71,345	37,892
220511	Bank Charges	7,388	3,693
220512	Misc. Operat'l Expenses	59,508	6,699
220513	Honoraria & Other Allowances	-	2,500
220514	Freight/Port Charges	12,925	8,138
220103	Recruitment	1,226	0
220104	Training Local	31,970	10,446
220105	Training Overseas	27,826	26,765
220106	Local Conferences	15,655	9,597
220107	Professional Fees/Consultancy	19,343	28,916
220109	Legal Expenses	150	0
220110	Medical Expenses	172,596	97,404
220113	Uniforms/Protective Clothing	85,884	66,262
220115	Teaching & Learning Materials	4,773	34,082
220116	Diets & Feeding	579,476	209,358
220124	Hire of Transport	-	11
220309	Chlorine & Water Treatment Drugs	52,408	198
220315	Drugs & Medical Supplies	213,150	14,304
220412	Fuel & Oil-Boats & Other Sea Vessels	-	700
220413	Fuel & Oil-Generator	3,649	3,781
220414	Other Fire Prevention Expenses	-	1,350
220415	Fuel & Oil (Vehicles)	443,709	251,658
220416	Fuel & Oil-Motorbikes and Tricycles	218	159

Use of Goods and Services (In Thousands of NLe)

Economic Classification	Description	Actual FY 2024	Actual FY 2023
220320	Medical Supplies	-	1,745
220321	Other Consumables	6,313	4,313
220324	Other Drugs & Medical Supplies	11,550	0
220507	Compensation	-	528
220508	Licence-Motor Vehicles/Cycles	89	502
220515	Subscriptions & Membership Dues- Local	-	80
220520	Rent for Office Accommodation	69,136	57,386
220522	Rates	34,471	1,454
220524	State House & Pres. Lodge Exp.	334,015	0
220528	Sports Competitions	131,165	36,790
220533	Official Receptions/Hosp.	9,698	2,348
220534	Diplomatic Corp Activities	11,544	1,728
220536	Expenditures on Misc. Committees	-	720
220538	Other Service Activity Exps.	878	1,058
220541	State Security Expenses	139,150	207,355
220542	Agricultural Expenses	474,534	35,809
220543	Agricultural Input	17,724	4,169
230101	Current Grants Gen Govn Bodies	3,203,942	2,533,924
230105	Grant in Aid	-	500
220549	Donations	-	3,892
220550	Other Contributions	428	350
220314	Ration for Officers	9,050	6,278
240103	Furn, Office Equip, Safes	-	8,840
240104	Computers and Ancillary Equip	-	1,629
240105	Vehicles	-	126,630
240114	Bicycles and Tricycles	-	113
240116	Plant, Equip& Machinery	-	1,500
240117	Const'n/Reconst'n Of Buildings	-	40,820
220112	School Fees	220,540	-
220539	NRA Comm. Development	186	-
220540	Defence Expenses	3,338	-
220548	Annual Statistical Surveys	512	-
240118	Rehabilitation of Buildings	-	65,236
Total Use of Goods and Services		9,283,053	6,707,803

Of the total NLe9,283,053 there is NLe3,203,943 thousand in the form of transfers to various projects and other departments. Excluding this amount will mean goods and services will stand at NLe6,099,111 Thousand. Details of the transfers are detailed below:

Total project and other transfers included in goods and services**Amounts in Thousands of Leones**

Description	Actual FY 2024
Electoral Commission of Sierra Leone	127,936
National Revenue Authority	385,190
Treasury Single Account (TSA)	549,608
Energy Subsidy	893,228
Other Departments	1,247,981
Total	3,203,943

Further details are available in Appendix 4, comparing the Budget Estimates and Actual Expenditure Payments at the MDA Level and providing Spending Analysis by Object Code.

16. Grants to Tertiary Educational Institutions

The total amount expended during the financial year on Grants to Tertiary Educational Institutions was NLe224,567 Thousand (NLe40,128 -Thousand – FY2023).

17. Transfers to the Road Maintenance Fund

The total amount accounted for as Road User Charges and transferred to the Road Maintenance Fund under the control of the Road Maintenance Fund Administration (RMFA) was NLe108,175 Thousand (NLe203,341 Thousand – FY2023).

18. Transfers to Local Councils

The total amounts paid in respect of Transfers to Local Councils and school fee subsidies for FY2024 was NLe219,363 Thousand (NLe175,665 Thousand – FY2023).

Transfers to Local Councils (In Thousands of Leones)

Local Councils	Particulars	Actual FY 2024	Actual FY 2023
70101	Direct Transfers to Local Councils	74,678	35,572
70102	Kailahun District	12,118	1,600
70103	Kenema City Council	2,536	478
70104	Kenema District Council	6,521	847
70105	Koidu New Sembenhun City Council	5,925	990
70106	Kono District Council	6,528	805
70107	Makeni City Council	2,047	385
70108	Bombali District Council	5,472	666
70109	Kambia District Council	8,340	1,441
70110	Koinadugu District Council	7,248	1,105
70111	Port Loko District Council	12,088	1,765
70112	Tonkolili District Council	11,132	1,510
70113	Bo City Council	2,451	221
70114	Bo District Council	6,464	808
70115	Bonthe Municipal Council	2,799	347
70116	Bonthe District Council	4,757	684

Transfers to Local Councils (In Thousands of Leones)

Local Councils	Particulars	Actual FY 2024	Actual FY 2023
70117	Moyamba District Council	10,399	1,235
70118	Pujehun District Council	9,473	1,264
70119	Western Area Rural District Council	5,099	839
70120	Freetown City Council	11,125	2,782
70121	Port Loko City Council	1,577	266
70122	Karene City Council	6,160	843
70123	Falaba City Council	4,426	380
		-	56,833
	Indirect Transfers to Local Councils	-	
	School Fees Subsidy	-	118,832
	Local Government Development Grant	-	
		219,363	175,665

19. Other Grants (Payments)

The Other Grants (Payments) made in FY2024 totalled NLe208,495 Thousand (NLe203,632 Thousand - FY2023), as outlined below:

	Actual FY 2024	Actual FY 2023
Grants to Educational Units	34,703	14,363
Exams Subsidy to WAEC	134,041	103,895
Exam Fees- BECE	-	24,008
Exams Subsidy To NCTVA/NVQ	79	-
Election Expenses	20,000	60,736
Youth Development Programme	1,163	-
Other Grants	96	
Beds & Mattresses for Board Home	18,413	630
Total Other Grants	208,495	203,632

20. Other Recurrent Payments

The Other Recurrent payments made in FY2024 totalled NLe68,749 Thousand (NLe54,844 Thousand- FY2023), as outlined below:

Other Recurrent Payments (In Thousands of Leones)		
	Actual FY 2024	Actual FY 2023
Social Benefits	1,648	921
Subscription to International Org.	42,434	44,186
Consolidated Act Based Expense	24,667	9,737
Total Other Recurrent Payments	68,749	54,844

21. Financing Costs – Domestic Interest Payments

The Financing Costs for Domestic Borrowing held in FY2024 (Domestic Interest Payments) amounted to NLe4,441,603 Thousand (NLe2,918,060 Thousand - FY2023) representing interest payments actually made during the period on various domestic debts of the Government, as outlined below:

Financing Costs - Domestic Interest Payments (Amounts in Thousands of Leones)

	Actual FY 2024	Actual FY 2023
Interest on Treasury Bills	3,440,059	2,399,032
Interest on Treasury Bonds	919,717	509,757
Interest on Bridging Loan	26,397	0
Ways and Means Interest	55,429	9,272
Total Domestic Interest Payments	4,441,603	2,918,060

Further details available in Note 27 and Appendices 6-8

22. Financing Costs – External Interest Payments

The Financing Costs for External Borrowing held in FY2024 (External Interest Payments) amounted to NLe285,289 Thousand (NLe258,703 Thousand - FY2023) representing interest payments actually made during the period to external creditors, as outlined below:

Financing Costs - External Interest Payments (Amounts in Thousands of Leones)

	Actual FY 2024	Actual FY 2023
Multilateral Debts	232,177	193,930
Bilateral Debts	53,113	64,773
Commercial Debts	-	-
Total External Interest Payments	285,289	258,703

Further details are available in Note 26 and Appendix 9

23. Capital/Development Expenditure

The total amount of NLe3,282,498 Thousand (NLe1,975,418 Thousand – FY2023) for Domestic Development Expenditure represents the Government's contribution to various Development Projects.

Further details are available in Appendix 5, with Actual Expenditure Payments at the MDA Level.

Development Project Operations

The total receipts recorded for Donor Funded Projects for the year under review amounted to NLe30,192 Thousand (NLe238,262 Thousand – FY2023) while total payments made by these projects stood at NLe33,974 Thousand (NLe1,704,306 Thousand – FY2023), resulting in a deficit of NLe3,782 Thousand (surplus NLe1,466,044 Thousand – FY2023). Summary details are provided in the analysis below:

Development Project Operations

Amounts in Thousands of NLe

	FY2024	FY2023
Project Receipts	30,192	238,262
Project Payments	33,974	1,704,306
Loss/Gains on Exchange	(1,146,885)	247,309
Development Project Operations (Net Flows)	(1,150,667)	(1,218,735)

Further details are available in Appendix 5a, Development Project Fund Flow

24. In-kind contributions/third-party payments

During the Fiscal Year under review, the Government received from various sources In-kind contributions as donations made in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment, or personnel services. However, we cannot currently identify the various sources and physical presence of these items, and thus could not reliably ascertain the financial value received for such contributions.

25. Arrears Payments

The Arrears Payments made in FY2024 totalled NLe456,714 Thousand (NLe442,719 Thousand – FY 2023), as outlined below:

Arrears Payments (In Thousands of NLe)

	Actual FY 2024	Actual FY 2023
Wages and Salaries Arrears	25,281	13,126
Domestic Arrears	431,433	429,593
Total Arrears Payments	456,714	442,719

26. Receipts from External Borrowings (Direct Budgetary Support - Loans)

The total amount of foreign (external) loans disbursed during FY2024 as direct budgetary support was NLe1,005,885 Thousand (NLe2,523,028 Thousand – FY2023), with details as shown below:

External Borrowing (Loans) (In Thousands of NLe)

	Budget Estimates FY 2024	Actual FY 2024	Surplus/ (Shortfall) FY 2024	Actual FY 2023
International Monetary Fund (IMF)	1,116,855	1,005,885	214,198	2,523,028
Total External Borrowing (Loans)	1,116,855	1,005,885	214,198	2,523,028

The total amount of direct budget support loan disbursements during FY2024 was NLe1,005,885 Thousand (NLe2,523,028 Thousand–FY2023). This was received in December, 2024 which is the equivalent of SDR35,000 Thousand.

27. External Public Debt Amortisation - Repayment of Principal on Foreign Loans

The total amount of External Debt Payments made during the financial year was NLe1,930,056 Thousand (NLe1,824,956 Thousand – FY2023), comprising Principal Loan Repayments of NLe1,644,766 Thousand (NLe1,566,253 Thousand – FY2023)

External Public Debt Amortization - Repayment of principal on Foreign Loans with External Interest Payments (In Thousands of Leones)

	FY2024			FY2023		
	Loan Repayment During the Year	Interest Payments	Total Payments	Loan Repayment During the Year	Interest Payments	Total Payments
MULTILATERAL DEBTS						
African Development Fund	84,205	31,031	115,236	166,231	81,930	248,161
Arab Bank for Economic Development Bank	51,943	4,138	56,081	47,998	21,597	69,594
ECOWAS Bank For Investment Development	75,419	37,411	112,830	142,186	20,768	162,954
European Bank International Development Association	103,352	26,589	129,941	41,913	16,670	58,582
International Fund for Agricultural Development	291,956	81,406	373,363	197,596	11,516	209,112
Islamic Development Bank	53,512	8,247	61,759	58,301	3,563	61,864
OPEC Fund for International Development	274,333	11,504	285,837	107,656	25,635	133,291
Total Multilateral Debts (A)	1,053,465	228,771	1,282,236	810,043	193,930	1,003,973
BILATERAL DEBTS						
Abu Dhabi Fund	17,716	3,405	21,122	27,482	12,957	40,440
China Fund	92,216	14,034	106,251	100,998	24,570	125,568
Exim Bank of India	52,942	4,879	57,821	71,322	16,001	87,323
EXIM Bank of Korea	22	115	137	96,131	8,947	105,078
Kuwait Fund	120,682	27,599	148,281	35	109	143
Saudi Fund for Development	30,483	6,485	36,968	19,263	2,190	21,453
Total Bilateral Debts (B)	314,061	56,518	370,579	315,232	64,773	380,005
COMMERCIAL DEBTS						
Commercial & Suppliers Creditors	277,240	-	277,240	440,978		440,978
TOTAL EXTERNAL PUBLIC DEBTS PAYMENTS	1,644,766	285,289	1,930,056	1,566,253	258,703	1,824,956

Further details are available in Appendix 9.

28. Domestic Borrowing (Net)

A. Total net financing in FY2024 is NLe4,457,047 thousand (NLe3,840,506 thousand FY 2023)

INSTRUMENT	2024	2023
Special Marketable Securities	4,441,712,288	2,437,236,853
Treasury Bills	- 863,195,345	168,031,378
Ways and Means Advances	968,530,500	1,235,238,050
Net financing	4,547,047,443	3,840,506,281

B. Domestic Borrowing issued during FY2024 totaled NLe18,058,800 Thousand (NLe19,593,767 Thousand – FY2023) and this comprises:

Domestic Borrowing - Net (Amounts In Thousands of Leones)

	Issues	Repayments	Net Flows	Issues	Repayments	Net Flows
	FY 2024	FY 2024	FY 2024	FY 2023	FY 2023	FY 2023
Short term Securities (Less than one year)						
Treasury Bills	15,454,742	11,885,123	3,569,619	9,617,169	9,146,808	470,361
Bridging Loan	0	0	0			
Ways and Means	145,934	0	145,934	8,287,345	8,119,314	168,031
Total Short-term Securities	15,600,676	11,885,123	3,715,553	17,904,514	17,266,122	638,393
Long term Securities	2,458,124	1,216,024	1,242,100	1,689,253	454,014	1,235,238
Total Domestic Borrowing Payments	18,058,800	13,101,147	4,957,653	19,593,767	17,720,136	1,873,631

Treasury Bills – The amount of NLe15,454,742 Thousand (NLe9,617,169 Thousand – FY2023) represents total amount of treasury bills issued during the year as 91-Day, 182-Day and 364-Day Treasury Bills. The total worth of Treasury Bills redeemed during the year amounted to NLe11,885,123 Thousand (NLe9,146,808 Thousand – FY2023). The total outstanding amount of treasury bills at the end of FY2024 is NLe15,150,843 Thousand (NLe9,614,398 Thousand – end FY2023). Further details are available in the Table below (Summary Schedule of Domestic Public Debts) and in Appendix 6 for 91-Day Treasury Bills, Appendix 7 for 182-Day Treasury Bills and Appendix 8 for 364-Day Treasury Bills.

Bridging Loan - Bridging Loans obtained from the Bank of Sierra Leone during FY2024 were repaid in full during the course of the year leaving no outstanding balances at the end of the financial year.

Ways and Means advances – The net increase in Ways and Means given by the Bank of Sierra Leone to finance government's operations) was NLe145,934 Thousand, thus arriving at a closing bank balance of NLe431,954 Thousand repayable in the ensuing year.

Long Term Securities (with more than one-year maturity) - A total amount of NLe2,458,124 Thousand (NLe1,689,253 Thousand– FY2023) represents long-term securities issued

in the form of treasury bonds during the year ended FY2024. The total worth of Long-term securities redeemed during the year amounted to NLe1,216,024 Thousand (NLe454,014 Thousand – FY2023).

The total outstanding amount of long-term securities held as 1-Year, 2-Year, 5-Year and 10-Year Treasury Bonds at the end of FY2024 is NLe5,563,655 Thousand (NLe3,866,257 Thousand – end FY2023) held by the Bank of Sierra Leone. This comprises: 2- Year Treasury bond NLe2,093,541 Thousand 3-Year Treasury Bonds NLe1,943,372 Thousand, 5-Year Treasury Bonds NLe367,990 Thousand and zero coupon bond of NLe1,158,753. The treasury bonds are held by the Bank of Sierra Leone following a Memorandum of Understanding with the Government dated 14th October 2006 converting Non-Marketable, Non-Interest-Bearing Securities to Special Marketable Securities for capitalization of the Bank and for monetary purposes. The interest cost of financing the operations and the total amount payable at redemption will be borne by the Government.

Further details are available in the Table below (Summary Schedule of Domestic Public Debts).

Further details are available in the Table below:

(Summary Schedule of Domestic Public Debts)

	Outstanding Balance	Issued During the PRD	Matured During the PRD	Outstanding Balance	Interest Payments	Interest Payments	Issue Date	Maturity Date	Interest Due Period	
	1-Jan-23			31-Dec-24	FY2024	FY2023				
	NLe' m	NLe' m	NLe' m	NLe' m	NLe' m	NLe' m				
Short term Securities (with one year or less maturity)										
91-Day Treasury Bills	0	236,345	235,615	730	4,219	2,039	See Schedule on 91 Days		On various maturity dates	
182-Day Treasury Bills	47,352	117,489	115,636	49,205	12,867	399	See Schedule on 182 Days			
364-Day Treasury Bills	11,533,871	15,100,908	11,533,871	15,100,908	3,422,973	1,180,405	See Schedule on 364 Days			
Total Treasury Bills	11,581,224	15,454,742	11,885,123	15,150,843	3,440,059	1,182,843				
NB-Treasury Bills are recorded at Issued Values, excluding outstanding interests										
Bridging Loans - Bank of Sierra Leone (BSL)	0	0	0	0	26,397	0				
Ways and Means Advances	286,021	145,934	0	431,954	55,429	25,956,653				
Total Short Term Securities	11,867,244	15,600,676	11,885,123	15,582,798	3,521,886	27,139,496				
1-Year Treasury Bonds										
1-Year Treasury Bonds							24-Nov-23	22-Nov-24	29.0%	Semi-annually (May&Nov)
1 year Nominal Tbond ifo ECOBANK	33,659	0	33,659	0	9,761	0	24-Nov-23	22-Nov-24	29.00%	Semi-annually (May&Nov)
Total 1-Year Treasury Bonds	33,659	0	33,659	0	9,761	0	2,800,000	919,717,249		
2-Year Treasury Bonds										
2-Year Treasury Bond	10,000	0	10,000	0	2,800	2,000	20-Mar-23	17-Mar-25	28.00%	Semi-annually (Mar&Sept)
2-Year Treasury Bond (NASSIT)	20,000	20,000	20,000	20,000	5,800	3,200	3-Aug-23	31-Jul-25	29.00%	Semi-annually (Jan&Jul)
2-Year Treasury Bond (SLCB)	27,000	27,000	27,000	27,000	7,830	4,860	24-Aug-23	21-Aug-25	29.00%	Semi-annually (Feb&Aug)
2-Year Treasury Bond NASSIT	10,000	10,000	10,000	10,000	3,522	800	19-Jan-24	16-Jan-26	35.22%	Semi-annually (Jun&Dec)
2-Year Treasury Bond (RCB)	73,808	0	73,808	0	18,844	8,672	17-Feb-22	15-Feb-24	23.50%	Semi-annually (Jul&Dec)
2-Year Treasury Bond (UBA)	10,000	0	10,000	0	2,400	1,200	3-Mar-22	29-Feb-24	24.00%	Semi-annually (Sept&Mar)
2-Year Treasury Bond (RCB)	36,904	0	36,904	0	8,857	4,244	3-Mar-22	29-Feb-24	24.00%	Semi-annually (Sept&Mar)
2-Year Treasury Bond (RCB)	36,904	0	36,904	0	0	4,244	24-Mar-22	21-Mar-24	23.00%	Semi-annually (Sept&Mar)
2-Year Treasury Bond NASSIT	15,000	0	15,000	0	3,660	1,833	10-Jun-22	7-Jun-24	24.40%	Semi-annually (Jul&Jun)
2-Year Treasury Bond (RCB)	40,000	40,000	40,000	40,000	0	5,000	1-Jul-22	28-Jun-24	25.00%	Semi-annually (Jan&Jul)
2-Year Treasury Bond NASSIT	10,000	10,000	10,000	10,000	0	0	22-Jul-22	19-Jul-24	26.87%	Semi-annually (Jan&Jul)
2-Year Treasury Bond (UBA)	10,000	0	10,000	0	0	0	28-Jul-22	25-Jul-24	27.00%	Semi-annually (Jan&Jul)
2-Year Treasury Bond (ECOBANK)	25,000	25,000	25,000	25,000	10,250	0	9-Aug-24	6-Aug-27	41.00%	Semi-annually (Feb&Aug)
2-Year Treasury Bond (SLCB)	33,666	0	33,666	0	10,100	0	30-Aug-24	27-Aug-27	30.00%	Semi-annually (Mar&Sept)
2-Year Treasury Bond (RCB)	30,000	30,000	30,000	30,000	11,400	0	10-Sep-24	8-Sep-26	38.00%	Semi-annually (Mar&Sept)
2-Year Treasury Bond (ECOBANK)	25,000	25,000	25,000	25,000	0	0	10-Sep-24	8-Sep-26	38.00%	Semi-annually (Mar&Sept)
2-Year Treasury Bond (RCB)	34,984	0	34,984	0	0	0	18-Nov-22	15-Nov-24	28.00%	Semi-annually (May&Nov)
2-Year Treasury Bond (UBA)	27,360	0	27,360	0	0	0	18-Nov-22	15-Nov-24	28.00%	Semi-annually (May&Nov)

	Outstanding Balance 1-Jan-23	Issued During the PRD	Matured During the PRD	Outstanding Balance 31-Dec-24	Interest Payments FY2024	Interest Payments FY2023	Issue Date	Maturity Date		Interest Due Period
	NLe' m	NLe' m	NLe' m	NLe' m	NLe' m	NLe' m				
2-Year Treasury Bond (Zenith)	60,000	0	60,000	0		0	23-Dec-22	20-Dec-24	28.00%	Semi-annually (Jun&Dec)
2-Year Treasury Bond (UBA)	204,541	0	0	204,541	44,999	9,900	21-Mar-23	18-Mar-25	22.00%	Semi-annually (Sept&Mar)
2-Year Treasury Bond (RCB)	86,000	0	0	86,000	24,080	6,742	24-Mar-23	21-Mar-25	28.00%	Semi-annually (Sept&Mar)
2-Year Treasury Bond (SLCB)	150,000	0	0	150,000	43,500	12,615	21-Jul-23	18-Jul-25	29.00%	Semi-annually(Jan&Jul)
2-Year Treasury Bond (RCB)	50,000	0	0	50,000	14,500	4,205	21-Jul-23	18-Jul-25	29.00%	Semi-annually(Jan&Jul)
2-Year Treasury Bond (UBA)	65,825	0	0	65,825	17,115	4,450	30-Aug-23	27-Aug-25	26.00%	Semi-annually (Feb&Aug)
2-Year Treasury Bond (UBA)	153,593	0	0	153,593	39,934	10,383	30-Aug-23	27-Aug-25	26.00%	Semi-annually (Feb&Aug)
2-Year Treasury Bond (UBA)	25,000	0	0	25,000	7,750	2,403	11-Sep-23	8-Sep-25	31.00%	Semi-annually (Mar&Sept)
2-Year Treasury Bond (VISTA)	15,000	0	0	15,000	4,350	1,262	19-Sep-23	16-Sep-25	29.00%	Semi-annually (Mar&Sept)
2-Year Treasury Bond (SKYE)	25,000	0	0	25,000	7,250	2,103	19-Sep-23	16-Sep-25	29.00%	Semi-annually (Mar&Sept)
2-Year Treasury Bond (ECOBANK)	30,000	0	0	30,000	9,300	2,883	29-Sep-23	26-Sep-25	31.00%	Semi-annually (Mar&Sept)
2-Year Treasury Bond (UBA)	113,416	0	0	113,416	35,159	10,899	29-Dec-23	26-Dec-25	31.00%	Semi-annually (Jun&Dec)
'2-Year Treasury Bond (ZENITH)	0	23,000	0	23,000	8,165	2,899	25-Jan-24	22-Jan-26	35.50%	Semi-annually (Jun&Dec)
'2-Year Treasury Bond (SKYE)	0	40,000	0	40,000	14,000	4,900	25-Jan-24	22-Jan-26	35.00%	Semi-annually (Jun&Dec)
2 Yrs Tbond ifo RCB	0	30,000	0	30,000	10,500	3,675	8-Feb-24	5-Feb-26	35.00%	Semi-annually (Jul&Jan)
2 Yrs Tbond ifo UBA, ECO & SLCB	0	105,000	0	105,000	0	0	29-Feb-24	26-Feb-26	40.25%	Semi-annually (Jul&Jan)
2 Yrs Tbond ifo SLCB	0	30,000	0	30,000	0	0	7-Mar-24	5-Mar-26	40.25%	Semi-annually (Jun&Dec)
2 Yrs Tbond ifo Zenith	0	57,500	0	57,500	23,000	9,200	15-Mar-24	13-Mar-26	40.00%	Semi-annually (Jun&Dec)
2 Yrs Tbond ifo GTB & SLCB	0	60,000	0	60,000	24,300	9,842	21-Mar-24	19-Mar-26	40.50%	Semi-annually (Jun&Dec)
2 Yrs Tbond ifo UBA	0	20,000	0	20,000	4,100	1,681	28-Mar-24	26-Mar-26	41.00%	Semi-annually (Jun&Dec)
2 Yrs Tbond ifo NASSIT	0	12,000	0	12,000	0	0	28-Jun-24	25-Jun-27	41.00%	Semi-annually (Jun&Dec)
2 Yrs Tbond ifo Zenith Bank	0	57,000	0	57,000	0	0	11-Jul-24	8-Jul-27	38.00%	Semi-annually (Jun&Dec)
2 Yrs Tbond ifo NASSIT	0	18,000	0	18,000	0	0	19-Jul-24	16-Jul-27	41.00%	Semi-annually (Jun&Dec)
2 Yrs Tbond ifo UBA, ECO & VISTA	0	115,000	0	115,000	0	0	25-Jul-24	22-Jul-27	41.00%	Semi-annually (Jun&Dec)
2 Yrs Tbond ifo SLCB	0	50,000	0	50,000	0	0	26-Jul-24	23-Jul-27	40.00%	Semi-annually (Jun&Dec)
2 Yrs Tbond ifo SLCB	0	90,666	0	90,666	0	0	30-Aug-24	27-Aug-27	30.00%	Semi-annually (Jun&Dec)
2 Yrs Tbond ifo RCB, ACCESS & ECO	0	115,000	0	115,000	0	0	24-Oct-24	22-Oct-26	41.00%	Semi-annually (Jun&Dec)
2 Yrs Tbond ifo UBA	0	13,000	0	13,000	0	0	31-Oct-24	29-Oct-26	41.00%	Semi-annually (Jun&Dec)
2 Yrs Tbond ifo ECO & RCB	0	59,000	0	59,000	0	0	15-Nov-24	13-Nov-26	41.00%	Semi-annually (Jun&Dec)
2 Yrs TBond ifo RCB, UBA & ACCESS	0	93,000	0	93,000	0	0	21-Nov-24	19-Nov-26	41.00%	Semi-annually (Jun&Dec)
Total 2-Year Treasury Bonds	1,454,001	1,175,166	535,626	2,093,541	417,464	136,093				
Bank of Sierra Leone (BSL) 3-Year Capitalization Bonds										
3-Year BSL Capitalization Bond (NNIB Converted 2014)	81,801	81,801	81,801	81,801	7,362	663	23-Mar-23	19-Mar-26	9.00%	Semi-annually (Mar&Sept)
3-Year BSL Recap Bond (2010 W & M)	62,013	62,013	62,013	62,013	0	0	6-Sep-24	3-Sep-27	30.00%	
3-Year Treasury Bond	30,197	30,197	30,197	30,197	0	0	18-Jan-24	14-Jan-27	37.00%	Semi-annually (Jun&Dec)
3-Year Treasury Bond	37,500	0	37,500	0	0	0	28-Jan-21	25-Jan-24	15.00%	Semi-annually(Jan&Jul)
3-Year Treasury Bond	25,850	25,850	25,850	25,850	9,952	3,832	1-Feb-24	28-Jan-27	38.50%	Semi-annually(Jul&Jan)
3-Year Treasury Bond	83,569	83,569	83,569	83,569	25,071	7,521	27-Mar-24	24-Mar-27	30.00%	Semi-annually (Mar&Sept)
3-Year Treasury Bond Eco Bank	39,431	0	0	39,431	9,069	2,086	13-Jan-22	9-Jan-25	23.00%	Semi-annually (Jun&Dec)
3-Year Treasury Bond Eco Bank	39,431	0	0	39,431	9,266	2,178	20-Jan-22	16-Jan-25	23.50%	Semi-annually (Jun&Dec)

	Outstanding Balance 1-Jan-23	Issued During the PRD	Matured During the PRD	Outstanding Balance 31-Dec-24	Interest Payments FY2024	Interest Payments FY2023	Issue Date	Maturity Date		Interest Due Period
	NLe' m	NLe' m	NLe' m	NLe' m	NLe' m	NLe' m				
3-Year Treasury Bond (SLCB)	39,500	0	0	39,500	9,875	2,469	7-Apr-22	3-Apr-25	25.00%	Semi-annually (Oct&Apr)
3-Year Treasury Bond (SLCB)	39,500	0	0	39,500	9,875	2,469	14-Apr-22	10-Apr-25	25.00%	Semi-annually (Oct&Apr)
3-Year BSL Bond (2021 W & M)	198,175	0	0	198,175	27,745	3,884	13-May-22	9-May-25	14.00%	Semi-annually (Nov&Mar)
3-Year Treasury Bond Eco Bank	25,000	0	0	25,000	7,000	1,960	21-Jul-22	17-Jul-25	28.00%	Semi-annually(Jan&Jul)
3-Year Treasury Bond Eco Bank	15,000	0	0	15,000	4,200	1,176	28-Jul-22	24-Jul-25	28.00%	Semi-annually(Jan&Jul)
3-Year Treasury Bond (VISTA)	40,000	0	0	40,000	11,200	3,136	5-Aug-22	1-Aug-25	28.00%	Semi-annually(Feb&Aug)
3-Year Treasury Bond (NASSIT)	35,000	0	0	35,000	9,800	2,744	12-Aug-22	8-Aug-25	28.00%	Semi-annually(Feb&Aug)
3-Year Treasury Bond (VISTA)	50,000	0	0	50,000	14,000	3,920	22-Aug-22	18-Aug-25	28.00%	Semi-annually(Feb&Aug)
3-Year Treasury Bond (RCB)	37,046	0	0	37,046	10,373	2,904	2-Sep-22	30-Aug-24	28.00%	Semi-annually (Mar&Sept)
3-Year Treasury Bond (Zenith)	50,000	0	0	50,000	14,000	3,920	21-Sep-22	17-Sep-25	28.00%	Semi-annually (Mar&Sept)
3-Year Treasury Bond (GTB)	70,000	0	0	70,000	19,600	5,488	23-Sep-22	19-Sep-25	28.00%	Semi-annually (Mar&Sept)
3-Year Treasury Bond (Access)	11,000	0	0	11,000	3,080	862	14-Oct-22	10-Oct-25	28.00%	Semi-annually (Apr&Oct)
3-Year Treasury Bond (RCB)	45,000	0	0	45,000	13,500	4,050	9-Dec-22	5-Dec-25	30.00%	Semi-annually (Jun&Dec)
3-Year Treasury Bond (RCB)	13,542	0	0	13,542	4,062	1,219	16-Dec-22	12-Dec-25	30.00%	Semi-annually (Jun&Dec)
3-Year Treasury Bond (SLCB)	38,448	0	0	38,448	11,535	3,460	6-Jan-23	2-Jan-26	30.00%	Semi-annually (Jun&Dec)
3-Year Treasury Bond (SLCB)	89,159	0	0	89,159	24,964	6,990	6-Apr-23	2-Apr-26	28.00%	Semi-annually (Oct&Apr)
3-Year Treasury Bond (RCB)	136,748	0	0	136,748	38,289	10,721	5-May-23	1-May-26	28.00%	Semi-annually (Nov&Mar)
3-Year Treasury Bond (Zenith Bank)	30,000	0	0	30,000	9,900	3,267	8-Jun-23	4-Jun-26	33.00%	Semi-annually (Dec&Jun)
3-Year Treasury Bond (NASSIT)	40,487	0	0	40,487	13,361	4,409	14-Jul-23	10-Jul-26	33.00%	Semi-annually(Jan&Jul)
3-Year Treasury Bond Eco Bank	25,000	0	0	25,000	8,250	2,723	18-Jul-23	14-Jul-26	33.00%	Semi-annually(Jan&Jul)
3-Year Treasury Bond (SKYE)	20,032	0	0	20,032	6,610	2,181	18-Jul-23	14-Jul-26	33.00%	Semi-annually(Jan&Jul)
3-Year Treasury Bond (SKYE)	21,179	0	0	21,179	6,989	2,306	4-Aug-23	31-Jul-26	33.00%	Semi-annually(Feb&Aug)
3-Year Treasury Bond (GTB)	30,000	0	0	30,000	9,900	3,267	9-Oct-23	5-Oct-26	33.00%	Semi-annually (Apr&Oct)
3-Year Treasury Bond (Zenith Bank)	102,364	0	0	102,364	33,780	11,147	15-Dec-23	11-Dec-26	33.00%	Semi-annually (Jun&Dec)
3 Yrs Tbond ifo SLCB & Zenith	0	56,000	0	56,000	22,540	9,072	7-Mar-24	4-Mar-27	40.25%	Semi-annually (Jun&Dec)
3 Yrs Tbond ifo BSL	0	187,900	0	187,900	53,302	15,991	12-Apr-24	9-Apr-27	30.00%	Semi-annually (Jun&Dec)
3 Yrs Tbond ifo SLCB & NASSIT	0	59,000	0	59,000	0	0	23-Aug-24	20-Aug-27	41.00%	Semi-annually (Jun&Dec)
3 Yrs Tbond ifo ZENITH	0	26,000	0	26,000	0	0	19-Sep-24	16-Sep-27	41.00%	Semi-annually (Jun&Dec)
3 Yrs Tbond ifo RCB	0	50,000	0	50,000	0	0	7-Nov-24	4-Nov-27	41.00%	Semi-annually (Jun&Dec)
Total 3-Year BSL Capitalization Bonds	1,601,972	662,329	320,929	1,943,372	458,451	132,015				
5-Year Treasury Bonds										
5-Year BSL (Converted from NNIB) Bonds	50,000	0	0	50,000	4,500	405	12-Dec-22	6-Dec-27	9.00%	Semi-annually (Jun&Dec)
	65,000	65,000	65,000	65,000	8,450	5,850,000	14-Dec-23	7-Dec-28	13.00%	
	65,000	65,000	65,000	65,000	0	5,850,000	13-Jun-24	12-Jun-29	13.00%	
	50,000	50,000	50,000	50,000	4,500	4,500,000	20-Dec-19	7-Dec-29	9.00%	
	50,000	0	0	50,000	4,500	4,500,000	19-Jun-20	16-Jun-25	9.00%	
5-Year NASSIT Bond	41,072	0	0	41,072	6,161	6,160,770	4-Oct-21	28-Sep-26	15.00%	Semi-annually (Apr&Oct)
5-Year BSL (Ways and Means) Bond	46,918	0	0	46,918	5,630	5,630,161	4-May-22	28-Apr-27	12.00%	Semi-annually (May&Nov)
Total 5-Year Treasury Bonds	367,990	180,000	180,000	367,990	33,741	32,491,337				

	Outstanding Balance 1-Jan-23	Issued During the PRD	Matured During the PRD	Outstanding Balance 31-Dec-24	Interest Payments FY2024	Interest Payments FY2023	Issue Date	Maturity Date	Interest Due Period
	NLe' m	NLe' m	NLe' m	NLe' m	NLe' m	NLe' m			
CSE Bond	460,579	0	139,102	321,476	0	0	31-Oct-17	18-Nov-24	Zero Coupon Bond
Securiport zero coupon bond	275,269	0	2,958	272,311	-	0			Zero Coupon Bond
SLCB Zero coupon bond	124,337	440,629	0	564,966	-	0			Zero Coupon Bond
10-Year BSL Capitalization Bond	3,750		3,750	0	300	1,350,000	1-May-14	18-Apr-24	8.00% Semi-annually (Apr&Oct)
Total Long Term Securities	4,321,556	2,458,124	1,216,024	5,563,655	919,717	34,109,445			
TOTAL OUTSTANDING DOMESTIC PUBLIC DEBTS	16,188,800	18,058,800	13,101,147	21,146,453	0	4,441,603			

The Treasury Bills are marketable securities of the Government on the basis of a 91-day period, 182-day period and 364-day period. The Treasury Bonds on the other hand are Marketable Securities on one-year, two-year, five-year and ten-year basis.

Further details on Treasury Bills and the Treasury Bonds can be obtained from Appendices 6-8.

29. Privatisation Receipts

Privatization Receipts during the fiscal year 2024 arising as a result of the government's share of concession fees have been recorded as part of other departments' revenue.

30. Staff Loans and Advances (Net)

The net position of staff's loans and advances during FY 2024 stood at NLe4 Thousand (NLe4 Thousand – FY2023).

31. Cash and Cash Equivalents

The total cash and bank balances at the end of the fiscal year 2024 stood at a negative balance of NLe5,908,227 Thousand (End FY2023 – negative NLe1,680.504 Thousand). An overall cash deficit of NLe4,227,724 Thousand was recorded in FY2024, resulting in the movement in cash balances from negative NLe1,680,504 Thousand at the end of FY2023 to negative NLe5,908,227 Thousand at the end of FY2024

Cash and Bank Balances

As at	31-Dec-24 NLe' Thousand	31-Dec-23 NLe' Thousand	Change NLe' Thousand
		2,435,944	370,932
Cash held at Bank	2,806,877		
Overdraft with Bank	(8,715,104)	(4,116,448)	(4,598,656)
Net Cash and Bank Balance	(5,908,227)	(1,680,504)	(4,227,724)

1.5 ADDITIONAL NOTES TO THE ACCOUNTS

32. Investments – Public Enterprises

Government has participating equity interests in a number of Public Enterprises (as State-owned Enterprise – SOEs), as presented in Appendix 10 below.

Furthermore, the Government of Sierra Leone (GoSL) holds 89% of the shares in Sierra Leone Commercial Bank (SLCB), and as such, is entitled to receive a dividend from the distributable profits of the bank. In 2024, SLCB declared a dividend of NLe12,109,017.48 to be paid to GoSL. However, this dividend amount has been offset by an initial misposting error in the ITAS platform, which resulted in the sum of NLe47,399,000 to be met from future dividends.

The Amount of NLe11,514,052.44 was repaid in 2024 leaving an outstanding balance of NLe35,884,947.56.

33. Contingent Liabilities and Contingent Assets

Contingent liabilities are:

- costs that the government will have to face if a particular event occurs, or
- present liabilities that are unable to be measured with sufficient reliability to be captured in the financial statements (unquantifiable liabilities).

The contingent liabilities typically consist of guarantees and indemnities, and through legal disputes and claims (particularly through financial litigations).

Contingent assets are possible assets that have arisen from past events but the amount of the asset, or whether it will eventuate, will not be confirmed until a particular event occurs.

Pending financial litigations:

Contingent liabilities as at year-end, relating to pending financial litigations against the Government of Sierra Leone, amounted to NLe480,863,644 Thousand, as presented below:

SUMMARY OF PENDING FINANCIAL RELATED LITIGATIONS 2024		
DESCRIPTION	AMOUNT (NLe)	AMOUNT (US\$)
CSE	202,296,204	75,147,178
Damages	52,191,600	2,300,000
Solicitors' Fees (Arbitration)	34,605,300	1,525,000
Solicitors' Fees claimed	181,536,000	8,000,000
Litigation Fess	4,538,400	200,000
Amounts in (NLe) & (US\$)	475,167,504	87,172,178
Solicitors' Fees (Arbitration)	2,848,070	£100,000
Total Amount in (NLe)	478,015,574	
Note: The Exchange Rate as at 31st December 2024 is US\$1 = NLe22.6920 and £1=NLe28.4807		

Guarantees and indemnities:

Guarantees are legally binding promises made by the Government to assume responsibility for a debt, or performance of an obligation of another party, should that party default. Indemnities are legally binding promises where the Government undertakes to accept the risk of loss or damage that another party may suffer and to hold the other party harmless against loss caused by a specific stated event.

The Government provides guarantees against bank loans contracted by state-owned or public enterprises and local councils. Total guarantees amount to NLe307,698 Thousand as at 31st December 2024. In the event of public enterprises or local councils' failure to pay the loan on time, the guarantees would be invoked and the liabilities for payment will be passed on to Government. Consequently, the guarantees would eventually become debt to Government. An examination of the stock of current guarantees indicates that risks emanating from guarantees are minimal at the moment. Should they materialize, the impact on public debt would be small.

The List of Guarantees provided by the Government as of 31st December 2024 is as follows:

SCHEDULE OF GUARANTEES ISSUED BY GOVERNMENT OF SIERRA LEONE

Name of Institution	Amount Outstanding as at end 2024 (NLe Thousand)	Remarks
National Telecommunication Commission	49,270	Loan
Electricity Distribution and Supply Authority (EDSA)-SLCB	42,886	Loan
Electricity Distribution and Supply Authority (EDSA)-ECOBANK	215,542	Loan
Total	307,698	

Contingent Assets:

There are no Contingent Assets recorded.

1.6 SUPPLEMENTARY DISCLOSURES IN APPENDICES

APPENDIX 1: LIST OF TREASURY AND DEPARTMENTAL BANK ACCOUNTS

MDA Name	Bank name	Accounts Name
Consolidated Revenue Fund	Bank of Sierra Leone	consists of (83) Treasury Accounts
Ministry of Local Government & Community Development	Bank of Sierra Leone	Ministry of Local Government Head Office Imprest
Ministry of Foreign Affairs & International Co-operation	Bank of Sierra Leone	Ministry of Foreign Affairs Imprest Account.
Ministry of Finance	Bank of Sierra Leone	Local Government Finance Department (Imprest)
	Bank of Sierra Leone	Ministry of Finance Imprest Account
	Bank of Sierra Leone	ECOWAS National Coordinating Committee Account
	Bank of Sierra Leone	ECOWAS National Unit Account
	Bank of Sierra Leone	Duty Waiver Joint Monitoring Fund
	Bank of Sierra Leone	Duty Waiver Joint Monitoring Fund
Ministry of Information and Broadcasting	Bank of Sierra Leone	Ministry of information and Communication
Ministry of Internal Affairs	Bank of Sierra Leone	Ministry of Internal Affairs Imprest Account
Ministry of Education, Science & Technology	Bank of Sierra Leone	Imprest
	Bank of Sierra Leone	Education Management Information System
Ministry of Tourism and Culture (Culture Division)	Bank of Sierra Leone	Imprest
Ministry of Social Welfare, Gender & Children's Affairs	Bank of Sierra Leone	Ministry of Social Welfare Gender a/c
Ministry of Mines and Mineral Resources	Bank of Sierra Leone	Mines and Mineral Resources Imprest Account
Ministry of Transport and Aviation	Bank of Sierra Leone	Imprest Account
Ministry of Works, Housing and Infrastructure	Bank of Sierra Leone	Imprest and General Administration
	Bank of Sierra Leone	Miatta Conference Centre
Ministry of Trade and Industry	Bank of Sierra Leone	Imprest
	Bank of Sierra Leone	Registrar for Cooperative Account
Immigration Department	Bank of Sierra Leone	Immigration Dept. Imprest Account
Cabinet Secretariat	Bank of Sierra Leone	Cabinet Secretariat
Human Resource Management Office	Bank of Sierra Leone	Human Resources Management Office Imprest Account
SL Correctional Services	Bank of Sierra Leone	SL Correctional Service Quarterly
Ministry of Defence	Bank of Sierra Leone	Min of Defence Quarterly Allocation
	Bank of Sierra Leone	RSLAF Personnel
	Bank of Sierra Leone	RSLAF Other Charges
SL Police	Bank of Sierra Leone	SL Police Other Charges
	Bank of Sierra Leone	Sierra Leone Police Imprest Account
	Bank of Sierra Leone	Sierra Leone Police Salaries Account
	Bank of Sierra Leone	Sierra Leone Police General

MDA Name	Bank name	Accounts Name
Accountant General's Department	Bank of Sierra Leone	Accountant General's Department Imprest
Ministry of Parliamentary and Political Affairs	Bank of Sierra Leone	Political and Public Affairs Account
Office of the President	Bank of Sierra Leone	OVERSEAS AND LOCAL TRAVELLING
		Secretary to President Imprest A/c
		Office of the First Lady
Office of the Vice President	Bank of Sierra Leone	Office of the Vice President Account
High Court	Bank of Sierra Leone	Judiciary Imprest Account
		Master & Registrar High Court A/C
Law Officers' Department	Bank of Sierra Leone	Solicitor-General (Imprest)
Administrator and Registrar General	Bank of Sierra Leone	Administrator and Registrar General Imp
Ministry of Planning and Economic Development	Bank of Sierra Leone	Ministry of Planning and Economic Development Imprest
	Bank of Sierra Leone	National Monitoring and Evaluation Department
Government Printing Department	Bank of Sierra Leone	Government Printing Department Imprest
National Fire Authority	Bank of Sierra Leone	National Fire Authority
Ministry of Sports	Bank of Sierra Leone	Ministry of Sport Imprest Account
Ministry of Health and Sanitation	Bank of Sierra Leone	Ministry of Health and Sanitation Imprest
Ministry of Lands, Country Planning and the Environment	Bank of Sierra Leone	Ministry of Lands Imprest Account
Ministry of Youth Affairs	Bank of Sierra Leone	Ministry of Youth Affairs Account
Ministry of Agriculture, Forestry and Food Security	Bank of Sierra Leone	Ministry of Agriculture Imprest Account
Ministry of Fisheries and Marine Resources	Bank of Sierra Leone	Ministry of Fisheries Imprest
Ministry of Energy and Power	Bank of Sierra Leone	Ministry of Energy Imprest
Ministry of Labour, Industrial Relations and Social Security	Bank of Sierra Leone	Office of the Permanent Secretary
Ministry of Water Resources	Bank of Sierra Leone	Ministry of Water Resources Imprest

APPENDIX 2: REVENUE ARREARS AS AT 31ST DECEMBER 2024

Amounts in Thousands of NLe

	Revenue Arrears 31st Dec 2024	Revenue Arrears 31st Dec 2023
Arrears as per Domestic Tax Department		
State Owned Enterprise	-	478,696
Large Tax Office (LTO)	245,272	28,153
Small and Medium Tax Office (Company)	24,959	1,334
Small and Medium Tax Office (Trade)	-	1,357
Extractive Industry Revenue Unit	110,425	6,849
Total for Domestic Taxes Department	380,656	516,389
Arrears as per Custom and Excise Department		
Debt Management Unit	44,959	108,798
Total for Customs and Excise Department	44,959	108,798
Arrears as per Non-Tax Revenue		
Non-Tax Revenue Collection	326,192	104,837
Total for Non-Tax Revenue	326,192	104,837
Total Revenue Arrears	751,807	730,024

APPENDIX 3 – COMPARATIVE ANALYSIS OF ESTIMATED AND ACTUAL COSTS FOR WAGES, SALARIES AND EMPLOYEES BENEFITS BY MDA for the financial year ended 31st December 2024

Amounts in Thousands of NLe

MDA Code	Description	Budget Estimates FY 2024	Actual FY 2024	Surplus/ (Shortfall) FY 2024	Actual FY 2023
101	Charged Emoluments	196,153	231,720	(35,567)	122,660
105	Ministry of Political and Public Affairs	3,706	4,241	(535)	3,125
106	Office of the Chief of Staff	24,033	20,733	3,300	30,247
107	Ministry of Local Government & Rural Development	52,521	54,177	(1,656)	45,560
108	Sierra Leone Small Arms Commission	5,585	5,343	242	6,149
109	Independent Commission for Peace and National Cohesion	11,888	11,452	436	10,301
110	Office of the Secretary to the President	209,660	190,833	18,827	159,519
112	Office of the Secretary to the Vice President	29,775	34,081	(4,306)	37,357
116	Parliamentary Service Commission	66,046	63,412	2,634	43,803
117	Cabinet Secretariat	11,235	8,297	2,938	8,194
118	Supreme Court	97,188	93,522	3,666	91,154
121	Audit Service Sierra Leone	66,579	61,391	5,188	47,164
122	Human Resource Management Office	23,998	22,539	1,459	17,979
123	Public Service Commission	8,335	6,578	1,757	6,468
124	Law Officers' Department	42,788	41,657	1,131	37,148

APPENDIX 3 – COMPARATIVE ANALYSIS OF ESTIMATED AND ACTUAL COSTS FOR WAGES, SALARIES AND EMPLOYEES BENEFITS BY MDA for the financial year ended 31st December 2024

Amounts in Thousands of NLe

MDA Code	Description	Budget Estimates FY 2024	Actual FY 2024	Surplus/ (Shortfall) FY 2024	Actual FY 2023
125	Local Court's Administration	4,713	4,048	665	3,712
126	Independent Police Complaints Board	2,477	2,438	39	2,465
127	Ministry of Planning and Economic Dev	31,277	27,601	3,676	30,800
128	Ministry of Foreign Affairs & International	789,315	692,092	97,223	653,036
129	Ministry of Finance and Economic Dev	209,390	161,825	47,565	156,091
131	Revenue Appellate Board	2,430	3,932	(1,502)	2,190
132	Accountant General's Department	50,222	41,008	9,214	36,551
133	Ministry of Information and Comm.	41,936	14,772	27,164	28,528
134	National Electoral Commission	41,843	32,672	9,171	27,770
135	Ministry of Communication, Technology and Innovation	14,173	26,515	(12,342)	
137	National Commission for Democracy	6,037	4,743	1,294	4,084
138	Statistics Sierra Leone	27,247	20,126	7,121	21,018
139	National Commission for Privatization	8,507	7,837	670	7,737
140	Mass Media Services (SLBC Staff)	14,668	11,970	2,698	9,039
141	Government Printing Department	1,888	2,637	(749)	1,430
142	National Public Procurement Authority	14,403	19,330	(4,927)	11,048
144	National Commission for Human Rights	45,329	50,964	(5,635)	45,200
145	Rights to Access Information Commission	4,598	3,822	776	4,069
146	Ministry of Western Region	3,919	1,426	2,493	-
201	Ministry of Defence:	322,855	287,353	35,502	297,146
203	National Civil Registration Authority	55,979	45,987	9,992	44,327
205	Ministry of Internal Affairs	5,898	5,612	286	4,054
206	Sierra Leone Police	490,900	453,045	37,855	447,211
207	Sierra Leone Correctional Services	76,548	58,918	17,630	64,283
208	National Fire Authority	18,228	14,216	4,012	14,725
209	Central Intelligence and Security Unit	23,426	21,707	1,719	15,071
210	Office of National Security	39,538	31,252	8,286	20,867
211	Immigration Department	9,836	11,420	(1,584)	6,882
212	National Drugs Law Enforcement Agency	1,972	1,187	785	1,148
213	National Disaster Management Agency	26,027	16,951	9,076	12,286
214	National Cybersecurity Coordination Centre	5,979	4,647	1,332	909
300	Ministry of Technical and Higher Education	503,618	356,343	147,275	343,499
301	Ministry of Basic and Senior Secondary Education	1,121,909	1,098,999	22,910	913,046
302	Ministry of Sports	9,151	9,537	(386)	6,760
303	Ministry of Tourism and Cultural Affairs	1,914	665	1,249	714
304	Ministry of Health and Sanitation	776,911	780,273	(3,362)	668,995
305	Ministry of Social Welfare, Gender & Children's Affairs	25,887	31,725	(5,838)	16,563

APPENDIX 3 – COMPARATIVE ANALYSIS OF ESTIMATED AND ACTUAL COSTS FOR WAGES, SALARIES AND EMPLOYEES BENEFITS BY MDA
for the financial year ended 31st December 2024

Amounts in Thousands of NLe

MDA Code	Description	Budget Estimates FY 2024	Actual FY 2024	Surplus/ (Shortfall) FY 2024	Actual FY 2023
306	Ministry of Lands, Country Planning and the Environment	10,256	11,897	(1,641)	7,691
307	National Pharmaceutical Procurement Unit	7,786	6,029	1,757	5,554
308	National Commission for Social Action	18,016	20,379	(2,363)	16,271
310	Ministry of Youth Affairs	8,009	8,342	(333)	7,046
311	Health Service Commission	6,587	8,614	(2,027)	6,044
312	Teaching Service Commission	14,710	12,807	1,903	12,972
313	National Youth Service	9,925	7,630	2,295	5,607
314	National HIV and AIDS Commission	3,600	3,241	359	3,440
315	Teaching Hospital Complex Administration	2,678	-	2,678	-
317	SL Council for Post Grad Colleges Health Specialist	1,000	956	44	956
318	Ministry of Environment	3,679	5,695	(2,016)	3,331
319	Ministry of Gender & Children's Affairs	8,864	7,235	1,629	5,167
320	National Sports Authority	4,061	4,079	(18)	4,304
321	Student Loan Scheme Secretariat	5,681	3,471	2,210	2,788
322	National Land Commission of Sierra Leone	22,943	7,115	15,828	1,024
323	National Public Health Commission	-	18,902	(18,902)	
341	Pensions, Gratuities and Retirement Benefits	328,414	359,613	(31,199)	505,780
345	Pharmacy Board Services	5,378	2,197	3,181	2,222
401	Ministry of Agriculture, Forestry and Food Security	24,530	35,535	(11,005)	17,382
402	Ministry of Fisheries and Marine Resources	6,842	7,929	(1,087)	4,862
403	Ministry of Mines and Mineral Resources	41,384	39,973	1,411	38,204
404	Ministry of Transport and Aviation	10,367	4,993	5,374	6,170
405	Ministry of Tourism and Cultural Affairs	13,340	12,346	994	9,939
406	Ministry of Energy	9,484	8,453	1,031	6,910
407	Ministry of Employment LSS	9,666	7,437	2,229	7,139
408	Ministry of Works, Housing and Infrastructure	6,349	9,908	(3,559)	4,804
409	Ministry of Trade and Industry	34,225	34,982	(757)	27,878
410	National Protected Area Authority	22,964	21,728	1,236	20,897
411	Road Maintenance Fund Administration	35,604	28,270	7,334	29,950
413	NLEW Regulatory Commission	5,966	3,764	2,202	3,921
414	Ministry of Water Resources	22,896	24,353	(1,457)	22,346
417	Nuclear Safety and Radiation Protection Authority	7,038	3,592	3,446	3,897
418	Sierra Leone Agricultural Research Institute	17,047	12,815	4,232	13,697

APPENDIX 3 – COMPARATIVE ANALYSIS OF ESTIMATED AND ACTUAL COSTS FOR WAGES, SALARIES AND EMPLOYEES BENEFITS BY MDA
for the financial year ended 31st December 2024

Amounts in Thousands of NLe

MDA Code	Description	Budget	Actual	Surplus/	Actual
		Estimates FY 2024	FY 2024	(Shortfall) FY 2024	FY 2023
419	Sierra Leone Local Content Agency	5,053	3,873	1,180	3,391
421	Small and Medium Enterprises Development Agency	9,000	9,248	(248)	9,233
422	Sierra Leone Meteorological Agency	7,073	4,869	2,204	4,550
426	Sierra Leone Seed Certification Agency	9,181	7,506	1,675	4,727
427	National Fertilizer Regulatory Agency	5,265	3,995	1,270	4,086
428	National Investment Board	24,860	20,335	4,525	7,960
612	Unallocated Head Exp.	2,000	340	1,660	747
701	Transfers to Local Councils	36,541	33,064	3,477	24,446
Grand Total		6,508,700	6,037,086	471,614	5,457,412

APPENDIX 4 - COMPARATIVE ANALYSIS OF ESTIMATED AND ACTUAL COSTS FOR USE OF GOODS AND SERVICES BY MDA

for the financial year ended 31st December 2024

Amounts in Thousands of NLe

MDA Code	Description	Budget	Actual	Surplus/	Actual
		Estimates FY 2024	FY 2024	(Shortfall) FY 2024	FY 2023
101	Charged Emoluments	-	125		
105	Ministry of Political and Public Affairs	7,348	14,825	(7,478)	5,839
106	Office of the Chief of Staff	27,500	50,338	(22,838)	48,063
107	Ministry of Local Government & Rural Development	28,308	52,214	(23,906)	31,334
108	Sierra Leone Small Arms Commission	4,063	6,742	(2,679)	2,448
109	Independent Commission for Peace and National Cohesion	5,961	5,961	0	2,745
110	Office of the President	180,518	513,677	(333,159)	358,174
112	Office of the Vice President	48,038	83,804.18	(35,766)	43,806
116	Parliament	60,000	156,064	(96,064)	54,319
117	Cabinet Secretariat	6,400	11,600	(5,200)	5,800
118	Supreme Court	30,000	60,934	(30,934)	22,102
121	Audit Service Sierra Leone	16,145	24,838	(8,692)	16,374
122	Human Resource Management Office	5,092	7,409	(2,318)	5,658

APPENDIX 4 - COMPARATIVE ANALYSIS OF ESTIMATED AND ACTUAL COSTS FOR USE OF GOODS AND SERVICES BY MDA

for the financial year ended 31st December 2024

Amounts in Thousands of NLe

MDA Code	Description	Budget Estimates	Actual	Surplus/ (Shortfall)	Actual
		FY 2024	FY 2024	FY 2024	FY 2023
123	Public Service Commission	4,211	14,307	(10,096)	4,928
124	Law Officers' Department	38,333	57,105	(18,772)	32,083
125	Local Courts	979	7,942	(6,963)	3,031
126	Independent Police Complaints Board	1,584	2,329	(744)	1,629
127	Ministry of Planning and Economic Development	15,777	34,591	(18,814)	18,412
128	Ministry of Foreign Affairs & International Co-operation	207,025	269,746	(62,721)	167,733
129	Ministry of Finance	280,696	245,577	35,119	1,176,266
130	National Revenue Authority (NRA)	338,385	385,190	(46,805)	281,593
131	Revenue Appellate Board	1,132	1,001	131	431
132	Accountant General's Department	39,849	29,730	10,119	44,104
133	Ministry of Information and Communication	11,008	35,342	(24,333)	14,105
134	National Electoral Commission (NEC)	159,216	254,632	(95,416)	423,340
135	Ministry of Communication, Technology and Innovation	8,961	8,691	270	
137	National Commission for Democracy	3,848	2,995	853	5,397
138	Statistics - Sierra Leone	7,921	14,627	(6,705)	11,973
139	National Commission for Privatisation (NCP)	2,603	6,956	(4,353)	1,689
140	Mass Media Services	4,927	4,927	0	2,000
141	Government Printing Department	4,074	25,531	(21,457)	6,990
142	National Public Procurement Authority (NPPA)	8,063	18,355	(10,291)	4,846
143	Justice and Legal Service Commission	1,066	479	587	0
144	Human Rights Commission Sierra Leone	4,995	4,748	247	5,100
145	Rights to Access Information Commission	4,029	5,905	(1,876)	1,948

APPENDIX 4 - COMPARATIVE ANALYSIS OF ESTIMATED AND ACTUAL COSTS FOR USE OF GOODS AND SERVICES BY MDA

for the financial year ended 31st December 2024

Amounts in Thousands of NLe

MDA Code	Description	Budget Estimates	Actual	Surplus/ (Shortfall)	Actual
		FY 2024	FY 2024	FY 2024	FY 2023
146	Ministry of Western Region	2,963	1,720	1,243	0
201	Ministry of Defence	441,035	566,818	(125,783)	527,163
203	National Civil Registration Authority	7,085	25,406	(18,322)	6,207
205	Ministry of Internal Affairs	5,140	8,678	(3,538)	4,483
206	Sierra Leone Police	307,806	746,489	(438,683)	511,466
207	Sierra Leone Correctional Services	156,984	239,403	(82,419)	161,779
208	National Fire Authority	12,808	11,727	1,081	22,491
209	Central Intelligence & Security Unit	15,811	14,996	815	11,100
210	Office of National Security	17,475	97,639.92	(80,165)	80,708
211	Immigration Department	8,940	22,211	(13,271)	14,896
212	National Drugs Law Enforcement Agency	2,075	3,832	(1,757)	971
213	National Disaster Management Agency	16,975	11,677	5,297	11,250
214	National Cybersecurity Coordination Center	3,632	3,268	363	250
300	Ministry of Technical Higher Education	188,988	58,076	130,912	31,042
301	Ministry of Education, Science and Technology	44,494	860,848	(816,354)	265,522
302	Ministry of Sports	5,527	6,971	(1,444)	5,956
303	Ministry of Tourism and Cultural Affairs	11,196	18,294	(7,098)	6,972
304	Ministry of Health and Sanitation	133,159	432,032	(298,873)	191,942
305	Ministry of Social Welfare, Gender & Children's Affairs	23,040	21,869	1,171	11,545
306	Ministry of Lands, Country Planning and the Environment	7,300	11,497	(4,197)	1,528
307	National Pharmaceutical Procurement Unit (NPPU)	83,104	69,498	13,606	5,100
308	National Commission for Social Action	8,641	9,408	(767)	8,307
309	Dental and Medical Board	792	713	79	595
310	Ministry of Youth Affairs	7,016	14,324	(7,307)	7,353

APPENDIX 4 - COMPARATIVE ANALYSIS OF ESTIMATED AND ACTUAL COSTS FOR USE OF GOODS AND SERVICES BY MDA

for the financial year ended 31st December 2024

Amounts in Thousands of NLe

MDA Code	Description	Budget Estimates	Actual	Surplus/ (Shortfall)	Actual
		FY 2024	FY 2024	FY 2024	FY 2023
311	Health Service Commission	6,527	7,432	(905)	4,300
312	Teaching Service Commission	6,461	44,716	(38,255)	28,354
313	National Youth Service	3,395	11,358	(7,963)	4,543
314	National HIV and AIDS Commission	2,829	2,546	283	2,500
315	Teaching Hospital Complex Administration	2,603	4,185	(1,582)	3,453
316	Civil Service Training College	1,905	2,552	(647)	572
317	Post Graduate College of Health Specialist	3,282	2,954	328	2,900
318	Ministry of Environment	9,696	28,375	(18,679)	19,034
319	Ministry of Gender & Children's Affairs	6,861	25,353	(18,492)	8,579
320	National Sports Authority	99,070	241,509	(142,439)	92,461
321	Student Loan Scheme Secretariat	10,027	9,944	82	3,100
322	National Land Commission of Sierra Leone	4,527	892	3,635	2,600
323	National Public Health Commission	10,000	8,659	1,341	
345	Pharmacy Board Services	7,158	7,461	(303)	4,635
401	Ministry of Agriculture, Forestry and Food Security	80,720	554,510	(473,790)	55,441
402	Ministry of Fisheries and Marine Resources	23,756	20,127	3,630	7,460
403	Ministry of Mines and Mineral Resources	59,188	74,884	(15,695)	11,837
404	Ministry of Transport and Aviation	86,582	10,881	75,701	80,963
405	Ministry of Tourism and Cultural Affairs	11,430	19,161	(7,732)	8,011
406	Ministry of Energy	900,866	902,592	(1,726)	403,758
407	Ministry of Labour and Social Security	17,026	17,377	(351)	17,151
408	Ministry of Works, Housing and Infrastructure	47,914	85,853	(37,939)	88,303
409	Ministry of Trade and Industry	20,141	34,451	(14,310)	15,109

APPENDIX 4 - COMPARATIVE ANALYSIS OF ESTIMATED AND ACTUAL COSTS FOR USE OF GOODS AND SERVICES BY MDA

for the financial year ended 31st December 2024

Amounts in Thousands of NLe

MDA Code	Description	Budget Estimates	Actual	Surplus/ (Shortfall)	Actual
		FY 2024	FY 2024	FY 2024	FY 2023
410	National Protected Area Authority	5,500	10,269	(4,769)	3,103
411	Road Maintenance Fund	129,343	101,828	27,515	-
412	National Telecommunications Commission	365,107	304,690	60,418	248,463
413	Sierra Leone Electricity and Water Regulatory Commission	1,358	7,017	(5,659)	1,265
414	Ministry of Water Resources	19,464	90,760	(71,296)	19,136
415	Sierra Leone Maritime Administration	62,961	143,992	(81,031)	127,843
416	Civil Aviation Authority	76,316	144,250	(67,934)	155,619
417	Nuclear Safety and Radiation Protection Authority	7,092	-	7,092	2,175
418	Sierra Leone Agricultural Research Institute (SLARI)	10,032	3,562	6,470	720
419	Local Content Agency	3,621	6,188	(2,566)	2,130
420	Sierra Leone Environmental Protection Agency	61,988	138,604	(76,616)	95,615
421	Small and Medium Enterprises Development Agency	4,150	7,287	(3,137)	956
422	Sierra Leone Meteorological Agency	5,963	10,098	(4,134)	1,829
423	Sierra Leone Petroleum Regulatory Agency	39,638	98,599	(58,960)	83,264
424	Sierra Leone Petroleum Directorate	34,041	109,211	(75,170)	41,945
425	Sierra Leone Road Safety Authority	76,680	74,320	2,360	69,356
426	Sierra Leone Seed Certification Agency	3,480	3,132	348	1,363
427	National Fertilizer Regulatory Agency	3,367	6,084	(2,717)	1,482
428	National Investment Board	18,730	17,023	1,707	7,630
430	Cargo Tracking Fees Transfers to SLPA	212,921	145,389	67,532	179,013
501	Miscellaneous Expenditure	-	-	209	
			209		

APPENDIX 4 - COMPARATIVE ANALYSIS OF ESTIMATED AND ACTUAL COSTS FOR USE OF GOODS AND SERVICES BY MDA

for the financial year ended 31st December 2024

Amounts in Thousands of NLe

MDA Code	Description	Budget Estimates	Actual	Surplus/ (Shortfall)	Actual
		FY 2024	FY 2024	FY 2024	FY 2023
601	Public Debt Charges	-	7,598	(7,598)	3,701
610	Contingency Expenditure	-	-	-	16,279
611	Special Warrants of the President	-	805	(805)	67,501
612	Unallocated Head of Expenditure	-	58,252	(58,252)	19,464
614	National Coronavirus Emergency Response Center (NaCOVERC)	-	25	(25)	0
Grand Total		5,643,756	9,283,053	(3,639,297)	6,707,803

APPENDIX 5 – COMPARATIVE ANALYSIS OF ESTIMATED AND ACTUAL COSTS FOR DOMESTIC CAPITAL/ DEVELOPMENT EXPENDITURE BY MDA

for the financial year ended 31st December 2024

Amounts in Thousands of NLe

MDA Code	Description	Budget Estimates	Actual	Surplus/ (Shortfall)	Actual
		FY 2024	FY 2024	FY 2024	FY 2023
106	Office of the Chief Minister	1,000	23,975	(22,975)	3,000
107	Ministry of Local Government & Rural Development	8,000	6,030	1,970	-
110	Office of the President	30,000	1,097	28,903	-
116	Parliament	-	-	-	384
121	Audit Service Sierra Leone	35,000	25,000	10,000	2,100
122	Human Resource Management Office	-	1,040	(1,040)	-
123	Public Service Commission	4,500	1,578	2,922	-
124	Law Officers' Department	3,000	336	2,664	-
127	Ministry of Planning and Economic Development	20,450	15,607	4,843	895
128	Ministry of Foreign Affairs & International Co-operation	15,000	19,857	(4,857)	-
129	Ministry of Finance	12,500	47,933	(35,433)	16,126
132	Accountant General	-	4,855	(4,855)	-
133	Ministry of Information and Communication	3,500	2,780	720	-
134	National Electoral Commission (NEC)	3,000	-	3,000	-

APPENDIX 5 – COMPARATIVE ANALYSIS OF ESTIMATED AND ACTUAL COSTS FOR DOMESTIC CAPITAL/ DEVELOPMENT EXPENDITURE BY MDA

for the financial year ended 31st December 2024

Amounts in Thousands of NLe

MDA Code	Description	Budget Estimates	Actual	Surplus/ (Shortfall)	Actual
		FY 2024	FY 2024	FY 2024	FY 2023
135	Ministry of Communication and Technology Innovation	5,000	5,000	-	-
141	Government Printing Department	15,000	15,000	-	-
146	Ministry of Western Region	-	100	(100)	-
201	Ministry of Defence	54,000	92,978	(38,978)	-
203	National Civil Registration Authority	17,500	75,505	(58,005)	4,500
206	Sierra Leone Police	15,000	127,223	(112,223)	-
207	Sierra Leone Correctional Services	15,000	95,935	(80,935)	1,695
208	National Fire Authority	-	11,498	(11,498)	79
209	Central Intelligence & Security Unit	10,000	25,823	(15,823)	37,518
300	Ministry of Technical Higher Education	3,500	28,783	(25,283)	3,645
301	Ministry of Education, Science and Technology	488,632	3,243	485,389	-
302	Ministry of Sports	-	553	(553)	-
303	Ministry of Tourism and Cultural Affairs	7,500	940	6,560	-
304	Ministry of Health and Sanitation	31,000	65,202	(34,202)	44,749
305	Ministry of Social Welfare, Gender & Children's Affairs	2,500	503	1,997	40
306	Ministry of Lands, Country Planning and the Environment	-	14,338	(14,338)	-
308	National Commission for Social Action	4,800	58,212	(53,412)	8,500
310	Ministry of Youth Affairs	10,300	19,686	(9,386)	3,811
313	Health Service Commission	3,000	5,000	(2,000)	-
318	Ministry of Environment	15,300	11,883	3,417	3,865
319	Ministry of Gender & Children's Affairs	800	-	800	-
401	Ministry of Agriculture, Forestry and Food Security	735,927	496	735,431	326
402	Ministry of Fisheries and Marine Resources	28,900	16,169	12,731	9,462
403	Ministry Of Mineral Resources	-	233	(233)	-
404	Ministry of Transport and Aviation	30,000	214,291	(184,291)	-

APPENDIX 5 – COMPARATIVE ANALYSIS OF ESTIMATED AND ACTUAL COSTS FOR DOMESTIC CAPITAL/ DEVELOPMENT EXPENDITURE BY MDA

for the financial year ended 31st December 2024

Amounts in Thousands of NLe

MDA Code	Description	Budget Estimates	Actual	Surplus/ (Shortfall)	Actual
		FY 2024	FY 2024	FY 2024	FY 2023
405	Ministry of Tourism and Cultural Affairs	7,300	-	7,300	1,000
406	Ministry of Energy	122,000	186,544	(64,544)	336,073
408	Ministry of Works, Housing and Infrastructure	491,700	1,711,650	(1,219,950)	1,388,896
414	Ministry of Water Resources	-	316,911	(316,911)	97,769
421	Small and Medium Enterprises Development Agency	10,000	10,000	-	-
701	Transfers to Local Councils	68,000	18,711	49,289	10,986
Grand Total		2,328,609	3,282,498	(953,889)	1,975,419

APPENDIX 6: STATEMENT OF MOVEMENTS IN 91-DAY TREASURY BILLS
during the financial year ended 31st December 2024

Issued Date	Issued at Nominal Value	Maturity Date	Matured at Nominal Value	Balance as at 31/12/2023	Interest Paid in FY2024	Interest Paid in FY2023	Interest Rate
12-Jan-24	186,020,802.00	12-Apr-24	186,020,802.00	-	1,878,998	-	5%
25-Jan-09	40,020.00	26-Apr-09	40,020.00	-	2,791	-	5%
30-May-24	19,100,000.00	29-Aug-24	19,100,000.00	-	900,000	900,000	5%
6-Jun-24	19,100,000.00	5-Sep-24	19,100,000.00	-	900,000	900,000	5%
13-Jun-24	9,550,000.00	12-Sep-24	9,550,000.00	-	450,000	450,000	5%
29-Aug-24	55,959.38	28-Nov-24	55,959.38	-	4,749	2,791	5%
12-Sep-24	795,299.88	12-Dec-24	795,299.88	-	34,901	39,650	5%
19-Sep-24	952,600.00	19-Dec-24	952,600.00	-	47,400	47,400	5%
	235,614,681.26		235,614,681.26		4,218,838	1,439,840.74	
24-Oct-24	609,933.38	23-Jan-25	609,933.38	-			
31-Oct-24	120,027.60	30-Jan-25	120,027.60	-			
	729,960.98		729,960.98	-			
FY2023							
SUMMARY							
Outstanding Balance FY2023			-				
Issued FY2024		236,344,642					
Matured FY2024			235,614,681				
Outstanding Balance FY2024				729,961			
Total for FY2024		236,344,642	235,614,681	729,961	4,218,838	1,439,841	

APPENDIX 7: STATEMENT OF MOVEMENTS IN 182-DAY TREASURY BILLS

during the financial year ended 31st December 2024

Issued Date	Issued at Nominal Value	Maturity Date	Matured at Nominal Value	Balance as at 31/12/2024	Interest Paid in FY2024	Interest Rate
21-Sep-23	752,000	21-Mar-24	752,000		48,000	6.4%
28-Sep-23	46,560,019	28-Mar-24	46,560,019		3,503,772	7.5%
9-Nov-23	40,020	9-May-24	40,020		3,480	8.7%
	47,352,039		47,352,039		3,555,252	
7-Mar-24	1,628,000	5-Sep-24	1,628,000		222,059	13.6%
14-Mar-24	30,008	12-Sep-24	30,008		4,092	13.6%
21-Mar-24	40,040	19-Sep-24	40,040		5,460	13.6%
4-Apr-24	320,012	3-Oct-24	320,012		43,638	13.6%
18-Apr-24	2,950,552	17-Oct-24	2,950,552		402,348	13.6%
25-Apr-24	22,561,264	24-Oct-24	22,561,264		3,076,536	13.6%
2-May-24	1,615,328	31-Oct-24	1,615,328		220,272	13.6%
9-May-24	395,120	7-Nov-24	395,120		53,880	13.6%
16-May-24	1,200,320	14-Nov-24	1,200,320		163,680	13.6%
23-May-24	20,661,960	21-Nov-24	20,661,960		2,817,540	13.6%
30-May-24	480,040	28-Nov-24	480,040		65,460	13.6%
6-Jun-24	10,408,081	5-Dec-24	10,408,081		1,419,219	13.6%
13-Jun-24	4,204,068	12-Dec-24	4,204,068		573,282	13.6%
20-Jun-24	1,760,000	19-Dec-24	1,760,000		240,000	13.6%
27-Jun-24	29,656	26-Dec-24	29,656		4,044	13.6%
	68,284,449		68,284,449		9,311,510	
18-Jul-24	1,627,022	16-Jan-25		1,627,022		13.6%
25-Jul-24	3,448,500	23-Jan-25		3,448,500		13.6%

Issued Date	Issued at Nominal Value	Maturity Date	Matured at Nominal Value	Balance as at 31/12/2024	Interest Paid in FY2024	Interest Rate
1-Aug-24	410,080	30-Jan-25		410,080		13.6%
8-Aug-24	3,100,064	6-Feb-25		3,100,064		13.6%
15-Aug-24	348,084	13-Feb-25		348,084		13.6%
22-Aug-24	1,905,024	20-Feb-25		1,905,024		13.6%
29-Aug-24	200,024	27-Feb-25		200,024		13.6%
5-Sep-24	152,040	6-Mar-25		152,040		13.6%
12-Sep-24	494,032	13-Mar-25		494,032		13.6%
19-Sep-24	1,039,998	20-Mar-25		1,039,998		13.6%
26-Sep-24	375,012	27-Mar-25		375,012		13.6%
3-Oct-24	115,016	3-Apr-25		115,016		13.6%
10-Oct-24	302,955	10-Apr-25		302,955		13.6%
17-Oct-24	40,040	17-Apr-25		40,040		13.6%
24-Oct-24	985,160	24-Apr-25		985,160		13.6%
7-Nov-24	995,275	8-May-25		995,275		13.6%
14-Nov-24	31,434,656	15-May-25		31,434,656		13.6%
21-Nov-24	260,084	22-May-25		260,084		13.6%
28-Nov-24	480,128	29-May-25		480,128		13.6%
5-Dec-24	421,740	5-Jun-25		421,740		13.6%
12-Dec-24	600,028	12-Jun-25		600,028		13.6%
19-Dec-24	299,981	19-Jun-25		299,981		13.6%
27-Dec-24	170,039	27-Jun-25		170,039		13.6%
	49,204,982			49,204,982		
FY2023				-		
SUMMARY				-		
Outstanding Balance FY2023		47,352,039				

Issued Date	Issued at Nominal Value	Maturity Date	Matured at Nominal Value	Balance as at 31/12/2024	Interest Paid in FY2024	Interest Rate
Issued FY 2024		117,489,431				
Matured FY 2023			115,636,488			
Outstanding Balance FY 2024				49,204,982		
Total for FY2024		164,841,470	115,636,488	49,204,982	12,866,762	

APPENDIX 8: STATEMENT OF MOVEMENTS IN 364-DAY TREASURY BILLS

during the financial year ended 31st December 2024

Issued Date	Issued at Nominal Value	Maturity Date	Matured at Nominal Value	Balance as at 31/12/2024	Interest Paid in FY2024	Interest Rate
1/5/2023	195,057,220	1/4/2024	195,057,219.83		54,913,580	28%
1/12/2023	182,844,968	1/11/2024	182,844,968.32		51,488,380	28%
1/19/2023	133,444,940	1/18/2024	133,444,940.09		37,575,911	28%
1/26/2023	189,538,006	1/25/2024	189,538,006.24		53,427,596	28%
2/2/2023	157,490,757	2/1/2024	157,490,757.34		44,367,092	28%
2/9/2023	233,470,532	2/8/2024	233,470,532.19		65,833,019	28%
2/16/2023	369,035,550	2/15/2024	369,035,549.97		103,964,054	28%
2/23/2023	199,141,238	2/22/2024	199,141,237.57		56,144,012	28%
3/2/2023	166,426,236	2/29/2024	166,426,235.72		46,935,213	28%
3/9/2023	197,770,414	3/7/2024	197,770,413.84		55,741,884	28%
3/16/2023	252,839,385	3/14/2024	252,839,385.14		71,239,466	28%
3/23/2023	209,588,636	3/21/2024	209,588,636.44		59,091,416	28%
3/30/2023	142,338,729	3/28/2024	142,338,729.08		40,133,019	28%
4/6/2023	226,918,798	4/4/2024	226,918,797.79		63,898,850	28%
4/13/2023	208,685,886	4/11/2024	208,685,886.22		58,853,262	28%
4/20/2023	200,215,908	4/18/2024	200,215,908.48		56,463,091	28%

APPENDIX 8: STATEMENT OF MOVEMENTS IN 364-DAY TREASURY BILLS
during the financial year ended 31st December 2024

Issued Date	Issued at Nominal Value	Maturity Date	Matured at Nominal Value	Balance as at 31/12/2024	Interest Paid in FY2024	Interest Rate
4/27/2023	444,749,193	4/25/2024	444,749,193.47		125,433,602	28%
5/4/2023	155,783,184	5/2/2024	155,783,183.51		43,923,218	28%
5/11/2023	158,999,812	5/9/2024	158,999,812.30		44,840,038	28%
5/18/2023	176,686,400	5/16/2024	176,686,400.42		49,827,000	28%
5/25/2023	207,275,026	5/23/2024	207,275,025.66		58,070,422	28%
6/1/2023	81,606,164	5/30/2024	81,606,164.23		23,002,435	28%
6/8/2023	52,773,914	6/6/2024	52,773,914.35		14,879,536	28%
6/15/2023	26,416,049	6/13/2024	26,416,049.05		7,449,151	28%
6/22/2023	200,954,360	6/20/2024	200,954,359.82		56,667,491	28%
6/29/2023	301,630,070	6/27/2024	301,630,069.62		85,048,932	28%
7/6/2023	207,390,881	7/4/2024	207,390,881.19		58,482,818	28%
7/13/2023	285,087,292	7/11/2024	285,087,291.52		80,405,112	28%
7/20/2023	247,042,818	7/18/2024	247,042,818.29		69,926,483	28%
7/27/2023	214,702,465	7/25/2024	214,702,465.40		61,599,735	29%
8/3/2023	249,234,652	8/1/2024	249,234,652.13		72,049,898	29%
8/10/2023	206,803,604	8/8/2024	206,803,604.05		59,832,399	29%
8/17/2023	85,766,292	8/15/2024	85,766,291.52		24,743,409	29%
8/24/2023	251,762,623	8/22/2024	251,762,622.88		73,028,179	29%
8/31/2023	107,932,124	8/29/2024	107,932,124.45		31,323,726	29%
9/7/2023	279,591,092	9/5/2024	279,591,091.73		81,132,556	29%
9/14/2023	195,157,913	9/12/2024	195,157,912.77		56,612,338	29%
9/21/2023	97,094,425	9/19/2024	97,094,424.56		28,173,274	29%
9/28/2023	71,697,456	9/26/2024	71,697,455.50		20,867,795	29%
10/5/2023	54,043,243	10/3/2024	54,043,242.88		15,719,706	29%

APPENDIX 8: STATEMENT OF MOVEMENTS IN 364-DAY TREASURY BILLS

during the financial year ended 31st December 2024

Issued Date	Issued at Nominal Value	Maturity Date	Matured at Nominal Value	Balance as at 31/12/2024	Interest Paid in FY2024	Interest Rate
10/12/2023	172,788,369	10/10/2024	172,788,369.45		50,414,330	29%
10/21/2023	140,959,968	10/17/2024	140,959,968		41,146,681	29%
10/26/2023	435,855,694	10/24/2024	435,855,694		128,816,761	30%
11/2/2023	178,691,342	10/31/2024	178,691,342		53,934,259	30%
11/9/2023	246,214,362	11/7/2024	246,214,362		75,924,588	31%
11/16/2023	201,134,488	11/14/2024	201,134,488		62,517,212	31%
11/23/2023	216,064,201	11/21/2024	216,064,201		67,167,749	31%
11/30/2023	571,042,374	11/28/2024	571,042,374		180,826,076	32%
12/7/2023	756,671,110	12/5/2024	756,671,110		251,525,440	33%
12/14/2023	509,649,665	12/12/2024	509,649,665		175,674,835	34%
12/21/2023	68,331,942	12/19/2024	68,331,942		23,690,208	35%
12/28/2023	411,479,714	12/26/2024	411,479,714		148,225,877	36%
	11,533,871,485		11,533,871,485.40		3,422,973,117	
4-Jan-24	193,120,689	2-Jan-25		193,120,689		
11-Jan-24	183,700,429	9-Jan-25		183,700,429		
18-Jan-24	227,754,634	16-Jan-25		227,754,634		
25-Jan-24	194,847,250	23-Jan-25		194,847,250		
1-Feb-24	189,354,284	30-Jan-25		189,354,284		
8-Feb-24	292,096,910	6-Feb-25		292,096,910		
15-Feb-24	547,223,868	13-Feb-25		547,223,868		
22-Feb-24	255,455,009	20-Feb-25		255,455,009		
29-Feb-24	213,749,238	27-Feb-25		213,749,238		
7-Mar-24	252,643,198	6-Mar-25		252,643,198		

APPENDIX 8: STATEMENT OF MOVEMENTS IN 364-DAY TREASURY BILLS
during the financial year ended 31st December 2024

Issued Date	Issued at Nominal Value	Maturity Date	Matured at Nominal Value	Balance as at 31/12/2024	Interest Paid in FY2024	Interest Rate
14-Mar-24	324,420,815	13-Mar-25		324,420,815		
21-Mar-24	269,851,793	20-Mar-25		269,851,793		
28-Mar-24	233,240,753	27-Mar-25		233,240,753		
4-Apr-24	291,571,683	3-Apr-25		291,571,683		
11-Apr-24	268,316,957	10-Apr-25		268,316,957		
18-Apr-24	254,276,015	17-Apr-25		254,276,015		
25-Apr-24	548,574,508	24-Apr-25		548,574,508		
2-May-24	198,586,478	1-May-25		198,586,478		
9-May-24	203,958,583	8-May-25		203,958,583		
16-May-24	225,562,945	15-May-25		225,562,945		
23-May-24	245,145,172	22-May-25		245,145,172		
30-May-24	91,482,965	29-May-25		91,482,965		
6-Jun-24	89,999,753	5-Jun-25		89,999,753		
13-Jun-24	52,984,715	12-Jun-25		52,984,715		
20-Jun-24	256,245,103	19-Jun-25		256,245,103		
27-Jun-24	436,664,088	26-Jun-25		436,664,088		
4-Jul-24	266,236,869	3-Jul-25		266,236,869		
11-Jul-24	365,898,856	10-Jul-25		365,898,856		
18-Jul-24	191,407,452	17-Jul-25		191,407,452		
25-Jul-24	262,487,656	24-Jul-25		262,487,656		
1-Aug-24	321,423,825	31-Jul-25		321,423,825		
8-Aug-24	313,206,268	7-Aug-25		313,206,268		
15-Aug-24	101,111,049	14-Aug-25		101,111,049		
22-Aug-24	323,208,966	21-Aug-25		323,208,966		

APPENDIX 8: STATEMENT OF MOVEMENTS IN 364-DAY TREASURY BILLS
during the financial year ended 31st December 2024

Issued Date	Issued at Nominal Value	Maturity Date	Matured at Nominal Value	Balance as at 31/12/2024	Interest Paid in FY2024	Interest Rate
29-Aug-24	223,913,383	28-Aug-25		223,913,383		
5-Sep-24	409,302,209	4-Sep-25		409,302,209		
12-Sep-24	260,999,294	11-Sep-25		260,999,294		
19-Sep-24	199,770,549	18-Sep-25		199,770,549		
26-Sep-24	83,335,583	25-Sep-25		83,335,583		
3-Oct-24	49,548,443	2-Oct-25		49,548,443		
10-Oct-24	194,994,694	9-Oct-25		194,994,694		
17-Oct-24	185,680,510	16-Oct-25		185,680,510		
24-Oct-24	589,055,948	23-Oct-25		589,055,948		
31-Oct-24	243,697,457	30-Oct-25		243,697,457		
7-Nov-24	191,354,291	6-Nov-25		191,354,291		
7-Nov-24	130,330,243	6-Nov-25		130,330,243		
14-Nov-24	1,628,652	13-Nov-25		1,628,652		
14-Nov-24	229,143,246	13-Nov-25		229,143,246		
21-Nov-24	306,304,531	20-Nov-25		306,304,531		
21-Nov-24	50,020	20-Nov-25		50,020		
28-Nov-24	752,541,379	27-Nov-25		752,541,379		
5-Dec-24	1,019,425,935	4-Dec-25		1,019,425,935		
12-Dec-24	689,627,232	11-Dec-25		689,627,232		
12-Dec-24	99,991	11-Dec-25		99,991		
19-Dec-24	94,426,604	18-Dec-25		94,426,604		
27-Dec-24	559,869,245	26-Dec-25		559,869,245		
	15,100,908,212			15,100,908,212		

APPENDIX 8: STATEMENT OF MOVEMENTS IN 364-DAY TREASURY BILLS
during the financial year ended 31st December 2024

Issued Date	Issued at Nominal Value	Maturity Date	Matured at Nominal Value	Balance as at 31/12/2024	Interest Paid in FY2024	Interest Rate
FY2023				-		
SUMMARY				-		
Outstanding Balance FY2023		11,533,871,485				
Issued FY2024		15,100,908,212				
Matured FY2024			11,533,871,485			
Outstanding Balance FY2024				15,100,908,212		
Total for FY2023		26,634,779,697	11,533,871,485	15,100,908,212	3,422,973,117	

APPENDIX 9: STATEMENT OF OUTSTANDING DEBTS DUE EXTERNAL CREDITORS (ON A LOAN BY LOAN BASIS)
EXTERNAL DEBT 2019 TO 2024 (In Millions of US\$)

Creditor	2023			2024				
	June	Dec	Share %	March	June	Sept	Dec	Share %
Multilateral	1,484.07	1,503.54	80.3%	1,471.32	1,456.87	1,473.12	1,449.20	79.2%
World Bank	472.87	479.30	25.6%	474.00	472.15	482.62	463.03	25.3%
IMF	485.21	480.00	25.6%	462.22	441.18	442.19	452.74	24.7%
ADB	159.40	162.40	8.7%	161.40	162.19	163.10	171.30	9.4%
IFAD	48.01	56.26	3.0%	44.70	56.06	57.62	57.62	3.1%
IDB	116.61	119.71	6.4%	120.20	121.54	114.60	108.13	5.9%
EEC/EIB	62.64	60.71	3.2%	61.70	58.18	62.40	55.21	3.0%
BADEA	52.64	60.28	3.2%	60.00	65.60	64.80	64.30	3.5%
OFID	59.00	56.58	3.0%	55.30	53.48	51.60	47.95	2.6%
EBID	27.68	28.30	1.5%	31.80	26.48	34.20	28.93	1.6%
Bilateral	246.11	216.77	11.6%	220.40	211.98	211.37	214.48	11.7%
China	11.22	10.47	0.6%	10.70	10.47	10.47	10.54	0.6%
Exim Bank of China	53.59	48.98	2.6%	47.30	46.82	45.20	44.84	2.5%
Kuwait Fund	69.37	55.49	3.0%	52.00	56.17	50.20	55.05	3.0%
Saudi Fund	31.14	26.11	1.4%	29.60	25.44	28.90	28.43	1.6%
Exim Bank of India	21.27	16.50	0.9%	22.40	14.17	18.60	17.91	1.0%
Exim Bank of Korea	50.12	50.73	2.7%	50.10	50.73	50.10	50.12	2.7%
Abu Dhabi	9.40	8.49	0.5%	8.30	8.19	7.90	7.60	0.4%
Commercial Creditors	156.34	152.47	8.1%	149.62	171.21	167.66	166.08	9.1%
Total	1,886.52	1,872.78	100.0%	1,841.34	1,840.06	1,852.15	1,829.76	100.0%

The total external debt in NLe at an exchange rate of \$1 is to NLe22.6920 is NLe41,519.552 thousand

APPENDIX 10: Statement of Investments in State-Owned Enterprises (SOEs)

As at 31st December, 2024

STATUS	NO	PUBLIC ENTERPRISE	SECTOR	LEGAL STATUS	GOVERNMENT SHAREHOLDING %
PUBLIC ENTERPRISES SLATED UNDER THE NCP MANDATE					
Active	1	Sierra Leone Airports Authority	Transport	Statutory Authority	100.00
Active	2	Sierra Leone Ports Authority	Transport	Statutory Authority	100.00
Active	3	Sierra Leone Road Transport Corporation	Transport	Corporation	100.00
Active	4	National Development Bank	Banking	Limited Company	98.90
Active	5	Sierra Leone Telecommunications Co. Ltd.	Communication	Limited Company	100.00
Active	6	Sierra Leone State Lottery Company Ltd.	Gaming	Limited Company	100.00
Active	7	National Insurance Company Ltd.	Insurance	Limited Company	100.00
Active	8	Mining & General Services	Shipping	Limited Company	51.00
Active	9	Sierra Leone National Shipping Company Ltd.	Shipping	Limited Company	100.00
Active	10	Sierra Leone Postal Services	Telecommunication	Limited Company	100.00
Active	11	Sierra Leone Road Safety Authority	License Issue	Statutory Authority	100.00
Active	12	Sierra Leone Housing Corporation	Housing	Corporation	100.00
PUBLIC ENTERPRISES CURRENTLY IN THE PROCESS OF LIQUIDATION					
On Liquidation	13	Sierra Leone National Airlines	Transport	Limited Company	100.00
On Liquidation	14	Sierra Leone Daily Mail	Media	Company	100.00
On Liquidation	15	National Workshop	Woodwork	Company	100.00
PUBLIC ENTERPRISES THAT HAVE BEEN TRANSFERRED TO OTHER AGENCIES					
Transferred	16	Sierra Leone Roads Authority	Works	Authority	100.00
Transferred	17	Sierra Leone Produce Marketing Company	Agriculture	Company	100.00

APPENDIX 10: Statement of Investments in State-Owned Enterprises (SOEs)

As at 31st December, 2024

STATUS	NO	PUBLIC ENTERPRISE	SECTOR	LEGAL STATUS	GOVERNMENT SHAREHOLDING %
Transferred	18	Sierra Leone Broadcasting Corporation	Media	Corporation	100.00
Transferred	19	Sierra Leone Government Printing	Media	Department	100.00
Transferred	20	Seaboard West Africa	Shipping	Limited Company	100.00
Transferred	21	Rokel Commercial Bank	Banking	Limited Company	65.00
Transferred	22	Sierra Leone Commercial Bank	Banking	Limited Company	89.00
Transferred	23	Guma Valley Company	Water	Limited Company	99.96
Transferred	24	Sierra Leone Water Company	Water	Limited Company	100.00
Transferred	25	Electricity Distribution and Supply Authority	Energy	Limited Company	100.00
Transferred	26	Electricity Generation and Transmission Company	Energy	Limited Company	100.00
Transferred	27	Government Printing Department	Information	Limited Company	100.00
PUBLIC ENTERPRISES THAT HAVE BEEN PRIVATISED					
Privatised	28	Freetown Terminal Limited	Container Handling	Limited Company	20.00
Privatised	29	Nectar – SLNSC	Break Bulk Handling	Limited Company	20.00
Privatised	30	Accord Logistics-SLSL	Gaming	Limited Company	Joint Venture Agreement
Privatised	31	Holland Shipyard	Vessel Maintenance	Limited Company	Concession Agreement
Privatised	32	MV Mahera Ferry	Transport	Limited Company	Lease Agreement
Privatised	33	Logistics Solutions and Services	Cargo Tracking	Limited Company	License Agreement
Privatised	34	Integrated Trade Services	Container Scanning	Limited Company	License Agreement
Privatised	35	Westminster Innovation Security Services (WISS)	Security Services	Limited Company	License Agreement
Privatised	36	Sky Handling Partners' SL Ltd.	Ground & Cargo Handling Services	Limited Company	License Agreement

PART II

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MAIN POINTS

This audit assessed the compliance and financial integrity of key administrative and operational functions across Ministries and Departments (MDs), with particular attention to expenditure management, revenue management, asset control, human resource administration, procurement and contract management, and the use of public funds. While management demonstrated willingness to address several issues, significant gaps in compliance, documentation, and control processes continue to expose public resources to risks of misuse, inefficiency, and financial loss. A number of recommendations remain partially implemented and will require sustained follow-up.

What We Examined

The audit examined the following:

- Financial management systems, including revenue collection, bank remittances, payroll transactions, and expenditure controls.
- Asset management practices, including the existence, completeness, and accuracy of fixed asset registers and physical verification of government assets.
- Procurement procedures, planning, and contract management.
- Governance and administrative controls relating to staff attendance, human resource management, performance appraisals, and adherence to internal policies and civil service guidelines.

The examination covered both compliance with applicable laws, regulations, and financial policies as well as the adequacy of internal controls and management oversight.

Why It Is Important

Strong financial and administrative controls are essential to ensure that public funds are used for the intended purposes, efficiently, and in the best interest of the citizens. Weaknesses in these control areas include:

- Increase risk of waste, and misappropriation of public resources.
- Financial losses through overpayments, unauthorised expenditures, and poor asset stewardship.
- Undermining of transparency and accountability in the operations of MDs.
- Eroding of public trust, which potentially expose the Government to reputational risks.
- Impairing the delivery of essential services to the citizens.

Ensuring full and timely implementation of audit recommendations strengthens governance, enhances operational effectiveness, and promotes the principles of sound public financial management.

What We Found

The audit identified multiple areas where internal controls were weak or not functioning as intended.

Key findings included:

- Inadequate revenue management controls, including failure to remit funds to the Consolidated Fund.
- Statutory deductions not paid to the relevant authorities.
- Staff not available for physical verification.
- Weak asset and stores management practices, including inability to provide certain assets for physical inspection, and bring store items to account.
- Poor contract management leading to non-delivery of goods, and the absence of evidence of work done.
- Instances of unsupported payments.

In the course of the audit, the overall irregularities with financial impact identified, amounted to NLe44,829,844.96, US\$935,717.33 and €7,230.96. Summary of these irregularities are given in Table 2.

Table 2			
Summary of Irregularities with Financial Impact Across Ministries and Departments			
Category of Irregularities	Amount		
	NLe	US Dollar (\$)	Euro (€)
Payments Without Supporting Documents	11,427,404.03	-	-
Statutory Deductions (Withholding Taxes, PAYE & GST)	3,886,176.62	57,850.00	7,230.96
Contract Management	3,018,467.00	679,053.33	-
Payroll Management	13,771,217.31	-	-
Revenue Management	10,498,770.00	198,814.00	-
Assets Management	2,227,810.00	-	-
Total	44,829,844.96	935,717.33	7,230.96

DETAILED OBSERVATIONS AND RECOMMENDATIONS

2.1. MINISTRY OF HEALTH - 2024

2.1.1. Delay in the Rehabilitation of Government Hospitals and Construction of Offices for District Health Medical Teams

The Ministry of Health (MoH) awarded several contracts worth NLe75,493,118 to 15 contractors in 2021 for the rehabilitation of 12 government hospitals and the construction of three DHMT offices in various districts. Of these, 14 contractors received 30% advance payments totalling NLe21,342,544 after signing the contract agreements. As at the time of the audit, four years after the contracts were awarded, none of the projects had been completed.

We recommended that the Procurement Committee should engage the contractors for the timely completion of these projects.

2.1.2. Contract Addendum for the Construction of the Lumley Government Hospital

The Ministry signed a contract with Fajaha Construction Company for the construction of the Lumley Government Hospital on 29th July, 2014. Subsequently, on 5th April 2024, an addendum was also signed with the same contractor to undertake additional works. The addendum, valued at US\$679,053.33, was financed through the Strengthening Tertiary Service Project under the Kuwait Fund. We observed the following:

- Less than three months after the addendum contract was signed, the Ministry had disbursed 100% of the contract value (US\$679,053.33) to the contractor. This payment was made prior to the verification of completed work and without any established third-party validation.
- During a site visit, we observed that key components of the contract works remained incomplete, even though full payment had been made.

We recommended that the Senior Permanent Secretary should engage the contractor for the timely completion of the project. Otherwise, the full amount should be repaid

2.1.3. Expenditure Returns not Submitted for Overseas Medical

A total of NLe3,468,406.80 was paid directly to 13 patients with regard to medical bills, instead of the money being sent to the hospitals or the Sierra Leone embassies in the countries where the patients were to receive treatment. There was no justification for directly paying the money to the patients.

We recommended that the Director of Financial Resources should provide evidence of travelling for the overseas treatments, and also provide justification, supported by documentary evidence for the payment of medical bills directly to patients, rather than to the hospitals or the Sierra Leone embassies in the countries where the patients were to receive treatment.

2.1.4. Fixed Assets not Verified and Updated in the Assets Register

We observed the following:

- Assets valued at NLe1,224,000, procured in 2024 for the offices of the Hospital Inspection Programme, and the Directorate of Financial Resources were not made available for audit verification. In addition, these assets were not recorded in the asset register of the Ministry. The Ministry's assets are susceptible to loss or theft, which could result in the loss of government's funds.
- A total of 37 vehicles and 32 motorbikes recorded in the Ministry's assets register were not made available for physical verification. In addition, the ownership documents/life cards in respect of these vehicles were not submitted for audit inspection.

- A total of 194 vehicles recorded in the assets register were unroadworthy. The Ministry did not have an immediate plan to repair or dispose of these vehicles. Notably, some of these vehicles were abandoned in private garages. We further noted that there were insufficient vehicles for the effective operations of the Ministry.
- Seven vehicles worth US\$199,492.34 donated to the Ministry in 2024 by the World Health Organisation (WHO), and allocated to staff, were unregistered and unlicensed.

We recommended that the Director of Support Services and the Senior Permanent Secretary should ensure that the assets are made available for physical verification, and that the fixed assets register is updated with all assets owned and controlled by the Ministry.

Official Response

It is noted that some vehicles indicated in the Management Letter were available for verification, while some due to the emergency operations of the Ministry at the time of the verification were in the field for surveillance services during the Monkey Pox outbreak. However, it has been agreed by management that these vehicles are presented to the ASSL for verification.

A memorandum has been developed for the attention of the Senior Permanent Secretary to the Ministry of Works and Public Assets, copied both Assets Commission and the Ministry of Transport and Aviation for approval of same.

Auditor's Comment

- Of the total outstanding assets valued at NLe1,224,000, we observed that assets worth NLe1,151,000 were still not made available for physical verification. Furthermore, the assets register had not been updated with the Ministry's assets. Therefore, the issue remains unresolved.
- Of the 37 vehicles, only 20 were made available for physical verification, leaving 17 vehicles unverified. The 32 motorbikes were not made available for audit inspection. Therefore, the issue remains unresolved.
- The audit recommendation concerning the unroadworthy vehicles within the Ministry was not implemented. Therefore, the issue remains unresolved.

2.1.5. Unfair Allocation and Transfer of Vehicles

We observed that controls surrounding the allocation and transfer of vehicles within the Ministry were unfair during the reviewed period. Specifically, we observed that 22 vehicles received from the Integrated Health Projects Administration Unit (IHPAU) in 2024, were allocated to staff who already had vehicles officially assigned to them. There was no documented evidence to show that the older vehicles were reallocated to other programmes or personnel experiencing vehicle constraints.

In 2024, the Ministry received a donation of seven Toyota Land Cruisers from the WHO to support its operations. However, we were not provided with any documented justification to determine the allocation of these vehicles.

The absence of a transparent and documented allocation process limits accountability and raises concerns about the fair distribution of vehicles within the Ministry.

We recommended that the Director of Support Services, should collaborate with the Senior Permanent Secretary to provide documentary evidence on the basis of allocating the 22 vehicles from the IHPAU and seven vehicles from the WHO to staff of the Ministry. In addition, documentary evidence should be provided in respect of the eligibility criteria for allocating official vehicles to these staff. Otherwise,

the vehicles should be reassigned to eligible personnel of the Ministry. We further recommended that the Director of Support Services should submit a status report on the old vehicles.

Official Response

The twenty-two (22) vehicles were procured from funding provided by the Large Anonymous Donor Sexual and Reproductive Health Right (LAD/SRHR) that was budgeted, communicated and approved. These vehicles were distributed according to the proposal document detailing activities of the project; therefore, the vehicles were distributed in terms of specific activity within the project.

The WHO donated vehicles were distributed to officers within the Ministry performing official duties in attaining overall goal of the Ministry. But the management will critically examine the distribution list and do the needful as requested.

Auditor's Comment

During the verification, Management stated that vehicles were distributed based on project activity and official functions. However, no verifiable supporting documentation such as the approved vehicle allocation plan, internal vehicle assignment policy, or eligibility criteria was provided for audit inspection. In addition, there was no documented evidence showing that management reviewed or reassigned vehicles in accordance with eligibility standards. Therefore, in the absence of both justification and corrective action, the issue remains unresolved.

2.1.6. Staff on Study Leave without the Relevant Records in Personal Files

We observed that 45 health workers were granted study-leave-with-pay during the reviewed period. However, key supporting documents such as confirmation letters, offer letters from institutions of study, academic progress reports, and bonding agreements were not provided for audit review. A total amount of NLe7,254,255.92 was paid to these individuals as salaries during this period.

We recommended that the Director, Human Resources for Health, (DHRH) should provide evidence showing the eligibility of staff who were granted study-leave-with-pay, and relevant supporting documents, to justify the amount paid as salaries. In future, the DHRH should ensure that all staff who benefit from study leave, sign a bonding agreement with the Ministry.

2.1.7. Staff on Secondment without Relevant Records in their Personal Files

A total of 14 staff were on secondment, but there was no supporting documentation such as official approval of secondment, extension of secondment, or notice of resumption of duty.

A total gross salary of NLe418,610 was paid to six of the 14 staff during their secondment period. Two other staff were paid NLe227,269 without documentation, confirming their resumption of duty after their secondment.

We recommended that the DHRH should ensure the following:

- (i) Provide documentary evidence of authorisation for staff on secondment and the rationale of staff exceeding tenure of secondment. Otherwise, their names should be deleted from the Ministry's Payroll and staff list
- (ii) Provide documentary evidence that staff on secondment were not receiving salaries at the institutions in which they were on secondment.

Auditor's Comment

- Of the 14 staff identified, relevant documentation such as approved secondment letters, approved extension of secondment, and notices of resumption of duty was provided for only four individuals, leaving 10 staff on secondment without supporting documentation. This issue remains partially resolved.

- At the time of the audit verification, no documentation was submitted to confirm that staff on secondment were not concurrently receiving salaries from the institutions where they were deployed. However, a bank pay-in slip totalling NLe21,710 was provided for one staff with pin code: 131615 as evidence of a salary refund. Despite this, the issue remains unresolved.
- Following the submission of a notice of extension of secondment for one staff with pin code: 110957, we further observed that an additional salary amounting to NLe80,213 was paid to the individual while on secondment. Therefore, this issue remains unresolved.

2.1.8. Recruitment of Health Care Workers

We observed that 2,820 health care workers were recruited in 2024. We however could not verify the fairness, competitiveness, or transparency of the recruitment process due to missing or incomplete documentation, such as:

- approved lists submitted by various health facilities identifying selected candidates, and
- supporting records, including:
 - applications and attendance records;
 - performance appraisals;
 - academic or professional credentials;
 - completed Health Service Commission (HSC) forms; and
 - Interview records and shortlisting documentation

The absence of these key records undermines the integrity of the recruitment process.

We recommended that the DHRH, should collaborate with the Senior Permanent Secretary, to provide a comprehensive documentary evidence covering all stages of the recruitment process of the health care workers.

2.1.9. Deceased Staff on Ministry’s Payroll

We observed that five deceased staff continued to be paid salaries even after their confirmed dates of deaths, as presented by the Ministry, resulting in unauthorised payments totalling NLe222,327.60 in 2024.

We recommended that the DHRH should ensure that salaries paid are recovered and refunded into the Consolidated Fund, and the five names removed from the payroll through the Human Resources Management Office.

2.2. NATIONAL EMERGENCY MEDICAL SERVICES (NEMS) - 2024

2.2.1. Statutory Deductions not Paid to the Respective Authorities

We observed that the National Emergency Medical Services (NEMS) did not pay withholding and PAYE taxes and NASSIT contributions for the reviewed period. The total unpaid statutory deductions for 2024 amounted to NLe4,175,582.01.

See details below:

Details	Withholding Taxes	PAYE Taxes	NASSIT Contributions	Total
	(NLe)	(NLe)	(NLe)	(NLe)
NEMS	273,171.00	2,018,742.00	1,883,669.01	4,175,582.01

The non-payment of the withholding and PAYE taxes to the NRA could have deprived government of its much-needed revenue, and the unpaid NASSIT contributions could affect the computation of staff terminal benefit.

We recommended that the Chief Executive Officer at NEMS should ensure that the statutory deductions are paid to the relevant authorities, and evidence of payment forwarded to the ASSL.

Official Response

The evidence for the payment of withholding tax is available for audit inspection.

Auditor's Comment

Evidence of payment of statutory deductions amounting to NLe4,175,582.01 was not provided for audit inspection. Therefore, the issue remains unresolved.

2.2.2. Poor Management of Ambulances

We observed the following:

- A total of 40 ambulances were grounded at the NEMS workshop at Hastings Airfield. Further enquiries revealed that these ambulances had been grounded for several months without any action taken to repair them.
- There was delay in the provision of financial support to the District Officers in charge to undertake minor repairs in the various districts, and this had resulted to the grounding of several ambulances.
- Inspection (diagnosis) of ambulances before maintenance was not effectively done and this had also led to increase in the number of faulty ambulances.
- Review of records and enquiry from key personnel revealed that the frequency of road accidents was higher as over 24 ambulances were involved in accident for the year reviewed.
- Some drivers were recruited without proper training which lead to a huge number of ambulances being involved in accident.
- A total of 85 ambulances had empty oxygen bottles.
- One ambulance with registration number: ANG 443 was not physically verified. Further enquires revealed that this ambulance was stolen. However, police report for the stolen ambulance was not submitted for audit inspection.
- There was delay in fuel supply to the various district ambulances, which had led to ambulances not being operational for days or weeks.
- We reviewed the payroll for 2024 and observed that a total of 100 staff, including paramedics, drivers, etc., resigned. This posed a serious threat to the operation of the Agency.
- We visited regional sites and observed poor road conditions, especially during the rains. This considerably increased response times. Additionally, some referral cases involved crossing rivers, and the NEMS lacked the facility to undertake these exercises.
- There was poor communication network in hard-to-reach communities. In addition, call centres were using a manual system instead of an automated system to communicate.

2.3. CONNAUGHT TEACHING HOSPITAL - 2024

2.3.1. Dialysis Centre

The Dialysis Centre plays a critical role in the management of kidney diseases, providing comprehensive services including dialysis treatment, medication management, dietary counselling, and

psychological support. Physical verification, and interviews with key personnel revealed several operational and capacity-related challenges that could significantly impact service delivery.

a) Insufficient Functioning Dialysis Machines

According to the Centre's Engineering Consultant, all four dialysis machines were procured in 2016. Of the four dialysis machines available at the Centre, only three were operational. The fourth one had been non-functional since 2023, due to the lack of a specific spare part. Due to their age, each dialysis machine cannot operate beyond eight hours per day. Given that a single dialysis session typically takes approximately four hours per patient, each machine can only serve two patients daily. There were documented instances where eight to 10 patients arrived for treatment in a day; however, due to equipment limitations, only six could be accommodated. The remaining patients were deferred to the following day, which poses significant risks to patients' health and disrupts the continuity of care.

b) Lack of Regular Staff Training

There was no documented evidence of routine or recent training for staff in the operation and maintenance of dialysis equipment. This raises concerns about operational efficiency, equipment handling, and long-term sustainability of the dialysis service.

2.3.2. Poor Environmental and Sanitary Facilities

We observed that the incinerator where medical wastes are destroyed was out of use, due to defect. As a result, medical wastes were disposed of approximately 10 meters from the Annex kitchen.

2.3.3. Ineffective Monitoring and Supervision of Contract Cleaners

The private contractor providing cleaning services at the hospital was not monitored and evaluated by the Environmental Officer to ensure that the hospital was properly and regularly cleaned. In addition, there was no report to confirm that the M&E Unit regularly monitored and reported on the activities of the cleaning contractor at the hospital.

2.3.4. Shortage of Specialist Medical Personnel

The hospital was grossly understaffed with specialist medical personnel such as Ear Nose and Throat (ENT) surgeon, traumatologist surgeon, neurologist, radiographer, oxygen technician, dental hygienist, and oncologist.

2.3.5. Stroke Unit

There was lack of rehabilitation equipment such as parallel bars, walker and other mobility aid equipment for strength training and range of motion exercise and electrical stimulation devices.

2.3.6. Triage Unit

The Unit lacked adequate thermometer. There was only one BP machine available for total admission cases of 6,917 in 2024. In an interview with the Officer-In-Charge of the Triage, it was revealed that in most instances, doctors had complained of incorrect recording of patients' temperature at the Triage. We also observed overcrowding in the Triage Unit.

2.3.7. X-Ray Department

The Department lacked computed tomography (CT) and magnetic resonance imaging (MRI) scanning machines, as such, patients with head trauma, cancer and stroke requiring such service for specific treatments were referred to private healthcare service providers.

2.3.8. Other Units in the Hospital

We observed that most of the units such as laboratory, blood bank unit, optical unit, dental unit, and physio unit lacked basic medical equipment, instruments, materials and facilities. The absence of these facilities could affect the delivery of services at the hospital.

2.3.9. Staff on Study Leave without Bonding Agreement and Progress Report

We reviewed the staff list and observed that 14 medical doctors and 30 other medical staff in the hospital were on study leave without bonding agreement from the Human Resources Management Office (HRMO) and progress reports from the institutions of study for the period reviewed.

2.4. ROKUPA MATERNAL AND CHILD HEALTH HOSPITAL - 2024

2.4.1. Labour Ward

We observed the following:

- There was no running water in the ward for the nurses, mid-wives and mothers to clean themselves after delivery. Patients had to wash themselves downstairs in the open, with water brought from their residences.
- There was only one delivery kit in the ward and the nurses and mid-wives were challenged in dealing with multiple delivery cases. This could increase the risk of maternal death.
- There was lack of sterilisation equipment, which exposes nurses to risk of infection and compromise patients' safety.

2.4.2. Ante-Natal & Post-Natal Wards

We observed the following:

- There was seating constraint in the ante-natal ward, resulting in overcrowding and delay of patients to see the doctors.
- Inadequate supply of bed nets and anti-malaria drugs for pregnant women.
- There were two drip stands in the ward of 14 beds.
- Inadequate medical equipment for examination and screening of patients.

2.4.3. Medical Wards

We observed the following:

- These wards lacked adequate supply of drugs.
- There were inadequate beds, and most of the beds were faulty; some lacked rails to prevent patients from rolling and falling off.
- Weighing scale, gloves, dressing materials, examination beds, etc., were in short supply, and some not even available.
- Bedding, towels, blankets, buckets, soaps, bath bins, bin liners, etc., were not in sufficient quantity, and these are very crucial for patients' comfort.

2.4.4. Medical Consumables

The facility was usually supplied with limited drugs. The National Medical Supply Agency often supplies less than 50% of the requisition of emergency drugs. This jeopardises the well-being of patients, as these drugs are so essential for their recovery.

2.4.5. Revenue Not Brought to Account

We observed that revenue amounting to NLe309,700 in respect of bed fees and assault for the period reviewed was neither recorded in the revenue ledger, nor deposited into the hospital's bank accounts. Additionally, there was no evidence of how these monies were utilised.

2.4.6. Staff Management

- Twenty-five pin-coded nurses, at the facility failed to avail themselves for physical verification. Total salaries paid to them amounted to NLe431,629.
- We observed that there were no porters in the labour ward. In most cases, the nurses had to do the work of the porters.

We recommended that the Medical Superintendent together with the Chief Medical Officer and the Permanent Secretary should ensure that the challenges identified in the hospital are immediately addressed to enhance efficient and effective healthcare service delivery.

2.5. KING HARMAN ROAD MATERNAL AND CHILD HEALTH HOSPITAL - 2024

We observed the following:

2.5.1. Operating Theatre

- The hospital had three suction machines which were faulty. Due to the faulty suction machines, staff were improvising with abdominal packs (towels) to control bleeding, which was inappropriate and could lead to inaccurate measurement of blood loss.
- Only one of the two operating lights was functional. As a temporary measure therefore, the hospital had procured a non-recommended medical light to aid the medical team during surgical procedures.
- The only available steriliser was faulty. During an emergency, staff disinfected the instruments in order to use them on other patients which could risk the transmission of infections, thereby exposing staff to contamination and compromise patients' safety.

2.5.2. Staff on Study Leave without Bonding Agreements

We observed that 19 medical staff in the Hospital were on study leave without bonding agreements, and progress reports for the period reviewed.

We recommended that the Medical Superintendent together with the Chief Medical Officer and the Permanent Secretary should ensure that the challenges identified in the Hospital are immediately addressed to enhance effective and efficient healthcare service delivery.

2.6. SIERRA LEONE CHINA FRIENDSHIP HOSPITAL (JUI) - 2024

2.6.1. Maternity/Gynaecology Department

- We observed that the Department was constrained with instruments such as delivery set, examination gloves, sucker used for resuscitating babies, oxygen concentrator etc.
- The Officer-in-Charge further revealed that the following essential items for the functioning of the Maternity/Gynaecology Department were not available:
 - The SPO₂ machine used for checking saturation level of pregnant women to determine whether patients needed oxygen or not was not available. This could pose serious threat to the lives of pregnant women.

- The glucometer used to check the sugar level of patients and new born babies who weighed over 3 pounds was not available. This could lead to babies having life threatening conditions going unnoticed.
- Tranexamic acid which is an essential drug used to stop bleeding in pregnant women was not available. This could pose serious threat to the lives of pregnant women.

2.6.2. Revenue Management and Control

We observed the following:

- A total revenue of NLe526,665 was collected for 2024 according to the revenue ledger submitted for audit inspection. However, total revenue of NLe348,688 was deposited into the Hospital's internally generated revenue bank accounts at the GTCO and Zenith Bank, resulting in a difference of NLe177,977 not banked.
- Volunteers who were working in the Revenue Department, were charged with the responsibility of collecting and depositing revenue into the Hospital's bank accounts. This violates Regulation 46 (1a) of the PFM Regulations of 2018.

2.6.3. Staff not Available for Verification

We conducted physical staff verification exercise and observed that 41 staff did not avail themselves for physical verification. For the period reviewed, the sum of NLe809,933 was paid to these staff as salary.

We recommended that the Medical Superintendent together with the Chief Medical Officer and the Permanent Secretary should ensure that the challenges identified in the hospital are immediately addressed to enhance effective and efficient healthcare service delivery.

2.7. PRINCESS CHRISTIAN MATERNITY HOSPITAL (PCMH) - 2024

2.7.1. Deplorable Condition of the Mortuary

Despite previous audit recommendation for immediate action to be taken by Management to fix the deplorable condition of the mortuary, we observed that no action had been taken. The team visited the mortuary to verify its current state and conducted interview with the head of the mortuary. The following were observed:

- The cooling system that prevented the corpses from decaying was completely damaged.
- Maintenance work on the mortuary structure still remained undone.

2.7.2. Staff not Available for Physical Verification

We observed that 20 staff did not make themselves available for physical verification. The total salaries paid to these staff was NLe432,146.18. We therefore could not ascertain the existence of these staff or whether they were rendering services for which they were paid.

We recommended that the Medical Superintendent together with the Chief Medical Officer and the Senior Permanent Secretary should ensure that the challenges identified in the hospital are immediately addressed to enhance effective and efficient healthcare service delivery.

2.8. OLA DURING CHILDREN’S HOSPITAL - 2024

2.8.1. Inadequate Facilities in the Emergency Room

The emergency room was constrained with mattresses and proper bedding. Most of the mattresses and beddings were worn out. The sharing of worn-out beddings could expose patients to diseases. It also lacked sufficient oxygen concentrators, as one oxygen concentrator was used on three or four children at given intervals.

2.8.2. Staff not Available for Physical Verification

We observed that 11 staff did not avail themselves for physical verification. The total salaries paid to these staff was NLe252,577.77. We therefore could not ascertain the existence of these staff or whether they were rendering service for which they were being paid.

We recommended that the Medical Superintendent together with the Chief Medical Officer and the Senior Permanent Secretary should ensure that the challenges identified in the hospital are immediately addressed to enhance effective and efficient healthcare service delivery.

2.9. MAKENI REGIONAL HOSPITAL - 2024

2.9.1. Short Supply of Dietary Items by Contractor

We compared the schedule of requirement and the delivery notes with respect to dietary supply to the hospital and observed a short supply amounting to NLe503,115 for the period 1st January to 30th September, 2024. Despite the above shortages, the Medical Superintendent (MS) and the Hospital Secretary (HS) still recommended to the Ministry’s headquarters for full payment of the contract sum to the contractor.

We recommended that the PS and the Assistant Director Procurement at the Ministry headquarters should ensure that the contractor supply the outstanding items. Otherwise, the full amount should be recovered from the contractor and paid into the Consolidated Fund.

Official Response

The process of the dietary contracts and procurement is done at national level, the MS and HS only supervise the supply of those dietary items after delivery to the hospital store. However, it was surprising to note the discrepancy of such shortage.

Auditor’s Comment

The issue remains unresolved as the outstanding dietary items were not supplied by the contractor.

2.9.2. Inadequate Supply and Limited Access to Free Healthcare Drugs and Consumables

We observed the following:

- Review of store documents and discussions with key hospital staff (Pharmacist, Medical Superintendent, and Storekeeper) revealed that the hospital did not receive Free Healthcare (FHC) drugs and consumables for three quarters in 2024.
- Examination of the maternity ledger indicated a severe shortage of FHC drugs and consumables during the period reviewed. For example, the Maternity Unit received only 27% of the items requested from the pharmacy in 2024. Pregnant women requiring caesarean sections had to purchase nearly all necessary drugs and consumables.
- Interviews with staff at the hospital pharmacy revealed that both the Public-Private Partnership (PPP) and the FHC pharmacies were unable to operate on a 24-hour basis due to insufficient staffing. The FHC pharmacy was operated by only three staff (two pharmacists and one technician), while the PPP pharmacy had only one staff.

Failure to provide essential drugs and adequate staffing undermines the objectives of the free healthcare policy, increasing financial burden on vulnerable patients and limiting access to emergency care. This does not only heighten health risks for pregnant women, but also risks public dissatisfaction and erosion of trust in the healthcare system.

We recommended the following:

- (i) The MS and the Director General at the National Medical Supplies Agency, should investigate and resolve the causes of the supply gap and ensure uninterrupted delivery of FHC supplies to the hospital.
- (ii) The MS should ensure that the hospital adopt a robust tracking and reporting system for FHC requests and receipts to support advocacy and transparency in the supply chain.
- (iii) The hospital management should advocate for the recruitment or reassignment of additional pharmacy personnel to support a 24-hour operational schedule, particularly for the FHC and PPP pharmacies.

2..9.3. Hospital Staff not Available for Physical Verification

We observed that the 36 staff whose names were on the salary voucher did not avail themselves for physical verification. A total salary of NLe1,548,420 was paid to them in 2024.

Salaries could have been paid to non-existing staff, thereby resulting in the loss of public funds.

The Human Resources Assistant should ensure that the concerned staff make themselves available for physical verification. Otherwise, their names should be deleted from the payroll and the amount refunded to the Consolidated Fund.

Official Response

During the period of the audit, the staff in question were not present for verification. However, the management have informed the 36 staff for the verification.

Auditor’s Comment

Of the 36 unverified staff, only 10 made themselves available for physical verification, leaving 26 unverified. A total salary of NLe1,012,200 was paid to the 26 unverified staff in 2024. Therefore, the issue remains unresolved.

2..9.4. Inadequate Infrastructure, Medical Equipment, and Essential Drugs

We conducted a physical verification of the facilities at the Makeni Regional Hospital and observed significant deficiencies in infrastructure, medical equipment, and the availability of essential drugs across various departments and wards. These inadequacies have the potential to compromise the delivery of quality healthcare services.

We observed the following issues:

Unit/Department	Observations
Maternity and Main Theatres	The theatres lacked essential and potent drugs required for patient intubation and surgical procedures. Unavailable drugs included, but were not limited to: cimetidine injection, buscopan injection, suxamethonium injection, pancuronium injection, vencuronium injection, atracurium injection, neostigmine injection, thiopental injection, ketamine, propofol, diazepam,

Unit/Department	Observations
	lidocaine, atropine, morphine, bupivacaine, as well as spinal needles (gauge 22/25) and surgical sutures. The operating tables at the maternity theatre were installed in 2012 and had worn out.
General Ward Condition	<ul style="list-style-type: none"> ▪ Most ceiling fans in the wards were not functional, affecting ventilation and the comfort of patient. ▪ Beds and mattresses in several wards lacked bed linens, which could affect hygiene and patient care standards.
Free Health Care Drugs Pharmacy	Air conditioning units were non-functional, potentially compromising the proper storage conditions for temperature-sensitive medications.
Intensive Care Unit (ICU)	The ICU lacked patient monitors—critical equipment used for measuring and displaying vital signs such as heart rate, blood pressure, oxygen saturation, and respiratory rate, necessary for monitoring critically ill patients.
Special Care Baby Unit (SCBU), Paediatric Wards, and Post-Operative Ward	Most oxygen machines in these units were non-functional, posing serious risks to patients requiring respiratory support.
Hospital Store	<ul style="list-style-type: none"> ▪ All eight air conditioners and six overhead fans were non-functional. ▪ Thermometer at the medical store indicated that the temperature in the store was 30°C, instead of the normal 6°C suitable for maintaining the quality of drugs and dietary items.

We recommended that the MS should ensure the following:

- (i) Collaborate with the Chief Medical Officer and the National Medical Supplies Agency for the supply of essential drugs and consumables required for surgical and emergency care.
- (ii) Repair or replace non-functional medical equipment, oxygen delivery systems, especially in critical care and pharmacy units.
- (iii) Improve ward conditions by providing adequate bedding and ensuring the functionality of ventilation systems.

2.10. BO GOVERNMENT HOSPITAL - 2024

2.10.1. Inadequate Oxygen Supply

We observed that the oxygen plant was faulty. Interviews with the Maintenance Officer and the Medical Superintendent revealed that the plant had been faulty since April 2024. The UNICEF (procuring entity) had been informed to remedy this situation; but no action had been taken as at the date of the audit. The hospital had to rely on oxygen concentrators as an alternative; but these too were in short supply. This situation greatly affects the delivery of quality healthcare service and effective case management in the hospital. During visitation at the various wards, there were patients especially in the maternity and pediatric wards without oxygen supply to support their breathing difficulties.

We recommended that the Maintenance Officer should follow-up with UNICEF to ensure immediate maintenance of the oxygen plant. The Medical Superintendent should also ensure that, as an interim measure, adequate oxygen concentrators are provided to support the delivery of quality healthcare service and effective case management in the hospital.

2.10.2. Ineffective Maintenance Support

We identified a number of faulty equipment and devices in various departments of the hospital. Although the hospital had a dedicated Maintenance Unit, these equipment and devices had been faulty for a long while, and there was no evidence of efforts made to service or repair them.

We observed the following:

- At the Surgical Department, the diathermy machine, anaesthetic machines, and operating drums were confirmed to be faulty.
- In the children's ward, the pulse oximeter, blood pressure (BP) machine, otoscope, oxygen concentrator, suction machines, and glucometer were faulty.
- In the Laboratory Unit, there were two faulty freezers used to store patients' samples, and two faulty medical isolators used in infection control. Microscopes were also faulty.
- The Out Patient Department (OPD) also had faulty oxygen concentrators which made it very difficult for them to handle critical cases.

We recommended that the Medical Superintendent (MS) should ensure that the Maintenance Officer undertake the repairs of all faulty equipment with immediate effect.

2.10.3. Lack of ICU and Mattresses for Paediatric Care

We observed the following:

- There were 13 beds in the Paediatric Ward without mattresses.
- There was no Intensive Care Unit (ICU) for admitting children with critical conditions that require continuous attention in the entire hospital. These cases need to be monitored in an area separate from the general unit, in order to achieve effective case management.

We recommended that the Medical Superintendent (MS) should ensure the following:

- (i) Adequate mattresses are provided for the Paediatric Ward to ensure improved quality healthcare service delivery to children.
- (ii) An IC Unit is established in the hospital for paediatric care to cater for the admission of children with severe illnesses.

2.11. KENEMA GOVERNMENT HOSPITAL – 2024

2.11.1. Inadequate Water, Sanitation, and Hygiene (WASH) Facility

We observed that the hospital lacked adequate water facility for the general hygiene of patients and staff. We also noted that there was no borehole water facility as an alternative. We further observed that the physiotherapy unit, triage, and family planning unit did not have toilet facilities.

2.11.2. Inadequate Medical Equipment in the Hospital

Physical verification revealed that the admission wards, laboratories and other units were in dire need of major renovation, and lacked basic medical equipment such as blood pressure machines, suction

machines, oxygen concentrators, therapeutic ultrasound machines, etc. required for effective healthcare service delivery.

We recommended that the Medical Superintendent should collaborate with the Chief Medical Officer and the Permanent Secretary, Ministry of Health to ensure the following:

- (i) Install water tanks for storing water in the Hospital.
- (ii) Provide toilet facilities for the physiotherapy unit, triage, and family planning unit.
- (iii) Renovate the admission wards, laboratories and other units in the Hospital, and provide the required medical equipment.

2.12. DISTRICT HEALTH MANAGEMENT TEAM, WESTERN AREA RURAL - 2024

2.12.1. Regent Community Health Centre not Operating

We observed that the Regent Community Health Centre had been closed down by the District Medical Officer and staff reallocated to Charlotte, Grafton and Hastings health facilities. We visited the facility and observed that the building needed urgent rehabilitation. This had caused pregnant women and other patients to travel as far as Hill Station to access medical care.

We recommended that the Senior Permanent Secretary should collaborate with the Chief Medical Officer, and the District Medical Officer for Western Area Rural, to ensure the following:

- Conduct a technical assessment of the building.
- Develop and implement a plan for urgent repairs or reconstruction.
- Provide temporary healthcare facility for the community during the closure.

2.13. DISTRICT HEALTH MANAGEMENT TEAM, WESTERN AREA URBAN - 2024

2.13.1. Common Challenges at Peripheral Health Units (PHUs) in the Western Area Urban District

We conducted physical verification on nine PHUs in the Western Area Urban District and observed the following:

- That there were no cleaners to attend to the sanitation needs.
- The facilities lacked cleaning consumables such as disinfectants, soap, sanitisers, trash bags, mops, etc.
- Imprest was not provided to enhance their operations.
- There were no oxygen concentrators in the event of emergency at all the facilities.

We recommended that the District Medical Officer should liaise with the Chief Medical Officer and the Permanent Secretary to ensure that the challenges identified at the PHUs are addressed to enhance effective and efficient healthcare service delivery.

2.14. DISTRICT HEALTH MANAGEMENT TEAM, BO DISTRICT- 2024

2.14.1. Common Challenges at Peripheral Health Units (PHUs) in Bo District

During the review of the operations of a sample of eight PHUs in the District, we observed the following:

- That essential drugs necessary for maternal care, child health, and general treatment of patients, were in short supply, and mostly not available in the PHUs.
- The District Information Officer (DIO) and the District Logistics Officer (DLO) were still on contract despite previous audit recommendation to regularise their employment status.

We recommended that the District Medical Officer (DMO) should ensure the following:

- (i) Liaise with the District Pharmacist (DP) to ensure the availability of essential drugs and delivery kits.
- (ii) Liaise with the Permanent Secretary for the recruitment and placement of the DIO and the DLO on a permanent and pensionable basis.

2.15. DISTRICT HEALTH MANAGEMENT TEAM, KENEMA - 2024

2.15.1. Common Challenges at Peripheral Health Units (PHUs) in Kenema District

During the review of the operations of a sample of 15 PHUs in the District, we observed the following:

That essential drugs and medical equipment and other basic medical equipment for free healthcare categories were lacking/inadequate in these PHUs.

- The mattresses and beddings at were worn out and needed urgent replacement.



Worn-out mattresses and bedding at Panderu and Potehun MCHPs

- Inadequate security, water and electricity supply, and accommodation for staff.
- Absence of WASH facilities.
- Solar light systems, submersible water pumps, incinerators and placenta pits were faulty and needed urgent repairs and maintenance.
- Three PHUs (Panderu, Potehun, and Topkumbu MCHPs) lacked the required facilities of a health centre.
- Only two ambulances were assigned to the DHMT to service the 134 PHUs of the district. Furthermore, these ambulances were not equipped with the required medical instruments.



Ambulances without the required facilities like portable oxygen system, suction aspiration, etc.

The District Medical Officer (DMO) should ensure the following:

- (i) Liaise with the District Pharmacist (DP) to ensure the availability of essential drugs and delivery kits.
- (ii) Collaborate with the Chief Medical Officer, the Senior Permanent Secretary, National Emergency Medical Services (NEMS) to procure more ambulances with the required facilities.
- (iii) Engage community leaders to provide accommodation for health workers posted to their communities.

2.15.2. Staff not Available for Physical Verification

We requested the verification of a sample of 477 staff at the DHMT and observed the following:

- Eighty-two staff did not avail themselves for physical verification, which could indicate that these staff collected salaries and other benefits but did not report for work.
- Ten staff physically verified received appointment letters and pin codes in 2024. However, these staff have not been posted or assigned to any specific PHU.

We recommended that the DMO should collaborate with the Human Resource Officer to ensure the following:

- (i) The 82 staff that were not verified should make themselves available for physical verification; otherwise, their names should be removed from the payroll.
- (ii) The Human Resources Director at the Ministry of Health, should ensure that the 10 personnel are posted or assigned to PHUs that are in need of staff.

Official Response

All staff in question have been informed to make themselves available for audit verification.

Auditor's Comment

- The 82 staff did not report for physical verification. Therefore, the issue remains unresolved.
- There was no evidence that the Human Resources Director at the Ministry of Health had taken action to ensure that the 10 personnel are posted or assigned to PHUs that are in need of staff. Therefore, the issue remains unresolved.

2.16. MINISTRY OF BASIC AND SENIOR SECONDARY EDUCATION (HQ) - 2024

2.16.1. Deficiencies in the Education Management Information System (EMIS)

The Education Management Information System (EMIS) is a platform developed to enhance data-driven planning, monitoring, and decision-making in Sierra Leone's education sector. The EMIS faces significant issues:

- a) The platform was not functional at the time of the audit, preventing real-time monitoring.
- b) There was no evidence of a Service Level Agreement (SLA) between the Ministry and the service provider. The absence of an SLA limits accountability and system support.
- c) Recent education data relating to school performance, enrolment, and teacher deployment, remains unprocessed in the EMIS, resulting in a lack of accessible, up-to-date information for stakeholders.

Without a functional EMIS, the Ministry cannot generate reliable data for evidence-based planning, resource allocation, and monitoring of SDG 4 (Quality Education).

We recommended the following:

- (i) The Director of Planning and Policy should provide documented justification for the continued non-functionality of the EMIS platform despite the significant investment made.
- (ii) The Permanent Secretary should submit to the ASSL for verification, the SLA between the Ministry and the service provider.
- (iii) The Director of Planning and Policy should submit an alternative plan to the ASSL, outlining how current education data is processed, uploaded, and published for access by education stakeholders in the absence of a functional EMIS platform.

Official Response

a) Inaccessibility to the EMIS Platform

- (i) The EMIS platform is down due to the fact that the Ministry's website (www.education.gov.sl) is also down.
- (ii) However, though the Ministry's website is unavailable, the Ministry still has access to the data on premise repositories for planning, monitoring, decision making and education service deliveries.
- (iii) The system failure is only affecting the public access, but records are readily available at the Ministry to carry on its day-to-day activities.

b) Absence of a Service Level Agreement with Vatebra

- (i) There was an existing contract with Vatebra signed by the EU on behalf of the Ministry.
- (ii) There was also a work plan and minutes of meetings to the effect.
- (iii) The integrated platform – Executive Information Systems (EIS) is up and running.

c) Underutilisation of the EMIS

- (i) The Ministry uses the EMIS data production for education service deliveries. Unfortunately, the website is down due to some administrative setbacks, thereby deterring the opportunities for public consumption.
- (ii) The EMIS data is used for the implementation of school fees/subsidies, examination candidature, school feeding, distribution of teaching and learning materials and other service delivery interventions.
- (iii) The EMIS data has been processed and utilised but not being posted to the repository.
- (iv) The EMIS is functional and generates reliable data for the public. The challenge is, it is fragmented with silo systems which needs integration.
- (v) Payments of subscription has not been made resulting in the downturn of the Ministry's website which housed the EMIS repository.

Auditor's Comment

We observed the following during the verification exercise:

- Management acknowledged our observation. However, they did not provide any evidence to indicate action taken to make the platform functional.
- Management did not provide a formal SLA with the service provider, and the required supporting documentation remains outstanding.

Although Management stated that the data was used for planning and service delivery, the continued website outage prevents public access. Furthermore, no clear strategy has been presented to integrate the fragmented data systems

Therefore, these issues remain unresolved.

2.16.2. Non-functionality of the MBSSE Result Checker Platform

The MBSSE Result Checker platform had been non-functional for the last two years, preventing students and parents from accessing public examination results online. This prolonged inaccessibility undermines transparency, erodes public trust, and disproportionately affects students in rural areas, thereby widening educational inequality and hindering timely decision-making.

We recommended that the Chief Technology Officer should provide a clear timeline for the restoration and modernisation of the Result Checker platform to ensure a stable, user-friendly, and equitable access to public examination results.

2.16.3. Outstanding Supply of Teaching and Learning Materials, and Installation of Beds and Accessories

The Ministry awarded a contract to Commission Enterprises in June 2021 for the supply of teaching and learning materials (TLMs) at a contract cost of NLe6,785,030. A 30% advance payment of NLe2,035,509 was made to the supplier in September 2022 with the expectation that the TLMs would be supplied within three months after receipt of the advance payment. Twenty-eight months after the advance payment was made, the supplier had still not supplied the TLMs.

Similarly, another contract was awarded to AKJ Enterprise in March 2021 to supply and install beds and accessories at the Government Secondary School, Jimmi for a contract cost of NLe1,449,478. A 30% advance payment of NLe434,843 was made to the supplier in March 2022. Thirty-four months after the advance payment was made, the contractor had still not supplied the beds and accessories.

We further observed that the performance bonds and the advance payment guarantees submitted by these suppliers had expired and had not been renewed.

This could lead to loss of public resources.

We recommended that the Procurement Committee should ensure that the suppliers immediately execute the contracts, or the contracts be terminated, and the total advance payments of NLe2,470,352 (NLe2,035,509 + NLe434,843) made to the two contractors are immediately recovered and paid into the Consolidated Fund.

2.16.4. Salaries Paid to Deceased Staff

We observed that the names of two staff with pin codes 356905 and 107435 whose death notifications were received by the Ministry in January and May 2024 respectively, continued to be paid salaries totalling NLe102,000 and NLe10,766 from the dates of their deaths to December, 2024. The HR Directorate did not notify the HRMO and the Accountant-General's Department for their salaries to be stopped immediately after their demise. Payments of salaries to deceased staff is a waste of government scarce resources.

We recommended that the Director of Human Resources should ensure the following:

- (i) That the names of the deceased staff are removed from the payroll immediately.
- (ii) Liaise with the HRMO and the Accountant-General's Department to recover the salaries paid to the deceased staff.
- (iii) Establish and implement a formal internal control procedure to ensure timely notification of staff deaths to prevent future salary payments to deceased staff.

2.16.5. Staff not Available for Physical Verification

We observed that 38 pin coded staff did not present themselves for physical verification. These staff received total net salary of NLe1,891,499 in FY2024.

Salaries could have been paid to non-existing staff, from whose services the Ministry did not benefit. We recommended that the Director of Human Resources should ensure the following:

- Request the affected staff to present themselves for physical verification.
- Liaise with the HRMO and the Accountant-General's Department to recover salaries paid to staff who could not be verified.

2.17. MINISTRY OF BASIC AND SENIOR SECONDARY EDUCATION, BO DISTRICT - 2024

2.17.1. Inadequate Resources to Monitor the School Feeding Programme

We observed that the School Feeding Secretariat in Bo District did not have enough staff to monitor activities in the District. The office had only five (5) School Monitors to cover 563 schools, which implies that one monitor covered 133 schools for the period reviewed. There was also no documentary evidence that the office was supported with funds to facilitate effective monitoring.

We recommended that the Regional Coordinator, South should ensure that additional staff are recruited, and that funds are provided to effectively monitor the programme.

2.17.2. Withholding Taxes not Deducted and Paid to the NRA

We observed that withholding taxes totalling NLe15,079 were not deducted and paid to the National Revenue Authority (NRA). This could deprive government of its much-needed revenue to fund basic social services.

We recommended that the Finance Officer (FO) should ensure that the queried withholding taxes of NLe15,079 are paid to the NRA, and evidence of payment submitted to the ASSL for verification.

2.17.3. Teaching and Learning Materials not Supplied to Schools

We observed that there was no documented evidence that teaching and learning materials (TLMs) were supplied to schools in the District for the 2023/2024 academic year. Furthermore, even though the curriculum was changed for the 2024/2025 academic year, schools were still using the old textbooks; with no available textbooks to match up with the new curricula.

We recommended that the Deputy Director should engage the Chief Education Officer to ensure that TLMs are supplied to schools in the District.

2.18. MINISTRY OF BASIC AND SECONDARY SENIOR EDUCATION, KENEMA - 2024

2.18.1. Delivery of Fabricated Furniture not Verified

We reviewed the procurement and delivery records relating to the fabrication, labelling, and distribution of 466 sets of one-seater school furniture, and observed that a total of NLe272,243 was expended to support schools across multiple chiefdoms. Contracts for the supply of these furniture were awarded to two suppliers, who were both paid in full for the fabrication and delivery of the furniture. We were however not provided with the delivery notes and distribution lists to confirm the delivery of the said furniture.

We recommended that the Deputy Director should submit the delivery notes and distribution lists for audit review.

Official Response

The Ministry of Basic and Senior Secondary Education appreciates your recommendation.

Assets purchased for schools (furniture) were delivered and distribution list is available for verification.

Auditor's Comment

Only the distribution list was submitted. However, upon review of the distribution list submitted, we observed the following:

- Sets of three-seater furniture were distributed to five primary schools in Kenema District, instead of one-seater as stated in the contract.
- Of the five primary schools for which the distribution was to be done, only three schools (one of which is located in the Pujehun District) were indicated in the distribution list, and these three schools were the only recipients of the furniture (as per the distribution list submitted).
- Only 184 sets of the 466 sets of furniture were distributed to these three schools.
- Of the 184 sets of furniture that were distributed, 60 sets were distributed to a school that is located in Pujehun District.

Therefore, these issues remain unresolved.

2.18.2. Weaknesses in Fixed Assets Management

We reviewed and conducted physical verification of the Ministry's Fixed Asset Register and observed the following:

- Eighty-nine (89) items, including two motorbikes, were recorded in the Fixed Assets Register but not made available for physical verification, raising concerns about their existence or location.
- In October 2024, a black silencer motorbike was procured by the Kenema City Council for NLe28,050 on behalf of the Ministry. However, details of this motorbike were neither included in the asset register, nor presented for physical verification. The delivery note confirming transfer from the Council to the Ministry, was not submitted.
- Twelve motorbikes and 86 furniture and equipment items had no identification codes.

We recommended that the Deputy Director should ensure the following:

- (i) The 89 items of furniture, fittings, equipment, the two motorcycles and the black silencer motorbikes are made available for physical verification by the Accountant. Otherwise, the issue will be forwarded to the relevant authorities for further investigations.
- (ii) The 12 motorbikes and 109 (23+86) items of furniture, fittings and equipment are affixed with unique identification codes, details recorded in the Fixed Assets Register and the updated Assets Register submitted for confirmation.

Official Response

The Ministry of Basic and Senior Secondary Education appreciates your recommendation.

A technical working group is currently on course, assiduously working on updating the Assets Register and which is available for verification.

The Ministry of Basic and Senior Secondary Education appreciates your recommendation.

A letter written to headquarters for the submission of life cards for some other motorbikes is available for verification. Some of these motorbikes were donated by NGOs whose programmes have folded up, and their life cards were not given to us.

Auditor's Comment

- The updated fixed assets register was not submitted for verification, and the 89 furniture, fittings, equipment, the two motorbikes and the black silencer motorbike were also not made available for physical verification. Therefore, these issues remain unresolved.
- There was no evidence that the 12 motorbikes and 109 (23+86) furniture, fittings and equipment were affixed with unique identification codes.

Therefore, the issue remains unresolved.

2.19. MINISTRY OF TECHNICAL AND HIGHER EDUCATION (HQ) - 2024

2.19.1. TVET Inter-Ministerial Coordinating Committee not Functional

We observed that five years after the approval of the TVET Policy of 2019, no documentary evidence such as minutes or reports, was presented to the audit team to confirm that an Inter-Ministerial Coordinating Committee (IMCC) had been functional. Without the functioning of the IMCC, the growth and impact of TVET programmes could be slower; affecting skills development, and subsequently, employment opportunities.

We recommended that the Director of TVET should provide documentary evidence such as minutes of meetings or reports of the Committee to the ASSL.

Official Response

Several meetings have been going on amongst Ministers responsible for Human Capital Development (Education, Health and Agriculture), even though there has not been evidence of minutes to the Level of a Director. This has resulted to several collaboration efforts amongst the key ministries in the area of curriculum development, operation of postgraduate school for medical (Awarding of GLA to Medical Doctors, the granting of licences for the operations of Schools of Nursing and Midwifery, MTHE/ TEC and Nurses Board/MOH), etc.

In another development, there are now seven ministries working together on as human capital development cluster, of which the Minister of Technical and Higher Education is the lead.

Auditor's Comment

Despite management's acknowledgement of ongoing collaboration among ministers responsible for Human Capital Development (Education, Health and Agriculture), the Director of TVET (Secretary to the Committee) failed to provide documentary evidence of meetings held. Therefore, the issue remains unresolved.

2.19.2. TVET Institutions not Effectively Monitored and Supervised

In contravention of Clause 6.2 of the TVET Policy of 2019, we observed that the Ministry did not carry out monitoring and supervision of TVET programmes implemented during the period reviewed. In the absence of effective monitoring and supervision of TVET institutions, the Ministry would not be able to address the challenges identified during the audit.

We recommended that the Director of M&E in collaboration with the Director of TVET should ensure regular monitoring and supervision of TVET institutions, and evidence of such activities retained in file for audit purposes.

2.19.3. Non-payment of Subvention to 238 TVET Institutions

Despite recommendations in previous audits, we observed that 238 of the 252 registered TVET institutions did not receive subventions in FY2024 totalling NLe4,125,000. Without funding, TVET institutions would not be able to deliver quality services to their students. This will subsequently lead to a middle level manpower gap in the country.

We recommended that the Permanent Secretary should secure sustainable funding from the Ministry of Finance for effective nationwide TVET operations.

2.19.4. Assessment of the Operations of the Government Technical Institute (GTI), Bo

We observed the following:

- The GTI did not have any approved entry requirements for any of the courses offered by the Institute, and there were no approved curricula.
- There were no practical or demonstration sites for most courses offered, with the exception of the Home Management Department. The students only depended on the classroom teachings they received; even though the main purpose for the establishment of the GTIs is to develop the middle level man-power resource, which requires 70% practical and 30% classroom teaching. This clearly indicates that the institution is not meeting the purpose for which it was established.
- The Institute was not issuing out certificates of completion to students after completing their courses. A review of the monitoring and supervision reports, and interviews with key personnel revealed that, certification of students after completion of their courses, was not done by the Institute

We recommended that the Board and the Acting Principal should ensure the following:

- (i) Requirements into the various programmes, and curricula for various programmes, are developed and adopted for proper functioning of the GTI.
- (ii) The MTHE should take immediate actions to equip the Institute with practical/demonstration sites for better learning.
- (iii) The GTI is given the mandate to issue certificates/statements of results to students upon completion of their programmes.

2.20. MINISTRY OF AGRICULTURE AND FOOD SECURITY (HQ) - 2024

2.20.1. Non-compliance with Lease Payment Terms Under Agricultural Machinery Services Contract

Despite recommendations in previous audits, we were not provided with payment records or evidence of compliance with the agreed payment terms for the agricultural machinery for 14 business entities (tractors, power tillers, and combine harvesters). Our analysis indicated that the outstanding lease payments by the 14 private businesses was NLe74,144,275 (lease payment for tractors and power tillers was NLe58,394,200, and that for combine harvesters was NLe15,750,075). This raises concerns about the due diligence conducted prior to extending additional assets under similar financial terms.

Outstanding payment for Agricultural Machinery Services Contract

Details	2022 NLe	2023 NLe	2024 NLe	Total NLe
Tractors and Power Tillers	19,464,733.56	19,464,733.56	19,464,733.56	58,394,200.68
Combine harvest	5,250,023.00	5,250,025.00	5,250,027.00	15,750,075.00
Total	24,714,756.56	24,714,758.56	24,714,760.56	74,144,275.68

Due to the unavailability of supporting documentation or payment evidence, we were unable to verify compliance with clause 16.3 of the contract agreement between the Ministry of Agriculture and Food

Security (MAFS) and the 14 private businesses which outlines obligations regarding timely payments and adherence to agreed terms.

We recommended that the Senior Permanent Secretary and the Chief Accountant should commence robust debt collection exercise to ensure that the amounts are collected from the private businesses, with evidence of such actions submitted to the ASSL for verification.

Official Response

The service providers have started paying, evidence of payments such as bank statements are available for audit inspection.

Auditor's Comment

During the verification, we observed that out of the total outstanding amount of NLe74,144,275, evidence of payment of NLe1,884,440.23(2.5%) into the Mechanisation Account was submitted, leaving a balance of NLe72,259,834.77(97%). Therefore, the issue remains unresolved.

2.20.2. Non-compliance with Farmer Management and E-voucher System

Critical deliverables remain unfulfilled, 15 months after the 24-month operations and maintenance period had expired.

We observed the following:

- Approximately 80% of the contract amount (NLe3,020,000) had been received, but the system had not been handed over to the Ministry, violating contract handover requirements.
- There was no evidence of training provided to key stakeholders (system administrators, agro-dealers, voucher sponsors, machine rental operators, participating banks), violating mandatory training clause in the contract agreement.
- There was incomplete technical documentation and support materials:
 - Absence of the operational manual.
 - Lack of a technical report on development completion and testing.
 - Non-handover of the source code and no escrow agreement, risking system sustainability,
- There were no documented periodic reviews by the MAFS on the consultant's activities, raising concerns about unauthorised system changes or access.

We recommended the following:

- (i) The Senior Permanent Secretary should take immediate steps to enforce the terms of the contract, including issuing a formal demand for the full handover of the E-voucher system, submission of all technical documentation, including the operational manual and test reports, and transfer of the source code or establishment of a legally binding escrow agreement.
- (ii) The Senior Permanent Secretary should conduct an assessment to determine whether further payments should be withheld or recovered based on incomplete deliverables.

Auditor's Comment

Management did not provide any response to the audit finding despite repeated requests. This lack of response impedes the audit process and raises concerns about accountability and commitment to address the identified issues. Therefore, the issue remains unresolved.

2.20.3. Operational Deficiencies in the E-extension Advisory Services Platform

Our audit revealed the following critical operational deficiencies affecting the effectiveness of the E-extension Advisory Service:

- Although the IVR system was technically reachable via short code, calls were not successfully routed to the call centre, rendering the service ineffective. Additionally, the system was not toll-free, meaning users incurred call charges from the moment the phone rang. This undermines accessibility for the target group, primarily low-income smallholder farmers, many of whom cannot afford the cost.
- The absence of backup power systems such as batteries or generators severely compromises the functionality of the service. During a site visit to the server room, the head of ICT confirmed that equipment were often powered down to protect the server infrastructure due to frequent power outages, with one piece of equipment reportedly replaced at personal expense.
- The call centre lacked dedicated personnel to handle farmer queries. Initially, 10 volunteers trained by SCADeP were tasked with responding to calls, but due to the absence of incentives, they discontinued their roles. Calls to the short code (899) repeatedly failed to connect with an operator, as the call centre lab was unmanned and computers were powered off.

Despite being outlined in the E-extension Framework, alternative and cost-effective tools such as Closed User Groups (CUG), WhatsApp integration, mobile projectors, and SMS platforms had not been implemented. These could serve as vital complements or backups to the IVR and call centre services.

We recommended that the Chief Agricultural Officer and the Senior Permanent Secretary should ensure the following:

- (i) Conduct a comprehensive technical assessment of the IVR system and call centre to identify and resolve connectivity issues. The Ministry should engage the original service providers to rectify system faults and ensure toll-free access is implemented without delay.
- (ii) Provide backup batteries or alternative energy solutions (e.g., solar power) to ensure continuous operation of the ICT infrastructure critical to the platform's functionality.
- (iii) Recruit dedicated staff or re-engage trained volunteers with appropriate compensation or incentives to manage the call centre and provide timely, professional assistance to farmers.
- (iv) As outlined in the E-extension Framework, prioritise the rollout of CUGs, WhatsApp integration, mobile projectors, and SMS platforms to expand access and build system resilience.
- (v) Set up a regular performance review and feedback system to monitor call centre responsiveness, IVR uptime, user engagement, and overall system effectiveness, aligning service delivery with the broader goals of the Feed Salone initiative.

Auditor's Comment

Management did not provide any response to the audit findings. Therefore, the issues remain unresolved.

2.20.4. Inventory Discrepancies and Poor Record-keeping at the Mechanical Store – Kissy

We identified significant weaknesses in inventory management, record-keeping, and asset control. We observed the following :

- A review of the allocated stores ledger showed a stock balance of 2,500 bags of fertilizer. During physical verification, we only found 300 bags of damaged fertilizer in the "Black Store."

According to store officers, these bags of fertilizer were damaged due to prolonged roof leakages during the rainy season, indicating possible loss or mismanagement of inventory.

- The team identified 35 rice harvesters and 502 units of pesticides on the premises which were not recorded in the store ledger. Store personnel indicated that these items belonged to the Food System Resilience Programme (FSRP) and claimed that they were not provided with documentation or instructions regarding the management or recording of these assets.
- Several agricultural machines stored in the compound, including: 28 levellers, 22 seed drills, 20 seed broadcasters, six boom sprayers, and 13 riding transplanter were physically verified but not recorded in the allocated stores ledger, reflecting poor documentation and a lack of proper asset registration.
- A reconciliation between the ledger stock balances and the physical count of machinery revealed discrepancies, which suggest inadequate monitoring and unreliable stock records.

A sample of these differences is given below:

Machines	Number in Allocated Store Ledger (Unit)	Physical Stock Count (Unit)	Difference (Unit)
Weeder	96	21	75
Rice Mill	19	10	9
Crawler Trailers	15	10	5

We recommended that the Senior Stores and Inventory Officer should ensure the following:

- (i) Conduct an immediate and comprehensive stock reconciliation exercise, comparing the physical inventory with the stores ledger. Discrepancies should be investigated and appropriately documented, with accountability established where necessary.
- (ii) Inventory records should be updated in real-time and digitised using an integrated asset management system that allows proper tracking and issuance of receipts, and balances for all items across all storage facilities.
- (iii) For externally funded assets (e.g., from FSRP), establish formal protocols to record and track such items, even if they are not yet allocated. MoUs or handover notes should accompany all such transfers.
- (iv) Assign dedicated officers for inventory management and periodic verification, with clearly defined roles and responsibilities.
- (v) Investigate the cause of damage to the fertilizer stock and determine possible recovery or disposal actions. Lessons learned should inform future storage practices, including environmental protection.

2.20.5. Vehicles and Motorbikes not Physically Verified

We observed that five of the 24 vehicles and 41 motorbikes allocated to Freetown-based staff were not made available for physical verification.

We recommended that the Transport Officer should ensure that the missing vehicles and motorbikes are presented for physical verification.

2.20.6. Inadequate Controls over the Administration of Study-Leave-with-Pay

We reviewed the management of staff on study-leave-with-pay in 2024 at the Ministry of Agriculture and Food Security, and observed the following:

- *Absence of Required Documentation*

Five staff members on study-leave-with-pay received a total salary of NLe532,788 in 2024. However, relevant documents such as academic progress reports and bond agreements were not submitted.

- *Extension of Study Leave Period without Justification*

Three staff members were granted approval in 2019 to pursue a six-year Doctor of Veterinary Medicine degree at Kwame Nkrumah University of Science and Technology (KNUST), Kumasi, Ghana. The approval conditions stated that their study leave was subject to annual renewal, contingent upon submission of satisfactory academic progress reports. There was no evidence provided that progress reports were submitted. Despite these anomalies, the Ministry paid a total of NLe347,292 in salaries to these individuals.

We recommended that the Assistant Director of Human Resources should ensure the following:

- (i) Submit bond agreements and academic progress reports for the 2023/2024 academic year for staff on study leave.
- (ii) The approval for the extension of study-leave-with-pay for the three staff is submitted. Otherwise, salaries paid to them totalling NLe347,748 should be recovered and paid into the Consolidated Fund, with evidence of payment submitted for audit inspection.

2.20.7. Staff not Available for Physical Verification

We observed that 52 staff on the payroll of the Ministry were not available for physical verification. The total yearly gross salary paid to these staff amounted to NLe1,940,269.

We recommended that the Assistant Director of Human Resources should ensure that the concerned staff make themselves available for physical verification. Otherwise, their names should be removed from the Ministry's payroll and the amount paid to them as salaries be recovered and paid into the Consolidated Fund.

2.21. MINISTRY OF AGRICULTURE AND FOOD SECURITY, BOMBALI DISTRICT - 2024

2.21.1. Withholding Taxes Deducted but not Paid to the National Revenue Authority

We observed that withholding taxes totalling NLe20,783.82 from the Bombali District Council MAFS account, and NLe10,911.27 from the Makeni City Council MAFS account were deducted from payments made to suppliers and service providers. However, there was no evidence that these taxes were paid to the NRA.

We recommended that the Acting Finance Officer should ensure that the total withholding taxes of NLe20,783.82 and NLe10,911.27 are paid to the NRA and evidence of payment is made available to the ASSL for verification.

Official Response

We have worked closely with the Bombali District Council to rectify the issue of withholding taxes of which the Council has provided evidence of withholding taxes payments such as cheques to the NRA to ensure compliance with tax regulations.

Auditor's Comment

There was no documentary evidence such as bank pay-in slips, NRA receipts and the schedules of withholding taxes paid, to confirm that the taxes have been paid to the NRA. Therefore, the issue remains unresolved.

2.21.2. Lack of Documentation and Value-for-Money not Obtained for Veterinary Drugs Procurement

We reviewed the Livestock Division's procurement of veterinary drugs amounting to NLe45,000 for livestock treatment and observed the following:

- There were no store records such as delivery notes, store receipt vouchers and store issue vouchers to confirm the receipt and distribution of the drugs.
- There was no evidence of utilisation including a list of beneficiaries (farmers/livestock owners), their locations and contact details for verification.
- No records of quantity distributed per beneficiary.
- The request for procurement did not specify the types of drugs required, and the quantity to be procured.

We recommended that the Livestock Officer should make available the records of how the veterinary drugs were delivered and used. Additionally, they should submit a report on the vaccination process carried out by the Division. Otherwise, the NLe45,000 should be recovered and paid into the Ministry's account, and evidence of recovery submitted to the ASSL for verification.

Official Response

We have obtained all required documents for the veterinary drugs from the Council's Procurement Department.

Auditor's Comment

The Livestock Officer did not provide the necessary records detailing the delivery and usage of veterinary drugs. Therefore, the issue remains unresolved.

2.21.3. Non-permanent and Pensionable Employees in the MAFS, Bombali District

During the physical verification of staff, we observed that 35 volunteers had been working at the MAFS, Bombali District Office for a considerable period of time. These volunteers served in various roles including: Block Extension Supervisors, Field Extension Workers, Assistant Store Officers, Livestock Laboratory Technicians, and Engineering Mechanics to support the Ministry in achieving its objectives. These individuals have access to sensitive and strategic agricultural documents and store records without being under any oath of secrecy as required of public officers. This increases the risk of information leakage, misuse of agricultural equipment, inputs and seedlings; resulting in the potential loss of government scarce resource.

We recommended that the District Agricultural Officer should ensure that these existing vacancies are captured in the Ministry's manpower plan, and stop these volunteers from working at the Ministry with immediate effect.

2.22. MINISTRY OF AGRICULTURE AND FOOD SECURITY, KENEMA DISTRICT - 2024

2.22.1. Poor Management of Fixed Assets

We reviewed the Ministry's Fixed Assets Register and observed the following:

- Forty-six different assets (furniture, fittings, equipment), and four motorbikes were physically verified but not traced to the Ministry's Fixed Assets Register.
- Twenty-five different assets (furniture, fittings, equipment), and four motorbikes recorded in the Fixed Assets Register were not available for physical verification.

We recommended that the DAO should ensure the following:

- (i) A comprehensive asset verification is carried out and the assets register updated appropriately with details of the 46 items of furniture, fittings, equipment, and four motorcycles by the Accountant. The updated assets register should be submitted to the ASSL for verification.
- (ii) The Accountant facilitate the physical verification of the 25 items of furniture, fittings, equipment, and four (4) motorbikes.

Official Response

- (i) *The fixed assets register has been updated and is available for verification.*
- (ii) *These items are available for physical verification.*

Auditor's Comment

- The assets register that was provided during the verification failed to capture movable assets such as motorbikes and other machinery under the control and management of the District Agriculture Office - Kenema. Therefore, the issue remains unresolved.
- The 25 items of furniture, fittings, equipment, and four motorcycles recorded in the fixed assets register were not provided for physical verification. Therefore, the issue remains unresolved.

2.22.2. Staff not Available for Physical Verification

From the names of 24 staff included in the Ministry's staff list for Kenema, 10 staff failed to make themselves available for physical verification. A total salary of NLe309,048 was paid to them during the period reviewed.

We recommended that the Human Resources Officer should ensure that the 10 staff make themselves available for physical verification.

Official Response

Among the 10 staff the Land Resource Technician was transferred as Subject Matter Specialist to Moyamba District, and by that he should not be in our staff list for Kenema District. One other staff was sick during the time of audit, thank God now he has recovered and will be available for physical verification. Management has no knowledge about the remaining eight staff.

Auditor's Comment

Of the 10 staff, two (as mentioned in the Management's response) were verified, leaving eight that did not avail themselves for physical verification. A total salary of NLe271,872 was paid to these staff. Therefore, the issue remains unresolved.

2.23. MINISTRY OF LANDS HOUSING AND COUNTRY PLANNING (HQ) - 2024

2.23.1. Revenue Collected not Banked

We observed the following:

- Revenue collected from various revenue streams such as sale of land, survey of land, and regularisation of land, which amounted to NLe3,541,598 were not paid into the Transit Account at the Sierra Leone Commercial Bank.
- In addition, our reconciliation revealed that NLe496,035 was not transferred from the Transit Account to the Treasury Single Account at the Bank of Sierra Leone.
- There was no evidence of reconciliation between the National Revenue Authority (NRA) and the Ministry to address these discrepancies.

We recommended the following:

- (i) The Principal Accountant should liaise with the NRA Revenue Collector to ensure that revenue totalling NLe3,541,598 is transferred to the Consolidated Fund. Additionally, evidence of transfer of Le496,035 from the Transit Account to the Treasury Single Account should be submitted to the ASSL for verification.
- (ii) The Principal Accountant should conduct regular reconciliation of the different accounts, so that errors could be identified and corrected in a timely manner.

Official Response

- (i) *Management notes your findings and recommendation in respect of NLe3,541,598 that was not paid into the Transit Account at the Sierra Leone Commercial Bank. However, Management wishes to inform you that from our records, the figure indicated for smartkorpor reconciled well with the ministry's voucher and the NRA's record. Copies of all relevant documents on this finding are available for your review such as: The Ministry's system cashbook and NRA revenue report sent to the ministry for the period reviewed.*
- (ii) *Management notes the concerns of the audit team in respect of the sum amounting to NLe496,035 that was not transferred to the Treasury Single Account at the Bank of Sierra Leone. However, Management wishes to state that it has no control over such transfers.*
- (iii) *All reconciled documents between the Ministry and the NRA are now available for your inspections.*

Auditor's Comment

We concluded as follows:

- During the verification exercise, no evidence was submitted to confirm that revenue totalling NLe3,541,598 was deposited into the transit account at the Sierra Leone Commercial Bank for the period reviewed. Therefore, the issue remains unresolved.
- The ASSL is yet to receive confirmation that NLe496,035 has been transferred from the Transit Account to the Treasury Single Account. Therefore, the issue remains unresolved.

2.23.2. Revenue from State Leased Land and Building Permits not Accounted for

A review of documents, including bank statements from the Ministry's transit account, data from the SMART KORPOR Land Management Information System, and the Treasury Single Account, revealed the following:

- *Lease Rent Revenue not Accounted for*
The Ministry allocated state lease land to 108 private individuals and organisations under lease agreements requiring annual rent payments ranging from NLe2,500 to NLe500,000, due within three years of accepting the lease offer. Based on the lease offer letters reviewed, we calculated

that NLe814,000 should have been collected for FY2024. There was no evidence of payment of this amount or evidence of penalties levied against defaulters.

- *Building Permit Receipts not Recorded in Revenue Database*

We observed that receipts amounting to NLe45,075 issued for building permits during FY2024 were not traceable in the SMART KORPOR revenue database submitted for audit.

We recommended the following:

- (i) The Director of Surveys and the Principal Accountant should submit to the ASSL, evidence of rent payment by private individuals and organisations, or evidence of penalties levied against defaulters.
- (ii) The Director of Housing should ensure that information on building permits in respect of receipts amounting to NLe45,075 are recorded in the SMART KORPOR and subsequently paid into the Consolidated Fund.

Official Response

Management notes your findings and recommendation in respect of evidence of payment and updated revenue database. Kindly note that the evidence of payments and the updated database are available for your review.

Auditor's Comment

Contrary to management's response, there was no evidence of payment of lease rent, updated revenue database and penalty levied. Therefore, the issue remains unresolved.

2.23.3. Staff not Available for Physical Verification

We observed that 17 staff were not available for physical verification. The total yearly gross salary paid to these staff amounted to NLe774,324.24. There is a risk that salaries could have been paid to non-existing staff, thereby leading to loss of government funds.

We recommended that the Acting Director of Human Resources should make the 17 staff available for physical verification. Otherwise, their names should be deleted from the payroll.

Official Response

Management notes the concern raised by the external audit team concerning the payroll audit. However, management wishes to state that of the 17 personnel, only one personnel is a staff of the Ministry, 10 are non-staff, one is transferred to the MWRS, four are dead, and one is a retired staff.

Auditor's Comment

No supporting evidence was provided to confirm the transfer of staff to the Ministry of Water Resources. In addition, death certificates for the four deceased staff members and the retirement letter for the retired staff members were not submitted. Furthermore, there was no documentation or correspondence indicating that the HRMO was informed to facilitate the removal of the 10 non-staff individuals from the Ministry's payroll. Therefore, the issue remains unresolved.

2.24. MINISTRY OF LAND, HOUSING AND COUNTRY PLANNING, SOUTH: 2023 - 2024

2.24.1. Lack of Technical Equipment

Essential technical equipment such as influential GPS, measuring tapes, AutoCAD, Garmin GPS, Global Mapper, Total Station, and desktop computers to enhance the accuracy, reliability, and efficiency of land survey and monitoring operations, were not made available at the regional office. The lack of these essential technical equipment could limit personnel from effectively carrying out their duties.

We recommended that the Acting Regional Director should ensure that the above-listed technical equipment are acquired to support the smooth functioning of the Directorate.

2.24.2. Non-permanent and Pensionable Employees in the Ministry's Southern Regional Office

During the physical verification of staff, we observed that 25 volunteers had been working at the Ministry for a considerable period of time. These individuals already had access to sensitive and strategic public documents and database, without being under any oath of secrecy as required of public officers. This could lead to the manipulation of land documents; resulting in potential litigation against government.

We recommended the following:

- (i) The Permanent Secretary should ensure that these existing vacancies are captured in the Ministry's manpower plan.
- (ii) The Acting Regional Director should stop these volunteers from working at the Ministry with immediate effect.

2.25. MINISTRY OF LANDS, HOUSING AND COUNTRY PLANNING, NORTH-EAST - 2024

2.25.1. Incomplete Records for Survey Plans

We reviewed the survey plan database and observed that both the electronic and hard copy records were incomplete. Specifically, payment details from landowners were missing for some survey plans. Additionally, there was a complete lack of data entries for September to December, 2024.

This raises significant concerns regarding the security, accessibility, and long-term preservation of critical records related to land and construction regulations.

We recommended that the Regional Director of Surveys and Lands should ensure the following:

- Conduct a comprehensive review of both the electronic and hard copy survey plan records to ensure that all payment details including September to December 2024 are accurately captured and updated. The completed and updated database of signed survey plans and building permit certificates should be submitted to the ASSL for verification.
- Develop and implement an electronic records management system for building permits to enhance data security, accessibility, and long-term preservation. This system should include regular backups and user access controls.

2.25.2. Non-permanent and Pensionable Employees in the Ministry’s North-East Regional Office

During the physical verification of staff, we observed that 24 volunteers had been working at the Ministry for a considerable period of time. These individuals have access to sensitive and strategic public documents and database, without being under any oath of secrecy as required of public officers. This could lead to the manipulation of land documents; resulting in potential litigation against government.

We recommended the following:

- (i) The Permanent Secretary should ensure that these existing vacancies are captured in the Ministry’s manpower plan.
- (ii) The Regional Director should stop these volunteers from working at the Ministry with immediate effect.

2.25.3. General Observations

We observed the following:

- The fixed assets register (FAR) was not updated with relevant information, including dates of acquisition and asset costs.
- The Ministry’s furniture, such as chairs, tables, cupboards, and other items verified at various office locations, were not marked with unique identification codes.
- Large quantities of assorted assets stored on-site were found to be obsolete and damaged due to leakages. However, there was no documented evidence, such as correspondence to the Permanent Secretary of the Ministry of Lands or the National Assets Commission, regarding the disposal of these assets.
- There was no evidence of staff performance appraisals conducted at the Regional Office.

2.26. MINISTRY OF LANDS, HOUSING AND COUNTRY PLANNING, EAST: 2023 - 2024

2.26.1. Operational Deficiencies within the Ministry’s Regional Office

We identified several operational deficiencies within the Ministry of Lands, Housing, and Country Planning (MLHCP) that collectively undermined the effective implementation of its mandate. These deficiencies impacted the Ministry’s capacity to deliver quality public services, particularly at the regional level.

We observed the following:

- *Absence of a Service Delivery Charter*
A service delivery charter, which serves as a vital tool to communicate the Ministry’s key service information to the public, was neither displayed on the Ministry's notice board, nor in any other conspicuous public location.
- *Lack of Office Equipment and Infrastructure*
The Eastern Regional Office faced significant logistical challenges due to the inadequate provision of basic office equipment and furniture such as computers, printers, photocopiers, scanners, cabinets, air conditioners, desks, and chairs.
- *Non - allocation of Imprest Funds*
During the audit period, no imprest—either monthly or quarterly was allocated to the Regional Office.

- *Absence of Town Planning in New Communities*
Proper town planning was not carried out in several newly developed communities, including Gumbu Layout, RTI, Gumahun Layout and Comberma village. Layout plans, which serve as formal proof of planning activities, were not made available for audit review.
- *Lack of Monitoring of Construction Activities*
The audit found no evidence of structured monitoring of building construction activities, either before or after the issuance of building permits. No monitoring reports were submitted for review, indicating a lapse in regulatory oversight.

We recommended that the Regional Director should ensure the following:

- (i) Collaborate with the Permanent Secretary and the Director of Survey to provide service delivery charter, office equipment and furniture, and allocate imprest for the effective functioning of the Regional Office.
- (ii) The Regional Housing Officer and the Regional Town Planning Officer, submit layout plans for newly established communities to the ASSL for verification.
- (iii) Monitor building projects at different stages of construction.

2.27. MINISTRY OF EMPLOYMENT, LABOUR AND SOCIAL SECURITY (MELSS): 2023 - 2024

2.27.1. Poor Human Resources Management at the National Safety Net

We observed that two contract staff continued to receive salary payments during FY2023 and FY2024, despite the absence of valid contract renewal documentation. Nevertheless, the two individuals received a total of NLe133,320 during the reviewed period.

We recommended that the Administrative/Finance Manager should ensure that a valid contract renewal documentation is submitted to the ASSL for verification, otherwise, their names should be deleted from the payroll, and the amount refunded into the Consolidated Fund.

Auditor's Comment

Management did not respond to these issues. Therefore, the issues remain unresolved.

2.27.2. Non-compliance with Overseas Employment and Migrant Workers Act, 2023

The Labour Migration Department's submissions lacked key compliance documents required under section 7(1) of the Overseas Employment and Migrant Workers Act 2023, including proof of collateral, undertakings against fraud, payment evidence, fee declarations, and financial solvency. Failure to enforce these requirements risks exposing citizens to fraudulent overseas employment agents.

We recommended that the Acting Commissioner of Labour should ensure full compliance with section 7(1) of the Overseas Employment and Migrant Workers Act 2023 and strengthening the Labour Migration Department to protect citizens and ensure only qualified employment agents are approved.

2.27.3. Ineffective Functioning of Oversight Committees

The Work Permit Committee and the Overseas Migrant Workers Committee, both tasked with supervising their respective units within the Ministry, were not effectively functioning during the period reviewed.

There was no evidence provided to demonstrate that the responsibilities were carried out in accordance with the provisions of the Work Permit Act, 2023. In particular, no minutes of committee meetings

were submitted to support claims of regular oversight and decision-making meeting being held, which is contrary to section 4 of the Act.

This lack of documentation suggests that these committees could have been ineffective in fulfilling their statutory roles.

We recommended that the Acting Commissioner of Labour should ensure that the Work Permit Committee and the Overseas Migrant Workers Committee are fully operational and actively fulfilling their statutory mandates as outlined in the Work Permit Act, 2023. This includes regular meetings, documented deliberations, and decision-making aligned with their oversight responsibilities.

Official Response

There are always challenges to get a quorum in carrying out the work of the committees. In any case, the Ministry is working tirelessly to ensure the proper functioning of the committee soonest.

Auditor's Comment

On overcoming the challenges of achieving quorum for committee meetings, there was no documented action plan, timelines, or remedial strategies submitted for review. Therefore, the issue remains unresolved.

2.27.4. Absence of Published Classification of Employment Sectors for Non-Citizens

Section 7 of the Work Permit Act, 2023 requires the Minister to publish in the Gazette the types and classifications of trade, occupation, or business in which non-citizens may lawfully be employed or engaged.

Contrary to the above section, no evidence was provided to confirm that such classification has been formally published or maintained in a central database. This regulatory gap could lead to inconsistent work permit issuance, potential misuse, or the employment of non-citizens in roles meant to be reserved for Sierra Leonean nationals.

We recommended that the Minister should comply with the Act by publishing the approved classifications in the Gazette and maintaining an accessible, regularly updated database of employment categories open to non-citizens. This will improve transparency and support lawful employment practices.

Official Response

Steps will be taken by the Ministry to address these sections of the Work Permit Act

Auditor's Comment

Documentary evidence, action plan, timeline, or record of initial steps taken were not provided for verification. Therefore, the issue remains unresolved.

2.28. MINISTRY OF YOUTH AFFAIRS (HQ) - 2024

2.28.1. Use of RFQ Method without the Requisite Procurement Documents

The Ministry procured goods and services worth NLe192,758 on 14th October 2024 to commemorate the Africa Youth Day, in respect of items such as branded IEC materials, hall rental, decorations, and refreshments. The required procurement documents including valid NRA Tax Clearance Certificate, NASSIT Certificate, Quotations, Local Purchase Order (LPO) were however not submitted for audit inspection.

We recommended that the Senior Procurement Officer should submit the procurement documents to the ASSL for verification.

2.28.2. Withholding Taxes Deducted instead of PAYE

We observed that 6.5% withholding taxes were deducted from salaries of the Component Manager instead of PAYE taxes as prescribed in the Income Tax Act, 2000 (as amended). We computed the PAYE tax against the withheld amount (as 6.5% withholding tax) and noted that the sum of NLe98,003.06 was outstanding during the reviewed period.

The non-payment of the required rate of PAYE taxes could lead to penalties/fines, and loss of revenue to government.

We recommended that the Component Manager should ensure that the outstanding PAYE taxes are paid to the NRA, and evidence of payment submitted to the ASSL for verification.

Official Response

Section 23(1) of the Income Tax Act 2000, limits tax to be withheld from independent resident contractors to WHT (6.5%). PAYE tax is not levied on the income of independent resident contractors. Additionally, we have sought advice from the Betts Firm, which is a respectable Tax Management Firm and confirmed that the only tax to be withheld from an independent resident contractor is 6.5% WHT.

Auditor's Comment

We note management's comment. However, Article 3(c) of the contract agreement clearly stipulates that the contract shall be guided by the Code, Rules, and Regulations of the Civil Service and other relevant regulations, which typically apply to employees rather than independent contractors. This suggests an employment-like relationship rather than an independent contractor. As a result, the correct taxes were not paid. Therefore, the issue remains unresolved.

2.28.3. Comprehensive Assets Register not Maintained

A comprehensive assets register that provides information regarding the description, date of purchase, location, cost, serial number and status of non-current assets owned and controlled was not maintained. As such, the Ministry had no clear record of its assets, which increases the risk of misuse, loss, or theft of public property.

We recommended that the Permanent Secretary should ensure that a comprehensive assets register in the required format is developed and put into immediate use.

Official Response

The Ministry has a comprehensive assets register that was made available at the time of audit. However, we note the recommendation to improve on what is available.

Auditor's Comment

An updated assets register was not submitted for audit verification. Therefore, the issue remains unresolved.

2.29. SIERRA LEONE CORRECTIONAL SERVICE (HQ) - 2024

2.29.1. Minor Cases Costing Government Millions of Leones

The Sierra Leone Correctional Service (SLCS) in 2024 admitted 17,650 inmates for different offences. Of this amount, 63% (11,150) were inmates with minor offences such as abusive language, traffic

offences, contempt of court, loitering, public insult and provocation, trespass, frequenting, and obtaining money by false pretense. From a total of NLe171,948,499.06 used for the upkeep of inmates, NLe108,327,554.41, representing 63% of the total amount was spent on inmates with minor cases.

This huge amount spent on the upkeep of inmates with minor offences is due to their prolonged incarceration.

2.29.2. Overcrowding at Correctional Centres

We observed from physical verification that the centres were grossly overcrowded mostly with minor offenders.

The Freetown Male Correctional Centre was originally built to accommodate 324 inmates, but currently holds 1,624 inmates; which is five times more than the intended capacity. Similarly, the Female Correctional Centre at New England Ville, which was originally built to accommodate 18 inmates now holds 67 inmates; which is four times more than the intended capacity. The Pre-trial Correctional Centre at Waterloo, which was built for 110 inmates, now holds 271 inmates; which is twice the original capacity.

Overcrowding at these centres could result in the following:

- Inmates could be exposed to increased health risks, especially from infectious or communicable diseases, which could easily spread among them, putting their lives, staff and other stakeholders at risk.
- Due to the high number of inmates, disorderly behaviour or violence could be difficult to contain with the limited number of personnel.

We recommended that the Director-General should consult with stakeholders within the judiciary to make reforms in terms of remand and sentences, with the aim of depopulating the correctional centres and reducing cost on government.

2.29.3. Withholding Tax Deducted but not Paid to the NRA

Contrary to section 130 (1) of the Income Tax Act 2000, the SLCS deducted withholding taxes totalling NLe1,035,578.19 from payments made to suppliers/contractors. We were however not provided with evidence of payment to the NRA.

This could lead to loss of revenue to government, which is essential for the provision of much-needed services to the citizenry.

We recommended that the Senior Accountant should ensure that the withholding taxes due to the NRA are paid and evidence of payments presented for verification.

2.30. SIERRA LEONE CORRECTIONAL SERVICES, NORTH-EAST - 2024

2.30.1. Inadequate Facilities at the Makeni Male Correctional Centre

We inspected the correctional centre in Makeni and observed the following:

- The Centre was overcrowded with 327 inmates, instead of the 83 for whom the Centre was originally established.
- There was one bed in the hospital at the Centre for the admission and treatment of sick inmates.

- There were no air conditioners, refrigerators and proper facilities for the storage of drugs at the Regional Health Office and the hospital in the Centre.
- The Regional Commander’s official vehicle had been parked for over three months without no maintenance.

We recommended that the Regional Commander should ensure the following:

- (i) Liaise with headquarters to construct additional cell blocks to accommodate the increasing number of inmates, and
- (ii) Procure and supply hospital beds, refrigerators, electric fans, air conditioners for the hospitals, and urgently repair the official vehicle to enhance monitoring and supervision of the centres in the Region.

2.31. SIERRA LEONE CORRECTIONAL SERVICE, EASTERN REGION - 2024

2.31.1. Overcrowding and Poor Condition of Cells

- We observed that in the male correctional centre, the issue of overcrowding worsened during the reviewed period. This issue was reported in the previous year, but it remained a significant concern. We found 10 inmates in a cell built to accommodate only four.
- We further observed that the mattresses in most of the cells were worn out. In some cells, card boards were used as bedding due to the lack of adequate mattresses. Floor mats were also not available in any of the cells. Inmates were therefore exposed to extreme cold weather during the rainy season.



Lack of bedding facilities at the Male Correctional Wards

We recommended the following:

- (i) The Regional Commander-East should liaise with the Director General in Freetown for appropriate action to be taken.
- (ii) The Correctional Services should collaborate with the Judiciary and the Police to ensure that measures are adopted to reduce the overcrowding.

2.31.2. Delay in the Supply of Food Items for Inmates

- We reviewed the monthly ration requisitions and observed significant delay in the supply of rice and flour to the regional offices. The average monthly delay in 2024, was approximately two months. Flour supplies used for bread production had not been received since November 2024
- Discussions with the correctional service management indicated that the situation had severely strained operations. The team was forced to rely on local food suppliers, thereby obtaining provisions on credit, in order to sustain the feeding of inmates.

We recommended that the Regional Commander - East should liaise with the Director General for an appropriate action to be taken.

2.32. MINISTRY OF SOCIAL WELFARE, KENEMA: 2023-2024

2.32.1. Absence of a Disability Unit

Discussions held with the Regional Director revealed that the Ministry did not have a dedicated disability unit or a designated representative for persons with disabilities. Further verification of the Ministry and other key government institutions in the Eastern Region, including the Sierra Leone Police, the Sierra Leone Correctional Services, the Eastern Technical University, the Kenema District Council, and the Kenema City Council, confirmed the absence of such units or representatives.

In addition, none of these institutions had established a help desk or service point to address the concerns, or provide support for persons with disabilities. The lack of such structures significantly limits accessibility and inclusion for individuals with disabilities.

We recommended that the Regional Director, should ensure the following:

(i) *Establish a Disability Unit/ Help Desk*

Through effective collaboration with the Director of Disability Issues and the Permanent Secretary at the Ministry of Social Welfare in Freetown, funds should be set aside for awareness raising and the establishment of a Disability Unit/help desk in the Kenema Office. In addition, engagement should be done with other government institutions in the District for them to prioritise disability issues.

(ii) *Partnership with NGOs and Government Institutions*

Partner with local and national disability organisations to co-create inclusive policies and support service design and delivery.

2.32.2. Lack of an Approved Residential Home for Children in Conflict with the Law

We reviewed payment vouchers and receipts, and observed that the Ministry acquired a piece of land for the construction of an approved residential home and holding centre for children in December, 2020. However, as at the time of the audit, funds for the construction of the home had not been provided by the local councils or the central government. This is contrary to the provisions of the Child Rights Act 2011, and has created undue pressure on staff of the Ministry who sometimes bear the cost of housing and other care for such children in conflict with the law.

We recommended that the Regional Director and the Chief Administrators of both local councils should jointly engage key stakeholders, in the Ministries of Social Welfare and Finance, and relevant donor agencies, to request financial and logistical support for the construction of an Approved Residential Home for children in conflict with the law. This support would enable the Ministry to have control over the rehabilitation of vulnerable children.

2.32.3. Record for Fuel, Oil and Other Consumables not Maintained

During the reviewed period, the office purchased fuel worth NLe154,434. Our inquiries and examination of purchase and usage records revealed significant weaknesses in fuel management, as outlined below:

- The Office did not have a formal policy to guide the purchase, distribution, and usage of fuel.
- Fuel chits and register were not maintained. Consequently, there was no evidence of periodic reconciliation between fuel purchased, consumed, and stock balances. This could lead to misuse or misappropriation of resources.

We recommended that the Regional Director should ensure the following:

- (i) Develop a policy that should be used as a guide for the management, distribution, and usage of fuel.
- (ii) Fuel chits are used in the issuance of fuel.
- (iii) A fuel register is prepared by the Accountant and used as the basis for the periodic reconciliation of fuel purchased, consumed, and stock at hand.

2.32.4. Poor Management of Fixed Assets

From our review of the Ministry's Fixed Assets Register and physical verification of assets, we observed the following:

- Twenty-eight items including furniture, fittings, and equipment were not recorded in the Ministry's Fixed Assets Register for the period ended 31st December, 2024.
- Twenty-two items of furniture, fittings, and equipment, recorded in the Fixed Assets Register were not produced for physical verification.
- Discrepancies were observed between the asset codes recorded in the Fixed Assets Register and those affixed to physical assets. Specifically, 19 items including furniture, fittings, and equipment were not properly coded.

We recommended that the Regional Director should take the following actions:

- (i) The details of the 28 items including furniture, fittings, and equipment should be appropriately recorded in the Assets Register. The updated Assets Register reflecting these assets should be submitted to the ASSL for verification.
- (ii) The 22 items including furniture, fittings, and equipment should be made available for physical verification.
- (iii) Assets are affixed with durable and unique identification codes. Details of asset codes are appropriately recorded and the updated assets register is submitted to the ASSL for verification.

2.33. LOCAL GOVERNMENT SERVICE COMMISSION (HQ): 2024

2.33.1. Internal Audit not Effective

The LGSC is supervised by the Ministry of Local Government and Community Affairs (MLGCA), and it is the responsibility of the Internal Audit Unit of the MLGCA to perform internal audit functions of the Commission. There was no evidence that the Commission had been audited by the Internal Auditor of the MLGCA for the period reviewed.

We recommended that the Head of Internal Audit of the MLGCA should include in his annual work plan, the audit of the LGSC.

2.34. MINISTRY OF FISHERIES AND MARINE RESOURCES (HQ) – 2024

2.34.1. Outstanding Licence Fees and Fines from Allantaco Fishing Company

We observed that Allantaco Fishing Company's vessel Jianmei had outstanding payments of US\$93,900 in licence fees and US\$3,500 in fines. The vessel was arrested and detained for illegal fishing within the inshore exclusion zone (IEZ), and for failing to pay previously accrued licence fees. However, there was neither an evidence showing that these amounts had been paid, nor had the Ministry taken any concrete action to recover the outstanding payments. Failure to recover the outstanding amounts could result in the loss of government's much needed revenue.

We recommended that the Permanent Secretary and Acting Director of Fisheries recover the outstanding US\$97,400 from the Allantaco Fishing Company.

Official Response

The Ministry notes your recommendation. The Ministry in an effort to boost confidence and investment in the Fisheries sector, seek the approval of cabinet to waive all outstanding arrears owed to the Ministry including the arrears owed by Atlantaco Fishing Company. The cabinet approval is available for your inspection.

Auditor's Comment

The cabinet approval to waive all outstanding arrears was not submitted for audit verification. Therefore, the issue remains unresolved.

2.34.2. Inconsistencies in Licence and Royalty Assessments and Non-payment of Royalties

We reviewed licence fees and royalty assessments and observed that the Ministry was inconsistent in the calculation of licences and royalties, contrary to the Finance Act 2020. This inconsistency resulted in a total variance of US\$101,414 (US\$76,094 for licence fees, and US\$25,320 for royalties). This shortfall represents a significant loss of revenue to government.

We recommended that the Acting Director and the Permanent Secretary should recover the sum of US\$101,414 from the fishing companies.

Official Response

The Ministry notes your recommendation. However, fishing companies intending to test their new or refurbished vessels apply to the ministry for free test license. The Ministry, in order not to give these fishing companies' free license, instructed fishing companies to pay for one month's license and royalty to enable them test their vessels. This resulting in no financial loss to government. However, going forward, the Ministry will fully comply with relevant license period as stated in the Finance Act.

Auditor's Comment

The Ministry did not comply with the Finance Act 2020 which states that industrial fishing company should licence for three months instead of one month. Therefore, the issue remains unresolved.

2.35. MINISTRY OF TOURISM AND CULTURAL AFFAIRS (HQ) - 2024

2.35.1. Special Imprest not Retired

The Ministry was provided with a special imprest of NLe6,790,750 to implement the Women in Tourism Regional Congress (WITRC). Even though the activity was completed as at 31st December 2024, there was no evidence of retirements for an amount of NLe4,900,530.36. Similarly, there was no retirement records for special imprests totalling NLe1,054,550, allocated to the Ministry for the implementation of the Tourism for All Campaign (TFA).

We recommended that the Accountant should submit retirement details for the unretired amounts. Otherwise, the amounts should be paid into the Consolidated Fund.

Official Response

Both special imprests were provided to support activities of the two directorates. Whilst Tourism Directorate received NLe4,900,6,3050 for the implementation of the Women in Tourism Regional Congress, the Culture Directorate received NLe1,054,550 for the implementation of Tourism for ALL Campaign. At the time of audit, the two Directors

were out of the office on official assignment. However, retirement documents such as concept notes, requests, approvals, invoices, receipts, etc. are now available for audit inspection.

Auditor's Comment

Retirement details were not submitted for audit verification. Therefore, the issue remains unresolved.

2.35.2. Bank Withdrawals Without Supporting Documents

Bank withdrawals totalling NLe4,672,323.67, from the imprest account, were without payment vouchers and supporting documents. Additionally, payment vouchers amounting to NLe412,838, were without adequate supporting documents such as receipts, invoices, and delivery notes.

We recommended that the Accountant should submit the payment vouchers and the relevant supporting documents to justify the utilisation of the funds. Otherwise, the amounts should be refunded and paid into the Consolidated Fund.

Official Response

At the time of submitting relevant documentation for the audit, the Account Clerk left out few documentation among which were payment vouchers and relevant supporting documents in respect of withdrawals amounting to NLe4,672,323.67. However, payment vouchers and relevant supporting documents are ready for inspection.

Supporting documents such as budget, concept note, signed beneficiaries' list and activity reports for payments totalling NLe412,838 are available for audit inspection.

Auditor's Comment

Payment vouchers and the relevant supporting documents for payments totalling NLe4,672,323.67 and NLe412,383 were not submitted for verification. Therefore, the issues remain unresolved.

2.35.3. GST Receipts not Made Available for Inspection

We observed that the Ministry made payment for goods and services that included GST totalling NLe223,173.39 without obtaining either a GST invoice or a GST receipt from the suppliers. The GST could not have been paid to the NRA by the service provider, thereby resulting in loss of public funds.

We recommended that the Accountant should ensure that the suppliers issue the GST receipts with regard to the payments of NLe223,173.39 and submit evidence of payment to the ASSL for verification.

Official Response

The GST receipt with regards payment to various suppliers amounted to NLe223,173.39 is available for audit review.

Auditor's Comment

Contrary to Management's response, the GST receipts were not made available for verification. Therefore, the issue remains unresolved.

2.35.4. Withholding Taxes not Paid to the NRA

We observed that withholding taxes totalling NLe24,284.46 were not deducted from payments made to service providers. In addition, withholding taxes totalling NLe50,740.43 were deducted on various transactional payments to service providers but evidence of payment to the NRA was not seen. This could lead to loss of revenue to government.

We recommended that the Accountant should ensure that the sum of NLe75,024.89 (NLe24,284.46+ NLe50,740.43) are paid to the NRA and evidence of payment submitted to the ASSL for verification.

Official Response

Withholding taxes totalling NLe24,284.46 not deducted from payments made to some service providers has now been deducted and paid to the NRA. The NRA receipts are now available for audit verification.

Evidence of withholding taxes totalling NLe50,740,43 deducted on various transactional payments to service providers and contractors are available for verification.

Auditor's Comment

Evidence of payment of taxes due to the NRA was not submitted for our review. Therefore, the issue remains unresolved.

2.35.5. Staff not Available for Physical Verification

We observed that 30 of 80 staff members did not make themselves available for physical verification. There was no evidence to indicate that the personnel were either on leave, or on official assignments that warranted their absence. A total salary of NLe1,124,309.24 was paid to the unverified staff in 2024. Salaries could have been paid to individuals for no work done, thereby leading to loss of public funds.

We recommended that the Assistant Director of Human Resources should inform the 30 personnel to make themselves available for physical verification; failing which, the relevant authorities would be notified to take necessary action against these staff.

Official Response

Some staff are on postings to other ministries while some were on study leave and could not show up during the verification exercise.

Auditor's Comment

Of the total staff queried, posting lists and approved study leave documents were submitted for 20 individuals. However, the remaining 10 staff, who collectively received NLe708,643.76 representing 63.03% of the total queried salaries paid, did not present themselves for physical verification. Therefore, this issue remains unresolved.

2.35.6. Request for Quotations not Obtained

We observed that the Ministry did not obtain Request for Quotations (RfQs) for procurement of goods costing NLe1,314,042. The procurement process could not have been competitive, thereby resulting in value-for-money not being achieved.

We recommended that the Assistant Director of Procurement take appropriate action to ensure that all the relevant documentation related to the queried procurement activities is made available for audit verification.

Official Response

The tender process was duly followed. The relevant supporting documents such as RFQ, LPO and Evaluation Report are available for audit inspection.

Auditor's Comment

The procurement documents were not submitted for verification. Therefore, the issue remains unresolved.

2.36. MINISTRY OF GENDER AND CHILDREN'S AFFAIRS (HQ): 2023 - 2024

2.36.1. Withholding Taxes not Paid to the NRA

We observed that withholding taxes totalling NLe35,622 were deducted from payments made to suppliers for which evidence of payment of these taxes to the NRA was not submitted for audit inspection.

We recommended that the Accountant should ensure the payment of these taxes to the NRA and submit evidence of payment to the ASSL for verification.

Official Response

Withholding taxes amounting to NLe35,622 have now been paid to the NRA, the NRA receipt is available for inspection.

Auditor's Comment

We were not provided with the NRA receipt confirming payment of withholding taxes. Therefore, the issue remains unresolved.

2.36.2. Staff not Available for Physical Verification

We observed that 14 staff on the Ministry's payroll did not avail themselves for physical verification. A total of NLe1,094,350.16 was paid to them during the period reviewed.

We recommended that the Director of Human Resources should ensure that the 14 staff avail themselves for physical verification, otherwise, the salaries paid to them are recovered and paid into the Consolidated Fund.

2.36.3. Verification of One Stop Centres and Sexual Reproductive Health Hub (SRH)

The One Stop Centres (OSC) are designed to provide comprehensive support to survivors of gender-based violence, including medical treatment, counselling, and legal assistance. During our visit to the Centre, we observed the following:

- Two districts (Pujehun and Moyamba) lacked psychosocial counsellors, who are essential for providing emotional support and counselling to survivors. .
- Some centres lacked medical equipment such as audio-scopes, examination lights, and tongue depressors. The absence of these essential medical equipment compromises the centres' ability to provide comprehensive medical treatment to survivors.

We recommended that the Deputy Chief Director and the Acting Permanent Secretary should ensure the following:

- (i) Prioritise the recruitment of psychosocial counsellors to ensure that both centres have adequate staffing as per the standard operating procedures.
- (ii) That essential medical equipment is provided to the centres.

2.37. MINISTRY OF LOCAL GOVERNMENT AND COMMUNITY AFFAIRS - 2024

2.37.1. Stationery and Consumable Store Items not Accounted for

Items valued at NLe819,910 acquired and utilised during the period reviewed, were not recorded in the stores ledger. Furthermore, supporting documentation including requisitions, store issue vouchers and distribution list were not submitted for audit inspection.

We recommended that the Store Inventory and Management Assistant should submit requisition, stores issue vouchers and distribution list to the ASSL for verification.

Auditor's Comment

There was no Management response. Therefore, the issue remains unresolved.

2.38. PROVINCIAL SECRETARY'S OFFICE, EASTERN REGION: 2023 - 2024

2.38.1. Withholding Taxes not Paid to the National Revenue Authority

In contravention of section 130(1) of the Income Tax Act, 2000 (as amended), we observed that withholding taxes amounting to NLe80,088 from payments made to various suppliers were not paid to the NRA. Failure to remit withheld taxes could result not only in legal action against the entity, including fines or penalties; but could also lead to loss of government much needed revenue.

We recommended that the Accountant should pay the withholding taxes to the NRA and evidence submitted to the ASSL for verification.

Official Response

The issues raised have been noted with great concern. Withholding taxes are deducted at source in Freetown. However, we have raised the issue with the Accountant General and are waiting for his response.

Auditor's Comment

Management's response is noted. However, no evidence was submitted to justifying the payment of withholding taxes totalling NLe80,088. Therefore, the issue remains unresolved.

2.38.2. Staff not Available for Physical Verification

We observed that 33 staff did not make themselves available for physical verification.

We recommended that the Provincial Secretary should collaborate with the Human Resource Officer to ensure that the 33 staff should make themselves available for physical verification, or their names should be removed from the payroll.

Official's Response

We acknowledge that there were 33 staff who did not avail themselves during the physical verification. We have informed all of them to be present during the audit verification to confirm their eligibility as Provincial Secretary staff.

Auditor's Comment

The 33 staff did not make themselves available for verification. Therefore, the issue remains unresolved.

2.39. JUDICIARY OF SIERRA LEONE (HQ) - 2024

2.39.1. Revenue Collected not Banked

We observed the following:

- Judiciary revenue recorded in the SMARTKORPOR amounted to NLe8,215,736. Only NLe3,998,820 was deposited into the Transit Account at the Rokel Commercial Bank(RCB) Transit Account, leaving a balance of NLe4,216,916 not banked.
- There was no evidence of reconciliation between the National Revenue Authority (NRA) and the Judiciary to address these discrepancies.

We recommended that the Principal Accountant and NRA Officer should ensure that outstanding revenues totalling NLe4,287,516 are transferred into the Consolidated Fund and evidence of payment submitted to the ASSL for verification.

Official Response

Management notes the auditor's findings with regards reconciliations and has instituted weekly reconciliation between Judiciary and the NRA. With respect to revenue not reflect into the transit Bank Account, we have engaged the NRA to ensure that revenue collected through SMARTKORPOR be transferred into the account within a reasonable period of time.

Auditor's Comment

We note management's response and measures instituted for the revenue reconciliation between the Judiciary and the NRA. However, no evidence was submitted to confirm that the sum of NLe4,216,916 has been transferred into the Consolidated Fund. Therefore, the issue remains unresolved.

2.39.2. Revenue Returns not Submitted for Inspection

We observed that the Registrar of the Civil Registry failed to submit revenue returns for the period reviewed. Consequently, we were unable to ascertain the revenue collected by this registry.

We recommended that the Deputy Master & Registrar should ensure that the Registrar submit to the ASSL, the revenue records, including the NRA receipts and payment advice slips.

Official Response

Management notes the non-submission of revenue returns specific from the Civil Registry. This was a result of internal staff transfer. However, files are now available for audit verification.

Auditor's Comment

Contrary to management response, revenue returns from the Civil Registry were not submitted for audit inspection. Therefore, the issue remains unresolved.

2.39.3. Non-implementation of the Operationalisation of Small Claims and NASSIT Courts in the Provinces

The Judiciary of Sierra Leone allocated NLe1,000,000 in its 2024 budget for small claims and NASSIT courts in the provinces, but there was no evidence of implementation during the reviewed period.

We recommended that the Deputy Master & Registrar should submit the progress report on the implementation of operationalisation of small claims and NASSIT courts in the provinces or the authority to utilise the fund on other budget lines.

Official Response

Management notes the non-implementation of the Small Claims and NASSIT Courts as projected in the FY 2024 Budget. Reason being that a huge chunk of the budget was allocated to the Treason Trial and the ECOWAS Court conference held in Freetown, which were not part of the original budget. This affected the implementation and operationalisation of these courts in the provinces.

Auditor's Comment

We note management response. However, the explanation provided by management does not negate the obligation of the Judiciary to implement the Small Claims and NASSIT Courts which was budgeted for in 2024. Therefore, the issue remains unresolved.

2.39.4. Payments without Adequate Supporting Documents

We observed that payments amounting to NLe527,698 were without adequate supporting documents, such as back-to-office reports and attendance registers.

We recommended that the Principal Accountant should submit the relevant supporting documents for verification.

Official Response

Audit findings and recommendations noted. There is no evidence of back-to-office reports as most of these travels involves Honorable Judges who may not have time to do a written report given the nature of their job. Also, Hon. Judges are supervised directly by the Hon. Chief Justice, hence, report straight to the Chief Justice when they return to overseas trips. Again, it is not a usual practice for Judges to do a formal report especially when their duty involves writing of judgement. However, Hon. Judges will be encouraged to spare time to submit a report whenever they travel.

With respect to payments without attendance register, this was as a result of wrong filing. The attendance registers are now available for inspection.

Auditor's Comment

The back-to-office reports and attendance registers were not submitted for audit inspection to account for the sum of NLe527,698. Therefore, this issue remains unresolved.

2.39.5. Fixed Assets not Available for Physical Verification

Assets valued at NLe422,900 were not made available for physical verification. These assets could be converted to personal use, or go missing without trace.

We recommended that the Facility Officer should ensure that these assets are made available for physical verification.

Official Response

Management notes audit findings. All assets referenced are available for verification. However, most of the Judges were on vacation during the audit exercise and their offices were inaccessible, including their official vehicles.

Also, the auditor and the Facility Assistant could not go to all locations, hence, those assets could not be verified.

Auditor's Comment

From the total value of NLe422,900, fixed assets worth NLe166,000 were verified, leaving a balance of NLe256,900 not available for physical verification. Therefore, this issue is partly resolved.

2.40. JUDICIARY OF SIERRA LEONE, EASTERN REGION: 2023 - 2024

2.40.1. Missing Supporting Documents for Court Fines in NRA SMART System

During FY 2024, a total of 945 cases were adjudicated in the Kenema Judicial District. We selected a sample of 121 cases, and observed the following:

- Forty-five cases resulted in sentences requiring the direct payment of fines. However, for 44 of these cases, neither the NRA SMART ACT payment codes nor the NRA receipts were provided to confirm the payment of fines totalling NLe 21,700. Consequently, the audit could not verify whether these fines were paid prior to the discharge of the convicted persons.

- Seventy-six cases carried verdicts of either imprisonment or fine. Of these, evidence of payment (codes, pay advices, and NRA receipts) was available for only eight cases. Twenty-six convicts served their jail terms as required; however, for 42 cases, there was no supporting evidence of fine payments or corresponding jail terms served in lieu of payment. A review of the Sentence and Inmates Conviction Book also revealed no entries for these 42 cases. As a result, the audit could not verify whether fines totalling NLe 55,850 were paid or the sentences duly executed.

We recommended that the Deputy Registrar should submit the codes from the NRA SMART Application and receipts supporting the payment of fines totalling NLe77,550 (NLe21,700+NLe55,850) to the ASSL for verification.

2.41. MINISTRY OF INFORMATION AND CIVIC EDUCATION - 2024

2.41.1. Staff not Available for Physical Verification

We observed that eight staff on the Ministry's payroll did not avail themselves for physical verification. A total of NLe368,595.84 was paid to them during the period reviewed.

We recommended that the Director of Human Resources should ensure that the 14 staff avail themselves for physical verification, otherwise, the salaries paid to them are recovered and paid into the Consolidated Fund.

Official Response

Upon internal verification, I wish to make the following clarifications:

- Two of the said staff, with pin-codes: 128090 and 139970 are duly reflected on the Ministry's approved Staff list and government payroll.*
- The third individual, is confirmed to be a staff member of the Ministry of Communication, Technology and Innovation. His inclusion on the payroll segment attributed to this Ministry, appears to be an administrative error.*
- All the remaining five persons mentioned in the query noted above are not staff of this Ministry. Management has initiated steps to formally communicate these anomalies to the Human Resource Management Office (HRMO) for prompt review and regularisation to ensure full alignment between the Ministry's staff list and government payroll.*

Auditor's Comment

During the verification, we physically verified all three staff mentioned in the management's response. Evidence of reconciliation of the staff list and payroll was however not submitted for the remaining five staff with annual gross salaries of NLe130,932.00 for audit inspection, to justify the salaries paid to these staff. Therefore, the issue remains unresolved.

2.42. MINISTRY OF ENVIRONMENT AND CLIMATE CHANGE - 2024

2.42.1. Staff not Available for Physical Verification

We observed that 21 staff on the payroll were neither traced to the Ministry's staff list, nor available for physical verification. These staff received a total net salary of NLe341,934 in FY2024. Salaries could have been paid to individuals who were not staff of the Ministry.

We recommended that the Assistant Director of Human Resources should inform the 21 staff to make themselves available for physical verification. Otherwise, the names of these staff should be removed from the payroll, and salaries paid to them recovered and paid into the Consolidated Fund.

Official Response

Two of the staff were transferred, 10 retired, two deceased, six (6) not in our staff list and one staff was on official duty as at the time of verification.

Auditor's Comment

Management comment is noted. However, records were not submitted to support management claim of staff transferred, retired or deceased, during the audit verification. The 21 unverified staff were still not available for physical verification. Therefore, the issue remains unresolved.

2.43. SIERRA LEONE IMMIGRATION DEPARTMENT - 2024

2.43.1. Weaknesses in Revenue Reporting and Reconciliation of Electronic Visa (E-Visa) Collections

We reviewed the bank statements of the Immigration Treasury Account (No.0111001475) for the reviewed period and observed that a total of NLe9,708,321.03 was transferred to the Consolidated Fund as revenue purportedly generated from the issuance of electronic visas (e-visas). However, the detailed monthly schedule of e-visas issued which is necessary to substantiate and reconcile the reported revenue was not submitted for audit review.

A review of the printout submitted by Securiport showed that 4,868 e-visas were issued in 2024. However, escrow bank statements and cashbook were not submitted for audit inspection, making it difficult to ascertain the total revenue regenerated from the sale of e-visas.

Moreover, there was no reconciliation of revenue generated from e-visas between Securiport and the Immigration Department. The lack of cohesive financial oversight and transparency between these entities presents serious implications for the integrity of the reporting process and warrants immediate attention to address these inconsistencies.

We recommended that the Chief Immigration Officer (CIO) and the Executive Director of Securiport, should submit detailed monthly schedule, escrow bank statements and cashbook, and reconciliation statements of all e-visas issued during the period reviewed.

Official Response

Monthly Schedule in respect of e-visa issued, escrow bank statement is available for audit verification. However, the management of SLID is currently doing reconciliation on revenue generated from e-visas issued.

Auditor's Comment

Monthly schedules were submitted however, the reconciliation between the value of e-visas issued and the amounts transferred to the main account, as well as the escrow bank statements and cashbook, were not provided for audit review. Therefore, the issue remains unresolved.

2.43.2. Revenue Collected not Banked

During the reconciliation of payments received through the Smart Korpor mobile application, we observed that payments totalling NLe864,994 generated from the sale of passport application forms could not be traced to the designated Immigration Treasury Account (No.0111001475) held at the Bank of Sierra Leone.

We recommended that the Senior Accountant should collaborate with the assigned NRA Officer to ensure the following:

- (i) Investigate the specific untraced payment of NLe864,994 to establish its status and resolve any system or operational issues.
- (ii) Strengthen the reconciliation process to ensure that all payments made through the Smart Korpor mobile application are promptly and accurately transferred to the transit account and Consolidated Fund. In this regard, the automated transaction reports should be used to facilitate timely reconciliation and exception reporting.
- (iii) Ensure that the amount is fully accounted for and paid into the Consolidated Fund.

Official Response

The leadership of the SLID, in collaboration with NRA, has given some access to the back-end of the mobile app to generate data for the reconciliation process. We have further requested additional information, which we are awaiting to aid the reconciliation process.

Auditor's Comment

There was no evidence that the recommendations had been implemented. Therefore, the issue remains unresolved.

2.43.3. Field Verification Audit at the Freetown International Airport, Provincial Offices and Selected Border Crossing Points

We observed the following:

1. Lack of Equipment and Tools

The Department lacked essential equipment and tools, including computers, printers, photocopiers, scanners, generators, and communication devices for border patrol staff. Other office resources needed to effectively execute its mandate were also not available. This constraint hampers efficient information sharing between the Department and stakeholders. For example, the Water Quay, Lungi, Makeni, Magburaka, Jendema, and Zimmi offices did not have computers or printers.

2. Inadequate Office Space

Office space at several border crossing points was insufficient and often unfit for purpose. Staff frequently travel long distances from the main town to the crossing points due to the absence of appropriate on-site facilities, resulting in lost time at additional costs. At Zimmi, the roof of the checkpoint office was severely damaged and leaking. The Gbalamuya checkpoint also experiences recurrent flooding.

3. Shortage of Staff

Many provincial offices and border locations were understaffed due to limited manpower, leading the Department to depend heavily on volunteers. For example:

- Bo has eight border entry points, all manned by volunteers.

- Jendema has only six staff, with volunteers operating the border points.
- Magburaka has only two staff supported by two volunteers.

Despite the many border entry points across these regions, staffing levels remained inadequate.

4. Lack of Mobility

The absence of operational vehicles and sufficient motorbikes significantly limited the ability of officers to patrol and monitor porous border crossing points. This gap facilitated the movement of people and goods that bypass formal regulations. For instance:

- Kenema has 14 border guards with only two motorbikes.
- Bo has no vehicles or motorbikes.
- Zimmi has only one motorbike.
- Makeni has no vehicles or motorbikes.
- Lungi has one motorbike.

5. Lack of Training Facilities for Border Guards

Most border guards at provincial offices did not receive formal training for more than five years. This undermined the operational effectiveness and compliance with current border management standards.

6. Non-functional Enrolment Cameras, Scanners, and Monitors Provided by Securiport

At the Lungi Airport and other border points, the enrolment scanners, cameras, and monitors at the diplomatic booth frequently malfunctioned. When the system shuts down during operation, it was difficult to capture travelers' biometric and personal data. Additionally, the scanner at Gbalamuya had been non-functional for more than five years.

7. Non-functional Electronic-Gate Booths at Lungi Airport

The electronic-gate (e-gate) booths for both arriving and departing passengers were not operational. These e-gates are intended to provide automated border control by comparing passport biometrics with the traveler's data which are captured at the gate, enabling a faster and more secure immigration process.

8. Faulty Visa Printer Machine Provided by Securiport

The only visa printer machine at the Lungi Airport, used for printing and affixing e-visa stickers, was faulty. Consequently, e-visa stickers were not used during the entire reviewed period. The machine had reportedly been non-functional for more than two years.

We recommended that the CIO urgently address the issues identified above to ensure the Department effectively achieve its overall objectives

2.44. MINISTRY OF FOREIGN AFFAIRS AND INTERNATIONAL COOPERATION - 2024

2.44.1. Staff not Available for Physical Verification

We observed that 36 staff on the Ministry's payroll who received a total salary of NLe4,168,088.6 in 2024, did not make themselves available for physical verification.

We recommended that the Director of Human Resources should ensure that the 36 personnel should make themselves available for physical verification; failing which, the relevant authorities will be notified to take necessary actions.

Official Response

Management notes your comments and wish to further inform that, 20 of the staff mentioned are on postings, 2 are on unauthorised absence for which action has been taken long ago with no financial loss to government, whilst the remaining officers are in office, ready for physical verification. Also, Management has updated the staff list, readily available for inspection.

Auditor's Comment

We observed that posting notice and foreign mission staff list were submitted confirming that 11 of the 36 unverified staff were posted to various foreign missions. However, the remaining 25 staff who were paid salaries totalling NLe3,266,917.6 were still not available for physical verification. Therefore, the issue remains unresolved.

2.44.2. Ineligible Payment of Child and Education Allowance

In spite of previous recommendations, we observed from the sample of personnel files for foreign missions, that the Ministry continued to pay child and education allowances for children over the age of 18 years.

We observed that child and education allowances totaling US\$41,275 and €3,615 were paid to eight staff, even though the children's birth certificates indicated they were over the age of 18 years. Furthermore, US\$66,304 and €3,615.48 were paid to 10 foreign mission staff for child and education allowances respectively, but evidence such as birth certificates and passports were not in the staff personal files.

We recommended that the Director of Human Resources should collaborate with the Director of Administration and Finance, to ensure that the sums of US\$41,275 and €3,615 are recovered from the said staff and paid into the Consolidated Fund.

Additionally, the Director of Human Resources should submit the birth certificates and copies of passports of children for whom US\$66,304 and €3,615.48 were paid as child and education allowances. Otherwise, the amounts should be recovered and paid into the Consolidated Fund.

Official Response

Management notes the findings (ineligible Child and Education Allowances) and the recommendations therein. Upon receipt of the query, the affected staff were immediately contacted in fulfilment of the recommendations. The children for whom Child and Education Allowances were paid during the period under review are eligible. The birth certificates and bio-data pages of the passports are ready for verification.

Auditor's Comment

The following were observed during the audit verification:

- Contrary to Management's response, no evidence was provided to confirm that the eight staff members who received child and education allowances totalling US\$41,275 and €3,615 were eligible for these payments. Furthermore, there was no documentary evidence to verify that the amounts were recovered and remitted into the Consolidated Fund. Therefore, the issue remains unresolved.
- Of the 10 foreign mission staff who were paid a total of US\$66,304 and €3,615.48 as child and education allowances, personnel records including birth certificates and copies of children's

passport were submitted and verified for six staff members. However, supporting documents for the remaining four staff, who collectively received US\$16,575 and €3,615.48 was not provided. Therefore, this issue is partly resolved.

2.45. DIPLOMATIC AND FOREIGN MISSIONS

As part of its constitutional mandate to promote transparency, accountability, and sound financial management within the public sector, the Audit Service conducted audits of seven diplomatic and foreign missions for the financial year ended 31st December 2024.

Diplomatic missions play a critical role in advancing the nation's foreign policy objectives, safeguarding national interests abroad, promoting international cooperation, and providing essential consular services to citizens in the diaspora. In performing these functions, diplomatic missions are entrusted with public resources to manage operations, maintain property, and deliver services efficiently and effectively. Given their geographical dispersion, unique operating environments, and varying legal and administrative frameworks of host countries, diplomatic missions are exposed to higher risks relating to financial management, procurement, asset control, and compliance with national regulations.

The Auditor-General recognises that overseas operations often face challenges such as currency fluctuation, high operational costs, unauthorised use of consular funds, delay in the receipt of remittances, and constraints in oversight from the Ministry of Foreign Affairs and International Cooperation (MFAIC). These challenges necessitate a robust internal control environment, strong governance systems, timely reporting, and strict adherence to financial regulations. The audits conducted revealed persistent weaknesses in these areas, some of which have been highlighted in prior reports but remain unresolved.

The following sections outline the key findings identified during the audits, their implications on accountability, and recommendations for strengthening financial governance across the missions.

2.45.1. COMMON OBSERVATIONS

Use of Rubber Stamp Instead of Visa Stickers or Automated Visa System

In spite of recommendations in previous audit reports, diplomatic missions continue to use regular rubber stamps instead of visa stickers or automated visa system. During the review period, we observed that foreign passports were stamped with regular rubber stamp, instead of affixing standard visa stickers. This poses a risk of fraud due to the inherent risks of using rubber stamps. Even though some missions have established strict internal control measures to prevent fraud, it is however not fool proof, as it cannot determine if the stamp has been duplicated. This raises concerns about the internal control lapses around the issuance of visas to Sierra Leone.

We recommended the following:

- (i) The Chief Immigration Officer, and the Director General, Ministry of Foreign Affairs and International Cooperation (DG, MFAIC), should ensure the introduction of an automated visa system. This can help generate more revenue from overseas missions.
- (ii) Without any delay, the Immigration Department should start printing visa sticker books to ensure smooth functioning of the visa process

Improper Use of Mission Funds to Cover Personal Utility Bills

We observed that representation, overseas and heating allowances were included as part of the salary of diplomatic staff. Despite the payment of these allowances, some of the Embassies and

High Commission's expenditures were refunds towards personal utility bills, using funds that should have been used for the efficient and effective running of the office.

The use of funds to settle personal diplomatic staff bills could hinder the operations of the overseas missions.

We recommended that, the Heads of Chanceries (HoCs) must stop payments in respect of personal utilities and other bills for diplomatic staff which are not part of their terms and conditions of service. Otherwise, amount expended should be disallowed and the responsible Officer(s) approving the payments surcharged.

2.45.2. SIERRA LEONE EMBASSY - WASHINGTON DC: 2022-2024

2.45.2.1. Consular Funds Collected but not Transferred to the Consolidated Funds

Despite repeated recommendations over the years, there was no evidence of efforts made by the Ministry of Finance (MoF) and the Ministry of Foreign Affairs and International Cooperation (MFAIC) to ensure that all revenue collected by the Embassy are fully paid into the Consolidated Fund. During the reviewed period, we observed that, from a total revenue of US\$1,843,163.81, only US\$205,000.00 (equivalent of 11%) of the total revenue collected was transferred and deposited into the Consolidated Fund.

We recommended that the MoF and MFAIC put adequate mechanisms in place to safeguard revenue generated. The HoC should ensure that all funds collected from consular services are promptly transferred to the Consolidated Fund in compliance with Regulation 49(10) of the PFMR, 2018.

We further recommended that the HoC should always seek approval from the MoF for the use of consular funds.

2.45.2.2. Unclaimed Salaries not Paid into the Consolidated Fund

A review of salary vouchers revealed that the salaries for a local staff, which amounted to US\$72,996, were neither signed for, nor collected by the staff. There was no evidence that this amount was paid into the Consolidated Fund. The funds could have been converted for personal use without authority. We recommended that the Financial Attaché should pay the unclaimed salaries into the Consolidated Fund.

2.45.3. SIERRA LEONE'S PERMANENT MISSION TO THE UNITED NATIONS: 2022 – 2024

2.45.3.1. Non-performance Appraisal for Local Staff

We reviewed personnel files and supporting documents, and observed that there was no evidence of performance appraisals for local staff during the reviewed period. The absence of these records indicates that staff appraisals were either **not conducted**, or they were not properly documented. Regular performance evaluation is a critical component of effective human resource management.

We recommended that the HoC should implement a structured staff appraisal system for local staff, in order to ensure that evaluations are conducted periodically and properly documented. Appraisals should be aligned with performance objectives and submitted for review to the relevant authorities.

2.45.3.2. Overtime Payments not Made to Local Staff

The Mission did not have a system in place for the payment of overtime compensation to local staff, particularly drivers, who frequently work beyond the regular working hours. We reviewed vehicle logbooks and observed that drivers consistently performed duties outside their regular working hours without receiving appropriate overtime compensation. The only instance where overtime payments were made was during the United Nations General Assembly (UNGA) period, when the Mission's drivers were engaged for official activities. The non-payment of overtime to local staff could lead to potential litigation.

We recommended that the HoC should ensure that all staff who are entitled to overtime payment are paid for the extra hours worked. These payments should be authorised and documented.

2.45.3.3. Lack of Control over the Utilisation of Fuel

We observed that the Mission used prepaid fuel cards for the purchase of fuel, which are entrusted to the drivers of the respective vehicles. However, a review of the controls revealed that there were no oversight mechanisms in place to monitor the use of these cards. Additionally, reconciliations were not conducted between the fuel card usage, vehicle log books, and the fuel consumption reports provided by the fuel supplier. A total of US\$34,248 was spent during the reviewed period. The absence of control mechanisms could lead to abuse by drivers and to potential financial loss to the Mission.

We recommended the following:

- (i) The HoC should implement strict controls over fuel card usage, including maintaining a fuel register that records each transaction with details such as date, vehicle, mileage, and driver.
- (ii) Regular reconciliations should be conducted between the fuel card statements and the consumption reports from the fuel supplier, to ensure all purchases are legitimate.

2.45.3.4. Physical Status of Official Residences

Official Residence of Permanent Representative in Dilapidated State

The official residence of the permanent representative was in a dilapidated and uninhabitable condition. It had remained in this condition for a considerable period without any significant intervention. The building, which is under the custody of the Mission, had deteriorated beyond the point where minor maintenance or routine repairs cannot restore its usability.

If action is not taken within the immediate future, this could lead to potential litigation and reputational damage to the mission.

Deplorable Condition of HoC's Official Residence

The official residence of the HoC, located at Lincroft Road, was in a deplorable condition and in urgent need of renovation. The building exhibits signs of deterioration, visible on both internal and external structures. Issues observed include cracked walls, damaged flooring, leaking plumbing fittings, and signs of moisture infiltration. The overall condition of the residence did not meet acceptable living standards, thereby compromising the dignity and functionality of the premises designated for a senior official.

We recommended that the Ministry of Finance should remit funds for a new mortgage in connection with both residences. Monthly rent payments of the HOC and Permanent Representative should be used to finance the new mortgage.

2.45.3.5. Outstanding Contributions to the United Nations

We observed that the Government of Sierra Leone did not settle its assessed contributions to the regular budget and subsidiary organs of the United Nations for 2024 within the stipulated timeline. According to the assessment letter issued by the UN Secretariat, Sierra Leone was required to pay US\$31,509 for 2024. However, the payment was delayed beyond the due date set out in the notification from the United Nations. Despite various reminders from the United Nations, this contribution was still unpaid by the Ministry of Finance. Repeated delays in meeting assessed contributions could affect Sierra Leone's image as a committed and responsible member state of the United Nations.

We recommended that the Ministry of Finance, should collaborate with the MFAIC, to ensure that these obligations are honoured on a timely basis, in order to maintain a good standing within the UN system.

2.45.4. SIERRA LEONE EMBASSY IN SENEGAL: 2021 - 2024

2.45.4.1. Consular Funds Collected but not Transferred to the Consolidated Fund

Despite repeated recommendations over the years, there was no evidence of efforts made by the Ministry of Finance (MoF) and the Ministry of Foreign Affairs and International Cooperation (MFAIC) to ensure that all revenues collected by the Embassy are fully paid into the Consolidated Fund. We observed that revenue deposited into the Sierra Leone embassy accounts held at the CBAO Bank-Senegal for the issuance of VISA and travelling certificates amounting to US\$33,663.79 was not transferred to the Consolidated Fund.

We recommended that the Head of Chancery should ensure that consular revenue generated which amounted to US\$33,663.79 is transferred to the Consolidated Fund.

2.45.4.2. Loan to a Diplomatic Staff without Evidence of Repayment

We reviewed the cashbook and bank statements of the embassy and observed that, in 2021 a loan of US\$5,000 was given to the former diplomatic staff (2021–2024) without evidence of repayment.

We recommended that the US\$5,000 should be immediately recovered from the former diplomatic staff and paid into the embassy's account.

2.45.5. SIERRA LEONE'S HIGH COMMISSION IN NIGERIA: 2021 - 2024

2.45.5.1. Payments without Adequate Supporting Documents

We observed that total payments of US\$7,098.70 from the US Dollar account, ₦1,383,324.00 from the main Naira account, and ₦1,026,884.00 from the Liaison Office account in Lagos, were without adequate supporting documents, such as an invitation letter, back to office report, and signed list of beneficiaries.

We recommended that the Financial Attaché should ensure that the relevant supporting documents regarding the expended amounts are submitted to the Audit Service for verification. In future, the Financial Attaché should maintain all relevant supporting documents for every payment made for reference and audit purposes.

2.45.5.2. Loans without Evidence of Recovery

We reviewed the payment vouchers and observed that payments to the tune of ₦4,209,300.02 were made as payments of loans from the Naira account for various activities which were supposed to be

refunded into the account. However, evidence to confirm that these amounts were refunded into the account was not submitted for audit inspection.

We recommended that the Head of Chancery should ensure that the entire amount is refunded into the Commission's account and a copy of the pay-in slip and bank statement forwarded to the Audit Service for verification.

2.45.5.3. Payment of Salaries to Non-existing Staff

We reviewed staff personal files and observed that the former Third Secretary voluntarily resigned on 20th December 2023. We however observed that she had been receiving salaries and other allowances for eight months after her resignation (January to August 2024). The total salary paid to her was US\$41,084.

We recommended that the Head of Chancery should ensure that the full amount of US\$41,084 is paid to the Consolidated Fund, and evidence of payments forwarded to the Audit Service for verification.

2.45.5.4. Ex-Gratia not Paid to Staff

Upon review of the payroll documents, it was stated in the termination letters that ex-gratia should be computed and transferred to the staff account. However, as at the time of writing this report, we observed that ex-gratia totalling ₦139,946.27 was not paid to local staff. Despite recommendations made in our previous audit reports, we continue to note that ex-gratia were still not paid to 24 staff.

We recommended that the Head of Chancery should collaborate with the Acting DG, MFAIC, to ensure that issues relating to payment of ex-gratia for locally employed staff are addressed within the shortest possible time.

2.45.5.5. No Overtime Payments to Local Staff

The High Commission did not have a structured system for compensating local staff, particularly drivers and protocol officers, who frequently work beyond normal working hours. Physical verification confirmed that these staff consistently performed duties outside regular schedules without receiving any form of overtime pay. This practice could lead to staff demotivation, reduce productivity, and potential disputes over unfair labour practices.

We recommended that the Head of Chancery should establish and implement a clear policy for managing and compensating overtime work in accordance with local labour regulations.

2.45.5.6. Local Staff not Available for Physical verification

We observed that, despite repeated requests, eight individuals included in the staff list failed to make themselves available for physical verification. There was no documentary evidence that these employees were on approved leave or on official assignment. Consequently, salaries totalling US\$61,846.52 were paid to them during the reviewed period.

We recommended that the Head of Chancery should ensure that the staff concerned make themselves available for physical verification, otherwise, the full amount paid to them should be recovered and refunded into the Consolidated Fund.

2.45.5.7. Payment Made for Rehabilitation Work not Done

We physically verified the residences of the High Commissioner in Abuja and Liaison Office in Lagos, and observed the following:

- The residences in Abuja and Lagos were in a deplorable state not fit for habitation and requires urgent attention. It poses environmental threats to those staying around the building. The previous audit report stated that a contract worth US\$204,685 was entered into for the rehabilitation of the residence in Abuja. Final payment for the contract was made in 2021 and the residence is still not habitable.
- The residence of the High Commissioner was dilapidated and needs urgent rehabilitation.

We recommended that the Hoc should ensure the following:

- (i) Conduct an investigation and submit a written explanation why final payment was made to the contractor even though the work was poorly done and the residence was still not habitable.
- (ii) Communicate this matter to the Ministry of Foreign Affairs and International Cooperation and the Ministry of Finance to ensure prompt action is taken to rehabilitate the High Commissioner's residence and the Liaison Office in Lagos.

2.45.5.8. No Utility Vehicle at Liaison Office in Lagos

We physically verified the assets, and observed that the Liaison Office in Lagos was constrained with utility vehicles to carry out its day-to-day operations. The Office had only one old vehicle which was out of use.

We recommended that the Head of Chancery should collaborate with the MFAIC and the MoF, to put plans in place for the purchase of an official vehicle for administrative and utility purposes. Evidence of action taken should be submitted to the ASSL for verification.

2.45.5.9. Obsolete and Unserviceable Assets without Disposal Plan

We observed a large quantity of assorted assets currently held in storage at the High Commission were obsolete and unused for several years. Despite their condition, there was no evidence of action taken towards their disposal. This situation underscores the need for the High Commission to implement a formal asset disposal policy in line with applicable regulations and ensure timely communication with the appropriate authorities to maintain an efficient and accountable asset management system.

We recommended that the Head of Chancery should collaborate with the MFAIC to set up a committee for the disposal of those assets within the shortest possible time.

2.45.6. SIERRA LEONE HIGH COMMISSION IN KENYA: 2022 - 2024

2.45.6.1. Lease Agreement Dispute and Risk of Eviction from Official Premises

The Sierra Leone High Commission in Nairobi, Kenya, has been leasing a diplomatic residence located at 57 Gigiri Court, LR No. Nairobi Block 91/57, since 2018. The property is situated within a secure diplomatic enclave, an ideal location to support the High Commission's operational and security needs.

Key developments include:

- The original lease agreement, signed in 2018, stipulated an annual rent of US\$ 2,000 (US\$ 3,500 per month), with a 5% annual increment, as per the tenancy contract.

- For the 2024 lease year, the landlord increased the rent to US\$60,000 per year. The High Commission had only paid US\$42,000, leaving an outstanding balance of US\$18,000.
- On 10th June 2022, the High Commission informed the Director-General, Ministry of Foreign Affairs and International Cooperation (MFAIC) that the property was also being offered for sale and suggested that government consider acquiring it, given its strategic location.
- On 2nd December 2024, the landlord, through legal representation, issued a formal notice of termination of tenancy, effective four months from the date of issuance.

In correspondence referenced MF-ADM 151/77/01, dated 24th January 2025, from the Financial Secretary, Ministry of Finance (MoF), addressed to the Director General, MFAIC, the High Commission was advised to maintain the current rental agreement temporarily and to immediately seek a suitable alternative location. As at the time of this report, no evidence was provided to confirm that the High Commission had taken any action in response to this directive. Furthermore, the notice period for the current rental arrangement has elapsed, suggesting non-compliance with the advisory. The High Commission is now in the final month of the notice period, with no visible evidence of action taken to either settle the outstanding balance, negotiate terms, or secure an alternative premise.

We recommended that the HoC should follow up and immediately act on the on the advice of the Financial Secretary.

2.45.6.2. Non-retirement of Special Imprest

Audit evidence obtained from the Integrated Financial Management Information System (IFMIS), the High Commission bank statements, and remittance records confirm that a special imprest totalling US\$34,000 was disbursed to the Sierra Leone High Commission during the 2022 financial year. This amount was allocated to facilitate the state visit of His Excellency the President and his delegation. However, during the audit, no documentation was submitted to confirm the retirement of the imprest, despite multiple follow-up requests.

The Financial Attaché should submit the retirement details for the imprests totalling US\$34,200 for audit inspection.

2.45.6.3. Management of High Commission Local Staff

The following weaknesses were observed in the management of local staff:

- Salaries totalling US\$137,246 were paid to local staff in 2023 and 2024, despite the absence of valid, renewed employment contracts for the period under review.
- Local staff records were poorly maintained. Many documents were unsecured and vulnerable to loss or damage.
- The High Commission lacked a dedicated human resource policy for local staff. There were no documented conditions of service to guide the employment terms for local staff roles.
- No evidence was found of salary increments or additional benefits (e.g., leave, overtime, end-of-service benefits) for local staff since 2018. Furthermore, no documentation was submitted to indicate management's efforts to address these shortcomings.

We recommended that the HoC should ensure the following:

- (i) That contracts for all local staff are renewed and properly documented.
- (ii) Personal files of local staff should be securely maintained and organised, with all critical documents properly filed and safeguarded.

- (iii) Develop a comprehensive conditions of service policy for local staff, aligned with applicable local labour laws and government employment practices in Kenya. This will support a fair and transparent work environment.
- (iv) A salary review should be conducted, and a structured compensation package—including allowances and benefits—should be implemented to address the economic challenges faced by local staff and to improve morale and retention.

2.45.6.4. Asset Management and Usage of Vehicle at the High Commission

We identified the following weaknesses in asset and vehicle management at the High Commission:

(i) Absence of a Standard Asset Disposal and Recovery Process

- There was no standardised procedure in place for the disposal of obsolete or damaged furniture and equipment.
- No established protocol existed to ensure that official assets allocated to staff are properly recovered and documented upon completion of their tour of duty or resignation.
- Refunds totalling US\$15,389 were made to staff for residential assets procured, yet these items were not recorded in the asset register, nor assigned unique identification codes for tracking.

(ii) Lack of Documentation for Fuel and Vehicle Usage

- Despite previous audit recommendations, logbooks for official vehicles and generators, as well as a fuel register, were not maintained to monitor usage and maintenance.
- During the reviewed period, US\$22,123 was spent on fuel, with no supporting documentation to verify consumption.

(iii) Non-functional Vehicle and High Cost of Repairs

The High Commission operated two vehicles - one Toyota Land Cruiser Prado (Registration: 118CD1K) and a Nissan Murano (Registration: 118CD7K). The Nissan Murano had been non-operational for an extended period, and underwent major repairs in December 2024. Due to this, the High Commission incurred US\$6,433 on vehicle repairs and hiring costs, which could have been better allocated toward purchasing a new vehicle.

We recommend that the HoC should ensure the following:

- (i) That a comprehensive asset register is updated regularly and all assets are properly coded, and are accounted for when staff end their tour of duty or resign.
- (ii) That a vehicle logbook is immediately put in use, to manage the efficient and effective use of fuel, and movements of the High Commission's vehicles. Furthermore, the logbooks should be checked regularly by the HoC or by any officer appointed to do so.
- (iii) That immediate actions are taken to either restore the Utility Vehicle (Nissan Murano), 118CD7K, to operational status or make appropriate arrangements for its replacement.

2.45.6.5. Governance and Operational Weaknesses at the High Commission

We reviewed the overall functioning of the High Commission and identified several weaknesses that, if not effectively addressed, could undermine its efficiency and effectiveness. The following issues were observed:

- There was no strategic plan to guide the direction of the High Commission, setting overall long-term goals that align with the strategy and foreign policy of the Ministry of Foreign Affairs and International Cooperation (MFAIC) and the National Development Plans.

- An operational manual outlining yearly activities and targets, focusing on the implementation of appropriate procedures, processes, and policies, was not in place.
- There was no evidence of management meetings or general staff meetings, which hinders the alignment and communication of the leadership's vision and goals to the general staff.
- Signed Oath of Secrecy document was not on file.
- Performance appraisals for local staff were not conducted, resulting in a disconnect between performance and other forms of rewards or benefits that can serve to motivate staff.
- There were no established policies and procedures for the distribution of provisions, toiletries, top-up cards, and fuel.
- The High Commission undertook several procurement activities without constituting a procurement committee and developing a procurement plan as dictated by sections 29 and 18 of the Public Procurement Act, 2016.
- The High Commission did not display its service charter, and the consular services it provides are not mentioned on its website.

We recommended that the Head of Chancery (HoC) should ensure the following:

- (i) Develop a strategic and operational plan in line with the main MFAIC strategic plan to guide the operations and reporting mechanisms of the High Commission.
- (ii) Conduct regular management and staff meetings, ensuring that information is communicated promptly.
- (iii) The High Commission should ensure that an annual procurement plan is developed every year from its budget, clearly stating the activities, value, and method of procurement based on the thresholds set out in Part 2 of the First Schedule of the Public Procurement Act, 2016.
- (iv) That a procurement committee be constituted as required by the Public Procurement Act, 2016.
- (v) That the High Commission has a Service Charter and maintains an up-to-date website.

2.45.7. SIERRA LEONE'S EMBASSY IN THE KINGDOM OF BELGIUM: 2022 - 2024

2.45.7.1 Variance and Delay in Budget Allocation

For the reviewed period, the embassy received 93% of its budget allocation in 2022, while 59% and 44% of the budgeted amounts represented actual allocations received in 2023 and 2024 respectively.

Table 1: Budget Versus Actual 2022-2024

Description	FY2022 (€)	FY2023 (€)	FY2024 (€)	Total (€)
Budget	171,183.24	164,907.54	211,550.05	547,640.83
Actual	160,396.00	96,465.03	93,856.50	350,717.53
Variance	10,787.24	68,442.51	117,693.55	196,923.30

Apart from the underfunding, we observed significant delay in the release of funds. In 2024, the allocation for quarters one and two was received on 21st November, 11 months after the start of FY2024, and the allocation for Q3 and Q4 was received on 23rd January 2025.

We recommended that the MoF should ensure the timely remittance of funds to the embassy.

2.45.7.2 Trade and Investment

The Sierra Leone Embassy in Belgium established a Trade and Investment Initiative to support Strategic Objectives 2 and 3 of its 2024–2030 Strategic Plan:

- **Objective 2:** Leverage partnerships to support the Feed Salone programme.
- **Objective 3:** Promote trade relations and attract investments to Sierra Leone.

Key Developments:

- Two Trade and Investment Teams were created within the embassy.
- Teams are multilingual (French & Dutch) and are assigned to specific countries and companies for focused engagement.
- Staff involved in the initiative have taken on these responsibilities in addition to their core duties.
- Activities include identifying new business opportunities, maintaining business contacts, and responding to trade and investment enquiries.
- The teams meet bi-monthly to coordinate efforts.

We recommended that the Ambassador should continue to pursue these opportunities to enhance greater investments in Sierra Leone.

2.45.8. SIERRA LEONE HIGH COMMISSION TO THE UNITED KINGDOM: 2022 - 2024

2.45.8.1 Consular Fees Collected but Not Transferred into the Consolidated Fund

Despite repeated audit recommendations in previous reports, we observed that consular fees totalling £100,567.56, collected between January 2022 and December 2024, were not transferred to the Consolidated Fund as required by law. This could lead to the loss of much-needed revenue to government, which could have been used for other developmental activities.

The Finance Attaché should ensure that all revenue collected from consular services are transferred to the Consolidated Fund and evidence of remittance submitted to the Audit Service for verification.

2.45.8.2 Human Resource Management and Staff Administration Weaknesses

The audit identified several weaknesses in the human resource (HR) and administrative management practices at the High Commission, which raise concerns regarding staff accountability, performance management, and compliance with standard employment protocols. The specific issues observed include the following:

- Although a manual attendance register was maintained and signed by staff, there was no system in place to monitor staff arrival and departure times. Attendance was found to be irregular and inconsistently recorded, and there appeared to be no fixed official working hours for reporting or closing.
- The High Commission did not have an independent HR policy to guide staff recruitment, deployment, appraisal, and development.
- There were no formal performance appraisals conducted for local staff, and no structured approach to assess staff capabilities prior to assignment, movement, or redeployment.
- Monthly pay slips or salary advices were not issued to staff, despite salaries being transferred to individual bank accounts. This compromises transparency and prevents staff from verifying earnings, deductions, or benefits.

- Key personal documents were missing from several staff files, such as appointment letters, educational/professional certificates, date of birth records, performance appraisal records, and NASSIT (National Social Security and Insurance Trust) documentation

The Acting HoC should ensure the following:

- (i) Introduce a **digital or biometric attendance system** to accurately capture staff arrival and departure times.
- (ii) Establish and communicate **official working hours**, and ensure that supervisors monitor daily staff attendance and punctuality.
- (iii) The High Commission should develop and adopt a **customised human resource policy** aligned with relevant civil service or foreign service guidelines.
- (iv) Establish a structured **annual or bi-annual staff appraisal process** to assess employee performance, identify training needs, and guide promotions or redeployments.
- (v) The Finance Unit should issue **monthly electronic or printed pay slips** to all staff, detailing gross salary, deductions, net pay, and contributions (e.g., NASSIT).
- (vi) **Update and maintain complete personnel files**

2.45.8.3 Non-Compliance with Home Country Laws in Respect of Minimum Wage

The audit review of staff salary payments at the High Commission revealed that local staff, were being paid below the statutory minimum wage as prescribed under the United Kingdom’s National Minimum Wage and National Living Wage laws.

Furthermore, there was no documented justification, exemption, or legal waiver supporting the reduced wage rates. This practice constitutes a breach of UK employment law and could lead to potential litigation and eventual reputational damage to the High Commission.

The Ministry of Finance should immediately update the salary structure to ensure all current and future staff are paid at or above the applicable UK National Minimum or Living Wage.

2.45.8.4 Dilapidated Buildings/Residences of the Sierra Leone High Commission

Despite prior audit recommendations, the Sierra Leone High Commission’s buildings/residences in the United Kingdom remain in varying states of neglect and disrepair, resulting in financial losses and reputational damage to government. A physical verification and inspection of the Sierra Leone High Commission’s residential property in the United Kingdom revealed that some of residences/buildings are unsuited for dwelling and needs urgent rehabilitation or reconstruction work. There was no evidence of structured maintenance, repair works, or capital refurbishment plans being undertaken to preserve the property. The following were specifically noted:

3 Ingram Avenue, NW11 6TG – Official Residence of the High Commissioner

- The High Commissioner’s residence at 3 Ingram Avenue had remained **unoccupied** for over a year due to its deteriorating state.
- Significant structural damages were observed on the ceilings of the sitting room, toilets, kitchen, garage, gym, and living areas.
- **Leakages** were also noted on several sections of the roof.
- Although the High Commissioner was **temporarily relocated** to allow for renovation, there was **no evidence of renovation** since the relocation over a year ago.
- Meanwhile, government continues to pay a monthly rent for alternate accommodation for the High Commissioner.



Damaged ceiling in seating room

36 Southfields, Hendon, NW4 4NB

- This Property was vacant at the time of inspection, previously occupied by a former First Secretary who had completed her tour of duty.
- Despite being furnished and habitable, the residence remained unused, while the Second Secretary, was posted and forced to seek alternative accommodation at government cost.

5 Dicey Avenue, NW2 6AR – Alleged Residence of the Head of Chancery

- This Property, claimed to be the residence of the Head of Chancery, was inaccessible to the audit team, despite repeated requests for access to verify its condition and inventory.
- Two official vehicles — a utility vehicle (Reg. No. 243D244) and the Deputy High Commissioner’s official car (Reg. No. 243D246) — were parked outside and reported to be unserviceable.
- There was no official report on their condition or any correspondence sent to headquarters to initiate the disposal process, contrary to government asset management policy.

28 Wren Avenue, NW2 6UH – Residence of the Acting High Commissioner

- The walkway leading to the main entrance was damaged, and a major crack was visible on the dining room wall.
- The fence and backyard garden were poorly maintained and required immediate repairs.

6 Ellesmere Avenue, NW7 3EU – Vacant Former Staff Residence

- This property, last occupied by a former Financial Attaché, had been vacant since 2019.
- The building was in an extremely deteriorated and uninhabitable condition.
- Severe structural damage was observed, including collapsed ceilings, ripped walls, decayed fittings, and missing finishes.

- The house has evidently suffered long-term neglect, with no evidence of maintenance or refurbishment planning. The condition is now beyond economical repair.



Damaged interior of Residence



Debris at main entrance of Residence

We recommended that the Acting HoC should collaborate with the Chairman, National Assets and Government Property Commission, and High Commissioner to ensure the following:

- (i) Commission a comprehensive technical assessment of all government-owned and rented property to determine their structural condition, cost of rehabilitation, and suitability for continued use.
- (ii) Immediate action should be taken to repair the High Commissioner's residence. The Ministry of Foreign Affairs and International Cooperation and the Ministry of Finance should review the cost-effectiveness of continuing to pay monthly rent for alternate accommodation.
- (iii) Develop and implement a Preventive Maintenance Plan for all diplomatic property.
- (iv) Ensure that vacant but habitable residences (e.g., 36 Southfields) are immediately allocated to newly posted officers to reduce unnecessary rental expenditure.
- (v) The Head of Chancery should ensure that audit and oversight officials are granted full access to all government property for inspection.
- (vi) All unserviceable vehicles and obsolete assets should be formally reported to headquarters for authorisation of disposal in accordance with the Government Asset Disposal Guidelines.
- (vii) Given its advanced deterioration, the property at 6 Ellesmere Avenue, NW7 3EU should be formally assessed for disposal and the proceeds from any disposal used as a down payment for a new mortgage.

2.46. OFFICE OF THE VICE PRESIDENT - 2024

2.46.1. Debriefing Sessions of Unsuccessful Bidders not Conducted

We inspected records related to the procurement of goods, works, and services, and observed that, there was no evidence available to confirm that debriefing sessions were held with unsuccessful bidders, either upon request or as part of a formal communication process. There was no debriefing letter or correspondence in the procurement file, no documented record of bidder requests for debriefing or responses thereto, and no minutes of meetings or communication logs to indicate that bidders were informed of the reasons for their disqualification.

We recommended that the Assistant Director of Procurement should provide evidence of debriefing of unsuccessful bidders, or written justification for not doing so. In future, the Assistant Director of Procurement should ensure that all unsuccessful bidders are formally debriefed, in accordance with the public procurement laws.

Official Response

The Procurement Unit always debrief unsuccessful bidders. During the audit period, the former Assistant Director of Procurement who was in charge during the reviewed period was on transfer. Now that he is here, the letters for unsuccessful bidders are available for audit verification.

Auditor's Comment

Management's response is acknowledged. Copies of letters issued to unsuccessful bidders were submitted for audit inspection. However, there was no evidence to confirm that these letters were delivered, as no signed way-book, dispatch record, or other proof of receipt was provided. Therefore, this issue is partially resolved.

2.46.2. Database of Pre-qualified Suppliers and Consultants not Maintained and Updated

The Procurement Committee and Procurement Unit did not maintain or update its database of suppliers, contractors and consultants during the period reviewed. As a result, seven suppliers and/or contractors were engaged in various procurement activities without being listed in the entity's official supplier database. No evidence was provided to confirm whether these entities underwent any vetting or due diligence process prior to their selection.

We recommended that the Procurement Committee should ensure the following:

- (i) The Procurement Unit immediately establish, update, and maintain a comprehensive database of pre-qualified suppliers, and consultants, as required by the Public Procurement Act. The updated database should be submitted to the ASSL for verification.
- (ii) All vendors selected for procurement activities must be drawn from this updated database, unless a transparent process for onboarding new vendors is followed and documented.
- (iii) Periodically review the database to ensure accuracy, inclusion of past performance records, and compliance with NPPA guidelines.

Official Response

Management had noted your audit recommendation and therefore, updated database of pre-qualify suppliers is available for audit verification.

Auditor's Comment

Management's response is noted. The updated database of suppliers and contractors for goods and services was submitted for audit inspection. However, there was neither evidence of profiling newly

added suppliers and contractors, nor was there evidence that the updated list was submitted to the National Public Procurement Authority (NPPA). Therefore, this issue is partially resolved.

2.46.3. Engagement of Suppliers with Invalid Business Documentation

We reviewed the procurement activities undertaken by the National Early Warning and Response Mechanism Centre (NEWRMC) and the SLCDU and observed that contracts valued at NLe90,246 and NLe191,768.18 respectively, were awarded to suppliers whose business documentation including valid business licenses, National Social Security and Insurance Trust (NASSIT) certificates, and National Revenue Authority (NRA) tax clearance certificates were either invalid or expired at the time of award.

We recommended the following:

- (i) The Procurement Officers at NEWRMC and SLCDU should provide documentary evidence for not complying with the Public Procurement Regulations.
- (ii) The NEWRMC and SLCDU should ensure that all suppliers engaged in future procurement activities are fully compliant with all statutory requirements.
- (iii) A robust vendor verification process should be implemented, and due diligence must be done before the award of contract.

Official Response

This was an oversight on the part of both SLCDU and NEWRMC not to have reviewed all documents before making payments. The vendors had a valid business license but an expired NRA tax clearance certificate. The vendors have now provided valid up-to-date NRA tax clearance and NASSIT certificates that reflect current date and they are available for audit verification. However, in future we will ensure to properly review all documents before making any payment to either a contractor or a supplier.

Auditor's Comment

The audit concludes that the engagement of suppliers with invalid or non-compliant business documentation represents a significant weakness in the client's procurement and vendor management processes. This practice exposes the organisation to potential regulatory sanctions, and poor service delivery. This issue remains unresolved.

2.47. OFFICE OF THE CHIEF MINISTER - 2024

2.47.1. Bank Withdrawals without Supporting Documents

We reviewed the cashbook and bank statements and observed that bank withdrawals totalling NLe12,471,107.21 were made without payment vouchers and the relevant supporting documents.

We recommended that the Director of Finance should ensure that the payment vouchers and the relevant supporting documents are submitted to the ASSL for verification. Otherwise, the amount in question could attract disallowance and/or surcharge.

Official Response

The Management of the Office of the Chief Minister has taken note of your findings. It is true that some of the supporting documents for the queried payments were not submitted at the time of the audit, due to wrong filing. Management has therefore put in place a robust mechanism to ensure that proper filing is done. In order to address the issue, the supporting documents have been traced and are now ready for your review.

Auditor's Comment

From the total amount of NLe12,471,107.21, supporting documents were submitted for transactions amounting to NLe11,671,107.21. However, the balance of NLe800,000 disbursed for the demolition exercise, was not supported by expenditure returns from the end-users or beneficiaries. Accordingly, the issue was considered substantially resolved. Details of the outstanding items are presented in the table below:

Date	Details	Amount (NLe)
9th Sept. 2024	Demolition of Illegal Structures within the Green Belt Zone at the Peninsula District, Western Area	300,000.00
14th Oct. 2024	Demobilisation Exercise by the Military officers at Number-2 River	500,000.00
Total		800,000.00

2.47.2. Procurement Documents not Submitted for Audit Inspection

In spite of repeated requests, procurement documents for goods and services totalling NLe4,786,206.51 were not submitted for audit inspection. In the absence of these documents, it makes it difficult to ascertain the competitiveness of the procurement processes and compromising value-for-money.

We recommended that, the Procurement Officer should ensure that the relevant procurement documents are submitted to the ASSL for verification.

Official Response

Management notes the findings that procurement documents were not submitted during the audit exercise. Please be informed that the procurement documents are now available for verification.

Auditor's Comment

From the total amount of NLe4,786,206.51, procurement documents were provided for NLe4,341,100.76 leaving an outstanding balance of NLe445,106.75. Accordingly, the issue is considered substantially resolved. Details are presented in the table below:

Date	Details	Amount (NLe)
2nd Oct. 2024	T.-shirts, cleaning detergents, assorted biscuits and other items	445,106.75
Total		445,106.75

2.47.3. Salaries Paid to Staff not Available for Physical Verification

We observed that the names of 18 staff on the staff list did not make themselves available for physical verification. The audit team could therefore not ascertain whether these staff exist. This could result in salaries being paid to non-existing staff leading to loss of government fund.

We recommended that the Acting Human Resources Officer should ensure the said staff avail themselves for physical verification. Otherwise, their names will be communicated to the Director General, Human Resources Management Office (HRMO) for necessary action.

Official Response

We take your recommendation with seriousness and have engaged the staff in question to be ready for verification. The records and payroll vouchers of the staff are ready for review. The staff are now ready to be verified. Joseph Patrick Zombo is on special assignment with the Health Commission. Abdul Rahman Sowa said he was verified with the external Auditor during the process, but he is currently out of the country for overseer medical treatment. The name mentioned in 10 is on duty and with the directive from the Chief Minister, she works now outside the jurisdiction of Sierra Leone. She plans the Chief Ministers overseer travels. The one listed on 11 has abandoned his duty and a letter has been written to HRMO for action. The name on 12 is currently at Foreign Affairs because the Officer he was assigned to as driver was moved to Foreign Affairs.

For the staff listed under the Directorate of Science, Technology and Innovation, David Bayoh has verified with us. The staff listed on 15 and 16 have been dismissed and copies of their dismissal letters are available for verification.

The staff listed on 17 has been appointed as Commissioner of the National Youth Commission by the President. The staff on 18 is on special assignment to the PFMU.

Management is pleased to inform you that the staff list has been updated and the updated staff list is now ready for verification.

Auditor's Comment

Of the total 18 staff, four (two drivers and two office assistants) were not available for physical verification. Salaries amounting to NLe76,896 were paid to these individuals during the reviewed period. Therefore, the issue is partially resolved.

CHAPTER III - LOCAL COUNCILS

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MAIN POINTS

INTRODUCTION

In accordance with section 88(2) of the Local Government Act 2022, the accounts of the 22 Local Councils (LCs) were audited by the Audit Service Sierra Leone for the financial year ended 31st December, 2024. We conducted both financial and compliance audits to determine whether the Financial Statements of the 22 LCs were free from material misstatement, and whether the processes and procedures regarding internal controls were adequate and in compliance with relevant laws and regulations.

What We Did

The financial audit was conducted in accordance with the Audit Service Sierra Leone Manual, which is based on the International Standards of Supreme Audit Institutions (ISSAIs). These standards state that in the conduct of our work, we carry out risk assessments to focus resources on the areas of high audit risk. During the audit, we discussed with key staff of the councils, reviewed relevant documents, and performed tests on financial transactions on a sample basis.

The compliance audit was a direct engagement, in which the subject matter evaluated against set criteria, was selected by the auditor, who produced the subject matter information using the principles of ISSAI 100, 400 & 4000. A risk-based audit approach was adopted throughout the process.

Our findings and recommendations from the audit of the councils were discussed with the Management of the 22 LCs, and communicated in individual management letters for their comments and necessary actions.

Why It Is Important

The Auditor-General is required to submit a report of the audit to the local council concerned and the Minister of Local Government and Community Affairs, and draw attention to any irregularities in the Financial Statements audited in accordance with section 88(3&4) of the Local Government Act, (LGA) 2022. Section 88(8) of the LGA, 2022 also requires the Minister to lay the report of the Auditor-General and a report of actions taken thereon if any, before Parliament. This has not been done over the years and as such, summaries of irregularities identified in the LCs are included in the Auditor-General's Annual Reports submitted to Parliament each year.

What We Found

Our audit revealed irregularities with financial impact across the 22 LCs totalling NLe7,926,195.40 for FY2024 in the following areas: Contract Management, Unsupported Payments, Revenue, Assets and Stores, and Payroll Management.

The table below gives a summary of significant irregularities with financial impact identified during the audit.

Category of Irregularity	Amount (NLe)
Payments Without Supporting Documents	1,348,999.15
Taxes (Withholding and PAYE Taxes)	3,044,332.00
Payroll Management	605,556.00
Revenue Management	96,560.93
Contract Management	1,533,068.32
Assets and Stores Management	1,297,679.00
Total	7,926,195.40

3.1. DETAILED FINDINGS AND RECOMMENDATIONS

3.1.1 Audit Opinions on the Financial Statements of Local Councils

For the period reviewed, we observed that the number of unqualified opinions, 21 is the same as in previous year. One council (Bonthe District Council) however, received a qualified (unsatisfactory) opinion due to issues including but not limited to:

- own-source revenue not properly recorded and reported,
- payments not supported, and
- misclassification of expenses in the PETRA System.

The table below shows the opinions issued in the audit of the 22 local councils.

Councils' Opinion				
No.	Name of Council	Opinion 2024	Opinion 2023	Comment in Comparison between 2023 to 2024
1	Bo City	Unqualified	Unqualified	Maintained Status
2	Bo District	Unqualified	Unqualified	Maintained Status
3	Bombali District	Unqualified	Unqualified	Maintained Status
4	Bonthe District	Qualified	Qualified	Maintained Status
5	Bonthe Municipality	Unqualified	Unqualified	Maintained Status
6	Falaba District	Unqualified	Unqualified	Maintained Status
7	Freetown City	Unqualified	Unqualified	Maintained Status
8	Kailahun District	Unqualified	Unqualified	Maintained Status
9	Kambia District	Unqualified	Unqualified	Maintained Status
10	Karene District	Unqualified	Unqualified	Maintained Status
11	Kenema City	Unqualified	Unqualified	Maintained Status
12	Kenema District	Unqualified	Unqualified	Maintained Status
13	Koinadugu District	Unqualified	Unqualified	Maintained Status
14	Koidu New Sembehun City	Unqualified	Unqualified	Maintained Status
15	Kono District	Unqualified	Unqualified	Maintained Status
16	Makeni City	Unqualified	Unqualified	Maintained Status
17	Moyamba District	Unqualified	Unqualified	Maintained Status
18	Port Loko City	Unqualified	Unqualified	Maintained Status
19	Port Loko District	Unqualified	Unqualified	Maintained Status
20	Pujehun District	Unqualified	Unqualified	Maintained Status
21	Tonkolili District	Unqualified	Unqualified	Maintained Status
22	Western Area Rural District	Unqualified	Unqualified	Maintained Status

3.2. FINANCING OF LOCAL COUNCILS

Section 49 of Part VII of the Local Government Act 2022, states that local councils' finances should come from the following sources: own-source revenues, central government grants, and transfers of services delegated from government ministries. During our review of the Financial Statements for the 22 LCs, we identified the following:

3.2.1 Budgeted Grants from the Central Government not Fully Received

We continue to observe delays and shortfalls in the transfer of grants from the central government to the local councils. This affected the implementation of activities relating to Administrative, Devolved Functions, and Development Grants. In 2024, a total central government grant of NLe418,809,733.5

was budgeted by the 22 LCs, but actual grant transferred to the LCs was NLe328,588,333.41. This transfer represents 78.46% of the total budgeted grant; leaving a shortfall of NLe90,221,400.09 (21.54%).

Details are in the table below:

Grants Transferred to LCs					
Council	Total Budgeted Grant	Actual Grant Received in 2024	Variance		% Shortfall or (Increase)
	(NLe)	(NLe)	Budget Overrun	Shortfall in Budgeted Grant	
			(NLe)	(NLe)	
Bo City	17,468,332	13,497,772	0	3,970,560	22.73%
Bo District	26,918,018	18,465,275	0	8,452,743	31.40%
Bombali District	31,115,106	12,694,906	0	18,420,200	59.20%
Bonthe District	8,846,542	6,034,376	0	2,812,166	31.79%
Bonthe Municipality	4,925,978	3,197,685	0	1,728,293	35.09%
Falaba District	32,247,219	8,303,808	0	23,943,411	74.25%
Freetown City	27,576,645	20,113,306	0	7,463,339	27.06%
Kailahun District	27,939,498	21,167,592	0	6,771,906	24.24%
Kambia District	1,786,215	7,938,076	6,151,861	0	(344.41%)
Karene District	26,388,140	12,388,877	0	13,999,263	53.05%
Kenema City	13,541,695	54,774,923	41,233,228	0	(304.49%)
Kenema District	29,154,739	20,453,093	0	8,701,646	29.85%
Koidu New Sembehun City	17,357,492	12,214,046	0	5,143,446	29.63%
Koinadugu District	16,318,756	11,862,226	0	4,456,530	27.31%
Kono District	22,325,761	13,936,536	0	8,389,225	37.58%
Makeni City	6,526,328	7,454,578	928,250	0	(14.22%)
Moyamba District	17,861,426	16,712,476	0	1,148,950	6.43%
Port Loko City	13,836,506	5,799,877	0	8,036,629	58.08%
Port Loko District	18,550,881.50	15,062,288.41	0.00	3,488,593.09	18.81%
Pujehun District	18,410,135	14,685,546	0	3,724,589	20.23%
Tonkolili District	25,239,126	17,173,466	0	8,065,660	31.96%
Western Area Rural District	14,475,195	14,657,605	182,410	0	(1.26%)
Total	418,809,733.5	328,588,333.41	48,495,749	138,717,149.09	21.54%

3.2.2 Performance of Councils in Own-source Revenue Mobilisation

Section 49(2) of the LGA, 2022 mandates local councils to make adequate efforts to collect revenues from their own-sources.

We observed that the 22 LCs budgeted to collect a total own-source revenue of NLe168,083,016.5, but collected NLe149,945,281.55, representing 89.21% of the budgeted amount. This resulted in a shortfall of NLe18,137,735, representing 10.79%.

We observed increase in revenue mobilisation during the period reviewed, when compared to the previous year (2023). In 2023, we observed a shortfall of 39.43% from budgeted own-source revenue, whilst in 2024, we realised a shortfall of 10.79% from budgeted own-source revenue; giving rise to an increase of 28.64% in own-source revenue mobilisation. This was evident in the five councils (Western Area Rural District, Port Loko District, Karene District, Kono District and Bo City) that exceeded their own-source revenue mobilisation targets. Despite this increase in revenue mobilisation for the period reviewed, we continue to note the challenges faced by 17 councils in achieving their targets. These challenges include, but are not limited to the lack of or faulty CADASTRE system and the non-participation of citizens in the budgetary process.

Table 4.3					
Revenue Generated by LCs					
Council	Total Budgeted Revenue	Actual Revenue Generated in 2024	Variance		% Shortfall or (Increase)
			Favourable Variance	Adverse Variance	
	NLe	NLe	NLe	NLe	
Bo City	7,879,680	9,220,544	1,340,864	0	(17.02%)
Bo District	3,169,085	2,038,779	0	1,130,306	35.67%
Bombali District	2,087,726.00	1,627,682.00	0.00	460,044	22.04%
Bonthe District	5,516,365	3,601,332	0	1,915,033	34.72%
Bonthe Municipal	200,000	47,528	0	154,472	76.24%
Falaba District	723,260.00	234,447.00	0.00	488,813	67.58%
Freetown City	56,952,605	51,786,429	0	5,166,176	9.07%
Kailahun District	6,812,834.00	1,966,137.00	0.00	4,846,697	71.14%
Kambia District	5,016,182.00	2,696,900.00	0.00	2,319,282	46.24%
Karene District	444,511.00	935,965.00	491,454	0	(110.56%)
Kenema City	8,448,574.00	6,975,503.00	0.00	1,473,071	17.44%
Kenema District	6,944,478.00	4,932,999.00	0.00	2,011,479	28.97%
Koidu New Sembehun City	3,317,061.00	2,568,818.00	0.00	748,243	22.56%
Koinadugu District	2,453,000.00	600,200.00	0.00	1,852,800	75.53%
Kono District	2,692,160.00	3,250,337.00	558,177	0	(20.73%)
Makeni City	4,593,237	3,013,193	0	1,580,044	34.40%
Moyamba District	2,333,125	2,206,412	0	126,713	5.43%
Port Loko City	1,044,900.00	852,681.00	0.00	192,219	18.40%
Port Loko District	3,029,866.50	5,082,805.55	2,052,939	0	(67.76%)
Pujehun District	5,815,574	5,464,987	0	350,587	6.03%

Table 4.3					
Revenue Generated by LCs					
Council	Total Budgeted Revenue	Actual Revenue Generated in 2024	Variance		% Shortfall or (Increase)
			Favourable Variance	Adverse Variance	
	NLe	NLe	NLe	NLe	
Tonkolili District	2,833,121.00	1,973,643.00	0.00	859,478	30.34%
Western Area Rural District	35,775,672	38,867,960	3,092,288	0	(8.64%)
Total	168,083,016.5	149,945,281.55	7,535,722	25,675,457	

We recommended that the managements of the 22 LCs should:

- (i) encourage local communities to participate in the budgetary process;
- (ii) engage the Fiscal Decentralisation Division (FDD) for the provision of the CADASTRE system to the councils without, and repair the faulty ones; and
- (iii) collaborate with other councils to boost revenue mobilisation.

3.3. REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

3.3.1 Expenditure Management and Control

3.3.1.1 Payments Without Supporting Documents

We observed that payments totalling NLe1,348,999.15 for various expenditures were without payment vouchers and other relevant supporting documents.

Details are in the table 4.4 below:

Name of Council	Payments without Supporting Documents (NLe)	Payment without Adequate Supporting Documents (NLe)
Bonthe District	1,225,021.00	2,013,652.00
Bonthe Municipal	-	35,516.34
Falaba District	62,006.00	0
Kambia District	61,972.15	147,400.00
Kenema District		0
Koinadugu District	-	55,472.00
Makeni City	-	275,000.00
Port Loko City	-	10,000.00
Port Loko District	-	27,000.00
Total	1,348,999.15	2,564,040.34

Additionally, we observed that payments totalling NLe2,564,040.34 were without adequate supporting documents such as delivery notes, invoices, receipts, back-to-office reports and signed beneficiaries' lists.

3.3.2 Statutory Deductions not Paid to the Relevant Authorities

3.3.2.1 *Withholding Taxes not Paid to the NRA*

Withholding taxes totalling NLe1,207,811, deducted from payments to suppliers were not paid to the NRA.

3.3.2.2 *Pay-As-You-Earn (PAYE) Taxes not Paid to the NRA*

Section 116 of the Consolidated Income Tax Act, 2008 mandates the withholding of tax by employers at source. The audit revealed that seven LCs did not pay PAYE taxes totalling NLe1,836,521 to the NRA, from employment income.

3.3.2.3 *NASSIT Contributions not Paid*

NASSIT contributions totalling NLe806,987 were not paid by five councils. Failure to pay NASSIT contributions poses challenge in the computation of staff benefits upon retirement.

Table 4.5 below gives details of non-compliance with statutory deductions:

Name of Council	Withholding Taxes not Paid 2024 (NLe)	PAYE not Paid 2024 (NLe)	NASSIT not Paid 2024 (NLe)	Total (NLe)
Bonthe District	279,183.00	-	-	279,183.00
Bo District	32,445.00	-	-	32,445.00
Bombali District	0	12,520.00		12,520.00
Falaba District	0		1,658.00	1,658.00
Freetown City	566,834.00	878,909.00		1,445,743.00
Kambia District	113,943.00			113,943.00
Kailahun District	0	364,659.00	114,702.00	479,361.00
Koidu New Sembehun City	0	153,951.00	294,216.00	448,167.00
Koinadugu District	0			0
Makeni City	15,460.00	24,347.00		39,807.00
Port Loko City	0		15,120.00	15,120.00
Port Loko District	0	15,756.00	11,501.00	27,799.00
Western Area Rural District	199,946.00	386,379.00	369,790.00	956,115.00
Total	1,207,811.00	1,836,521.00	806,987.00	3,851,861.00

We recommended that the finance officers of the respective councils, should pay the outstanding amounts to the relevant authorities.

3.3.3 No Evidence to Confirm Local community Participation and Awareness in the Budgetary Process

We found no evidence that the councils followed a participatory approach in their budget and development planning process. Required documents including minutes of Ward and Budget Finance Committee meetings and proof of community consultations, as mandated by section 92(4) of the LGA 2022 were not submitted.

Additionally, the councils did not display the 2024 budgets and development plans on public notice boards, contrary to sections 74(2) and 95 of the LGA, 2022. No notice boards were seen in most of the wards.

These gaps suggest poor coordination and could result in the preparation of sub-optimal budget and development plans.

We recommended that the Chief Administrators should ensure full compliance with sections 74(2) and 92(4) of the LGA, 2022.

3.3.4 Fixed Assets not Available for Physical Verification

Assets such as equipment, furniture and motorbikes, valued at NLe1,297,679, procured in 2024 were not made available for physical verification in three councils. These assets could have been converted into personal use, resulting in loss of councils' assets.

The values of these assets are indicated in the table below:

Council	Amount (NLe)
Kailahun District	180,000
Koidu New Sembahun City	134,679
Western Area Rural District	983,000
Total	1,297,679

3.3.5 Internal Audit Units and Audit Committees not Effective in the Councils

Our review of the internal audit functions at most local councils revealed the following:

- There was no evidence to indicate that internal audits were conducted and reports submitted for all the four quarters of 2024, as required by section 91(2) of the LGA, 2022. This was attributed to the lack of resources by the internal audit units and non-cooperation from the administrations of the LCs to effectively perform their functions.
- In most LCs, the Audit Committees were neither established, nor functional, contrary to section 20(2d) of the LGA, 2022. There was no list of committee members and minutes of committee meetings to confirm that the committees were established and functional during the reviewed period. This was due to the non-availability of funds to pay sitting fees.

We recommended that the Ministry of Finance should allocate funds for the Internal Audit Unit and the Audit Committees for the discharge of their respective duties as required by the LGA, 2022.

Table 5.5 below highlights the performance of Internal Audit Units and Audit Committees.

Councils	Issues
Pujehun District	No evidence to indicate that internal audit activities were conducted in 2024, as no internal audit reports were prepared, submitted, or made available for any of the four quarters of the year.
Moyamba District	<ul style="list-style-type: none"> • The Fourth Quarter Plan of 'Fuel Audit' was not executed, indicating that the Internal Audit Unit did not fully comply with the requirements of section 91(2) of the LGA, 2022 for the reviewed period. • The Internal Audit Committee meetings were held very late. • There was no evidence of action taken by the Internal Auditor on the external audit recommendations.

Councils	Issues
Bonthe District	<ul style="list-style-type: none"> • There was no evidence of an approved Internal Audit plan for 2024. • A risk management and fraud policy was not in existence. • There was no evidence of audit reports issued to management and working paper files maintained. • There was no evidence of follow-up actions on prior year Auditor-General's recommendations. • There was no evidence that the Internal Audit Committee met.
Bonthe Municipal	There was no substantive Internal Auditor.
Kailahun District	<ul style="list-style-type: none"> • Audit Committee established but ineffective. • Inadequate maintenance of working paper files. • Only two reports produced during the reviewed period, contrary to section 91(2) of the LGA, 2022.
Kono District	<ul style="list-style-type: none"> • Audit Committee established but ineffective. • No internal audit reports were produced for the period reviewed, contrary to section 91(2) of the LGA, 2022, which mandates the production of four reports.
Koidu New Sembehun City	<ul style="list-style-type: none"> • Audit Committee established but ineffective. • Inadequate Maintenance of working paper files. • Three reports were produced during the period reviewed, in breach of section 91(2) of the LGA. 2022, which mandates the production of four reports.
Kenema City	<ul style="list-style-type: none"> • Audit Committee established but ineffective. • Inadequate Maintenance of working paper files. • No Management response to Internal Auditor Report.
Falaba District	<ul style="list-style-type: none"> • There were no records such as Audit Charter, audit plan and the quarterly audit reports, for management's attention. • The audit committee's minutes of meetings were not submitted for review. • No Internal Auditor was in post. • Critical areas of the Council's operations, mainly revenue, cash and bank, procurement, disbursement and fixed assets, were not audited by him.
Port Loko City	<ul style="list-style-type: none"> • There was no internal audit charter, plan and report, for management's attention. • The Audit Committee had not been functional. Critical areas of the Council's operations, mainly revenue, cash and bank, procurement, disbursement and fixed assets, were not audited.
Tonkolili District	<ul style="list-style-type: none"> • Evidence of Management's response to audit findings was not available.

3.4. SPECIFIC FINDINGS AND RECOMMENDATIONS

Bo City Council

Staff Paid below the Minimum Wage

We reviewed the payroll of contract staff and discovered that they were paid a monthly salary of NLe500 each, which is below the minimum wage of NLe800. This is contrary to section 50(1) of the Employment Act of 2023. We recommended that the Chief Administrator should ensure that the Finance Officer pays the backlog to these staff, and revise the payroll to reflect the minimum wage.

Use of RFQ Instead of NCB Procurement Method

Contrary to Regulation 40(1a) of the PPR 2020, the Council awarded two contracts, valued at NLe1,356,000 using the Requests for Quotation (RfQ) method, rather than the National Competitive Bidding (NCB) method; even though they individually exceeded the threshold for RfQ. The Council used emergency as an excuse for using the wrong method, even though these activities were in the Annual Procurement Plan. This could limit the participation of other bidders that have the capacity to meet end-user expectation at a reduced cost.

We recommended that the Chief Administrator who is the Chairman of the Procurement Committee, should ensure that going forward, the procurement laws and regulations are strictly followed in all procurement activities.

Bonthe District Council

Own-source Revenue Collected and not Banked

We observed a difference between the total own-source revenue recorded in the PETRA cashbook (NLe1,295,597.93) and total revenue deposited in the bank (NLe1,199,037); resulting in a difference of NLe96,560.93, representing revenue not banked. In addition, documents to confirm the use of this amount were not submitted for audit review; which could result in misappropriation and/or loss of council funds.

We recommended that the Finance Officer should submit documents to confirm the use of the funds, or pay the full amount to the Council's revenue account; and forward evidence of payment to the ASSL.

Bonthe Municipal Council

Lack of Official Means of Transportation

The Council lacked official means of transportation to facilitate the movement of personnel from the Island to other districts and regions of the country. This significantly affects the efficiency of staff to monitor council projects, and exposes them to safety risks.

We recommended that the Chief Administrator should engage the Local Government Service Commission and the Ministry of Finance, to provide an official means of transportation for the Council.

Freetown City Council

Late Submission of Financial Statements for Audit

Section 88(1) of the LGA 2020 requires the Council to submit its 2024 year-end Financial Statements for audit by 31st March, 2025. This requirement was not met because the Council submitted its financial statements to the Audit Service Sierra Leone, 60 days after the stipulated date for submission.

Council's Property without Lease Agreements

Despite a prior audit recommendation, lease agreements for 30 landed property were not submitted for audit inspection. In addition, lease agreements for eight property currently occupied by individuals and businesses were found to have expired over five years ago. There was no evidence that the Council has made efforts to renegotiate or renew these agreements.

Overdraft Facility without Approval

We observed that the Council obtained an overdraft facility of NLe1,000,000 without providing evidence of appropriate authorisation from the Ministry of Finance.

Koidu New Sembehun City Council

Poor Management of Facilities at the Bungalow Markets and Boroma Dumpsite

During a visit to the Gbense, Tankoro, and Bungalow markets, we observed that numerous private buildings had been constructed within the surroundings of these markets. However, details and status to justify that these structures were authorised by the Council's management, and whether revenue was realised from these structures, were not submitted for verification. We further observed the indiscriminate manner in which waste was being disposed of at these markets. There were no central collection points for waste disposal, and no toilets or WASH facilities at these markets. In addition, there was a permanent dumpsite very close to traders at each of these markets.



Boroma Dumpsite

We physically verified this site and observed that the site had not been demarcated and fenced. The facilities at the site had been completely vandalised. We further observed that the structures used for the separation and processing of waste, the security post and the office for the weigh bridge were unroofed. The doors and windows, of the administrative building were also removed.

Makeni City Council

Council Committees not Operational

We requested the minutes of meetings held by the Council's 14 committees to assess their functionality and effectiveness. However, no minutes of committee meetings were submitted for audit inspection. As a result, we were unable to verify whether these committees were operational.

Port Loko City Council

Salaries not Paid to Support Staff

During the reviewed period, we observed that salaries totalling NLe50,400 for six months (May to December 2024) were not paid to support staff.

Tonkolili District Council

Fixed Assets not Presented for Physical Verification

Eight assets including two motorbikes, a photocopier, a desktop, laptop computers, a printer, wall fan and wooden shelf, recorded in the fixed assets register were not made available for physical verification.

Pujehun District Council

Completion of an Abandoned Health Centre by the Council at Additional Cost

An additional payment of NLe741,225.69 was made by the Council for the completion of an abandoned project. Community Health Centre, four-bedroom staff quarters with WASH facilities). At the time of physical verification, we observed that the project was still not handed over to the community for use, and the site was found to be covered with overgrown grasses and the doors to the facility were still locked.

Western Area Rural District Council

Staff not Available for Physical Verification

A total of 25 staff who collectively received salaries amounting to NLe605,556 in 2024, did not avail themselves for physical verification. There was however, no evidence to indicate that they were on leave or on official assignments.

Unroadworthy School Buses

We observed that only three of the six school buses managed by the Council were in use. The other three had been parked for a long period without evidence of efforts to repair them.



Unroadworthy school buses at WARD-C

3.4.1 Non-compliance with Contract Terms

Our review of existing contract agreements for the period revealed the following:

Name of Council	Nature of Non-compliance	Amount (NLe)
Bombali District	Hand pumps not replaced	45,000.00
Falaba District	Furniture not delivered	95,743.32
Freetown City	Rehabilitation work at the Murray Town Peripheral Health Unit not done (NLe88,760+NLe411,770+NLe26,456)	526,986.00
Kailahun District	Rehabilitation work at the Holding Centre for drug addict and guest house not done (NLe64,000+NLe248,150)	312,150.00

Name of Council	Nature of Non-compliance	Amount (NLe)
Kambia District	Rehabilitation work at the Mabonkaya KDC Primary School in Munu Thalla Chiefdom not done	44,890.00
Kenema City	Construction works and erection of signposts not done (NLe134,400+NLe80,000+NLe6,000)	220,400.00
Moyamba District	Drugs and medical consumables not delivered	287,899.00
Total		1,533,068.32

PART III

CHAPTER IV – DONOR-FUNDED PROJECTS, PUBLIC ENTERPRISES AND COMMISSIONS

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MAIN POINTS

Introduction

The audit of financial statements for State-Owned Enterprises (SOEs) and Commissions was conducted using a risk-based approach, including the review of internal controls, asset verification, substantive testing of transactions, and other relevant audit procedures. Similarly, audits were carried out for project funds (e.g., World Bank, IFAD, AfDB) in line with donor terms of reference, focusing on compliance with objectives and assessing whether funds were used economically, efficiently and effectively.

As provided for in section 21 of the Audit Service Act 2014 (as amended in 2023), some of these audits were carried out by private audit firms on our behalf.

What We Examined

We reviewed the operations of selected public enterprises and commissions, to ascertain whether they complied with their legislation and other financial management and procurement regulations. We also assessed the achievement of their strategic and operational objectives. We further examined accounting records (“the books”) and assessed the adequacy of internal controls in order to ensure reliability and integrity in the financial reporting.

All audits were performed in accordance with internationally recognised auditing and accounting standards, relevant legislation and project guidelines. Physical verification exercises were carried out to ascertain the existence and completion of project deliverables. Upon completion, final management letters and audit opinions were issued to the various governing boards and project steering committees based on the available evidence gathered during the audit.

Why It Is Important

Public Financial Management principles emphasise the budget cycle formulation, execution, accounting, reporting, and external audit. Within this framework, the Audit Service Sierra Leone (ASSL) is mandated to audit entities under government control, including public or state-owned enterprises, commissions and donor-funded projects.

These institutions, established for commercial, semi-commercial, or social policy purposes, play a vital role in Sierra Leone’s economy. They operate in critical sectors such as energy, water supply, transport, telecommunications, education, environment, and extractive industries, making them central to service delivery and infrastructural development.

Given their significant involvement in public finances, independent annual audits by the ASSL are essential to ensure accountability, transparency, and effective oversight.

What We Found

The significant matters identified across all public enterprises, commissions and projects audited, fall into the following areas:

- Non-deduction and payment of withholding taxes and PAYE taxes.
- Delay in implementing projects
- Inadequate control of fixed assets
- Procurement process not followed
- Lack of supporting documentation for transactions

- Internal audit issues
- Inadequate operational tools and equipment
- Poor infrastructure facilities
- Inadequate funding and budget implementation
- Overlapping mandates

The audit of public enterprises and projects revealed recurring weaknesses across a wide range of entities. The identified irregularities with financial impact are outlined in the table below:

Summary of Irregularities Across Donor Projects, Commissions and Public Enterprises				
Category of Irregularities	Amount			
	NLe	US\$	€	£
Payments without supporting documents	2,914,745.50	-	-	-
Statutory Deductions (Withholding taxes, PAYE taxes and GST) not paid to the NRA	28,027,030.41	-	-	-
Revenue Management	439,200	-	-	-
Assets Management	445,409.84	-	-	-
Total	31,826,385.75	-	-	-

These observations are expanded upon in greater detail in the paragraphs to follow.

DETAILED FINDINGS AND RECOMMENDATIONS

STATUTORY DEDUCTIONS NOT PAID

4.0 Withholding and PAYE Taxes not Deducted and Paid to the National Revenue Authority by Various Project Entities

Employers are legally obliged to calculate, deduct, and remit PAYE taxes to the National Revenue Authority (NRA) based on each employee's earning. Similarly, withholding taxes are to be deducted from payments for goods, services, or contractual engagements and paid to the NRA.

The audit identified multiple instances where both PAYE and withholding taxes were either incorrectly applied, or not deducted and paid to the NRA. Such non-compliance contravenes national tax laws, deprive government of much-needed revenue, exposes donors and projects to financial penalties, potential litigation, and reputational damage.

For the reviewed public enterprises and projects, the following irregularities with financial impact to government were observed:

Name of Public Enterprises / Projects	PAYE Tax (NLe)	Withholding Tax (NLe)	GST (NLe)
Cote D'ivoire, Liberia, Sierra Leone & Guinea Rural Electrification Project	-	69,737.00	-
Harmonizing and Improving Statistics in West Africa Project (HISWA)	2,412,038.02	-	-
Sierra Leone Economic Diversification Project	1,966,172.10	-	-
Resilient Urban Sierra Leone Project	2,582,258.42	-	-
Sierra Leone Financial Inclusion Project	393,096.15	-	-
Digitisation of Government Payments in the Mano River Union- DIGIGOV	-	361,167.00	-
Freetown Wash & Aquatic Environment Revamping Project	-	1,236,277.00	-
Integrated & Resilient Urban Mobility Project (IRUMP)	1,890,438.72	-	-
Sierra Leone Land Administration Project (SLLAP)	2,239,021.77	-	-
Agriculture Value Chain Development Project (AVDP)	2,275,842.00	-	-
Rural Finance And Community Improvement Programme Phase II (RFCIP)	1,459,258.53	29,924.70	-
Sierra Leone Free Education Project (SLFED)	4,583,249.00	122,111.00	-
Enhancing Efficiency in Public Debt Management Institutional Support Project	-	411,527.00	-
National Commission For Privatisation	-	480,387.00	-

Name of Public Enterprises / Projects	PAYE Tax (NLe)	Withholding Tax (NLe)	GST (NLe)
National Commission for Democracy	-	21,896.00	-
Sierra Leone Housing Corporation	1,745,848.00	94,819.00	-
Department of Cooperatives	-	37,166.00	-
Eastern Technical University	-	-	90,511.00
Sierra Leone National Shipping Company	2,017,374.00	724,965.00	617,110.00
Electoral Commission For Sierra Leone (ECSL) - 2024	-	-	164,836.00
TOTAL	23,564,596.71	3,589,976.70	872,457.00

These figures underscore the need for strengthening tax compliance controls across all donor-funded projects, and public enterprises in order to ensure adherence to the provisions of the Income Tax Act 2000, and to safeguard domestic revenue mobilisation.

We recommended that the taxes are paid to the NRA and evidence of payment submitted to the ASSL.

SPECIFIC FINDINGS

4.1. COTE D'IVOIRE, LIBERIA, SIERRA LEONE AND GUINEA RURAL ELECTRIFICATION PROJECT - 2024

4.1.1. Undue Delay in Energising Rural Communities

During the previous audit, we conducted physical verification and observed that, of the 29 beneficiary communities across various districts in Sierra Leone that were to be electrified, only five were fully connected to the grid. The remaining 24 communities had not been completed as there was no electricity supply to these rural communities/villages. In spite of recommendations in the previous audit report, there had been no significant increase in the supply of electricity to beneficiary communities. However, the project had officially come to an end, yet the majority of the targeted communities were still without electricity supply.

We recommended that EDSA should urgently address the unresolved issues by taking concrete steps to complete the supply of electricity to the remaining 24 communities.

Official Response

The rural electrification project originally had 29 communities, of which, five had been energised at 225kV directly from the substations at Kenema and Bikongor. The remaining 24 communities cannot be energised due to fault with the Shield Wire System (SWS) hosting 90% of the remaining communities. Our team of EDSA engineers together with the teams of TRANSCO and CIE engineers embarked on investigations to identify and resolve the problems with the SWS. This is still work-in-progress and hopefully these villages can be energised soon. The assets (substations) and spare materials have been handed over to EDSA.

Auditor's Comment

The supply of electricity to the remaining 24 targeted rural communities remains incomplete, and due to the absence of a clear timeline or roadmap, the issue remains unresolved.

4.2. SIERRA LEONE ECONOMIC DIVERSIFICATION PROJECT - 2024

4.2.1. Incomplete Construction Work at Leicester Peak and Bureh Beach

During the audit, we identified two essential activities within the scope of the ongoing project that had not been completed. These activities were scheduled for completion in June and July 2024. The delay in these activities posed a serious risk to the overall timeline, and effectiveness of the project.

In this regard, the project was unable to complete the following activities:

(i) Construction Work at Bureh Beach not Completed

Construction work at Bureh Beach which includes car park, stone retaining wall, surf club, lifeguard watch-tower, market shed, a 60-meter jetty, landscaping and drainage had still not been completed, six months after the completion date of 30th June 2024. As at the time of the audit verification, a total amount of NLe13,109,316 had been paid to the contractor for this construction work with a total contract amount NLe22,535,654.

(ii) Construction of 1,592m² Space for Viewing Decks, Canopies, Food Shop, and Toilet Block at Leicester Peak

A contract was signed with K5 Sierra Leone Ltd. to construct a 1,592m² space for viewing decks, canopies, a food shop, parking bays, landscaping and a toilet block at Leicester Peak. The contract value for this project was NLe41,695,991.70. During our audit verification, we observed that construction work had still not been completed five months after the completion date of 31st July 2024. The total payments made to the supplier as at the time of the verification was NLe25,871,791. Additionally, a revised completion timeline between the contractor and the project was not provided for audit inspection. The delay had deprived citizens from the use of the facilities and potential loss to government.

We recommended that the Project Coordinator should ensure that the contractors submit a revised completion timeline/work plan that outlines clear milestones and deadlines for the remaining works. This schedule should include specific measures to expedite the project and ensure it is completed within a reasonable timeframe.

Official Response

Generally, there is a delay in the construction activities considering their initial completion date but the developments are now at the completion stage. A lot of work has been put in from all ends to ensure that the quality, health and safety standards are adhered to throughout the construction. Most of the delays were however as a result of addressing unforeseen circumstances encountered during implementation, which include the following:

- (i) Variation and Additional work – Instructions were issued to the contractor to change/improve the design to accommodate the present site conditions during construction and additional works to enhance the facilities. These variations automatically change the project scope and, therefore, require additional time to complete the new scope. All construction sites are above 90% completion with their initial scopes, most of the activities going on now are additional scopes, finishes and correction work.*
- (ii) Procurement of Imported Items – Over 60% of the construction materials are imported from overseas. Most parts are special materials that require a specialised company to produce and ship. These processes take time, especially the shipping, which is a challenge over the years.*
- (iii) Climatic Conditions – All the sites' locations are adversely affected by climatic conditions. When these conditions prevail, all civil construction activities will be on hold until conditions are favourable.*

Auditor's Comment

The revised completion timeline and work plan was not submitted during the verification exercise. Therefore, this issue remains unresolved.

4.2.2. Assets not Made Available for Physical Verification

We observed that assets worth NLe270,460 procured by the Project in 2024, and issued to the Ministry of Lands and Country Planning were not made available for physical verification.

We recommended that the receiving beneficiaries at the Ministry of Lands and Country Planning, should make available the assets for physical verification. Otherwise the value of the assets should be refunded by the beneficiaries and paid to the project account.

4.2.3. Grant Given to a Company not in Operation

A grant payment of NLe806,195 was made to the Sierra Akker Agricultural Company on 25th March 2024 to purchase a prefabricated hatchery building and complementary hatchery equipment to the chicken processing line. Evidence to confirm the procurement of these items were not made available.

We recommended that the service provider should ensure that the total amount of NLe806,195 is refunded and paid into the project account and evidence of payments submitted to the ASSL for verification.

Official Response

The selection of beneficiary businesses is the responsibility of the service provider hired by the Project. At the time of selection, the service provider, adhered to the established due process for all businesses enrolled in the program. An assessment was conducted, involving the submission of valid registration documents and a visit to premises to verify their operational status. It was evident that the business possessed assets, and was legally registered to operate in Sierra Leone, and submitted a bank statement demonstrating compliance with the turnover requirement. Additionally, as part of the grant process, the business was required to open a business bank account, which was successfully done and consequently, the grant was deposited into that account.

Auditor's Comment

No evidence was provided for audit verification to confirm that the items were procured by the grantee (service provider). Most importantly, no evidence of recovery of the disbursed amount totalling NLe806,195 was submitted for audit verification. Therefore, the issue remains unresolved.

4.3. FREETOWN WASH & AQUATIC ENVIRONMENT REVAMPING PROJECT (WASHERP) - 2024

4.3.1. Construction of Water Supply System at Angola Town Remains Incomplete

The audit team visited the Angola Town water treatment facility, which had an investment of US\$10,680,907.69. The facility was designed to filter raw water from a nearby stream for community distribution. We observed that the stream's water level had decreased significantly, thereby preventing the plant from functioning optimally, even though a pre-assurance study had recommended constructing a reservoir to preserve water during low-flow periods. This activity had been delayed, prolonging the community's water challenges.

We recommended that the Managing Director of the Guma Valley Water Company (GVWC) expedite the commencement of the construction of the reservoir to enhance the steady flow of water to the community.

4.4. SIERRA LEONE AGRIBUSINESS AND RICE VALUE CHAIN SUPPORT PROJECT (SLARiS) – 2024

4.4.1. Low Seed Production

In accordance with section 2.01(a) of Article II of the Memorandum of Agreement (MoA) between the Sierra Leone Agribusiness and Rice Value Chain Support Project (SLARiS) and the Sierra Leone Agricultural Research Institute (SLARI), the latter was mandated as an implementing partner under the project, with specific responsibility for the production of breeder and foundation seeds for rice and maize at a cost of US\$1,580,100. The annual targets set in the Project Appraisal Document (PAD) were 100 metric tonnes (mt) of rice breeder seeds, 1,800mt of rice foundation seeds, 20mt of maize breeder seeds, and 500mt of maize foundation seeds. Despite the full payment of the said amount (US\$1,580,100) to SLARI, we however observed that these targets were not achieved, thereby leading to an overall shortfall of 99.34% recorded across both rice and maize seed productions.

4.4.2. Low Seed Multiplication

We reviewed the cashbook and MoU between SLARiS and 13 private seed-related entities responsible for multiplying foundation seeds and observed that US\$587,510.13 was disbursed for land cultivation and the purchase of fertilisers and pesticides, with a target to produce 1,742mt of rice seeds and 654.25mt of maize seeds. We however, observed that, only 601mt of rice seeds and 23mt of maize seeds were produced, approximately indicating a shortfall of 65% for rice and 96% for maize. We recommended that the Project Manager should ensure that measures are put in place to ensure that targets are achieved in line with the PAD.

Official Response

The project was unable to meet its original target as per the initial log frame design at the project initiation. These targets were however very ambitious and unrealistic to achieve. This was flagged during the 2023 bank supervision mission and they recommended that these targets must be reviewed, which was done and the project was at an advance stage in meeting its new target for all seed category.

Auditor's Comment

The 2023 AfDB Supervision Mission Report, which recommended revising the initial targets, along with the First Quarter Report for 2025 was submitted for verification. We however observed that these revised targets had still not been met, indicating shortfalls of 17.5% for rice and 70% for maize. Therefore, the issue remains unresolved.

4.4.3. Counterpart Funding from GoSL Not Provided

We reviewed the Financing Agreement between the Government of Sierra Leone (GoSL) and the African Development Bank for the SLARiS project, and observed that the GoSL was committed to contribute US\$700,000 as counterpart funding. We however observed that since the inception of the project, no fund was provided by government, contrary to the terms of the agreement.

We recommended that the project manager should collaborate with the national project coordinator and engage the Ministry of Finance to provide the counterpart funding as agreed upon with the Bank.

Official Response

The Project with support and guidance from the Ministry of Agriculture had made several efforts to access these funds. We are still following up on the promise made by the Ministry of Finance and Ministry of Economic Planning that we are going to access these funds by the end of 2025.

Auditor's Comment

No evidence of disbursement from the MoF towards the agreed counterpart funding was presented during the audit verification. Therefore, the issue remains unresolved.

4.5. AGRICULTURE VALUE CHAIN DEVELOPMENT PROJECT (AVDP) - 2024

4.5.1. Delay in the Delivery of Environmental Testing Devices

The audit team reviewed procurement documentation and observed that the AVDP entered into a contract with Starlead Tech in October 2024 for the supply and delivery of various environmental testing devices. The procurement was executed under reference number SLE-2000001544-0071-G-NCB, with a total contract value of US\$150,000. In line with the contract terms, a 20% advance payment amounting to US\$30,000 was disbursed to the supplier in the same month.

The contract stipulated a delivery period of eight weeks from the date of signing. As at 31st December 2024, there was however no delivery note confirming the full delivery of the contracted items.

The delay in the delivery of essential testing devices could impede the effective implementation of project activities and reduce operational efficiency.

We recommended that the Procurement Manager should submit evidence of delivery; otherwise, the 20% advance payment is recovered from the supplier.

Official Response

Approximately 70% of the goods have been delivered to the Environment Protection Agency (EPA). Delivery notes are available for audit inspection. The remaining items are expected to be delivered by the end of June 2025. The Project Management Unit (PMU) has issued a warning letter to the supplier regarding delays. The PMU considers contract termination a last resort due to previous challenges in attracting qualified bidders for these items.

Auditor's Comment

Based on follow-up verification conducted on 10th March 2025, we observed the following:

Devices	Status	Value of Devices not Delivered (US\$)
Outdoor/Indoor Air Quality Test Kits (2 sets)	Delivered	
Portable Multiparameter Meters (2 sets)	Delivered	
Multi-function Environmental Noise Meters (6 sets)	Delivered	
AAP 3000 Portable Heavy Metals Analyser (1 set)	Delivered	
XL5 Handheld XRF Analyser (1 set)	Not Delivered	40,000
Portable Water Quality Laboratory (1 set)	Not Delivered	20,000

Accordingly, the issue is partially resolved.

4.5.2. Delay in the Construction of Hand-dug Wells

In August 2024, the AVDP awarded a contract to AKL Logistics for the construction of 20 hand-dug wells under Lot 7 with reference number SLE-2000001544-0075-W-ICB across all the districts in the Southern and Eastern Provinces. The contract was valued at NLe2,304,535.80, with an advance payment of NLe460,906.16 (20%) made on 12th August 2024 to facilitate timely mobilisation of labour and materials. The contractual period for completion of the works was three months (August to October 2024).

A correspondence sent by project management to AKL Logistics, highlighted concerns regarding slow progress and instances of site abandonment. In the letter, the supplier was instructed to:

- Submit a detailed plan of action outlining strategies to expedite the construction;
- Commit to maintaining fully staffed and active construction sites during working hours;
- Ensure the completion of all outstanding works by the revised deadline.

However, the following issues were noted:

- There was no evidence of a completion certificate or final report submitted for the contracted works.
- No interim or updated progress documentation was provided to confirm the current status of the works.
- The detailed plan of action and formal written commitment from AKL Logistics were not made available for audit inspection.

Furthermore, we visited Komoru, Nongowa Chiefdom in the Kenema District and observed that the hand-dug water well construction has not been completed.



Incomplete construction of hand-dug well at Komoru

There is a risk that public funds could have been expended without the intended results being achieved, potentially resulting in waste of public resources.

The Project Manager should ensure that the contractor immediately complete the work or enforce recovery of the amount paid.

Official Response

A detailed work plan has been developed by the contractor. As of the time of response, approximately 80% of the wells have been completed.

Auditor's Comment

At the time of audit verification, there was no evidence of work completion as per contract terms or an 80% completion rate as per management's response. Additionally, contrary to management's response, the detailed work plan and the engineer's report were not submitted for review. Therefore, the issue remains unresolved.

4.5.3. Outstanding Issues Identified During Audit Field Verification of Inland Valley Swamps (IVS)

We visited the AVDP operational sites in various districts and observed the following:

- Ploughing machines were not provided to several communities.
- Several communities did not have access to grain stores for safeguarding harvested produce. As a result, harvested grains were left vulnerable to theft, spoilage, and environmental exposure.
- Some IVS sites lacked AVDP signposts.
- The farmer groups did not maintain proper records of the financial and material support received under the project, specifically for the grain store facilities. Additionally, the supplied items lacked unique project identification markings.

We recommended that the Project Manager should ensure the following:

- (i) Expedite the delivery of ploughing machines to the remaining communities.
- (ii) Construct and operationalise grain storage facilities in all IVS locations.
- (iii) Install AVDP-branded signposts at all intervention sites to enhance visibility and accountability.
- (iv) Prioritise and complete ongoing construction of water wells.
- (v) Implement strict documentation and tracking systems for distributed items, ensuring all support materials are clearly marked with the AVDP identifier.

4.6. RURAL FINANCE AND COMMUNITY IMPROVEMENT PROGRAMME (RFCIP) - 2024

4.6.1. Low Repayment Rates of Temporal Investment Fund Disbursements by Rural Financial Institutions

We reviewed the Temporal Investment Fund (TIF) financial and management reports and observed that a total of NLe49,109,876 was disbursed by TIF to Rural Financial Institutions (RFIs) across Sierra Leone. The breakdown is as follows:

- Community Banks (CBs): NLe23,411,376.00
- Financial Services Associations (FSAs): NLe25,698,500.00

As per the agreed terms, these RFIs were required to repay the investment capital by the end of the year in order to qualify for additional funding through the National Programme Coordination Unit (NPCU) via the Apex Bank Sierra Leone Limited (ABSL).

- Of the 17 CBs and the 59 FSAs, three CBs and 23 FSAs had not repaid at least 70% of the disbursed capital, rendering them ineligible for further funding support.
- Notably, the following FSAs—Berewa, Gbonkolenke, Tombo, Kanduleppiama, and Gaura made 0% repayment.
- An additional eight FSAs made repayments below 8%, signalling potential loan recovery issues and poor fund utilisation.

Repayment Summary

- CBs had repaid NLe18,906,826.94, representing 81% of the total CB capital disbursed.
- FSAs had repaid NLe14,337,025.00, representing 56% of the capital loan disbursed to them.

This could lead to an increase in collection costs and staff time. Likelihood of complete default by RFIs and potential losses to TIF, particularly since the loans are unsecured.

We recommended that the TIF Fund Manager should ensure that RFIs adhere to the agreed payment plan for capital loan repayment, and impose fines and penalties for late payments to deter future default by RFIs.

Official Response

TIF Management acknowledges the audit observation regarding repayment performance by Rural Financial Institutions (RFIs), particularly the Financial Services Associations (FSAs).

While it is accurate that a few RFIs have reported low repayment rates, most notably among the FSAs, we wish to highlight that, as of this review date, the overall repayment rate stands at 69%, with Community Banks (CBs) achieving 81% and FSAs reaching 56%.

It is important to emphasise that the initial Investment Agreement required lump-sum repayments, which presented liquidity challenges for many RFIs. Much of the invested capital had been tied up in active loan portfolios, making it difficult for institutions to generate sufficient immediate liquidity for full repayment within the stipulated timeframe.

In response, the revised Investment Agreement now allows RFIs to begin repayments 12 months before the close of the project, a more flexible approach that considers their liquidity cycles and operational realities.

Additionally, loan recovery efforts have been significantly reinforced by both the Apex Bank and the NPCU. These ongoing initiatives have already yielded positive results, leading to improved repayment behaviour among the RFIs, and will continue to drive progress towards full compliance and enhanced fund sustainability.

Auditor's Comment

During the verification, the revised Investment Agreement was not provided to demonstrate that the TIF Fund Manager had established a mechanism to ensure RFI's adherence to the agreed payment plan for capital loan repayment. Therefore, the issue remains unresolved.

4.6.2. Inadequate Loan Disbursement Records and Compliance at Rural Financial Institutions

We reviewed loan disbursement documents and observed that 85% of the Rural Financial Institutions (RFIs) visited did not maintain a loan disbursement register for the Temporal Investment Funds (TIF). Consequently, there was insufficient documentation to verify the details of beneficiaries, assess their eligibility, and confirm the proper utilisation of funds.

Furthermore, the audit team was unable to determine whether loans disbursed complied with the eligibility criteria and requirements set by IFAD and the NPCU. Additionally, there were no available records to track repayments made by RFIs to NPCU, outstanding loan balances, and loans written off as irrecoverable during the period reviewed.

We recommended that the NPCU and the TIF Fund Manager should ensure that the loan registers are maintained by CBs and FSAs, showing debt obligations, including outstanding balances, interest rates, repayment terms, and due dates.

Official Response

We acknowledge the audit findings regarding the perceived lack of loan documentation and tracking of Temporary Investment Funds (TIF) across selected RFIs. We appreciate the concerns raised and wish to provide the following clarifications:

(i) Availability of Loan Registers

Both Community Banks (CBs) and Financial Services Associations (FSAs) currently maintain loan registers that comprehensively cover all disbursements under the TIF initiative:

- *Community Banks (CBs): these institutions operate automated loan registers embedded within their core banking software. These digital records are regularly updated and can be extracted upon request for verification and audit purposes.*
- *Financial Services Associations (FSAs): FSAs maintain manual loan registers for all TIF disbursements. These records are duly maintained and will be made available for physical inspection during monitoring or verification exercises.*

(ii) Adherence to Credit Policy and Oversight Mechanisms

Disbursement carried out by RFIs are made strictly in line with their institutional Credit Policies, which have been approved by the Apex Bank. Additionally:

- *All disbursed loans under TIF comply with the eligibility and usage conditions as laid out by the agreement.*
- *Each RFI is routinely monitored and supervised by designated TIF field officers to ensure transparency and accountability in the administration of loanable funds.*
- *These oversight mechanisms serve as a strong control to prevent deviation from project guidelines*

We remain committed to upholding best practices in loan management and welcome continued collaboration towards strengthening reporting and audit assurance.

Auditor's Comment

Management's comment is noted. However, evidence of loan registers was not submitted during the verification process. Consequently, this issue remains unresolved.

4.6.3. Unavailable Shareholder Registers and Unsupported Share Capital Increase

During on-site visits to selected RFIs, we observed that shareholder registers were not maintained. Despite minutes from the 24th Board meeting of TIF managers reporting a 56% increase in share capital—Community Banks (CBs) showing a rise of 114% (from NLe7.8 million in 2019 to NLe16.9 million in 2023) and Financial Services Associations (FSAs) showing a 35% increase (from NLe21.8 million in 2019 to NLe29.6 million in 2023)—there was no documentary evidence to support these figures.

Failing to maintain an accurate shareholder register could result in regulatory penalties, shareholder disputes, and potential legal liabilities.

Official Response

Management notes the findings and recommendations of the auditors; the software operated by the 17 Community Banks (CBs) can produce the shareholders and loan registers and also operate manual registers. The Financial Services Associations (FSAs) maintain a manual shareholder register which is available for verification at the respective RFIs.

Auditor's Comment

During the verification exercise, shareholder registers to substantiate the reported increase in share capital were not submitted. Therefore, the issue remains unresolved.

4.7. ENHANCING EFFICIENCY IN PUBLIC DEBT MANAGEMENT INSTITUTIONAL SUPPORT PROJECT

4.7.1. Delay in Implementation of Project Activities

According to the Project Appraisal Report (PAR), there were activities which should have been completed within two years, starting January 2023. However, due to delay, the project only commenced on 1st October 2023. We reviewed the project documentation, financial records, progress reports, and observed that, 18 months after the actual start date (1st October 2023) the project had achieved a cumulative disbursement rate of only 45.3% (total disbursement of US\$589,767 of US\$1,300,000), which was substantially below the expected disbursement rate for this stage of the implementation. This could be attributed to the failure of the project steering committee to meet regularly to discuss pertinent issues regarding implementation challenges.

We recommended that the Project Coordinator should take immediate action to meet in line with the six-month requirement in order to speed-up the implementation of key deliverables thereby increasing the rate of disbursement by the Bank.

4.7.2. Lack of Accounting Software for Financial Management

We observed that the Project Implementation Team was using Microsoft Excel for its financial reporting purposes, instead of the prescribed TOMPRO accounting software.

We recommended that the Project Coordinator should ensure that TOMPRO accounting software is fully operationalised and used for all accounting and reporting functions.

Official Response

Given the relatively small size of the project, limited transactions, and short duration, the implementation team initially used Microsoft Excel on a cost-benefit basis. Moving forward, the team will engage the Bank on adopting the recommended software.

Auditor's Comment

The use of Microsoft Excel instead of the prescribed TOMPRO accounting software did not adhere to the Project Implementation Manual requirements. Until the software is fully implemented and supporting evidence submitted, this issue therefore remains unresolved.

4.8. BANK OF SIERRA LEONE - 2024

4.8.1. Adequacy of Share Capital of the Bank

The value of the Bank's share capital was NLe250 million, of which NLe125 million was issued and paid up by the Government. Considering the operations of the Bank, its future plans, the nature of the industry in which it operates and the role it plays for both government and other financial institutions and the economy at large, this share capital value was considered inadequate to meet its recurrent expenditure and also funding for working capital.

As at 31st December 2024, the total value of the liabilities of the Bank exceeded the sum of its assets by NLe146,627,000.

We recommended that consideration should be given by the shareholders to increase the capital base of the Bank in order to maintain a wider and positive margin of safety when comparing total assets and the sum of total liabilities, and minimum paid-up capital. The Bank should also comply with section 42(1) & 42(b) of the Bank of Sierra Leone Act 2019.

4.8.2. Unreconciled International Monetary Fund Related Account

We were unable to reconcile the balance between the general ledger and the confirmed position for the account 50030 - IMF SDR ALLOCATION. A material difference remains on account 50030 – IMF SDR Allocation, amounting to approximately NLe3.96 billion. Management has explained that the difference is due to retrocession deductions recorded in the Bank’s system (T24), which are not reflected in IMF website figures. However, we were unable to independently verify this explanation due to the absence of external documentation confirming the retrocessions.

We recommended that the Bank should ensure the following:

- (i) Obtain formal documentation from the IMF or other authoritative sources confirming the nature and amount of retrocession deductions.
- (ii) Establish a reconciliation protocol for SDR-related accounts, including periodic validation against external confirmations.

4.8.3. Investment in Equity Measured at Historical Cost Instead of Fair Value

We reviewed the following accounts classified as equity investments:

- Afreximbank capital investment
- Afreximbank dividend investment
- AFC capital subscription account
- Stabilisation & co-opt. fund account

All four accounts were measured at historical cost, whereas IFRS 9 requires equity instruments to be measured at fair value, with changes recognised either through profit or loss or other comprehensive income, depending on the classification election.

The confirmation for Afreximbank dividend investment did not mention the reinvestment of dividends, and no supporting evidence was provided by the Bank to confirm the reinvestment of dividend proceeds.

The confirmation received for Stabilisation & Co-opt. Fund Account refers to interest payments, which suggests that the position may represent a fixed income instrument rather than an equity holding. No reclassification or clarification was made by the Bank in this respect.

We recommended that the Bank should ensure the following:

- (i) Reassess the accounting treatment of equity investments to align with IFRS 9 requirements, including fair value measurement and proper classification.
- (ii) Obtain supporting documentation for the reinvestment of dividends and reassess the classification of Afreximbank Dividend Investment if no reinvestment took place.
- (iii) Assess the contractual terms of the Stabilisation & Co-opt. Fund Account to determine whether the instrument meets the SPPI (Solely Payments of Principal and Interest) criteria. If the SPPI test is met, consider reclassifying the instrument as a debt instrument accordingly.

4.8.4. Non-reconciliation between Withdrawal Slip and Vault Register

We observed that the following cash withdrawal transactions were not recorded in the vault register:

Transaction date	Description	Transaction reference	Amount (NLe)
24th Dec. 2024	Cash withdrawal by RCBank	TT2435918775	20,000,000
24th Dec. 2024	Cash withdrawal by Zenith Bank	FT2435917303	1,000,000
23rd Dec. 2024	Cash withdrawal by ECO Bank	TT2435801504	25,000,000
17th Dec. 2024	Cash withdrawal by RCBank	FT2435200414	25,000,000
17th Dec. 2024	Cash withdrawal by SLCB	TT2435203666	15,000,000

We recommended that management should enforce strict documentation policies for all vaults register transactions. We also recommended conducting routine reconciliation to identify and correct discrepancies at an early stage.

4.8.5. Currency in Circulation

We examined the breakdown balance of the currency in circulation, which aggregates multiple account categories including:

- Notes printed and coins minted (credit balances)
- Reissue accounts (debit balances representing currency held by the Bank)
- Destroyed and mutilated notes.
- Our review of the currency in circulation balance was based on the following procedures:
 - Confirmation requests were initiated by the Bank to obtain issuance data (“Notes Printed” and “Coins Minted”) from currency suppliers; however, no response was received.
 - A physical inventory count of currency held for reissue was performed.
 - We conducted an analysis of issuance schedules, but the available documentation covered only the 2024 calendar year. No full historical record since inception was made available for validation of cumulative currency destruction or mutilation.

The notes printed and coins minted accounts represent the initial issuance of currency into circulation. These balances are credit entries that should be traceable through supplier issuance schedules. However, we were not provided with historical issuance schedules from currency suppliers, making it impossible to validate the cumulative amount issued.

The reissue accounts represent currency returned to the Bank and held for potential redistribution. The destroyed or mutilated notes accounts were not subject to physical observation and should be supported by destruction logs maintained since inception. As at the date of this report, no such destruction schedules have been provided (only 2024 destruction logs were provided).

We observed that account 48025 – Notes Destroyed Account shows an abnormally negative balance, which is incompatible with the nature of the account. A destroyed currency account should reflect cumulative withdrawals, not negative amount.

We recommended the following:

- Request and archive complete issuance schedules from suppliers (printers, minters) since inception to substantiate the cumulative “Notes Printed” and “Coins Minted” figures.
- Ensure all reissued notes held by the Bank are physically verified. A retro planning should be implemented to allow sufficient time for reconciliation of any identified variances. That any discrepancy which remains unexplained beyond the end of the next financial year should be fully expensed.
- Reconstruct destruction schedules covering the full historical period, investigate and correct the negative balance in account 48025 and implement controls to prevent such anomalies.

4.8.6. Non-confirmation of Account Balances

Based on our review of cash balances with foreign banks, we observed that confirmation responses were not received for certain bank accounts. This raises concerns about the accuracy of the reported balances. See details below:

Account code	Account Name	Balance (NLe)
26035	Foreign Currencies	99,375,279
26165	Structural Adjustment Fund	35,053,132
26215	BSL WAMA ECOWAS Treasurers/Chqs. Suspense	61

Account code	Account Name	Balance (NLe)
26330	Access Bank Debit Card A/c	488
26370	BSL Visa Debit Card A/c For Se	501,377
26010	Bank of Tokyo – Mitsubishi	180,979
26105	Lloyds Bank Pound Sterling	5,811,936
26275	Bis Dollar Fixed Deposit A/c	745,885,413
	Total	886,808,669

We recommended that management should ensure that the above account balances be confirmed by the respective banks. In addition, management should ensure that these accounts are up-to-date and any difference arising from confirmation responses be investigated and reconciled promptly.

4.8.7. Unreconciled General Ledger Balances

We observed that general ledgers which serve as a transit and or suspense accounts were having unreconciled balances as at year end for the following accounts:

Summary of unreconciled balances:

Account code	Account number	Balance (NLe)
42335	ACH Net Settlement Account	6,719,142
23200	Supplies & Materials - Transit	293,493,801
22100	Stores Control	297,449
	Total	300,510,392

A. ACH net settlement Account/42335

The Automated Clearing House is used to facilitate large volume of interbank payment transaction which includes electronic payment, cheques, direct credits and direct debits. This account is ideally supposed to maintain nil balances daily and outstanding balances in these accounts at the end of the day indicate pending transactions and should be investigated and cleared. However, we observed that the accounts had an unreconciled balance of NLe6,719,142 as at year end.

We recommended that management should ensure that reconciling items are properly investigated, and all efforts be made to correct whatever might have gone wrong in order to ensure that items are cleared.

4.8.8. No Circularisation Response on Deposit Liabilities

Based on our work done on deposit liabilities, we observed that no circularisation response was received to confirm the following balances with their respective bank accounts:

Account code	Account name	Balance (NLe)
42450	Standard Chartered Bank Dollar Deposit A/c	235,453,935
42465	EcoBank Dollar Deposit A/c	947,850
	Total	236,401,785

We recommended that management should ensure that the said deposit balances be confirmed by the respective Banks. In addition, management should ensure that these accounts are up to date and any difference arising from confirmation responses are investigated and reconciled on a timely basis.

4.8.9. No Circularisation Response from Commercial Banks for Treasury Bill Securities

We sent out circularisation letters to all commercial banks as part of our audit procedures, requesting confirmation of treasury bill securities held with the Bank of Sierra Leone. However, confirmation response regarding treasury bill securities, was only received from the Sierra Leone Commercial Bank. We recommended that management should ensure that balances of treasury bill securities be confirmed by the respective banks. In addition, management should also ensure that these securities are up-to-date, and any difference arising from confirmation responses be investigated and reconciled on a timely basis.

4.8.10. Gold Stock

We reviewed the treatment of the gold stock balance. We also assessed the accounting treatment in light of IFRS 9 and IMF Guidance for Central Banks.

We observed that the item represents monetary gold, held for reserve purposes, which qualifies under IFRS 9 as a financial asset.

The Bank has elected to measure this asset at fair value, but it is classified under “Other Assets” rather than as a financial asset on the face of the balance sheet.

This presentation was not in line with IAS 1.54(d) and IFRS 7, which require financial assets to be separately disclosed, nor with good practice outlined in the IMF Central Bank IFRS Implementation Guide, which recommends that monetary gold measured at fair value be shown explicitly on the face of the balance sheet.

Furthermore, the variation in fair value is currently recorded under “Unrealised exchange gain or loss”, which does not accurately reflect the nature of the revaluation. Under IFRS 9, changes in fair value should be presented in a dedicated line reflecting either:

- Profit or loss, if the FVTPL classification is elected, or
- Other comprehensive income (OCI), if the FVOCI option is applied (though this is rarely used for monetary gold).

We recommended that management reclassify the GOLD STOCK as a financial asset at fair value on the face of the balance sheet. Remove the impact from “Unrealised exchange gain or loss” and redirect it to a dedicated line item in the income statement reflecting changes in fair value of financial instruments.

Update the accounting policy note to formally elect the classification of monetary gold under IFRS 9 (typically FVTPL).

4.8.11. Deferred Currency Issued Expenses

We reviewed the account “Deferred Currency Issued Expenses”, which represents costs incurred for the acquisition of currency that has not yet been put into circulation. These costs are capitalised temporarily and expensed once the corresponding notes are issued into circulation.

We also relied on the physical inventory control procedures conducted independently by the auditors who oversaw the control of the quantities of currency in stock.

The total balance includes NLe6.7 million of the old Leone currency stock that has never been issued and will no longer be used following the redenomination process. These costs are still recognised as deferred expenses (assets), although the related currency is obsolete and will not be put into circulation. According to IAS 2.28, inventories that are no longer usable must be written down to their net realisable value, which in this case is nil. As such, the corresponding amounts should be fully expensed in the current period.

We recommended that management recognise the NLe6,77 million of the old Leones currency as an expense, as the stock is no longer usable.

4.8.12. Interest on 182 days Treasury Bills Suspense

We reviewed the nature and balance of the account “INTEREST ON 182 DAYS T/BILLS SUSP”, which, similarly to the 1-year treasury bills suspense account, relates to the discount-based interest income generated on 182-day treasury bills.

Purchase Date	Issue	Maturity	Nominal	Purch. Price	Market price as per 31/12/2024	Interest rate	Suspense	From TB 31/12/2024	Variance
18-12-24	05-09-24	06-03-25	73,900	91,18	92,65	40.72%	-5.43388	72.834,04	78.267,95

The presence of a credit balance suggests either:

- An over-accrual of interest,
- A misclassification or reversal entry posted in error, or
- A structural issue in the income recognition timing.

We recommended that Management should ensure the following:

- (i) Reconcile this balance with the amortisation schedules of 182-day treasury bills and identify the source of the anomaly.
- (ii) Investigate and correct the positive balance if it results from erroneous entries or improper classification.
- (iii) Align the recognition of interest income on 182-day instruments with the effective interest rate methodology and ensure consistency across similar instruments.

4.8.13. Bank of China US Dollar Clearing

We reviewed the available documentation and management’s explanations regarding this longstanding clearing account with the Bank of China. We also assessed the consistency of year-end balances with prior year figures and examined the foreign exchange impacts. According to management, this balance originates from a clearing account agreement signed on 13th August 1993, under which the Bank of Sierra Leone (BSL) committed to repay a total of US\$11,220,227.40 to the Bank of China in 20 equal instalments. These repayments were to commence in August 1994 and continue semi-annually.

However, since 2022, no repayments had been made to date, and the balance remained consistent due solely to exchange rate fluctuations.

Management indicated that efforts have been made to reach the Bank of China via the Ministry of Finance, but no official response had been received.

We recommended that the Bank initiate an official exchange of correspondence, independently or in coordination with the Ministry of Finance, to clarify the status of this historical liability. Depending on the outcome, appropriate accounting treatment (including potential de-recognition) should be considered.

4.8.14. Impairment Provision Accounts

We obtained management's explanation regarding these provision accounts and reviewed their consistency with the Bank's current impairment methodology under IFRS 9.

Management confirmed that both accounts correspond to legacy impairment provisions recorded under IAS 39, prior to the adoption of IFRS 9. No calculation schedules or expected credit loss (ECL) models currently support these balances, and there was no evidence that they reflect impairment determined in accordance with the expected credit loss (ECL) approach required under IFRS 9.

As such, these balances are not supported by a valid impairment methodology under the current financial reporting framework.

We recommended that if these provisions are no longer supported by quantitative evidence, or linked to specific exposures, they should be reversed and derecognised.

Alternatively, if impairment risk exists on related exposures, the Bank should incorporate these into its IFRS 9 impairment model and document the corresponding ECL assumptions. The Bank should ensure that all legacy provisions under IAS 39 are reviewed and either restructured or eliminated.

4.8.15. Provision for Revaluation Accounts

We reviewed the balances recorded in accounts 60045 and 60080, both of which relate to the revaluation of foreign currency exposures. We obtained from the Bank a spreadsheet titled Pipeline Revaluation Schedule, which purportedly supports account 60045. We also requested an explanation for the treatment of foreign exchange swap positions under account 60080.

The Pipeline Revaluation Schedule includes position amounts in US Dollar (\$) and British Pound (£) and applies updated exchange rates to calculate unrealised foreign exchange gains or losses. However, the nature of the position was not clear, and no explanation was provided by Management.

Regarding account 60080 – Provision for Revaluation of Swap - we understand that this provision relates to currency swap derivatives, which qualify as financial instruments under IFRS 9. However, no revaluation has been performed recently, and the balance had remained unchanged for several years, which suggests that the Bank has ceased fair value measurement for this derivative exposure.

Under IFRS 9 and IFRS 13, derivative financial instruments must be measured at fair value through profit or loss, and revaluation must occur at each reporting date. The lack of fair value updates indicates non-compliance with the applicable financial instrument standards.

We recommended that for account 60080, the Bank should perform a full fair value revaluation of swap contracts in accordance with IFRS 9 and IFRS 13, and ensure that all FX-related provisions are backed by structured and auditable revaluation schedules, and that accounting entries are fully documented.

4.8.16. Building Revaluation Reserve

We analysed the revaluation reserve recorded in 2024 in relation to the Bank's premises and reconciled it with the revaluation entries processed in the fixed assets register and accounting ledgers. This account reflects the surplus arising from the revaluation of premises undertaken during the year. Under IAS 8.14(b), a change in accounting policy such as moving from the cost model to the revaluation model under (IAS 16.31) is only appropriate if it results in more relevant and reliable information about the entity's financial position and performance.

Several factors raise concerns about the validity of this justification in the case of the Bank:

1. Limited Relevance of Property Plant and Equipment in Central Bank Context

International guidance, particularly from the IMF's Central Bank Accounting Framework, highlights that property and equipment play a secondary role in a central bank's balance sheet, which is typically dominated by financial instruments. The revaluation of such assets provides limited additional insight into the Bank's ability to meet its core monetary and financial stability objectives. In 2023, PPE represent 0.74% of total assets.

2. Potential Motivation Related to Capital Shortfall

We observed that the revaluation was recorded during a period in which the Bank's equity was significantly negative. While the intention was not explicitly stated, this timing raises the question of whether the revaluation may have been used to reduce the reported capital deficit, rather than to improve the relevance of financial reporting.

With regard to the revaluation operated, we observed the following concerns:

Lack of disclosure for revaluations

IAS 16.77 specifies mandatory disclosures for revalued PPE, including:

- Effective date of revaluation.
- Whether an independent valuer was involved.
- Methods and assumptions used.
- Carrying amount if the cost model were used; and
- Revaluation surplus movements.

The 2024 revaluation lacked these disclosures, rendering the exercise non-compliant.

4.8.17. Unrecognised Revaluation Losses

As part of the 2024 revaluation of premises, the Bank recognised increases in fair value, but did not account for any downward revaluation adjustments, despite indications that some assets may have experienced a decline in value. According to IAS 16.40, if an asset's carrying amount increases as a result of a revaluation, the increase shall be recognised in other comprehensive income and accumulated in equity under revaluation surplus.

However, if the revaluation results in a decrease in value, the loss must be recognised immediately in profit or loss, unless it reverses a previous surplus on the same asset.

We recommended that Management should ensure the following:

- Reassess the justification for adopting the revaluation model, ensuring it aligns with IAS 8 and provide more relevant and reliable information.
- Full compliance with IAS 16.77 by disclosing: revaluation date, valuer involvement, valuation methods and assumptions, comparative carrying amounts, and revaluation surplus movements.
- Review all revalued assets for potential downward adjustments and recognise losses in accordance with IAS 16.40.

4.8.18. Expected Credit Losses

We reviewed the Bank's Expected Credit Loss (ECL) computations as at 31st December 2024, covering the main exposure classes. Our procedures included:

- Examination of the methodologies and Probability of Default (PD)/Loss Given Default (LGD) assumptions applied for each portfolio.
- Independent recalculation of ECL charges, using alternative PD proxies (e.g., S&P transition matrices, per country sovereign ratings);
- Assessment of Exposure at Default (EAD) calculations.
- Review of staging classifications and treatment of defaulted exposures.

Government exposures (Sovereign Loans)

- A flat PD of 5% was applied for all sovereign exposures.
- For local currency exposures, this PD appears overstated; a minimal sovereign PD should be considered given the sovereign's monetary authority.
- For foreign currency exposures (e.g. GoSL/IMF Budget Financing), we propose applying a PD of 31.25%, derived from peer country sovereign ratings (CCC/CC range) and consistent with S&P sovereign default studies.

The following peer comparison supports this estimation:

Country	S&P Rating (2024)
Congo (DRC)	CCC+
Ethiopia	CCC-
Zambia (post-restructuring)	CCC+
Ghana (post-restructuring)	CCC / SD
Lebanon	SD (Selective Default)

We recommended that management should adopt differentiated sovereign PDs for local and foreign currency exposures using credible external benchmarks.

4.8.19. Improper Fixed Assets Register

The fixed assets register submitted was not updated to include the following:

- Date of purchase
- Description
- Location
- Cost/Revaluation
- Last year accumulated depreciation
- Additions/Purchases during the year
- Depreciation for the Year
- Accumulated depreciation at year end
- Disposals during the year
- Written down value at year end.

We recommended that an accurate fixed assets register should always be maintained by management. It also increases efficiency and prevents engaging in time consuming tasks to obtain necessary information.

4.8.20. Fixed Assets not Coded at the Kenema Branch

Standard practice of fixed assets requires property owned by the organisation to be clearly marked as the organisation's property. Fixed assets should be uniquely numbered for accounting records, physical identification and also to ascertain existence.

We observed that fixed assets owned by the Bank were neither coded, nor labelled with unique identification codes.

We recommended that management should maintain record of its fixed assets and ensure that the record is up-to-date and complete. Tag all fixed asset items with a unique identification code, and should be recorded in the fixed asset register for identification purposes.

4.8.21. Bank's Sustainability Reporting Framework and its Alignment with the General Disclosure Requirements of IFRS S1 not Published

We observed the following:

- The Bank did not publish a sustainability-related disclosure package.
- There was no structured identification of material sustainability risks or opportunities in the Bank's reporting.
- There was no evidence of disclosures aligned with the four core content areas required by IFRS S1 (governance, strategy, risk management, metrics & targets).

We recommended that the Bank should formally document its rationale for adopting the revaluation model under IAS 16, in accordance with IAS 8.15 and IAS 8.19(b). This justification should demonstrate that the revaluation model provides more reliable and relevant information to users of the financial statements. If such justification cannot be robustly supported, the Bank should consider reverting to the cost model or reassessing the appropriateness of the revaluation model.

4.8.22. Non-disclosure of Climate-related Risks and Opportunities in Reference To IFRS S2

The Bank did not disclose climate-related risks, opportunities, or metrics in its annual or sustainability reports.

We recommended the following:

- (i) The Bank should begin climate risk mapping and materiality assessment to identify physical and transition risks relevant to the Bank's operations.
- (ii) Align disclosures with IFRS S2 (and TCFD as a practical proxy) including governance, strategy and GHG emissions.
- (iii) Incorporate scenario-based analysis where feasible and establish internal processes to track climate metrics and targets.
- (iv) Conduct training sessions for relevant staff and stakeholders to raise awareness and build internal capabilities on IFRS S2 requirements.

4.8.23. Property, Plant and Equipment (PPE) IAS 16

We reviewed the accounting treatment of Property, Plant and Equipment (PPE) and observed the Bank's compliance with the applicable requirements under IAS 16.

Specific procedures included:

- Reviewing the asset register and amortisation schedules provided by the Bank.
- Investigating the existence and reconciliation of physical inventory reports.

- Examining the accounting entries relating to depreciation, and classification.
- Comparing supporting documentation against IAS 16 requirements.

i) Non-reconciliation with the Accounting Assets Register

IAS 16.67 requires that entities ensure PPE balances reflect assets that are physically present and in use. The Bank confirmed that physical inventory campaigns have been conducted; however, these have never been reconciled with the accounting asset register. This lack of reconciliation undermines the reliability of the reported PPE balances and introduces risks of overstatement or ghost assets.

ii) Application of Depreciation Rates not Based on Economic Analysis

We observed the following:

- IAS 16.43–47 require entities to depreciate significant parts of an asset separately and to reassess residual values at least annually. The Bank does not apply component-level depreciation and does not assess or document residual values. As a result, depreciation might not reflect the economic consumption of assets, violating the standard’s requirements.
- Depreciation rates applied were not based on a documented economic analysis of the useful life of each asset class, which is a fundamental requirement under IAS 16-51. As a result, depreciation might not reflect the economic consumption of assets, violating the standard’s requirements.
- Two sets of depreciation schedules were reviewed. The first listed systematic depreciation start dates of July 2022, corresponding to the redenomination of the national currency not to the actual acquisition or service entry of the assets, and the second set indicated depreciation start dates as of 2002. According to the Bank’s explanation, this reflects the implementation year of the SUN accounting system, which does not recognise dates preceding its deployment. As a result, for legacy assets such as premises acquired before 2002, the depreciation calculations based on these artificial start dates might be materially misstated.

We recommended that Management should ensure the following:

- Perform a full reconciliation between the fixed asset register and physical inventory records.
- Reconstruct a reliable historical asset register based on acquisition records and reasonable estimates where necessary.

4.9. SIERRA LEONE COMMERCIAL BANK - 2024

4.9.1. Loans Granted without Collateral

We reviewed the schedules provided and observed that, as at 31st December 2024, loans with an outstanding balance totaling NLe356,579,171.71 were granted without collateral. Instances of these are detailed below.

Group	Sum of Principal Amount (NLe)	Amount without Collateral (NLe)
Agricultural Credit Facility	74,000,000.00	51,000,000.00
Amortised loans	19,448,456.21	4,664,136.74
Foreign loans	174,286,304.85	107,500,000.00

Group	Sum of Principal Amount (NLe)	Amount without Collateral (NLe)
Ordinary loans	349,344,403.82	125,642,642.38
Overdraft	238,622,586.58	67,676,150.25
Women's Banking	1,880,450.08	96,242.34
Grand Total	857,582,201.34	356,579,171.71

We recommended that the Bank obtain adequate securities for the facilities granted.

Official Response

Grouping	Sum of Principal Amount (NLe)	Amount without Collateral (NLe)	Management Response
Agricultural Credit Facility	74,000,000.00	51,000,000.00	Registered legal mortgages for agricultural credit facilities amounting to NLe51,000,000.00 had been received from the external solicitors, where they were held for perfection during the audit exercises.
Amortised loans	19,448,456.21	4,664,136.74	All amortised loans (granted to employees) are secured by employers' guarantees, and domiciliation of the borrowers' end-of-service benefits.
Foreign loans	174,286,304.85	107,500,000.00	Legal mortgage on one of the foreign loans is being perfect by the Bank's external solicitors. The other two names are fully secured by debenture over fixed assets.
Ordinary loans	349,344,403.82	125,642,642.38	Of the ordinary loans, 41.76% relate to a misposting of funds into government's Consolidated Funds during the redenomination exercise, which balance was converted to a loan, secured by government undertaking to settle from dividends. Another 39.21% of the amount was in relation to NATCA, backed by a government undertaking. The rest of the amounts (19.03%) was related to smaller loans to SMEs which are unsecured.
Overdraft	238,622,586.58	67,676,150.25	The overdraft amount falls within the 10% allowance in the Bank of

Grouping	Sum of Principal Amount (NLe)	Amount without Collateral (NLe)	Management Response
			Sierra Leone Revised Prudential Guidelines
Women's Banking	1,880,450.08	96,242.34	

Auditor's Comment

The updated schedule and copies of the collateral for the loans mentioned above were not made available for our verification. We received legal mortgages for the agricultural loans; however, this does not address the issue of the updated schedule. Therefore, the issue remains unresolved.

4.9.2. Non-compliance with the Banking Act in respect of Non-performing Loan Ratio

We observed that, the Bank did not comply with the Banking Act, 2019. The non-performing loan ratio of 14% exceeded the allowable maximum of 10% as stipulated in the Act. We recommended that the Bank take immediate steps to address the breaches of the Banking Act by reducing the non-performing loan ratio. Furthermore, it should strengthen credit assessment procedures, monitor non-performing loans closely, and establish robust measures to improve asset quality and mitigate credit risk exposure.

Official Response

The Bank improved its NPL position from 16% the previous year to 14% the current year. Management will continue to employ control measures in order to bring this measure within regulatory prescription.

Auditor's Comment

The non-performing loan ratio is still above 10%. Therefore, the issue remains unresolved.

4.9.3. Unauthorised Overdraft

We observed that some current accounts amounting to NLe6,895,696.63 were overdrawn without the necessary approvals.

We recommended that management should ensure that the system process of these accounts is investigated and regularised.

Official Response

We note that the system applied debit interest amounts and commission on turnover (CoT) on overdraft accounts, thereby throwing them above approved limits. We have now instituted measures to treat all charges on unfunded accounts as arrears.

Auditor's Comment

There was no evidence submitted that management has instituted measures to treat all charges on unfunded accounts as arrears. Therefore, the issue remains unresolved.

4.9.4. Non-provision of Impairment Assessments

We were not provided with impairment assessments for the period reviewed.

We recommended that the Bank provide the impairment assessment report for review and evaluation. Furthermore, management should ensure that the assessment is conducted in accordance with relevant accounting standards.

Official Response

Management did not conduct impairment assessments, as noted by the auditors. We however, note the technical difficulties that we encountered while attempting to establish the recoverable amounts for assets on our books. We are open to suggestions on methodologies to derive recoverable amounts in an environment where there is limited information.

Auditor's Comment

Management did not submit evidence of impairment assessment during verification. Therefore, the issue remains unresolved.

4.9.5. Impairment of Investments not Assessed

We observed that investments (Consumer Finance and Leasing Company Limited and Swift Brussels) showed an indication of impairment. Management was yet to assess impairment of the same, thereby overstating investment in equity as at the year end.

We recommended that management should promptly assess the impairment of equity investments, showing indications of impairment, in order to ensure that the investments are appropriately valued on the financials. Furthermore, management should conduct the impairment test in accordance with accounting standards to reflect the true value of these investments.

4.9.6. Differences Noted in Inventory Recalculation

We recomputed the inventory balance for the various classes of inventory and observed the underlisted variances:

Inventory Items	Opening Balance	Purchases	Issues	Derived Inventory Balance	Trial Balance	Difference
Stationery	4,325,993.10	10,936,344.73	9,756,562.40	5,505,775.43	3,498,790.64	2,006,984.79
Computer Accessories	2,735,166.56	4,131,050.30	4,530,716.47	2,335,500.39	1,987,372.51	348,127.88
Uniform Stock	880,934.73	330,475.00	100,000.00	1,111,409.73	518,866.28	592,543.45
Cheque Book Stock	381,482.34	-	1,637,745.34	(1,256,263.00)	2,185,946.82	(3,442,209.82)

We recommended that management conduct a comprehensive review of inventory transactions and ensure consistent and accurate recording of inventory movement.

Official Response

Management acknowledges your concerns and notes that the write-offs made during the period were not considered in your recalculation of the closing balances. These journal entries were, however, provided to the team during their fieldwork exercise for review.

Auditor's Comment

There was no evidence that management conducted a comprehensive review of inventory transactions. Therefore, the issue remains unresolved.

4.9.7. Foreign Exchange Gain/Loss Schedule not Traced to the General Ledger

We were provided with the Foreign Exchange purchases and sales schedule for the period reviewed. We were however unable to trace Foreign Exchange gain/loss derived from transactions to the revaluation gain/loss general ledger, as there was nothing to reference the schedule to the general ledger.

We recommended that management establish a clear and documented reconciliation between the Foreign Exchange purchases/sales schedule and the Foreign Exchange gain/loss entries in the general ledger. Furthermore, each transaction in the schedule should be traceable to a corresponding entry in the GL with supporting documentation.

Official Response

We have checked and verified the entries and are certain that the system reported the correct figures as revaluation amount on all the respective dates highlighted above. We also want to make it known that the above transactions are currency swap transactions and therefore the treatment differs from FX sales and purchase transactions.

The revaluation gains and losses account captures correctly all entries that went into it in the reviewed period, and we provided a clear explanation and source documents to the auditor for their viewing.

Auditor's Comment

Management did not submit a reconciliation of the foreign exchange purchases/sales and the foreign exchange gain or loss. Therefore, the issue remains unresolved.

4.9.8. Non-compliance with Lease Payment Terms

We observed that a five-year lease payments totalling US\$167,500 was made in full at the beginning of the lease term for two office spaces located at Grafton and Port Loko. This was contrary to the terms specified in the lease agreements, which stated that payments should be made annually at US\$33,500 per year.

Although journals had been effected to account for the lease payments, we recommended strict adherence with the terms stated in the lease agreement.

Official Response

Management noted the comment made by the auditors. We note that all lease payments were made in line with the lease agreements signed with the lessors. Management considered the going concern nature of the business when contracting these leases noting the business practice of the landlords in Sierra Leone.

Auditor's Comment

Payments made in most instances were in excess of the yearly payment amounts stated in the lease agreements. Therefore, the issue remains unresolved.

4.9.9. Procurement Procedures not Followed

We reviewed payment vouchers and procurement documents relating to procurement totaling NLe903,287.5 and observed several lapses in the procurement process:

- Evaluation reports were not signed by the Chairperson of the Evaluation Committee, thereby undermining their authenticity.
- Some suppliers did not complete Section-B of the RFQ but they were still evaluated as responsive.
- The RFQ documents issued to bidders were neither signed, nor dated by the procurement consultant, raising questions about their validity.
- The integrity pact forms were not properly completed by the procuring entity, which compromises transparency and accountability.
- Evaluation reports were not dated by all committee members

We recommended that all RFQs are signed and dated before issuance. Evaluation committees must strictly adhere to stated evaluation criteria; bidders who fail to complete required sections (e.g., Section-

B) should be disqualified. Integrity pacts must be fully completed, signed, and dated by both parties to ensure enforceability and transparency.

4.9.10. Lack of Segregation of Duties

Some transactions related to processing fees for overdraft facilities were inputted and approved by the same personnel.

We recommended that the use of a role-based access control (RBAC) system to ensure employees only have access to necessary functions and ensure regular reviews of users' access is implemented.

Official Response

We acknowledge your comments and will conduct a thorough investigation into the matter.

Auditor's Comment

There was no evidence of action taken by management to address the findings. Therefore, the issue remains unresolved.

4.9.11. Customers Received Overdraft Above Their Limit

Some customers were able to access funds above their approved overdraft limit at some point during the period reviewed.

We recommended the implementation of system-enforced caps to prevent unauthorised access. Also, review the authority matrix to ensure only authorised personnel can approve access.

Official Response

We acknowledge your comments and will conduct a thorough investigation into the matter.

Auditor's Comment

There was no evidence of the investigation conducted by management submitted for verification. Therefore, the issue remains unresolved.

4.10. ROKEL COMMERCIAL BANK (SIERRA LEONE) LIMITED - 2024

4.10.1. New Agent not Properly Recruited for Agency Banking

We observed that the system by which 10 new agents were recruited within the agency banking sector did not fall within the agency banking policy of the Bank.

The policy states that the new agent should have a cash flow statement for at least six months, and no new agent meets that requirement. Also, there was no evidence to show that the agent had been in operation for at least one year. Lastly, there was no evidence of due diligence checks on the new agents. We recommended that due diligence test and proper background check are conducted on all newly recruited agents.

4.10.2. Outstanding Reconciling Items

During our review of local banks with BSL, we observed that there were 94 customer accounts with long outstanding reconciling items since 2020, 2021, 2022 & 2023, totalling NLe267,532,590 that are yet to be cleared by the bank.

We recommended that Management should be able to recognise and resolve outstanding items as they emerge. Management should actively investigate these reconciling items to ascertain whether they are a result of fraud or error and seek to eliminate them from the cashbook, as unexplained transactions in the cashbook will not show the actual cash position of the bank as at year-end.

Official Response

We note your comments and advise that most of the items mentioned have been cleared. However, the few remaining are under serious monitoring, which we expected to be cleared before the end of the financial year 2025. We also confirmed that these long-standing items mentioned do not relate to errors or irregularities, as reconciliation of the account was done fortnightly.

Auditor's Comment

There was no evidence to suggest that Management had started investigating these unreconciled amounts. Therefore, the issue remains unresolved.

4.10.3. No Evidence of Annual Fixed Asset Verification

We observed that no evidence was provided to confirm that the annual fixed asset verification exercise was conducted as required by the Fixed Assets Policy.

We recommended that Management should ensure that fixed asset verification is carried out annually.

4.10.4. Improper Recording of Transactions as Other Liabilities

We observed that transactions totalling NLe18,658,755.72 which were debit balances were posted into Other Liabilities Account for which no supporting documents were provided to substantiate these transactions.

We recommended that all transactions that fall under other liabilities that need to be expensed should be removed and classified under expenses to prevent the Financial Statements from being misstated.

4.11. COMMERCE AND MORTGAGE BANK - 2024

4.11.1. Non-compliance with the Bank's Account Opening Criteria

The bank has established clear guidelines regarding the procedures and approvals required for account openings. However, our compliance review of a sample of accounts opened as at 31st October 2024, including supporting documentation and other mandatory criteria, revealed that nine customers account that were opened had several lapses, including:

- No corporate account search conducted
- No approval obtained from the Compliance Department

We recommended that Management should enforce strict adherence to all pre-approval documentation requirements as minimum standards in the account opening process, ensuring all necessary checks and approvals are completed before accounts are activated.

Official Response

The Bank's Legal Department has commenced due diligence legal searches through an outsourced legal firm for all corporate accounts opened with the Bank. Outstanding search requests have been submitted, and we are currently awaiting a response from the National Investment Board office. Additionally, the proof of address for Rakel is now available.

Auditor's Comment

The Head of Legal Department of the Bank revealed that the Bank has initiated due diligence legal searches for all corporate accounts through an outsourced legal firm. Outstanding search requests have reportedly been submitted to the National Investment Board and are awaiting responses. We were unable to corroborate this statement as no supporting documentation was provided to confirm that the search requests were sent. Therefore, the issue remains unresolved.

4.11.2. Manual Classification of Credit Facilities

In line with the Bank of Sierra Leone's guidelines, licensed banks are required to continuously review their credit portfolios at least once every quarter to identify any deterioration in credit quality. Credit facilities should be classified according to the prescribed classification criteria. Furthermore, banks are expected to submit a classification report to the central bank at the end of every three months. From our review of the bank's loan portfolio as at 31st December 2024, we observed that the Bank was managing 1,406 loans and advances. However, the process of classifying these loans is conducted manually.

We recommended that Management should implement an automated system for the classification of loans and advances to improve accuracy, efficiency, and compliance with regulatory requirements.

Official Response

Management acknowledges the recommendations and is actively sourcing a software solution to facilitate the automated classification of the entire loan portfolio, in full compliance with the Bank of Sierra Leone Prudential Guidelines.

Auditor's Comment

Management acknowledged the issue and stated that they were actively sourcing a software solution to facilitate the automated classification of the entire loan portfolio. We were however unable to verify the progress or current stage of this sourcing activity. Therefore, the issue remains unresolved.

4.11.3. Outstanding Reconciling Items

We reviewed the cash and cash equivalents, and observed that there were 140 outstanding reconciling items in the bank reconciliation of the Bank of Sierra Leone account.

We recommended that Management should promptly investigate all long outstanding reconciling items and take appropriate corrective actions to resolve them.

Official Response

The reconciliation with the Bank of Sierra Leone is still pending. We have established a committee comprising representatives from Finance, Treasury, Internal Control, and Internal Audit to ensure that these outstanding items are regularised as soon as possible. This transaction was an inflow received through the Bank, for which the customer's account was credited. Subsequently, Ecobank (SL) reversed the transaction after the customer had withdrawn the amount from CMB. The customer's details have been forwarded to our external solicitors for legal action.

Auditor's Comment

During the verification exercise, we noted that the reconciliation process remained pending, and as a result, the outstanding balances detailed above had not been resolved. Therefore, the issue remains unresolved.

4.11.4. No Evidence of Training for Information, Communication, and Technology Staff

There was no IT training plan in place for the period reviewed. Specifically, cybersecurity training had not been conducted for staff members, and no training had been provided for staff of the ICT Department.

We recommended that Management should develop a comprehensive IT training plan which should capture all employees, with a specific focus on cybersecurity awareness and technical skills.

4.12. SIERRA LEONE WATER COMPANY - 2024

4.12.1. Long Outstanding Liabilities

We reviewed payables in the Financial Statements and observed that there were liabilities totalling NLe12,035,859 in the payables account for more than five years. There was no evidence of action taken by management to settle these payables.

We recommended that management should ensure that liabilities are investigated and, if necessary, appropriate settlement plans are developed and approved by the board.

The board of directors of the company should also engage the Public Debt Unit in the Ministry of Finance on how to liquidate these debts.

Official Response

Management recognised the payables balances owed to EDSA as at 31st December 2024 as NLe12,035,859.00 - NLe8,557,914. This was accrued during the construction and testing stages of the water treatment plants in Makeni, Bo, and Kenema.

Auditor's Comment

There was no plan submitted, outlining how the Management of SALWACO intends to address this exposure. Therefore, the issue remains unresolved.

4.13. SIERRA LEONE INSURANCE COMMISSION - 2024

4.13.1. Late Submission of Financial Statement by Insurance Companies

We observed that the 2024 audited financial statements of insurance companies were not submitted to the Commission within the expected timeframe. Furthermore, there was no evidence that the Commission took action or imposed any sanctions for the delay.

The Commission could be unable to accurately assess the registration fees and the 1% levy on gross premiums, leading to potential revenue loss to government.

We recommended that steps should be taken by Management to ensure that audited Financial Statements by insurance companies are submitted on time.

Official Response

This issue is a market issue because of the newly instituted IFRS 17. The implementation was mandated internationally, but it is challenging for most insurance companies due to the cost and knowledge gap involved at the time. We urged the insurance companies to comply with this requirement due to the international nature of the insurance business.

Auditor's Comment

There was no evidence that the insurance companies submitted their financial statements. The issue remains unresolved.

4.13.2. Board of the Commission not Functional

We observed that since the dissolution of the board in 2018, no re-appointment had been made.

This would adversely affect the effective functioning of the Commission.

We recommended that the Commission should work with government to re-appoint board members to perform their fiduciary duties as prescribed by the Insurance Act 2016.

Official Response

We would continue to liaise with the Secretary to the President at State House, to settle this issue through appropriate appointments of persons into the Commission Board. This would enhance the corporate governance of the Commission.

Auditor's Comment

The Commission remains without appointed Board of Directors during the period reviewed. Therefore, the issue remains unresolved.

4.14. SIERRA LEONE METEOROLOGICAL AGENCY - 2024

4.14.1. Inadequate Funding for the Agency

The Agency's approved FY2024 budget estimate for implementing key components of its strategic plan was NLe8,591,800. However, NLe4,283,400 was disbursed, representing 50% of the total budget by the Ministry of Finance, resulting in a budget shortfall of NLe4,308,400.

This significant funding gap has constrained the Agency's capacity to execute its statutory responsibilities as mandated by its Act.

We recommended that the Financial Secretary should ensure the timely release of the full budgetary allocation to the Agency. This will enable the Agency implement its strategic plan, strengthen climate resilience, and provide, critical, accurate, reliable, and timely services to the public and other relevant sectors.

4.14.2. Challenges Identified at the Provincial Offices

The Sierra Leone Meteorological Agency (SLMet) office in Makeni operates under challenging conditions, including inadequate electricity supply, insufficient office equipment and furniture, and an uncondusive working environment. Additionally, visits to the Automated Weather Stations (AWS) in Kailahun, Kenema, and Bo revealed that all the computers were non-functional. As a result, the AWS cannot communicate with the central server, forcing staff to revert to traditional/manual data collection and reporting methods.

We recommended that the Director General of the Sierra Leone Meteorological Agency (SLMet) should ensure the following;

- (i) That electrical appliances and furniture are provided, and that the Makeni Office is renovated.
- (ii) That the necessary equipment and finance are provided in order to make the AWS functional, thereby ensuring the efficient and effective operation of weather stations in the other districts.

4.14.3. Fixed Assets Register not Maintained

We observed that the SLMet did not maintain a comprehensive fixed assets register. Instead, what was submitted for audit inspection was only an asset list, which lacked essential details such as asset codes, location, acquisition dates, costs, depreciation, and current status. Without a complete register, assets could go missing unnoticed.

We recommended that the Head of Administration and Human Resources should develop a comprehensive Fixed Assets Register which includes asset codes, location, acquisition dates, costs, depreciation, current status, etc.

4.14.4. Inadequate Staffing at the Agency

The Agency was understaffed and this could compromise its ability to deliver core services nationwide. There were several key positions within the Agency that have remained vacant for a long time. These include the positions of meteorologists, climate change officers, observers, and human resources manager. The prolonged vacancy of these critical positions could adversely affect the efficiency, data analysis, and overall operational effectiveness of the Agency.

We recommended that the Permanent Secretary at the Ministry of Environment and Climate Change together with the Director General of the Meteorological Agency should engage the MoF for the recruitment of additional qualified personnel across key departments of the Agency.

4.14.5. Inadequate Office Space at the Freetown International Airport

The Agency's aviation meteorological services are crucial for flight safety and compliance with international civil aviation standards. However, the current space allocated to the Agency by the Sierra Leone Civil Aviation Authority (SLCAA) at the Lungi International Airport cannot accommodate the equipment and staff for its operational needs.

We recommended that the Director General, SLCAA, should ensure a larger operational space is allocated to the Agency to operate efficiently and effectively.

4.14.6. Non-payment for Services Rendered

We reviewed the Agency's Act and observed that it is silent on the payment of fees for meteorological services rendered to the Freetown International Airport and other organisations. Without sufficient revenue amidst the challenges with government allocations, it will be difficult for the Agency to effectively deliver their mandate.

We recommended that the Agency should review its Act to include the payment of fees for services rendered.

4.15. TERTIARY EDUCATION COMMISSION - 2024

4.15.1. Outstanding Debts Owed by Universities and Other Institutions

Receivables totalling NLe1,768,400 were owed by universities and other institutions and have remained in the receivables account for over two years. There was no evidence provided to show that efforts had been made to liquidate or recover these outstanding balances.

We recommended that the Commission should engage in a debt collection drive to ensure that the debts are recovered. In addition, necessary steps should be taken to publish the names of debtors in national newspapers and radio station.

Official Response

The Commission wishes it to be known that late or non-payment of annual subscription is a perennial problem. Notwithstanding, the commission has been sending constant reminders and invoices for these payments to be made (letters of reminders and invoices for the last couple of years are available for inspection). Similarly, as recent as 19th and 20th

of June 2025 a team comprising of the Executive Secretary and other senior management staff embarked on a debt collection exercise to get Tertiary Education Institutions (TEIs) owing the commission to settle their obligations. It is worthy to note that steps will be taken within 2025 to write off outstanding balances of those institutions that are no longer in operation, as was done a couple of years ago. However, the commission will continue to send out reminder letters and invoices sent to TEI's with outstanding balances at least twice a year to facilitate settlement of their outstanding balances with the commission as has been done previously. Thankfully, a few of the institutions mentioned in the management report have fully settled their outstanding balances as at the date of this management response. These will be reflected in the commission's financial statements for 2025 in addition to the above, the Tertiary Education Commission's Regulations of 2006 (under review) gives the commission enforcement powers in regulation 12, sub-regulation 1(d) which, going forward, will be invoked against defaulting TEI's.

Auditor's Comment

During the verification, we observed that an amount totalling NLe176,900, representing 10% of the original amount, had been paid. Therefore, the issue is substantially unresolved.

4.16. NATIONAL COUNCIL FOR TECHNICAL VOCATIONAL AND OTHER ACADEMIC AWARDS - 2024

4.16.1. Ineffectiveness of the Internal Audit Unit

During the audit, we observed that the Internal Auditor did not produce or submit any internal audit report for 2024. The absence of such reports creates a significant gap, as internal audit functions play a critical role in evaluating the effectiveness of internal controls, safeguarding assets, ensuring the reliability of financial reporting, and promoting operational efficiency. Timely internal audit reviews also help management identify weaknesses, mitigate risks, and prevent fraud.

We recommended that the Audit Committee should review the auditor's yearly work plan and ensure it is implemented accordingly.

Official Response

Management notes the observation and recommendation of the auditors. However, management will take the appropriate administrative actions against the internal auditor for failing to produce the 2024 internal audit report.

Auditor's Comment

There was no evidence of internal audit reports submitted for verification, nor was there evidence that management took action against the Internal Auditor for failing to submit these reports. Therefore, the issue remains unresolved.

4.16.2. No Allocation of Funds for the Payment of Staff Salaries

We observed that the Agency pays salaries of its staff from internally generated funds, despite being a government entity. The government subvention is either not received on time or is insufficient to cover the Agency's operational and personnel costs. This has led to delays in the payment of salaries and placed undue financial strain on the Agency's limited resources.

We recommended that government should take over direct payment of staff salaries through the national payroll system (Ministry of Finance) to ensure timely and consistent salary disbursements.

4.17. SIERRA LEONE PORTS AND HARBOUR AUTHORITY - 2024

4.17.1. Expired Tenancy Agreements

A review of tenancy agreements between the Sierra Leone Ports and Harbour Authority (SLPHA) and its tenants revealed that six of the 18 tenants were occupying premises under expired tenancy.

We recommended that the Company Secretary should establish and enforce a robust contract management system to ensure all tenancy agreements are monitored and renewed promptly before expiration.

Official Response

As noted during the audit, we state for the avoidance of doubt, that the tenancy agreements, not lease agreements, signed with tenants provide for an automatic renewal when the initial term expires. This is best practice and legally right for tenancy agreements. The said agreement provides that the tenant can stay in occupation after the initial term when neither party expresses discontinuance of same.

Auditor's Comment

The reviewed tenancy agreements had specific expiration dates, as such all agreements should have been renewed upon their expiration. Moreover, agreements between an established public institution and tenants should not continue under expired tenancy agreements, as this poses a risk of non-enforceability in a court of law in the event of any breach of contractual provisions. Therefore, the issue remains unresolved.

4.17.2. Outstanding Rents Payments By Tenants

We reviewed payment documents, including invoices and receipts, and observed that tenants owed the Sierra Leone Ports and Harbours Authority a total of NLe224,783.00 and US\$1,715.00.

We recommended that the Company Secretary and the Finance Director should ensure the recovery of the overdue payments from all defaulting tenants in accordance with the terms of their tenancy agreements, and forward evidence of payments to the ASSL for verification.

Official Response

Dan MOS Clearing and Forwarding Agency had been sent a letter of notice to vacate the building they are occupying as that particular building has been identified for demolition to accommodate the Authority's new administrative building.

The Integrated Trade Services, the Harman's Catering Services, the Indigenous Transport Owners Association (ITOA), the National Minerals Agency and the Real Estates and Finance had been sent follow-up letters instructing them to make payment.

Auditor's Comment

Reminder letters and 'notice to quit' for payments of overdue rent of NLe224,783.00 and US\$1,715 were submitted and verified. However, there was no evidence of actual payment of these outstanding amounts submitted for audit verification. Therefore, the issue remains unresolved.

4.17.3. Lack of Emergency Response Equipment

As part of our assessment of the Sierra Leone Ports and Harbours Authority's operational readiness and emergency response capacity, we observed that, the Authority lacked critical emergency response equipment such as firefighting engines for marine and onshore fire incidents, speed boats for search and rescue, and pilot boats to aid marine navigation.

We recommended that the Director General should immediately ensure the procurement of these emergency equipment, in order to enhance quick response in the event of an accident at the Port.

Official Response

We note your comment. Management is making frantic efforts to acquire these equipment. Processes have been initiated and gone far ahead with.

Auditor’s Comment

There was no evidence that processes had been initiated to address the lack of emergency response equipment as at the time of verification. Therefore, the issue remains unresolved.

4.17.4. Faulty Water Meter

As part of our audit review of the Sierra Leone Ports and Harbours Authority’s revenue-generating activities, we assessed the infrastructure supporting the provision of water to vessels berthing at the port. In this regard, we observed that the water meter and hydrant at berths 1 & 2 supplying water to vessels were faulty during the period reviewed, and the issue remained unresolved as at the time of reporting. Due to the faulty meter and hydrants, the Authority had been unable to accurately measure or sell water to vessels, thereby disrupting a key auxiliary service and revenue stream.

Furthermore, there was no documented evidence of actions taken by the Authority to repair or replace the faulty meter and hydrant. As a result, vessel owners have resorted to sourcing water from private suppliers, leading to loss of potential income for the Authority.

We recommended that the Director of Engineering should immediately assess the faulty meter and hydrant and ensure that they are repaired or replaced to restore the Authority’s ability to provide and bill for water services.

Official Response

We note you concerns. Strives are now being made with the Guma Valley Water Company (GVWC) to replace the damaged water hydrants so as to resume the Authority’s responsibility of supplying fresh water to vessels.

Auditor’s Comment

There was no evidence of any action taken by the Authority to address the faulty water meter and hydrants at the time of verification. Therefore, the issue remains unresolved.

4.18. SIERRA LEONE ROADS AUTHORITY - 2024

4.18.1. Delay in the Completion of Road Marking Work

In 2022, the Sierra Leone Roads Authority awarded a contract worth NLe20,452,996 to WorldPlas (SL) Limited for road marking works along the Masiaka–Kenema Highway. The contract stipulated a completion period of four months. A review of the Financial Statements and supporting documentation revealed that NLe8,116,788 was paid in 2024, whilst NLe6,135,899 was paid in earlier periods as advance, bringing the total payments made so far to NLe14,252,687, representing 70% of the contract sum, paid by the Road Maintenance Fund Administration on behalf of the SLRA.

However, during field verification, we observed that road marking was only carried out by the contractor as far as the Masiaka – Mile 91 section. We further observed during the on-site verification

exercise that there was no evidence of ongoing road marking work at the site, despite the contractor having received 70% of the total contract sum.

We recommended that the Director General of the SLRA should urgently engage the contractor, WorldPlas (SL) Limited, to ensure that the road marking works are completed to reflect the 70% payment received from the RMFA. Otherwise, the amount paid should be recovered and repaid into the Consolidated Fund, and evidence of such recovery and payment submitted to the ASSL for verification.



Road not marked along the Masiaka-Kenema highway

Official Response

The contractor was admonished to recommence works which he did. Some amount of works was carried out. The contractor has mobilised materials and equipment on site to expedite works. Due to the prevalent weather conditions, work is currently suspended since road marking works cannot be executed during the rainy season.

Auditor's Comment

We reviewed the correspondence between the Authority and the contractor, and observed that discussions were ongoing regarding the resumption of road marking works. However, we observed that the level of work completed was not commensurate to the amount of money already paid to the contractor. Therefore, the issue remains unresolved.

4.18.2. Abandoned Road Maintenance Works

To improve alternate routes for commercial vehicles in the east end of Freetown, the project allocated US\$15,727.70 in December 2024 to the Sierra Leone Roads Authority (SLRA) for maintenance work at the Upgun roundabout, through the Kissy Bypass Road. We observed the following:

- SLRA awarded the contract to Hals Construction and General Services and disbursed an advance of NLe84,099 (30% of the contract sum). However, the contractor abandoned the project, and the associated bank guarantee has since expired.
- As per the bank statement, 70% of the funds remain unutilised by the SLRA, and no significant maintenance activity was carried out on the designated route.

We recommended that the SLRA should ensure the recovery of the advance payment from the defaulting contractor or enforce performance bonds. Outstanding work must be completed urgently to prevent further congestion and road deterioration.

4.18.3. Incomplete Construction Project

Contracts for the construction of culverts nationwide valued at NLe4,455,869.23 were awarded on 6th December 2024, with a completion period of three months. However, as at the time of the field verification most culverts were still not completed, despite the contract deadline having elapsed due to

slow funding. A total payment of NLe1,598,587 had already been made to the contractors, representing 36% of the contract value.

We recommended that the Director General take proactive measures to ensure the timely completion of the outstanding projects by engaging the Road Maintenance Fund Administration to secure the necessary funding and negotiating a revised, mutually agreed work plan with the contractors. The revised plan should clearly outline deliverables, timelines, and monitoring mechanisms to facilitate efficient execution and successful completion of the works.



Pelewahun-Lawana Road – Moyamba



Shekie Town and Lambayama Section – Kenema



Njala –Bainvala – Kailahun



Tanninahun Junction-Mabonjama and Massan-Bengesar –Pujehun

Official Response

The contracts were awarded on 6th of December 2024 but advance payment for some contractors were made between February & March 2025, and works started in March 2025.

Some contractors submitted invoices for interim payment and their payment certificates have been forwarded to the RMFA for onwards payments.

The Director General and team have contacted the RMFA and the actions recommended by the ASSL have been discussed. The SLRA awaits the submission of the work plans of the respective contractors for the recommencement of works in October 2025 when the rains recede.

Auditor's Comment

There was no evidence to indicate that the construction works had resumed. Additionally, the revised work plan was not submitted for audit review. Therefore, the issue remains unresolved.

4.19. ROAD MAINTENANCE FUND ADMINISTRATION – 2024

4.19.1. Outstanding Receivables

We reviewed the receivables listing and the ageing analysis of receivables, and observed that, receivables totalling NLe103,328,536 had been outstanding for more than five years. There was no evidence provided to show that recovery efforts had been made, nor were there any records of partial or full liquidation of these balances. In addition, the Administration did not make any impairment provision in the Financial Statements for these outstanding debts. This issue has been noted in previous audit reports, indicating that the Administration and other stakeholders have not taken adequate corrective action to address the long-outstanding receivables.

Receivables in excess of five years are a clear indication that the recovery of these balances is almost impossible, thereby impacting cash flow. Therefore, there is an increased risk of eventual loss of public funds due to uncollectible debts.

We recommended that the Director of Finance and Investments should ensure the following:

- (i) Urgently review all outstanding receivables and assess their recoverability.
- (ii) Record impairment provisions in accordance with applicable accounting standards.
- (iii) Develop and implement a comprehensive receivables management policy with specific guidelines on follow-up, ageing analysis, provisioning, and recovery procedures.
- (iv) Write off through appropriate governance channels, debts deemed irrecoverable in line with legal and regulatory requirements.

4.19.2. Funds Transferred by the Road Maintenance Fund Administration to the District Councils

Incomplete 10m Span Bridge Construction from Kpangbama to Rotawa, Fakunya Chiefdom, Moyamba District

A contract was awarded to JSC Trading and Construction SL Limited for the construction of a 10-meter bridge and two single culverts along Kpangbama to Rotawa, Fakunya Chiefdom, Moyamba District, for an initial contract sum of NLe1,585,511.37. This amount was subsequently increased by NLe367,196.73 due to additional works, bringing the revised total contract value to NLe1,952,708.10. The project was scheduled for completion by December 2024.

During field verification, we observed that the construction of the two single box culverts had been completed. However, the 10-meter bridge remains incomplete and had been abandoned by the contractor, even though a total amount of NLe1,434,510.29 had already been disbursed to the contractor, representing 73% of the total contract sum.



Incomplete 10-m span bridge construction from Kpangbama- Rotawa, Fakunya Chiefdom, Moyamba District

We recommended that the Chief Administrator, Moyamba District Council, should ensure the following:

- (i) That the contractor complete the construction of the 10-meter span reinforced concrete bridge from Kpangama to Rotawa, Fakunya Chiefdom, Moyamba with immediate effect.
- (ii) Future disbursements should be tied strictly to verified project milestones, supported by interim payment and completion certificates, to prevent payments for incomplete or substandard work.

Official Response

The two single box culverts had been completed, and the 10-meter span bridge was near completion when community members raised concerns about the height of the concrete deck and halted the contractor's work. Several consultations were held with the Council and local authorities afterward, including a joint site inspection. During these discussions, it was agreed that the concrete beam and provisions for the deck slab should be demolished and raised further.

A variation request of NLe367,196.73 was approved to cover the additional costs required to raise the bridge height. The contractor has resumed and, work is in progress.

Auditor's Comment

During onsite verification, we did not see evidence of the construction of the 10-meter span bridge from Kpangama to Rotawa, Fakunya Chiefdom, Moyamba District, had been completed. Therefore, the issue remains unresolved.

4.20. SIERRA LEONE ROAD SAFETY AUTHORITY - 2024

4.20.1. Driving Licences Paid-for but not Issued to Applicants

We reviewed the Management Information System (MIS) database maintained by the Authority and observed that 27,595 driving licences were paid for across the various categories during the period reviewed. However, 25,124 licences were printed and issued, leaving a balance of 2,471 not printed, despite full payment had been made to the Authority.

We recommended that the Director of Licences should ensure that with immediate effect, outstanding driving licenses are printed and distributed to the applicants.

Official Response

At the time of payments, cards were not available. However, cards are now available and customers have been duly informed to come and verify their names. This will be evidenced during the audit verifications.

Auditor's Comment

During the verification exercise, no evidence was submitted to justify the issuance of the outstanding 2,471 driving licences to the applicants. Therefore, the issue remains unresolved.

4.20.2. Revenue from ECOWAS Circulation Permit not Banked

Circulation permits were issued to vehicles from ECOWAS member states upon payment of the prescribed fees, allowing them to temporarily use the roads of the host country for a period not exceeding three months. However, a reconciliation of revenue records and details of circulation permits for the Kambia outstation during the period reviewed revealed differences between circulation permits issued and amounts deposited into the Authority's Union Trust Bank account. Permits valued at

NLe1,684,900 were issued, but NLe1,245,700 was deposited in the Authority's bank account, leaving a balance of NLe439,200 not accounted for.

We recommended that the the Director of Finance should ensure that the balance of NLe439,200 is paid into the Authority's Union Trust Bank account and evidence of payment submitted to the ASSL for verification.

Official Response

Management has constituted an investigation committee and the respective officers have been called to book. Evidence of such action is now available for audit inspection.

Auditor's Comment

There was no evidence to confirm that the NLe439,200 was recovered from the staff in question and paid into the designated account. Therefore, the issue remains unresolved.

4.20.3. Payment without Supporting Documents

We observed that payments totalling NLe1,108,100 were withdrawn from the Authority's bank account on diverse dates without payment vouchers and other supporting documents to justify the utilisation of funds.

We recommended that the Director of Finance should ensure that the payment vouchers and the relevant supporting documents justifying the utilisation of the above funds are submitted for verification. Otherwise, the amounts involved should be refunded and evidence of payment submitted to the ASSL for verification.

Official Response

The documents mentioned above are ready for audit inspection. However, documents such as invoices, receipts, and delivery notes will be available during the verification exercise.

Auditor's Comment

Of the NLe1,108,100, payment vouchers and supporting documents totalling NLe708,100 were submitted and verified leaving a balance of NLe400,000. Therefore, the issue is partially resolved.

4.20.4. Salary Vouchers not Submitted in Respect of Contract Staff

We reviewed the payment vouchers in respect of salaries paid to contract staff and observed that NLe652,555 was paid to the staff for seven inconsistent months.

We however noted that the signed salary vouchers to confirm payments made to these staff were not submitted for audit inspection.

We recommended that the Director of Finance should provide the signed salary vouchers to justify the payment of the NLe652,555 to the contract staff. Otherwise, the said amount should be refunded into the Authority's account.

Official Response

Documents relating to the above will be available during the verification exercise.

Auditor's Comment

Signed salary vouchers of contract staff totalling NLe373,308 was submitted and verified, leaving a balance of NLe279,247. Therefore, the issue is partially resolved.

4.20.5. Assets not Made available for Verification

We reviewed the Fixed Assets Register and other relevant supporting documents and observed that assets valued at NLe467,515, acquired during the period reviewed, were neither recorded in the Authority's Fixed Assets Register, nor made available for verification.

We recommended that the Director of Finance should ensure that all newly procured assets are promptly recorded in the Assets Register with full details and that it is updated regularly. In addition, the assets should be made available for verification.

Official Response

The assets register has been updated and is ready for audit inspection.

Auditor's Comment

The updated assets register and the physical assets were not submitted for verification. Therefore, the issue remains unresolved.

4.21. SIERRA LEONE SEED CERTIFICATION AGENCY: 2021-2024

4.21.1. Challenges Affecting SLeSCA's Mandate

We observed the following:

- Seed producers and vendors were slow to comply with licensing, certification, and inspection requirements.
- Many farmers remain unaware of the benefits of certified seeds and SLeSCA's role in the adoption of the seed certification processes.
- Budget shortfalls continue to hinder operational activities such as lab upgrades, field monitoring, and rural awareness campaigns.
- The seed market remained underdeveloped. This was evidenced by the absence of structured market systems and linkages between seed producers and users, thereby contributing to inefficiencies in the seed value chain.
- Enforcement was inconsistent, particularly in remote areas, even though a licensing framework was in place. The seed producers did not want to bring their seed for certification.
- SLeSCA's mandate overlaps with the Ministry of Agriculture's, SLARI's, and donor-funded projects, resulting in duplication and coordination issues. SLARI is mandated to develop seed varieties, whereas SLeSCA is responsible for seed certification and regulation. However, instances were noted where SLARI was also attempting to function as a seed agency. The Ministry of Agriculture had the Seed Multiplication Project, which was also engaged in seed activities that should fall under the mandate of SLeSCA.

We recommended that the Executive Director should ensure the following:

- (i) Initiate large-scale public education awareness about the benefits of certified seeds, in order to build trust, and encourage farmers' participation in SLeSCA-regulated systems.
- (ii) Facilitate the involvement of private sector in the seed industry through targeted technical training, improved access to finance, and business development support.
- (iii) Establish regional laboratories and inspection units to enhance the reach, timeliness, and effectiveness of seed quality assurance services.

- (iv) Develop and implement a centralised digital platform to monitor and manage data on licensing, inspections, seed production and movement, and test results, enhancing transparency and traceability.
- (v) Invest in continuous staff training, update internal policies, and pursue resource mobilisation to strengthen SLeSCA's technical and operational capacity.

4.21.2. Challenges at Provincial Offices

We conducted a verification exercise at the provincial offices of the Agency and observed the following operational challenges:

- The laboratory at Mile 91 was operating with only five staff, resulting in excessive workload, delays in processing test results, and reduced operational efficiency.
- The regional offices are inadequately equipped, lacking basic tools and equipment such as computers, IT accessories, and protective gear (e.g., raincoat), which significantly impedes effective service delivery and field operations.

We recommended that the Executive Director of the Sierra Leone Seed Certification Agency (SLeSCA) should ensure the following:

- (i) That computers, rain gears, and internet facilities are provided for the effective operation of the provincial offices.
- (ii) That enough staff are deployed to enable better coverage, improved service delivery, and enhanced organisational efficiency.

4.21.3. Staff Loans not Recovered by the Agency

Loans totalling NLe46,500 disbursed to five staff since 2022, remained outstanding to date. This indicates weaknesses in loan recovery controls and could result in financial loss to the institution if not recovered.

We recommended that the Accountant should ensure that the loan is recovered from the staff and evidence of recovery provided for audit inspection.

Official Response

The Accountant has been asked by the Executive Director to take urgent and appropriate action to recover these loans.

Auditor's Comment

The loans were yet to be recovered. Therefore, the issue remains unresolved.

4.22. SIERRA LEONE HOUSING CORPORATION - 2024

4.22.1. Land and Building not Valued

The office building and other assets owned and occupied by the Sierra Leone Housing Corporation (SALHOC) had not been valued and recorded in the fixed assets register. This omission understates the Corporation's asset value in the Financial Statements and fails to reflect the true worth of the organisation. The table below illustrates the various fixed assets not valued:

Assets Type	Location of Assets	Registration No.	Acres	Acquisition Date	Acquisition Cost	Government Vested / Supplier
Building	50 Siaka Stevens Street	Volume 282	0.0843 Acres	1992	Yet to be Valued	Government Vested
Land	Bo City	After Survey Plan	Yet to be Re-surveyed	1992	Yet to be Valued	Government Vested
Land	MacDonald	After Survey Plan	11 Acres	2016	160,000	Kamara Family
Land	6 Mile	After Survey Plan	Yet to be Re-surveyed	2016	145,000	Government Vested
Land	Bureh Town Peninsular Road	Volume 139	21.9194 Acres	2020	Yet to be Valued	Government Vested

We recommended that the land and building be independently valued and recorded at fair value in the fixed assets register. This will ensure accurate financial reporting and compliance with applicable accounting standards. Additionally, management should conduct periodic revaluations to ensure that asset values remain current and reflective of market value.

4.22.2. Investment Property not Revalued

The OAU Villas at Hill Station, Building Material Production Training Centre (BMPTC) Bo City and B-28 complexes (housing NCRA and Tourism) had not been revalued for over 15 years, leading to outdated valuations in the financial records. This does not reflect current market realities.

Asset Name/ Description	Physical Location	Acres	Acquisition Date	Acquisition Cost/ Revaluation	Government Vested / Supplier
Banqueting Hall	Hill Station, Freetown	Yet to be Re-surveyed	1982	Yet to be Re-Valued	Government Vested
BMPTC Bo City	Bo City	Yet to be Re-surveyed	1992	Yet to be Re-Valued	Government Vested
B-28 Complexes (housing NCRA and Tourism)	King Harman Road	Yet to be Re-surveyed	2009	Yet to be Re-Valued	Government Vested

We recommended that the investment property should be independently revalued and recorded at fair value in the Fixed Assets Register. This will ensure accurate financial reporting and compliance with applicable accounting standards.

4.22.3. Overdue Debts

Receivables totalling NLe3,204,800 owed by the Ministry of Tourism and Cultural Affairs had remained in the receivables account for over 10 years. There was no evidence provided to show that efforts have been made to liquidate or recover these long-outstanding balances.

We recommended that the General Manager engage the Ministry of Tourism and Cultural Affairs to ensure that the debt is collected.

Official Response

Management notes the observation and the recommendation will be effected.

Auditor's Comment

There was no evidence of action taken to recover the amount from the Ministry of Tourism and Cultural Affairs. Therefore, the issue remains unresolved.

4.23. UNIVERSAL ACCESS DEVELOPMENT FUND - 2024

4.23.1. Universal Access and Service Levy not Paid by Internet Service Providers

We observed that 10 of 16 internet service providers (ISPs) did not submit their financial statements for the period reviewed. These financial statements were used to calculate the Universal Access and Service Levy payable to the Fund. As a result, these 10 ISPs did not pay the Universal Access and Service Levy for the period reviewed.

Furthermore, no evidence was provided to confirm that penalties or sanctions were imposed on the defaulting ISPs for failing to submit their financial statements and paying the Universal Access and Service Levy.

We recommended that the Chief Executive Officer should ensure that penalties are promptly imposed on all defaulting ISPs that failed to submit their financial statements.

Official Response

We have sent reminder letters to all ISPs who failed to submit their respective financial statement for 2024. We are still awaiting them to submit their FS for invoicing. We have only received from SAB Technologies and they have paid upfront.

Auditor's Comment

The reminder letters to the 10 ISPs were submitted during audit verification. However, only one ISP, SAB Technologies, submitted its financial statements and made payment of NLe17,310 to the UADF for service levy, leaving nine ISPs still outstanding. Therefore, the issue remains unresolved.

4.23.2. Poor Management of Fixed Assets

We identified the following weaknesses in assets and vehicle management at the Fund:

- A comprehensive FAR that provides information regarding the description, date of purchase, location, cost, depreciation rates and charge, netbook value, and status of non-current assets owned and controlled by the Fund was not submitted for audit. As a result, the team could not place reliance on the cost of non-current assets of NLe32,2934,219 and the depreciation charge of NLe3,217,750 recognised in the Financial Statements for 2024.
- We also observed from physical verification conducted, that inventory lists were not displayed in different locations/offices visited by the audit team.
- Additionally, the Fund lacked a vehicle maintenance policy that addresses driver and passenger safety and routine inspections.

We recommended that the Director of Finance should ensure the following:

- (i) That the FAR is updated with details of all assets owned and controlled by the Fund and submit same to the ASSL for audit review. Thereafter, the list of all assets held at each location should be displayed.
- (ii) That a vehicle maintenance policy is developed in line with the required fleet policy of the MTA.

Official Response

- (i) *We will adhere to your recommendations and make available the fixed assets register with details of all assets owned by the institution for review.*
- (ii) *Also, a vehicle management policy will be developed that is in line with the requirements of the fleet policy of the MTA.*

Auditor's Comment

- The Fixed Assets register submitted did not show the acquisition dates and several assets were not coded. Consequently, we are unable to determine the correctness of the depreciation amount recognised in the Financial Statements. Therefore, the issue remains unresolved.
- Inventory lists were still not displayed at different locations/offices during verification. Therefore, the issue remains unresolved.
- No evidence was submitted to confirm action taken on the vehicle management policy. Therefore, the issue remains unresolved

4.23.3. Operational Effectiveness of the Fund

The primary goal of the UADF is to promote universal access to broadband, ICT, and telecommunications services through public-private partnerships (PPPs). This initiative aims to make these services widely available, accessible, and affordable, ultimately fostering social and economic development in rural, remote and under-served areas.

We observed the following:

(i) Inefficient Management of the Funds Data Centre

During a physical verification of the central data centre, which is critical to the Fund's digital infrastructure, we observed that it was managed and controlled exclusively by a foreign contractor. The Fund did not have administrative access to the system and is limited to passive monitoring and reporting faults. In instances of system failures, such as the ongoing breakdown at the RTP site in Sogbaleh (unresolved for over six months), service restoration could be delayed, thereby, significantly disrupting access to mobile and internet services for residents and businesses.

In addition, the malfunctioning of Base Transceiver Stations (BTS) at Foegamandu (Kono), Manosewalu (Kailahun), and Bendutha (Bonthe) had caused unstable mobile networks, frequent call drops, poor internet connectivity, and overall degradation in service quality.

(ii) Annual Work Plan not Achieved

- Clause 4.2 of the Annual Work Plan 2024 (AWP), requires the Fund to conduct an 'access gap study' and developing a digital infrastructure database. This 'access gap study' aims to identify areas and populations that lack sufficient access to digital infrastructure and services. It focuses on addressing inequities in access, particularly in terms of broadband internet, mobile connectivity, and digital devices.
- Additionally, the Fund committed to develop an infrastructure registry and database system. This system will serve as a centralised repository to manage, track, and organise various components of the infrastructure setup. Such systems are essential for ensuring efficient management, compliance, and operational oversight for the Fund.
- Clause 4.3 of the AWP 2024 (requires the Fund to upgrade the seven Rural Telephony Project (RTP) sites from 2G and 3G to 4G technology. Upgrading to 4G in rural areas offers significant advantages over 2G and 3G, including faster, and a more robust connection.

These improvements can empower individuals, support businesses, and drive economic growth in underserved communities.

However, the Fund did not achieve any of these commitments, as there was no evidence submitted to demonstrate progress or the status of the Annual Work Plan.

We recommended that the Chief Executive Officer should ensure the following:

- i. That full access rights are given to the Fund and to immediately replace the faulty BTS in order to improve efficient and effective connectivity.
- ii. A countrywide gap survey should be done to facilitate the development of a comprehensive database of underserved areas to enable the Fund provide the requisite infrastructure to enhance socio-economic activities in these areas.

Official Response

We are in touch with the contractor to fully provide access rights to the management, and we will replace the faulty BTS in order to improve effective connectivity.

The access gap survey, procurement process is in progress as the World Bank project team at the ministry are working assiduously to enhance and provide the requisite infrastructure needed.

Auditor's Comment

There was no evidence of action taken by management to implement the audit recommendations. Therefore, the issue remains unresolved.

4.24. NATIONAL TELECOMMUNICATIONS AUTHORITY – 2024

4.24.1. Non-repayment of Loan by Former Board Member

We reviewed the staff loan portfolio of the Authority and observed that the balance of a loan granted to a former board member, remain outstanding at NLe49,857. There was however no evidence of repayment of the said amount, and the board member had since left the Authority. Additionally, no documentation was provided to show that management had made any effort to recover the outstanding loan amount.

We recommended that management should ensure that the loan is recovered from the former board member and evidence of recovery provided for verification.

Official Response

An internal loan was granted to a member of the board for which a monthly re-payment was deducted from source. Unfortunately, he was relieved of his duties shortly afterwards. Management wrote a letter to the former board member to retrieve the full amount granted but he did not respond.

Auditor's Comment

There was no evidence of repayment of the loan. Therefore, the issue remains unresolved.

4.24.2. Fixed Assets Register not Updated

We reviewed the Authority's assets register, and observed the following:

- Recurrent expenditure totalling NLe114,000 were recorded in the assets register as capital assets. This inclusion has led to an overstatement of the total asset value in the register and the Financial Statements.

- The Authority did not maintain a comprehensive register, as important details such as asset location, unique identification codes etc., were not included, making it difficult to establish a link between the fixed assets register and the physical assets.

We recommended that the Director of Finance should ensure that the fixed assets register is promptly updated with details of all assets owned and controlled by the Authority, removing all recurrent expenditure recorded as assets. The updated register should be submitted to the ASSL for verification.

Official Response

These were not assets acquired in favour of the Authority. However, they were toilet cabins (rental moveable toilet) rented for a function at the headquarters new building for an event hosted by the US Embassy for their 4th July celebration using our facility. These were mistakenly recorded in the assets register. They have been removed accordingly.

The fixed assets register will be updated accordingly and made available for inspection.

Auditor’s Comment

The updated fixed assets register was not submitted for verification. Therefore, the issue remains unresolved.

4.24.3. Internal Audit Function not Effective

We observed the following:

- In spite of repeated requests, documents such as audit plans, reports and working papers, to assess the effectiveness of the internal audit unit were not submitted for audit inspection.
- There was no Internal Audit Committee at the Authority to enforce the independence of the Internal Audit Unit and to liaise with Management on the implementation of audit recommendations.

We recommended the following:

- (i) The Director of the Internal Audit Directorate should submit the 2024 Annual Internal Audit Plan, together with the Internal Audit Reports and supporting working papers, as evidence of internal audit activities carried out during the year.
- (ii) The Director General should ensure that an Audit Committee is established for the effective functioning of the internal audit functions. This Committee should meet regularly and evidence of meetings retained for accountability purposes.

4.24.4. Server Room not Properly Managed and Controlled

We conducted an inspection of the server room and observed the following:

- The room lacked fire detection mechanisms, such as fire or smoke detectors.
- The batteries to the Uninterrupted Power Supply (UPS) system were faulty and did not provide backup power.
- Network devices including routers, switches, and servers were performing slowly, due to aged hardware.
- No logbook was maintained.
- There was no security door at the server room.
- Ventilation at the server room was also poor, as it was congested with extra and faulty equipment, improperly stored within the room.

We recommended that the Director of ICT should ensure that the Authority enhance the safety, reliability, and security of its server room by installing fire detection systems, repairing the UPS,

upgrading outdated network equipment and introducing a logbook for access tracking. In addition, the server room is to be secured with a metal door, while also removing obsolete equipment to improve ventilation and ensure proper cooling system.

4.25. DEPARTMENT OF COOPERATIVES: 2023 - 2024

4.25.1. Disbursement without Evidence of Activities Conducted

Our analysis of various payments during the audit revealed that amounts totalling NLe655,008 and NLe875,500 in respect of FY2023 and FY2024 respectively, were spent on activities relating to the Cooperative Department, for which we could not ascertain the validity, accuracy, and legality of this expenditure due to inconsistencies in the payment records, and other records obtained during the audit. For instance, we observed that staff who conducted inspections in the provinces, at the same time also signed the attendance register at headquarters. Additionally, we were unable to verify the attendance of most workshop participants, as most of their contact numbers were invalid. For those individuals who were reached out to, they provided different names from those on the list and stated that they neither attended the workshop, nor were they affiliated with any cooperative.

We recommended that, the Registrar, Department of Cooperative, and the Senior Accountant repay the amounts; otherwise, the issues will be forwarded to the relevant authorities for further investigation.

Official Response

We appreciate your thorough examination of our expenditure for 2023 and 2024 totally NL655,008 and NLe875,500 respectively.

The Department of Cooperatives wants to assure you that training sessions, inspection tours, and workshops were conducted as reported. Payments were made to all participants, facilitators, and suppliers involved in these activities, in line with our operational protocols.

Auditor's Comment

No evidence was submitted to confirm that the listed activities were conducted. Therefore, the issue remains unresolved.

4.25.2. Inadequate Controls over Management of Fixed Assets

We observed the following:

- The Department did not maintain a comprehensive fixed assets register showing the description of assets, location, date of purchase, identification code, costs of assets etc.
- The Department did not maintain asset listings for each room/office. As a result, the Department did not have proper control over the movement and usage of its assets.
- The Department owns staff quarters at Kissy and office spaces in Bo and Kenema. There was however no evidence that these property were utilised by staff of the Department.
- In spite of repeated requests by the audit team for the title deeds and other relevant documents for assets owned and controlled by the Department, the documents were not submitted. In the absence of these documents, it was impossible for the audit team to verify the ownership, valuation, and proper recording of these assets.

We further observed that the ground and first floors of the headquarters were occupied by non-staff. However, despite our request, no lease or tenancy agreement was submitted for audit inspection, to

verify the terms and conditions of occupancy. Moreover, no payment records were provided to confirm that the floors occupied were generating economic benefit to the Department.

We recommended that the Registrar of the Department of Cooperatives should ensure the following:

- (i) Maintain an updated assets register that records all assets owned and controlled by the Department, including land, buildings, vehicles, equipment, and furniture.
- (ii) The assets under the control and supervision of the Department are coded with a unique identification code.
- (iii) Submit the relevant title deeds and other documents that substantiate true ownership of the Department's assets.
- (iv) Submit all relevant lease or tenancy agreements for audit inspection to establish the legal basis for the occupancy of non-staff members regarding the quarters at Kissy, Bo, Kenema and the two floors at the Department's headquarters.

4.25.3. Existing Vacancies

We observed that several key positions such as Corporate Inspectors, Assistant Registrar, Accountant, Internal Auditor, Senior Registrar, Principal Assistant Registrar, and Deputy Registrar had been vacant for a long time.

The prolonged vacancy of these critical roles could adversely affect the efficiency, oversight, and operational effectiveness of the Department.

We recommended that the Registrar together with the HRMO, should ensure that these vacant positions are filled.

4.26. ELECTRICITY GENERATION AND TRANSMISSION COMPANY - 2024

4.26.1. Revenue not Generated from Operational Plants

We observed that several power plants located in Pujehun, Bonthe, Kailahun and Moyamba were operational and generating electricity with a combined capacity of 8.72 megawatts (MW), but there was no evidence of revenue generated from the sale of electricity. There was also no evidence to confirm that EDSA was invoiced for electricity transmitted from these power stations. Further review indicated that the stations hosting these plants incurred costs, including electricity usage, staff salaries, and maintenance expenses.

Additionally, we observed that the Newton Solar Plant, with an installed capacity of 6MW, had been installed since 2017 but no revenue had been collected from any power generation for this solar plant.

We recommended that the Financial Controller should ensure that invoices are promptly and accurately issued to EDSA for electricity transmitted. This will enhance its revenue generation capacity.

Official Response

The stations in question have not been formally handed over to EGTC, no commissioning has been done. They are still under their respective contractors for the finalisation of the contract.

With regards the Newton Solar plant, there are some technical challenges that the contractor need to address.

Auditor's Comment

The continued incurrence of operational costs without corresponding revenue generation indicates inefficiencies and potential financial losses to the Company. Until proper ownership transfer and billing arrangements are finalised, the issue remains unresolved.

4.26.2. Inadequate Controls over the Management of Fixed Assets

We observed the following:

- Assets valued at NLe2,207,619,067 were not recorded in the fixed assets register. In addition, the costs of several vehicles and motorbikes were not included in the assets register. As a result, we were unable to confirm whether the total cost of assets recognised in the Financial Statements was accurate and complete.
- A difference of NLe3,390,710 was identified when the audit team recalculated the accumulated depreciation of the Company's assets, and agreed same with the amount recorded in the Financial Statements.

We recommended that the Financial Controller should ensure the following:

- (i) That all assets owned and controlled by the Company are included in the fixed assets register.
- (ii) Make the necessary adjustments to the accumulated depreciation, and include the correct amounts in the revised Financial Statements.

Official Response

- (i) *Most of these assets are part of the inherited assets from NPA or BKPS before the unbundling. The splitting process is still ongoing.*
- (ii) *The necessary corrections would be made in the Financial Statements.*

Auditor's Comment

- The revised fixed assets register reflecting the inherited and newly acquired assets was not submitted for audit verification. Therefore, the issue remains unresolved.
- The revised Financial Statements submitted did not reflect any adjustments to address the identified difference in accumulated depreciation. Therefore, the issue remains unresolved.

4.26.3. Thermal Plants not Operational

We observed that 22 thermal plants with a combined installed capacity of 45.98MW were non-operational. These plants were either out of service, or awaiting major maintenance. This could lead to inadequate and unreliable electricity generation and increased dependency on Independent Power Producers (IPPs).

We recommended that the Director General should collaborate with the Thermal Generation Manager to prioritise and implement comprehensive maintenance and repair programmes for the non-operational plants.

4.26.4. Hydro Power Plants not Operational

We observed that six hydro power plants with a combined installed capacity of 6.7MW were non-operational during the reviewed period. These plants had been either completely out of operation since 2023 or remained inefficient without any evidence of ongoing maintenance. Details are provided below:

- At Goma Hydro, three turbines (4.5MW) had not been in operation since 2023.
- At Charlotte Hydro, all three turbines (2.2MW) were non-operational.

The continued non-operation of these hydro power plants has further reduced EGTC's capacity to generate renewable and cost-effective electricity, placing additional pressure on thermal plants and Independent Power Producers (IPPs).

We recommended that the Director General should collaborate with the head of the hydro power station to ensure the maintenance and rehabilitation of the dysfunctional hydro turbines to restore their generating capacity, by engaging the Ministry of Energy and development partners to mobilise resources.

4.26.5. Underutilisation of Power Plants

During the verification exercise, we observed that some power plants were being underutilised due to low demand and the absence of a robust grid infrastructure.

Specifically:

- The Makali Hydro Plant, with an installed capacity of 0.12MW, was generating only about 0.05 MW, resulting in an underutilisation of 0.07MW.
- The Lunsar Thermal Plant, with an installed capacity of 1.6MW, was generating only 0.6MW at the time of the visit, resulting in an underutilisation of 1MW.
- The Bankasoka Hydro Plant with an installed capacity of 2MW, was generating only 0.7MW.

We recommended that the Director General should expand and improve the transmission network to connect underutilised plants to the grid.

4.27. NATIONAL MINERALS AGENCY - 2024

4.27.1. Payment without Supporting Documents

Payments amounting to NLe451,185.50 were without supporting documents, including payment vouchers and other relevant documents. This action violates Regulation 100(1) of the Public Financial Management Regulations, 2018. Payments could not have been made for their intended purposes, leading to the loss of public funds.

We recommended that the Director of Finance and Administration (DFA) should make available the necessary supporting documents to the ASSL for verification.

Official Response

The necessary documents are now available for verification.

Auditor's Comment

Of the NLe451,185.50 unsupported payments, supporting documents were submitted for amounts totalling NLe273,143, representing 60.5% of the queried amount, leaving NLe178,042.5 unaccounted for. Therefore, the issue is partly resolved.

4.27.2. Recruitment Process not Competitive and Transparent

A review of minutes of the Board meeting and personnel files revealed that four mines compliance officers, three graduate trainees, and four interns attached to the Laboratory Department were approved for absorption as permanent and pensionable staff of the NMA in August, October, and December 2024. There was however, no documentary evidence such as internal advertisement of vacancies, application letters, shortlisting, interview scoresheets and academic certificates to confirm

that relevant recruitment processes were followed. These individuals received a total salary of NLe519,374.80 in 2024.

The recruitment of staff without following due recruitment process and appropriate documentation increases the risk of recruiting unqualified or unsuitable individuals into sensitive positions.

We recommended that the Human Resources Manager should ensure that the relevant recruitment documents are submitted for verification.

Official Response

The relevant recruitment documents are available for review.

Auditor's Comment

During the verification exercise, the relevant recruitment documents justifying that due recruitment procedures were followed, were not submitted for verification. Therefore, the issue remains unresolved.

4.27.3. Internal Audit Unit not Effective

The internal audit reports, working papers and other evidence of work done were not submitted for audit inspection.

We recommended that the Director of Internal Audit should submit the, internal audit reports, and working papers for the reviewed period.

Official Response

All relevant internal audit plans, reports and working papers are available for review.

Auditor's Comment

The documents requested for were not provided during the verification exercise. Therefore, the issue remains unresolved.

4.28. EASTERN TECHNICAL UNIVERSITY - 2024

4.28.1. Challenges Undermining the Effective Operations of the University

We observed the following:

▪ **Overcrowding of Lecture Rooms**

The University has 24 buildings, housing 55 classrooms that are used as lecture rooms. The Registrar revealed that these lecture rooms were originally designed to accommodate no more than 50 students per class. We conducted physical inspection of classrooms during lectures, and observed that the classrooms were overcrowded with some students standing along the corridors attending lectures. This could undermine the effective learning environment.

▪ **Obsolete and Insufficient Tools and Equipment**

We conducted physical verification of the technical departments and observed that the equipment needed for teaching and learning, especially for practical lessons, were obsolete. The computer lab had insufficient computers and other ICT components. Furthermore, the carpentry, auto, electrical, and building construction workshops were not equipped with modern machines, as most of the available machines were obsolete.

- **Curricula not Aligned with Recent Changes Made by the MBSSE**

During the 2023/2024 academic year, the Ministry of Basic and Senior Secondary Education (MBSSE) reviewed the old curricula and made some major changes to them. The new curricula developed aimed at bridging the gap between the content delivered in schools, and the needs of the labour market. We however observed that some of the courses/programmes offered in the Education Department had not been aligned with the changes made to the curricula. This was noted specifically for programmes/courses offered by students who were training to become professional teachers.

We recommended the following:

- The Vice-Chancellor and Principal, and the Registrar should ensure that the Estate Officer assesses the need for additional classroom blocks required to accommodate the growing student population.
- The Registrar should ensure that all heads of technical departments (Auto, Mechanic, Electrical, Civil Engineering, Plumbing, etc.) conduct a needs assessment of tools and equipment required, and submit a report to the Vice Chancellor and Principal for the acquisition of standard tools and equipment needed for practical exercises.
- The Vice Chancellor and Principal should collaborate with the Registrar, the Director of Academic Studies, and the Head of Quality Control to ensure that the University's curricula for the Education Department are aligned with the changes made to the curricula by the MBSSE.

4.28.2. Delay in the Construction of the Eastern Technical University – Bunumbu Campus

The Eastern Technical University benefited from the Sierra Leone Education Sector Project for the construction and rehabilitation of lecture rooms, dormitories, practicing school, auditorium etc., at its Bunumbu Campus in Kailahun District. The project aims to rehabilitate 31 existing structures and construct 34 new buildings. The project is financed by the Arab Bank for Economic Development in Africa (BADEA), the Saudi Fund for Development (SFD), and the OPEC Fund for International Development (OFID).

We conducted a physical verification of the project sites and observed the following:

- According to the Clerk of Works at the Bunumbu project site, the audit team was informed that the rehabilitation and construction works started in June 2023 and was expected to finish in June 2024. However, as at 31st December 2024, the rehabilitation and construction works were still ongoing.
- Despite multiple requests to the Registrar and the Estate Officer for the contract related to the rehabilitation and ongoing construction work at the University's Bunumbu Campus, the document was not provided. This made it difficult for the audit team to identify the nature of the work, contract type, cost, and project timelines.

We recommended that the Vice Chancellor and Principal should ensure the following:

(i) Collaborate with the Director of Project Fiduciary Management Unit (PFMU) at the Ministry of Finance in Freetown, to engage the contractor and agree on a new timeline for the completion of the project.

(ii) Submit the contract to the ASSL for verification.

4.28.3. Academic Progress Reports not Submitted for Staff on Study Leave

We reviewed staff personal files and observed that 15 staff were on study-leave-with-pay. However, documents such as evidence of approval, bond agreements, guarantors' forms, and the 2023/2024 academic year progress reports were not submitted for audit.

We recommended that the Vice-Chancellor and Principal should ensure the following:

- (i) Academic progress reports, evidence of approval, and bond agreements for staff on study leave are submitted to the Audit Service.
- (ii) In future, salaries should be paid to staff upon submission of their academic progress reports.

Official Response

Action is being taken on the matter. These staff are students of ETU-SL. The Exams Unit has advised that their progress reports will be made available to them after the publication of the 2024/2025 second semester exams grades.

Auditor's Comment

Academic progress reports, evidence of approval, and bond agreements for 15 staff on study leave were not submitted for verification. Therefore, the issue remains unresolved.

4.29. SIERRA LEONE NATIONAL SHIPPING COMPANY: 2023-2024

4.29.1. Ineffectiveness of the Internal Audit Unit

The internal audit reports, working papers and other evidence of work done were not submitted for audit inspection.

We recommended that the Director of Internal Audit should submit the, internal audit reports, and working papers for the reviewed period.

4.29.2. Non-Submission of Rental Agreements

We reviewed the bank statements submitted for audit and observed that between 2023 and 2024, the Sierra Leone National Shipping Company (SLNSC) generated revenue totalling NLe104,405 and NLe96,095 from the rental of Scan Drive and Spur Loop property respectively. However, the rental agreements for these rented assets were not made available for audit inspection.

We recommended that the Director of Corporate and Legal Affairs should submit the rental agreements for audit verification.

Official Response

The SLNSC's legal team is currently reviewing the terms and conditions of the property rental agreement with regards the Scan Drive property. The new rental agreement is expected to come into effect in January 2026.

Auditor's Comment

The rental agreement was not submitted for verification. Therefore, the issue remains unresolved.

4.29.3. Conveyances and Other Documentation not Submitted to Support Ownership of Property

We observed that the SLNSC was not in possession of conveyances and other legal documentation in support of the ownership and valuation of property at 45 Cline Street, Cline Town, and at 4A Scan Drive, Spur Road, as disclosed in its Financial Statements.

We recommended that conveyances and documents supporting the valuation and company's title to the said property should be submitted for verification.

Official Response

The SLNSC is a 100% state-owned company. Management is not in possession of the conveyances of the property.

Auditor's Comment

The conveyances and other legal documentation were not submitted for verification. Therefore, the issue remains unresolved.

4.29.4. Revaluation of Property at Cline Town and Spur Road

Both property at Cline Street, Cline Town, and Scan Drive, Spur Road had not been revalued for the last 15 years, leading to outdated valuations in the financial records. This did not reflect current market realities as the revaluation should have been carried out every three to five years.

We recommended that the Cline Street and Scan Drive property should be independently revalued and recorded at fair value in the fixed assets register. This will ensure accurate financial reporting and compliance with applicable accounting standards.

4.29.5. Poor Management of Fixed Assets

We observed the following:

- There was no evidence that physical verification of tangible fixed assets was conducted in order to confirm their existence and condition.
- The register of tangible fixed assets was not being checked by any senior official of the company to ensure that the information indicated in the register is true and correct at all times.
- The fixed assets register cannot be reconciled with financial reports generated from the QuickBooks financial management system.
- Assets register did not show detailed listings of computer and accessories and furniture and fittings acquired before 2024.
- Depreciation computed in the fixed assets register did not take into account furniture and fittings acquired before 2024.

We recommended that the Director of Finance should ensure that an updated fixed asset register is maintained and reconciled with the QuickBooks accounting system.

Official Response

This is another expected outcome of the fixed assets verification exercise being conducted by the internal auditor which will produce a comprehensive fixed assets register. This exercise is expected to be complete by the end of October 2026.

Auditor's Comment

The updated fixed assets register was not submitted for verification. Therefore, the issue remains unresolved.

4.30. NATIONAL ASSETS AND GOVERNMENT PROPERTY COMMISSION: 2023-2024

4.30.1. Incomplete National Assets Register

We reviewed the Master Register submitted during the audit, and observed that the following assets were not included in the Master Register:

- National assets and government property located abroad
- Government debentures, shares, and stocks
- Government quarters in the southern, eastern and northern provinces

- Government assets and property under the custody of various Ministries, Departments, Agencies (MDAs), Local Councils and State-Owned Enterprises (SOEs).

We recommended that the Chairman and Commissioner should ensure that the Master Register is updated to include all categories of government assets, including those located abroad, financial instruments (debentures, shares, and stocks), provincial government quarters, and assets under the custody of MDAs, Local Councils, and SOEs. A coordinated mechanism should be established with all custodians of government assets to facilitate timely reporting and reconciliation. In addition, periodic verification and reconciliation exercises should be undertaken to ensure the accuracy and completeness of the Master Register.

4.30.2. Non-submission of Lease Agreements and Payment Advice/Invoices

We reviewed bank statements submitted for audit and observed that between FY2023 and FY2024, the Commission generated revenue totalling NLe350,710 and NLe309,500 respectively from the rental of confiscated government assets. However, the lease agreements and payment advice/invoices for these rented assets were not made available for audit inspection.

We recommended that the Assets, Property, and Inventory Officer should submit the lease agreements and payment advice/invoices for all rented government assets during the period to the ASSL for verification.

Official Response

The query relating to the lease agreement, payment advice, and invoice for the rented assets not available for audit inspection is noted.

The issue of records management by responsible officer(s) was a challenge in the Commission. There was no Inventory Officer in the Commission during the period reviewed. The assigned staff for such data was a support staff from the HRMO before the recruitment of the Inventory Officer.

In FY2023 and early FY2024, payments were done directly to the account by the payee without referencing the Commission. The Commission raised this as an action point in one of the Board Meetings to track and get comprehensive data of all the payments for all confiscated property.

A team comprising members of the Policy and Compliance Department, Internal Audit Department, and Assets and Inventory Department has been set to do a nationwide data verification and reconciliation on these property, starting in the Western Area. A few of the lease agreements and other relevant documents are available for your verification.

The Commission remains committed to ensuring that the issues raised will be adequately addressed, going forward.

Required documents:

- (i) Minutes of Board meeting where the issue was discussed.*
- (ii) Copies of lease agreement for seven property and payment receipts are available for inspection and verification.*

Auditor's Comment

Copies of lease agreements supporting rental payments totalling NLe244,310 and NLe78,000 for FY2023 and FY2024 respectively were submitted and verified, leaving a balance of NLe106,400 and NLe231,500 for 2023 and 2024 respectively not verified. Therefore, the issue is partly resolved.

4.30.3. Incomplete Composition of the Board

We reviewed the current Board composition and observed that it was not fully constituted in accordance with the Governing Act. Only four of the 12 required commissioners were appointed. Consequently, members or representatives from the following mandated institutions were still not on the Board:

- The Inspector General of Police or his representative
- A Law Officer
- One member who is a licensed surveyor
- One member representing the building and construction industry
- One member who is an automobile engineer
- Three ordinary members of parliament
- One member of the Institute of Chartered Accountant
- One member representing the Institution of Engineers

We recommended that the Chairman of the Board should liaise with the Office of the President to ensure that all institutional representatives required by the Governing Act are duly appointed to the Board.

4.31. NATIONAL PUBLIC HEALTH AGENCY - 2024

4.31.1. Inadequate Controls over the Management of Fixed Assets

The following issues were observed in respect of the management of fixed assets of the Agency:

- The FAR submitted for review was not updated with relevant details such as date of purchase, asset code, asset type, responsible officer, cost and status for some assets in the FAR. These omissions limited the ability of the audit team to track the movement, status, and stewardship of assets effectively.
- A total of 11 vehicles were not made available for inspection.
- Assets worth NLe856,482 procured in 2024 were not recorded in the Fixed Assets Register.

We recommended that the Director of Finance should ensure the following:

- (i) The Fixed Assets Register is updated with details of all assets owned and controlled by the Agency, showing the date of purchase, asset code, asset type, cost, and the responsible officer.
- (ii) Make the 11 vehicles available for verification.

Official Response

We acknowledge the issues identified during the audit on fixed asset management and have noted all recommendations for prompt action. The FAR is currently being updated as recommended and will be provided to auditors for verification. Also, the unverified vehicles will be provided for physical inspection.

Auditor's Comment

- The FAR was submitted and verified. However, the register was not updated as assets procured in 2024 valued at NLe856,482 were not recorded. Furthermore, we observed that all assets were not coded. Therefore, the issue remains unresolved.
- Of the 11 unverified vehicles, two were verified, leaving a balance of nine. Therefore, the issue is substantially unresolved.

4.32. ELECTORAL COMMISSION FOR SIERRA LEONE (ECSL) - 2024

4.32.1. Non-operational Solar Power at ECSL Headquarters and Wellington Warehouse

We reviewed the Commission's 2024 Annual Report and observed that a set of solar packages, each comprising 250 solar panels, were installed at the ECSL headquarters and the Wellington

warehouse/tally centre. These installations, funded by the UNDP and the Government of Sierra Leone, were designed to provide sustainable power for key ICT infrastructure, particularly as a backup energy source for the servers and other essential IT systems.

During our on-site verification, we however observed that the solar power systems were not operational.

It was further reported that the systems were ineffective due to compatibility issue between the plants and the batteries-to-panel ratio, and possible power leakages in the connections. Consequently, the installations have not achieved their intended purpose of providing stable and reliable backup power to the Commission.

We recommended that the Executive Secretary, should immediately engage certified solar energy experts to assess and rectify the design and technical deficiencies of the installations.

4.32.2. Differences in the Fixed Assets Records

We reviewed the Commission's fixed assets management system known as Asset Tiger and identified significant differences between the system records and physical count.

The system, which is intended to capture and track all assets owned and controlled by the Commission, did not accurately reflect the actual inventory.

Key differences identified include:

- 432 laptops recorded in the system, compared to 1,673 physically counted, giving a difference of 1,241.
- 818 solar-powered generators recorded in the system, compared to 1,251 physically counted, giving a difference of 433.

We recommended that the Director of Administration should ensure that a comprehensive assets verification is conducted and the Asset Tiger system is updated accordingly to reflect the accurate information on assets owned and controlled by the Commission.

Official Response

Management has noted this query and is taking the necessary steps to address the outstanding issues. The undermentioned have already been entered in the asset tiger software

- i. 1,022 solar panels*
- ii. 1,307 solar-powered generators*
- iii. 1,685 laptop computers*

Auditor's Comment

During the verification, we observed that differences still exist around the solar powered generators, as 1,251 were physically counted as against the 907 recorded in the system, resulting in a difference of 344. Therefore, the issue remains unresolved.

4.33. NATIONAL SOCIAL SECURITY AND INSURANCE TRUST - 2024

4.33.1. Capitalised Project Expenditure Still in the Financial Statements

We reviewed the investment portfolio of the Trust, and observed that NLe19,479,000 was incurred as preliminary expenses for three projects which were capitalised in the Financial Statements. However,

these projects did not continue as planned. Despite their discontinuation, the preliminary costs were still capitalised in the books of the Trust.

We recommended that the General Manager (GM) of Investment should collaborate with the General Manager of Finance to review the capitalised preliminary expenses and ensure that approval is sought from the appropriate authorities for the immediate write-off of the related costs to the discontinued projects. Evidence of action taken together with the revised Financial Statements should be provided for verification.

Official Response

Management notes the auditors' observation regarding the amount of NLe19,479,000 incurred as preliminary expenses for three projects and capitalised in prior periods. An approval has been obtained to write off these preliminary expenses from the Financial Statements, and the adjustment has been effected in the FY2024 Financial Statements. The relevant journal entries are available for review by the external auditors. Accordingly, the accounts have been restated to reflect the write-offs in line with proper accounting standard.

Auditor's Comment

There was no approval from the Board for the write off of the related costs to the discontinued projects. Therefore, the issue remains unresolved.

4.33.2. Tenancy Agreement for NASSIT Property at Lumley Beach not Submitted

We observed that the Trust has an investment property at Lumley-Aberdeen Beach which had been leased to two tenants. However, no tenancy agreements between the Trust and the two tenants were provided for audit inspection. As a result, we could not determine the amount payable as rent to NASSIT in respect of the said property.

We recommended that the General Manager of Investments should ensure that the tenancy agreements between the Trust and the two tenants, are provided to the ASSL for verification.

Official Response

Management notes the auditors' observation regarding the Lumley–Aberdeen Beach property handed over to the Trust by Guoji Property and Investment Company as sweat capital in appreciation of the Trust's role in the acquisition of the company's property at Beach Road.

A tenancy agreement was prepared but remained unsigned due to outstanding rent arrears owed by the tenants to the Trust. Nonetheless, copies of the 2024 and 2025 tenancy agreements are available for audit verification.

Auditor's Comment

Tenancy agreements between the Trust and the two tenants of the property at Lumley-Aberdeen Beach were not submitted during verification. Therefore, the issue remains unresolved.

4.33.3. Contributions not Credited to Employees' Accounts

We observed that contributions totalling NLe23,408,794 from various institutions had not been credited to the respective employees' accounts. This delay in allocating contributions into their respective accounts could result in gaps in the employees' contribution records, potentially causing delays in processing benefit claims. Consequently, this situation jeopardizes the Trust's primary objective of providing retirement and other benefits to meet the contingency needs of workers and their dependents.

We recommended that the General Manager of Operations should ensure the following:

- (i) Take proactive steps to immediately credit the contributions to the respective employees' accounts.
- (ii) Establish a system for regular monitoring and reporting of contribution and ensure that contributions are being credited accurately in a timely manner.

4.33.4. Encroachment on NASSIT Land in the Southern Region

We conducted a physical inspection of the Trust's landed property and observed that massive encroachment had taken place on the Trust's 52 acres of land located at Bandajuma along the Bo-Kenema Highway, in the Bo District. There was visible evidence of both completed and ongoing construction activities being carried out by private individuals on the Trust's property.

Similarly, we noted that there was a dispute over the ownership of the Trust's 53 acres of land situated along the Bo-Taïama Highway. During an interview with the Regional Manager he disclosed that the property is subject to a long standing controversy between the Trust and the Saccoh Family in Bo, raising concerns over the Trust's ability to exercise full control over the land.

We recommended that the Director General of the Trust should ensure the following:

- (i) Initiate legal proceedings to assert ownership and remove encroachers from the affected property.
- (ii) Secure all Trust-owned land by erecting fences and placing clear boundary markers and sign posts indicating ownership. This will serve as a deterrent to potential land grabbers.

Auditor's Comment

There was no management comment. Therefore, the issue remains unresolved.

4.34. WEST AFRICAN HOLDINGS SIERRA LEONE LIMITED - 2024

4.34.1. Poor Assets Management

We conducted a physical verification exercise on the Company's Fixed Assets Register (FAR) and observed the following:

- The FAR submitted for review was not updated with relevant details such as location, asset code, asset type, responsible officer and status of some assets in the register.
- Assets were not coded with unique identification codes. As a result, it was difficult to verify the existence and accuracy of assets recorded in the FAR.
- Some assets were incorrectly classified in the FAR. Specifically, items such as Titan (Gatto Pot), two-deck oven and a Samsung air conditioner (12000 BTU) were recorded under Furniture instead of under Equipment.
- Assets worth NLe203,249.84 acquired by the Company in 2024 were not provided for physical verification.

We recommended that the Financial Controller (FC) should ensure the following:

- (i) Update the FAR to include details of assets owned and controlled by the Company such as asset code, status, and location, to ensure accurate tracking and management of assets.
- (ii) Assets are coded within the shortest possible time, and the codes should match those in the FAR.

- (iii) Perform a comprehensive review of the FAR to ensure that all assets are correctly classified according to their nature and use. The classification should align with the Company's accounting policies and applicable financial reporting standards.
- (iv) Revise the Financial Statements showing all adjustments where necessary to ensure accurate depreciation charges and proper presentation of asset balances in the Financial Statements.
- (v) Assets worth NLe203,249.84 are provided for physical verification.

Official Response

The West African Holdings Limited (WAHL) is in the process of incorporating a fixed assets management system. Assets valued at NLe203,249.84 as stated are available for verification. A Fixed Assets Policy is now in place.

Auditor's Comment

No evidence was provided to demonstrate that Management had initiated the process to procure a Fixed Asset Management System. Although a Fixed Assets Policy was submitted, the document had not received formal approval.

During the physical verification exercise, assets valued at NLe23,800 were submitted for verification, leaving assets valued at NLe174,949.84 not physically verified. Furthermore, inspection of assets acquired during the review period revealed that these assets were not coded or tagged for identification. Therefore, the issue remains unresolved.

4.35. SIERRA BLOCK CONCRETE PRODUCTS LIMITED - 2024

4.35.1. Lack of Institutional Support to Sierra Block Concrete Products Limited (SCPL)

We observed the following issues that could be affecting the sustainability and market visibility of the SCPL, despite NASSIT being the majority shareholder:

- NASSIT had stopped using or promoting SCPL's concrete products in its own building and infrastructure projects, including the recent Sewa Grounds Market Car Park.
- NASSIT, had not actively lobbied or encouraged other government or public sector institutions to procure or patronise the SCPL products.

We recommended that the Director General of NASSIT should consider Sierra Block Concrete Products Limited (SCPL) as a viable source for construction materials in its building projects. This approach would promote value-for-money, support the sustainability of its subsidiary, and enhance return on its investment.

4.35.2. Procurement Procedure not Followed

We observed that there was only one supplier contacted for the procurement of spare parts (specifically a 2KD Engine and Clutch System) for vehicle with registration numbered AHG 823, amounting to NLe120,000. This contravenes the provisions of the Public Procurement Act of 2016, which stipulates that procurement above the threshold must follow the National Competitive Bidding (NCB) method to ensure transparency, competition, and value-for-money.

We recommended that the Procurement Officer should ensure that all procurement activities follow the requirements in the Public Procurement Act and Regulations.

Official Response

Please note that quotations were obtained from Salman Motors and Cica Motors and the necessary approval was obtained from the Managing Director before procurement.

We wish to reiterate that, the SCPL is a private company and not a public company, and so the NPPA's Act shouldn't be impose on it.

Auditor's Comment

NASSIT is the major shareholder in the SCPL and as such they should follow the Public Procurement Act 2016. Therefore, the issue remains unresolved.

4.36. SIERRA ESTATE MANAGEMENT COMPANY LIMITED - 2024

4.36.1. Outstanding Receivables

We reviewed the receivables listing and the ageing analysis of receivables, and observed that receivables amounting to NLe14,884,436.89 had remained outstanding for more than five years. Although Management had made some recovery attempts through the Company's legal retainer, these efforts have not yielded much result. Furthermore, the Company had not made any impairment provision in the financial statements. This increases the risk of overstating assets and misrepresenting the financial position of the Company.

We recommended that the Head of Finance should ensure the following:

- (i) Urgently reviews all outstanding receivables and assess their recoverability.
- (ii) Impairment provisions are recorded in accordance with applicable accounting standards.
- (iii) The debts deemed irrecoverable should be recommended for write-off through appropriate governance channels, in line with legal and regulatory requirements.

Official Response

Management has reviewed all outstanding receivables and categorised them accordingly for the attention and approval of the board for write-off.

Auditor's Comment

There was no evidence of actions taken to address the outstanding receivables as recommended. Therefore, the issue remains unresolved.

4.36.2. Lack of Maintenance of the Sea View Estate at Goderich

Block 3 - This building contains eight 'standard three-bedroom with boy's quarters' apartments

We inspected seven unoccupied apartments at the Sea View Estate, and observed that the buildings were in a dilapidated state, with no evidence of recent maintenance or repair works undertaken.

We recommended that the General Manager of NASSIT should take immediate action to rehabilitate these apartments in order to prevent further deterioration. The photos below show the interior of apartments in Block 3.



4.36.3. Expired Tenancy Agreement between SEMCO and Orange SL Limited

The tenancy agreement between SEMCO and Orange SL Ltd. for the office space occupied at the Kenema Plaza had expired since 31st August 2022, and had not been renewed. Although Orange SL Ltd. made a payment of NLe21,123 in 2024 based on the old agreement, there was no evidence to indicate Management's action to renew the terms of the lease. The absence of a valid rental agreement hinders the enforcement of lease terms and exposes SEMCO to potential legal and financial risks.

In addition, a telecommunications mast was erected on the rooftop of the Kenema Plaza by Orange SL Ltd. A five-year lump-sum payment of NLe189,000 (NLe37,800 annually) was made in 2018. We however observed that, there was no evidence of renewal agreement signed, invoice issued, and no payment made for the use of the facility in 2024. This could lead to an understatement of income and receivables in the Financial Statements and indicate poor monitoring of the Company's leased assets.

We recommended that the Head of Finance should ensure the following:

- (i) Recover overdue payments from Orange SL Ltd., and forward evidence of payments to the ASSL for verification.
- (ii) Establish and enforce a robust contract management system to ensure all tenancy agreements are monitored and renewed promptly before expiration.

Official Response

The renewal of the agreement for the telecommunication mast was delayed owing to the fact that the parapet at the Kenema Plaza had major cracks and shareholders were considering repairing the entire parapet. Management does not want to enter into an agreement and later default, as the maintenance of the parapet will mean the removal of the telecommunication mast. However, Management has decided to go ahead with the agreement dating the period backwards so no revenue will be lost as the entire period will be paid for. The draft agreement is available for audit verification.

Auditor's Comment

The signed agreement between Orange and the Company was submitted for verification. However, no evidence was submitted to confirm the payment of the overdue rents from Orange SL Ltd. Therefore, the issue remains unresolved.

4.37. SIERRA LEONE CIVIL AVIATION AUTHORITY - 2024

4.37.1. Non-submission of Foreign Travel Tax (FTT) Assessment Records

Despite several requests, the audit team did not receive the assessment records for Foreign Travel Tax (FTT) revenue totalling NLe100,728,181.59 as recorded in the Integrated Tax Administration System (ITAS). This lack of documentation represents a significant breakdown in record-keeping and transparency within the Domestic Tax Department.

We recommended that the Acting Commissioner, Domestic Tax Department, should ensure that the FTT assessment records corresponding to NLe100,728,181.59 are promptly submitted for audit inspection.

In future, the Accountant-General should establish procedures to ensure that all FTT revenues are systematically shared between the SLCAA and the Government of Sierra Leone; and records maintained for audit and reference purposes.

4.37.2. Non-receipt of Shared Revenue

We observed that revenue amounting to NLe20,611,604.65 was deducted from the SLCAA revenue account. However, the corresponding 80% revenue share, totalling NLe16,489,283.72, had not been transferred to the SLCAA operational account. The non-transfer of the Authority's statutory share of revenue affects operational cash flow could impede the Authority's ability to effectively execute its mandated activities.

We recommended that the Financial Secretary should ensure that the outstanding revenue of NLe16,489,283.72 is promptly transferred to the SLCAA operational account, and evidence of payment is submitted to the ASSL for verification.

We further recommended that management should also establish a mechanism for timely reconciliation and transfer of statutory revenue shares to prevent future delays.

4.38. MILTON MARGAI TECHNICAL UNIVERSITY - 2024

4.38.1. Delay in the Rehabilitation and Construction Work at MMTU Campuses

The Government of Sierra Leone (GoSL), through the Ministry of Technical and Higher Education (MTHE) and the Ministry of Basic and Senior Secondary Education (MBSSE), secured a loan of US\$65 million from three key development partners: The Saudi Fund for Development (SFD), the OPEC Fund for International Development (OFID), and the Arab Bank for Economic Development in Africa (BADEA). This funding is designated for the Sierra Leone Education Sector Support Project (SLESSP), aimed at improving access to quality education.

The GoSL also committed an additional US\$3 million as counterpart funding. The project aligns with national strategic priorities, including human capital development, poverty reduction, and the enhancement of educational standards.

A significant portion of the funding approximately US\$20,084,232, representing 31% of the total loan—was allocated to the Milton Margai Technical University (MMTU), covering Lot 4 (partial) and Lot 5 (full) of the project. The contracts for these lots were valued at US\$12,109,547.61 and US\$16,563,056 respectively. As of the audit date, payments of US\$7,434,146.46 (61%) for Lot 4 and US\$11,358,407.03 (69%) for Lot 5 had been disbursed to the contractors.

The project had an implementation timeline of one year, followed by a six-month defect liability period, with contracts signed on 1st June 2023 and scheduled for completion by 31st December 2024.

A joint team conducted physical verification and reviewed project documentation to assess implementation progress. Key findings across the three MMTU campuses are as follows:

Goderich Campus:

- Fifty-two (52) buildings were scheduled for rehabilitation. Of these, nine buildings had not yet been rehabilitated, nine buildings had undergone minor rehabilitation (mainly roof replacements), and three of the nine rehabilitated buildings showed evidence of roof leakages, suggesting poor workmanship or poor material quality.
- There were 10 new buildings planned for construction. Only the Amphitheatre had been fully completed.

See Pictorial Evidence below:



Auditorium under construction at



Unrehabilitated female hostel



Female hostels under construction



Unrehabilitated lecture room



Completed Amphitheatre

Congo Cross Campus

- Eighteen (18) buildings were scheduled for rehabilitation, but none had been fully renovated. Work done was largely limited to roof replacements, but many roofs showed visible leakages, indicating substandard rehabilitation.

- Three new structures were planned to be constructed:
 - Administrative Building (3 floors) – construction started.
 - 45-Room Hostel (1 floor) – construction started.
 - Staff Quarters (3 floors) – construction not yet started.



Status of Congo Cross Administrative Building



Lecture room after rehabilitation



Replaced roof of a workshop at Congo cross campus



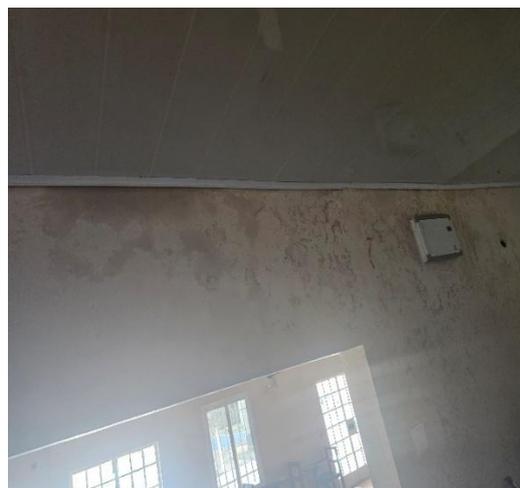
Evidence of leakages from a replaced roof

Brookfields Campus

- Seven buildings were due for rehabilitation, but none had been fully renovated. Most of the rehabilitation work involved roofing, but these showed visible leakages, pointing again to poor quality.
- A 3-floor library building was planned to be constructed, but remained incomplete.



Uncompleted library building



Evidence of leakages from a replaced roof of a lecture room

The inability to deliver planned infrastructure within timelines undermines the project's objective of improving access to quality education.

We recommended that the Deputy Vice Chancellor (DVC) should collaborate with the Project Implementation Unit, to ensure the following:

- (i) Engage independent engineers or third-party monitors to conduct regular site inspections. Implementing partners to enforce quality standards as outlined in the Bills of Quantities (BOQs) and contracts.
- (ii) Invoke liquidated damages clauses for delays and enforce performance guarantees where applicable.
- (iii) Consider withholding further payments until contractors meet specific milestones with verifiable quality.
- (iv) Mandate contractors to rectify defects (e.g., roof leakages) identified during physical inspections at no additional cost.
- (v) Establish a joint project coordination team between the MTHE, MBSSE, and MMTU to streamline communication, approvals, and issue resolution.
- (vi) Require monthly progress reports from contractors and supervising engineers. The findings in these reports should be shared with donor partners to ensure transparency and maintain credibility.

Official Response

- *The Administration noted the findings and recommendations in respect of the Project.*
- *The pace of construction work has an external factor, not within the scope of the Estate Department.*
- *However, the Estate Department has been constantly monitoring the construction activities, drawing the attention of the Project Coordinator to the timeline on the completion of the Project.*
- *Series of meetings were held and letters sent to the project Coordinator for the Sierra Leone Education Sector support Project, drawing the attention of the Contractors to explain to the administration about the funds allocated.*
- *The Administration has also engaged the contractors several times to produce progress report; but nothing has been done with regard reporting on the ongoing work to the University. The end users have not been given the space within the project to observe and address those concerns.*

Auditor's Comment

Management has acknowledged the issues identified. However, no evidence of action taken in response to the recommendations was provided. As a result, the issues remained unresolved.

4.38.2. Irregular Engagement of Part-Time and Visiting Lecturers

We observed that the University incurred an expenditure of NLe486,060 relating to payments made to part-time lecturers during the year under review. While the engagement of part-time lecturers can be justified by institutional needs, the audit team identified significant control weaknesses and documentation gaps surrounding the recruitment, approval, and management of these individuals. We observed the following:

- The University could not provide evidence that a needs assessment was conducted to justify the hiring of part-time lecturers. There is no institutional manpower plan or academic staffing forecast to identify gaps in teaching resources or workload distribution.
- No documentation was submitted to confirm that the University Court or relevant governing body approved the recruitment of part-time lecturers, in line with good governance practices. There was no evidence of a formal recruitment process such as: public advertisement of positions, shortlisting and interviews, and vetting and selection procedures. The recruitment appears to have been ad hoc and undocumented.
- The submitted files for the part-time lecturers lacked critical documents, including: application or expression of interest letters, offer or appointment letters, verified academic and professional credentials, National ID or NASSIT numbers, terms of engagement (e.g., credit hours, subjects taught, workload allocation).

We recommended that the Human Resource Manager should ensure that the University manpower plan is done to include detailed information on part-time lectures.

4.38.3. Non-Compliance with Procurement Procedures in the Procurement of Used Vehicles

During the audit of procurement activities for the financial year ended 31st December 2024, the acquisition process of four used Toyota RAV4 vehicles was examined. The total value of these procurements amounted to NLe587,676.

We observed the following:

- Section 13(a) of the Public Procurement Act, 2016 mandates that the Procurement Committee must verify and approve all procurement planning and execution. No evidence (e.g., minutes of meetings or approval documents) was provided to show that the Procurement Committee met to verify or approve the procurement of the vehicles.
- Section 29(3) of the Public Procurement Act, 2016 prohibits the splitting of procurement orders to avoid mandatory procurement procedures. The purchase of four Toyota RAV4 vehicles, valued at NLe587,676 in total, was split into four smaller procurements, awarded to two different suppliers using the Request for Quotations (RfQ) rather than the more appropriate National Competitive Bidding (NCB).
- Article 11 of the Fleet Management Policy, 2020 requires procuring entities to seek technical advice from the Sierra Leone Roads Safety Authority (SLRSA) when acquiring government vehicles. No documentation was provided to demonstrate that technical advice or approval was sought from SLRSA.
- Two of the procured vehicles were not roadworthy as at the time of audit visitation.

Value for money could not have been obtained.

We recommended that the Head of the Procurement Unit should ensure the following:

- (i) Submit evidence (e.g., minutes of meetings) confirming that the Procurement and Evaluation Committee reviewed and approved the vehicle procurement process.
- (ii) Provide authority for the segmented procurement conducted through RfQ rather than NCB.
- (iii) Submit evidence of technical input from SLRSA.

Official Response

The finding is noted by management. For subsequent audit, the Procurement Officer will put measures in place to properly conduct evaluation committee reviewed and follow relevant procurement procedure in respect of procurement of vehicle.

The Procurement Officer will endeavour to take necessary action to follow procurement procedure through RFQ and NCB and not segment or split procurement activity.

Management acknowledged the audit findings. For subsequent audit, the procurement officer would ensure that procurement procedure to involve technical input from SLRSA were followed before undertaking procurement activities.

The Audit findings is noted. Appropriate action has been taken by the Administration to repair the faulty vehicles.

Auditor's Comment

Management has acknowledged the audit findings regarding the procurement of four used Toyota RAV4 vehicles; however, no additional documents or justification were submitted for review. Consequently, this issue remains unresolved.

CHAPTER V - PERFORMANCE AUDIT

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PERFORMANCE AUDIT

INTRODUCTION

Performance audit, also known as value-for-money audit, is a modern concept that gained prominence in the African continent mainly in the late 1980s and early 90s. Performance audit evolved from traditional financial auditing to address the economy, efficiency, and effectiveness of government programmes and operations. It is one of the many audit engagements conducted by the Audit Service Sierra Leone, (ASSL). The others being financial, compliance, information systems, and environmental audit.

The ASSL introduced performance audit in 2008, established a unit and recruited staff with various professional backgrounds to undertake performance audit engagements. Through the support of the Government of Sierra Leone (GoSL), the African Organisation of English-speaking Supreme Audit Institutions (AFROSAI-E) and our development partners, the ASSL has capacitated its performance auditors and completed over 37 performance audits in areas including but not limited to: health, agriculture, education, infrastructure, mining, fishing, water resources, electricity, and environment.

THE NATURE AND PRACTICE OF PERFORMANCE AUDITING

Performance audit is an independent, objective, and reliable examination of whether government undertakings, systems, operations, programmes, activities, or organisations are operating in accordance with the principles of economy, efficiency and effectiveness and whether there is room for improvement.

Performance audit covers the full range of government activities, including organisational, financial and administrative systems. It could focus on a single programme, policy, entity or fund, or on outcomes or systems.

Performance audits typically test if a government is making good use of resources to effectively deliver its policy goals and achieve its intended impact. Such audits often intend to examine the implementation of a policy or policies. In conducting this type of audit, the ASSL use tests to examine MDAs performance against suitable criteria, then try to find the reasons for any underperformance. The ASSL also identifies what is working well within MDAs or measure how performance has improved due to certain changes the entities have made to their operations.

By identifying waste, inefficiencies, and shortcomings, these audits provide evidence-based recommendations that help improve policy and program design, ultimately strengthening public trust in government.

The ASSL considers significant matters of social and economic development, in line with the goals of economy, efficiency, effectiveness, when selecting areas for performance audit.

The following is a summary of the performance audit reports that we submitted to Parliament:

5.1. THE IMPLEMENTATION OF YOUTH EMPOWERMENT PROGRAMMES

The youth of Sierra Leone are faced with various challenges which include obtaining decent employment. This is caused by many factors such as; shortage of employable skills, lack of work experience (including internship opportunities), and low level of education among the youth.

On the global level, Goal 8.5 of the United Nations Sustainable Development Goals (SDGs) obliges the achievement of full and productive employment, and decent work for all women and men. Goal 8.6 emphasises the importance of reducing the proportion of youth not in employment, education or training. At the national level, Cluster 6 of the Sierra Leone’s Medium-Term National Development Plan 2019-2023 highlights the increase of youth employment by 15% at the end of 2023 as a key target.

The Youth Empowerment Programme is one of the government’s interventions, aimed at reducing youth unemployment and boosting economic growth. The Government considers youth empowerment project as a vehicle for job creation, national development, reducing youth exploitation and promoting productivity. This justifies the budget of NLe83.1 million for the period 2019 to 2023 to the Ministry of Youth Affairs (MoYA) for the implementation of youth empowerment programmes in fishing, agriculture and car wash.

Activity	Budgeted Amount: 2019 – 2023 (NLe)
Youth in Car Wash	53,815,612
Youth in Fisheries	8,283,650
Youth in Agriculture	21,000,000
Total Budgeted Project Cost	83,099,262

The Youth Empowerment Programme was formulated to address the challenges faced by youths such as: lack of skills relevant to the contemporary job market; limited development programmes for youth; inadequate access to finance; limited jobs and poor working conditions for youth.

It is against this background that the ASSL conducted a performance audit on the Implementation of Youth Empowerment Programmes by the MoYA.

The following is a summary of the key findings arising from the audit:

5.1.1. Failure to Conduct Needs Assessment for the Implemented Programmes

We conducted interviews with key personnel of MoYA, and noted that needs assessment were not conducted for the youth empowerment programmes. We further observed that the projects were based on already existing youth activities. Moreover, the cabinet minutes dated 16th December, 2020 (after the start of the Youth in Car Wash, Fisheries, and Agriculture projects in 2019) addressing youth empowerment did not include the projects undertaken, rather it only approved the National Youth Policy of 2020.

5.1.2. Poor Coordination and Collaboration with Line MDAs and Other Stakeholders

Youth in Fisheries

We observed that the collaboration between MoYA and the key stakeholders in the fishing sector was not effective. Interviews with an official at the Ministry of Fisheries and Marine Resources (MFMR) revealed that MoYA only collaborated with them for the conduct of a nationwide stakeholders’ engagement on their roles in the youth in fisheries project, and for the conduct of a training on live-saving skills before the start of the project. The project implementation had no evidence of any other collaborations (meetings, monitoring reports) with other stakeholders like the Sierra Leone Navy and the Master fishermen.

Youth in Car Wash

The audit team observed that there was weak collaboration between MoYA and the SLRA during the construction of the car wash centres. There was no evidence that MoYA consulted the SLRA before utilising the rights-of-way, considering the fact that these cash wash structures were constructed in areas with limited parking spaces, making it difficult for cars, tricycles, and moto-bikes to access cleaning services.

Furthermore, the project records show that the Ministry of Works and Public Assets (MWPA) was responsible for inspecting the construction sites, evaluating the bills of quantity and construction works. We however, noted that there was little involvement of the MWPA in the construction of the car wash structures. The MWPA was only involved in the inspection of seven of the 38 centres constructed nationwide. This poor collaboration led to the construction of car wash centres on narrow roads, sharp curves and abutments of bridges, which continues to hinder the visibility of road users, free movement of pedestrians, and the free flow of traffic within those locations.

5.1.3. Construction of Car Wash Structures

Incomplete Construction Works

Our analysis of the project documents revealed that the construction of five car wash centres in Bonthe, Kono, Mile 91, Pujehun and Lungi started in 2020, but had been stalled due to poor contract administration even though a total of NLe1,546,986 representing 70% of the total contract cost had been paid to the contractors. We observed that MoYA flouted the contract agreement by paying up to 70% of the contract cost to contractors without any evidence of measured work done. Meanwhile, the contractors were still requesting for the remaining 30%, to enable them complete the work.

We also observed that the construction of two car wash centres at Aberdeen and Allen Town in the Western Area Urban District were abandoned, even though a total of NLe238,634, representing 30% of the total contract costs had been paid to the contractors. Interviews with key personnel at MoYA revealed that the construction started but was abandoned due to land disputes in the two communities. Efforts to relocate the centres to other communities within the districts proved futile, as further land conflicts arose in those communities. This negative outcome could be attributed to MoYA's failure to collaborate with the Ministry of Lands, Housing and Country Planning.

5.1.4. Lack of Water Facility at Car Wash Centres

We visited various car wash centres in the Western Area (Urban and Rural) Districts and observed that they were faced with severe water challenge. We observed that water facility was not available at the centres, even though the contract agreements provided for the construction of boreholes in every centre. This challenge was also noted by NaMEA through a report to MoYA about the non-availability of water supply in almost all the car wash centres. Interview with the Project Manager revealed that the construction of the boreholes was abandoned due to the difficulty in identifying water sources in the 'areas allocated', instead, the centres resorted to accessing water in nearby communities.

5.1.5. Monitoring and Evaluation Framework for the Implementation of Programmes

We observed that contrary to the Youth Sector Strategic Plan, MoYA did not put in place a system for monitoring and evaluation of the Youth Empowerment Programmes. However, our review of the project's cashbook revealed that a total of NLe1,041,740 was utilised for the monitoring of youth empowerment programmes with no evidence of monitoring and progress report.

5.2. ACCESS TO EDUCATION FOR CHILDREN WITH SPECIAL NEEDS

In Sierra Leone the struggle for equal and equitable access to education is challenging, with disabled children facing additional hurdles in their educational endeavours. The realisation of an inclusive and accessible education system requires not only removing physical barriers, but also addressing societal prejudices and systemic challenges that often worsen the plight of vulnerable learners. Children with disabilities are often neglected and considered not worth educating. For girls with special needs, the discrimination they face is compounded as they frequently struggle to access schools far from their homes which often lack accessible toilets and hygiene assistance. The availability of assistive devices, school materials, and training of teachers in special needs schools is still a challenge in almost every part of the country.

Despite the numerous interventions in education by the government and development partners, Sierra Leone's primary and junior secondary schools in remote communities are often ill-equipped to meet the needs of children with disabilities. Therefore, these children are frequently excluded from accessing safe and quality learning opportunities. For instance, of 92,076 children living with different forms of disability nationwide, 27,368 (30%) of these children attend special needs and regular schools, whilst 70% have never attended school. The experience of their disability is marred with feelings of poor self-image, low self-esteem and incompetence. These challenges are often compounded with inadequate emotional and social support from their families, friends and peers.

It is against this background that the ASSL conducted a performance audit to assess the Access to Education by Children with Special Needs in Sierra Leone.

The following is a summary of the key findings arising from the audit:

5.2.1. Legal and Policy Frameworks

The audit team observed that the education policies developed did not adequately address the needs of children with disabilities. For instance, there were no policies/documents to address training needs of teachers for children with special needs; no specific guidelines for the implementation and integration of special needs education; no clear provisions for early childhood and non-formal education for children with special needs.

Inadequate Institutional Arrangement

Even though the MBSSE has a dedicated Special Needs Unit, we observed that the Unit operates with only the Director who is tasked with the responsibility of overseeing a range of activities not limited to coordinating all activities for special needs. Similarly, there were no staff assigned to facilitate special needs activities in the regions. The auditors noted that special needs concerns were channelled to the Special Needs Unit at the MBSSE headquarters.

Coordination and monitoring arrangements remain ineffective due to shortage of logistical support, such as fuel, mobility, and stationery, which are essential for implementing special needs activities.

5.2.2. Assessment of Facilities in Schools with Special Needs Children

During our visit to selected regular schools in the three regional headquarter towns- Bo, Makeni, and Kenema, and a review of the report on the assessment of special needs schools in Sierra Leone, we observed the following:

- **Insufficient Teaching and Learning Devices**

The schools lacked sufficient assistive devices such as hearing aids, glasses, brail computers, writing frames, recorders, brail embossers, typewriters, and customised textbooks. Discussions with pupils

disclosed that they often relied on their colleagues for assistance, and in some cases, they depended on the special needs schools or colleagues with computers to write their examination. According to the visually impaired children in regular secondary schools, they resorted to borrowing typewriters from colleagues who had completed their exams before they could write theirs, or alternatively plead with the teachers to conduct oral exams for them, or write on brails. We also noted that regular schools had no special provisions for assistive devices like computers, typewriters, brails, recorders for children with special needs.

- **Limited WASH Facility**

Ten of the 17 regular schools visited had pit toilet with no water facility. Interviews with the heads of schools and pupils revealed that they relied on their colleagues to assist them or they would have to wait till they return home, or make use of the nearby bushes to attend to nature.

The absence of disable-friendly WASH facilities in schools either discourages children with special needs from attending schools, or exposes them and other children to poor hygiene.

- **Monitoring and Reporting Platform for Special Needs**

A review of the different monitoring platforms at the MBSSE level revealed that the ministry did not have any unit responsible for monitoring and evaluation of special needs interventions. During an interview with the Director of Special Needs Unit at the MBSSE, it was revealed that limited number of personnel and resources hindered effective monitoring.

5.3. IMPLEMENTATION OF WETLANDS CONSERVATION

Wetlands are important for human survival. They form part of the world's most productive ecosystems as the cradle of biological diversity that provides the regulation and supportive ecosystem services. Wetlands are host to countless species of plants and animals, and sources of ecosystem services which societies depend on for survival.

The Government recognises that the threat to the coastal and marine environment is caused by the dependency of both rural and coastal communities on the natural resources with little or no alternative livelihoods.

Due to the importance of managing and protecting the coastal zones, the Government had over the years established ministries and authorities/agencies such as the Ministry of Environment and Climate Change (MoECC) and the National Protected Area Authority (NPAA) to oversee the protection of wetlands. In addition, institutions like the Environment Protection Agency (EPA), and the Ministry of Fisheries and Marine Resources (MFMR) are part of the State machinery that support Government's agenda for environmental protection and sustainability.

Over the years, wetland ecosystems in Sierra Leone are severely threatened by a number of factors including pollution, physical alteration and destruction of habitats, overexploitation of resources, uncontrolled development, coastal erosion, and climate change. Unregulated activities have intensified over-exploitation of land and marine environments. This has resulted in substantial environmental degradation, loss of habitat and biodiversity, air and water pollution, and their related social, economic and public health impacts.

It is against this background that the ASSL carried out a performance audit on the Implementation of Wetland Conservation for the Period 2019 – 2023.

The following is a summary of the key findings arising from the audit:

5.3.1. Legal and Policy Framework

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

The NPAA Trust Fund Act, 2012 does not mention anything regarding wetlands as part of its functions. This was also confirmed during interviews with personnel of both the Legal and the Wetland Departments of the NPAA.

5.3.2. Horizontal and Vertical Coherence of the Legal and Policy Framework

We reviewed the policies of the EPA, the NPAA and the MFMR and observed that there were overlapping mandates in the implementation of wetlands and coastal conservation. For instance, section 73 of the Environment Protection Agency Act of 2022 mandates the EPA to manage, protect and develop the marine and coastal environment. Regulation 5 of the Fisheries and Aquaculture Regulations of 2019 also mandates the MFMR to declare marine protected areas and specify management measures for these protected areas. Interviews with the institutions stated above also confirmed that there were gaps and overlapping mandates when it comes to the implementation of wetland activities.

5.3.3. Institutional Arrangements for Wetland Conservation

We observed that there were no institutional arrangements for wetland conservation, and this led to encroachments on wetlands and mangrove swamps for either construction of houses, cutting of mangrove for fuel wood, or poles for the construction of buildings. We also observed that the NPAA does not have offices in all coastal districts. For instance, there were no personnel and office space in Kambia District to manage the affairs of the Authority. This was also the case at Koinadugu District which hosts the largest inland wetland in Sierra Leone.

The Ministry of Agriculture and Food Security does not have any role to play when it comes to wetland activities, even though wetland is an important part of agricultural productivity. In another instance, the team noted that mining licences were given to mining companies to engage in mining activities in wetlands for gold and rutile in Dalakutu, Koinadugu District and Keiga in Bonthe District, respectively without the involvement of the NPAA. A review of a survey report done by Conservation Society Sierra Leone revealed that the mining operations around Lake Sonfon had affected the water quality in the Panpana River which runs through several villages and serves as a source of water and fish for these communities.

5.3.4. Coordination, Collaboration and Communication between Government Institutions and Entities at Different Levels

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

Koinadugu Districts revealed issuance of licences to mining companies that were carrying out mining activities on wetlands like Lake Sonfon in Diang Chiefdom, Koinadugu District and Kabati Village in Bonthe District.

Information gathered through interviews with the NPAA revealed that they were neither consulted, nor informed about the decision to allow mining activities in these areas. The mining activities had seriously reduced the water bodies at Lake Sonfon and polluted the water at Kabati Village that was used for drinking, laundering and other activities.

5.3.5. Systems for Measuring and Reporting Progress

We observed that since the inception of the NPAA, no monitoring or reporting had been done on the implementation of wetland conservation activities. In addition, no indicator had been developed for the collection of data, neither had any assessment been done between the existing national status and the global SDG indicators. In an interview with the Environment Statistician, it was revealed that, Statistics Sierra Leone (SSL) did not collect data on wetland activities.

5.4. GOVERNMENT'S EFFORT IN ACHIEVING FOOD SUFFICIENCY BY 2023 AND THE IMPACT OF CLIMATE CHANGE ON AGRICULTURE

Food sufficiency has long been a priority for the Government of Sierra Leone. The Government's strategy is to increase productivity in food cultivation through mechanised farming with the aim of improving food availability. According to the Sierra Leone Medium Term National Development Plan, 2019-2023, agriculture is the biggest economic sector in Sierra Leone, as it contributes up to 55.1% of the Gross Domestic Product (GDP).

The Government of Sierra Leone National Food and Nutrition Security Implementation Plan states that about 70% of the population in Sierra Leone live in rural areas and are engaged in smallholder agricultural production. However, agriculture in Sierra Leone is characterised by declining yields due to lack of access to improved seeds and inputs and an increasingly unpredictable climate which negatively impacts agricultural productivity.

The Climate Change Vulnerability Index 2017 categories Sierra Leone among the extremely vulnerable countries with risks of climate change. The analysis of the 2020 Comprehensive Food Security and Vulnerability Analysis (CFSVA) which supported the SDG 2019 indicators for goal 2 revealed that Sierra Leone had experienced one of the fastest deteriorations in food security across West Africa, with the national prevalence of food insecurity increasing from 45% in 2010, to 57% in 2020.

It is against this background that the ASSL carried out a performance audit on Government's Effort in Achieving Food Sufficiency by 2023 and the Impact of Climate Change on Agriculture.

The following is a summary of the key findings arising from the audit:

5.4.1. Lack of Monitoring and Evaluation by MAFS

We observed that there was ineffective monitoring by MAFS, even though they have the responsibility to conduct routine monitoring and supervision of the implementation of activities. A review of MAFS annual progress report revealed that only one of the twelve planned monitoring activities was carried out due to logistical challenges.

The audit revealed that there were inadequate block extension supervisors and frontline extension workers to monitor and supervise work at field level. The district extension officers in an interview revealed that the districts were divided into blocks which should be manned by block extension supervisors, assisted by frontline extension workers. The extension supervisors and frontline extension

workers were responsible for monitoring and supervision of the farmers. However, inadequate block extension supervisors and frontline extension workers coupled with the lack of logistics like bikes affect monitoring. There was only one extension supervisor instead of five in each of the districts visited, five instead of forty frontline extension workers per district.

- **Faulty Equipment**

Interviews conducted with heads of Agricultural Business Centres in the selected districts disclosed that the rice threshers, destoners, combined harvesters that were distributed in 2018 had never been operational, as they were supplied faulty. The drying floors that were introduced for value addition to rice production were all damaged.

- **Breakdown of Tractors and Power Tillers**

To enhance productivity, government invested in tractors and power tillers that were distributed in various districts. The audit disclosed frequent breakdowns in the machinery, and also noted several abandoned tractors in the districts visited. Interviews with the machine ring managers revealed that the machines were not appropriate for the soil composition of the areas they were to be used, and that spare parts were also not provided to replace faulty parts. They added that attempts to search for them in the market also proved futile as these spare parts were not readily available in the market.

We further attempted to interview selected service providers to confirm the assertions made by the machine ring managers on the fitness for purpose of the tractors and power tillers. However, our efforts proved futile as the addresses provided in the bid documents submitted by MAFS were not traceable. Additionally, we interviewed a key personnel of MAFS who confirmed that these service providers had not even started paying for the machines, even though the grace period given by the Government had elapsed.

5.5. MANAGEMENT OF DISASTER RISK REDUCTION ACTIVITIES

Building disaster resilience is essential for eradicating extreme poverty in Sierra Leone. The occurrence of disasters worsens economic and social vulnerabilities, thereby intensifying poverty and increasing risk conditions that hinder sustainable development. Disasters have the potential to undo years of development progress, especially for the poor and most vulnerable populations, pushing them deeper into poverty.

The World Bank Index of 2021 ranks Sierra Leone 47th among 181 nations, recording high scores for vulnerability, susceptibility, and lack of coping strategies. The situation seems to be worsening.

For example, Freetown, the country's capital, had experienced over 25 major urban fire incidences since February 2021.

Sierra Leone still faces several challenges in disaster management. These challenges include inadequate funding, limited professional expertise, and inefficiencies in communication. Additionally, environmental degradation, climate change, poverty, and governance issues further undermine disaster management efforts. It is against this background that the ASSL conducted a performance audit on Disaster Risk Reduction Activities.

The following is a summary of the key findings arising from the audit:

5.5.1. Preparedness, Planning and Assessment

We observed that the national platform, which serves as the highest governing body of the NDMA, had not been operational since the Agency's inception. There had been no meetings, supervision, or

control processes carried out by this platform. A review of the NDMA Annual Report 2021, and interviews conducted with key stakeholders revealed that key documents such as the Disaster Management Policy, Partnership Strategy, the Standard Operating Procedure for Incident Disaster Data Registry and Disaster Risk Financing Strategy pertaining disaster risk management preparedness and response had not been approved, due to the non-functionality of the national platform.

5.5.2. Non-functionality of Disaster Management Committees

A review of the NDMA Annual Report 2021 - 2022 revealed that, the Agency established Disaster Management Committees (DMCs) in only three of the five regions, six of 16 districts, and 68 of 190 chiefdoms. Notably, the Western Area lacks a regional DMC, and the DMC of the North had been non-functional since June 2022.

Similarly, the NDMA had not developed the required disaster management plans as required by the Act. According to the NDMA guidelines, a total of 211 disaster management plans should be prepared annually (five regional, 16 district, and 190 chiefdom disaster management plans). For the period reviewed, 633 plans should have been completed, but only three were prepared, leaving a shortfall of 630 unprepared plans.

5.5.3. Availability of Contingency and Annual Work Plans

The NDMA had a strategic plan for 2021-2025. We however observed that the Agency did not prepare annual and contingency work plans for the period reviewed, to address various disaster risks.

5.5.4. Collaboration and Coordination With MDAs And Partners

One of the core mandates of the NDMA is to coordinate and collaborate with MDAs in responding to disasters, leading to enhanced community resilience through structured activities. We however noted ineffective collaboration among MDAs responsible for the protection of critical national infrastructures as observed in the following instances:

- *Guma Valley Water Dam, Other Small Dams, and Reservoirs in the Western Area*

During the audit, the auditors noted extensive encroachment of the Guma Dam by citizens. This affected the catchment areas that supply water to the dams. Interviews held with key personnel of the NDMA revealed that the area within the green-belt where the Guma dam is located had been deforested for the construction of houses. This threatens the viability of the dam to supply water to the inhabitants of Freetown.

- *Construction of Residential Buildings Closer to Petroleum Terminal and Fuel Stations*

The audit highlighted significant concerns regarding the construction of shanty structures in areas adjacent to the perimeter of the petroleum terminals. This poses a severe risk of fuel explosion that could endanger the lives of people in the immediate vicinity. This situation reflects the ineffective implementation of zonal laws and disaster risk reduction policies governing the location of residential and industrial structures in Sierra Leone.

Similarly, the Directorate's collaboration with the Petroleum Regulatory Agency revealed the risks associated with fuel stations located in close proximity to residential areas nationwide. These stations are often built on small plots of land which heightens the risk of fire disasters that could lead to loss of lives and property.

- *Damage of Major Drainage in Freetown- Samba Gutter*

We observed that sections of the Samba Gutter a major drainage in Freetown, which runs along PWD and the Hill Side Bye Pass Road had collapsed and filled with pebbles and garbage. Human activities along the drainage such as garages, gardens, and waste disposal were evident. We also observed that around Dundas Street and Pademba Road, the land around the Gutter was used for selling sticks and boards, indicating inappropriate use of the drainage system.

We further observed that from Sanders Street going downwards to Kroo Bay, the Gutter had collapsed in some places, with kiosks built over it, and GUMA pipework trapping wastes, contributing to the blockage of drainages. During the audit we witnessed a heavy downpour of rain along Samba Gutter, causing the streets, houses, and businesses to flood. Interviews with residents and business owners confirmed recurring flooding issues during heavy rains, yet no effective interventions had been made by the responsible authorities.

5.6. THE MANAGEMENT OF WATER CATCHMENTS

According to the Sierra Leone's Medium-Term National Development Plan (MTNDP) 2019 – 2023, the percentage of the population with access to safe drinking water was set to increase to 80% by end of 2023. However, the Sierra Leone Clean Water Access report states that, by the end of 2022, the total population with access to clean and safe drinking water was reported at 10.26%. This was far below the commitment of the Government as indicated in the MTNDP.

It is against this background that the ASSL conducted a performance audit on the Management of Water Catchment.

The following is a summary of the key findings arising from the audit:

5.6.1. Weak Mechanisms to Promote Economy and Efficient Water Allocation and Use

A review of the water demand management tool revealed a lack of water allocation quotas among economic sectors due to the lack of water balance. Despite the development of a raw water tariff pricing system, the system did not promote fairness, equity and economic efficiency. The analysis of the National Water Resource Management Agency (NWRMA) water use charges revealed a generalised rate for water used, despite falling under different categories with varied demands, return on investments, environmental impacts and cost of management. For example, the mining, industrial and commercial water used are priced at the same rate of NLe0.12 (US\$0.005) per cubic meter (m³) of water. Whereas, large-scale irrigation and aquaculture water used are priced at NLe0.048 (US\$0.002) per m³. The main cause of this same pricing for different water used was due to lack of economic analysis. As a result, this increased the risk of low uptake of raw water through illegal means and consequently impacted revenue collection.

Regarding the monitoring of water usage, there was a lack of metering system for water users. The monitoring schedules of water users were limited to two visits per year, and therefore the NWRMA were unable to accurately capture and verify the volume of water issued for proper reconciliation, as well as the timely resolution of water use related complaints and grievance.

5.6.2. Institutional and Governance Structures

For the period reviewed, there were no operational NWRMA regional offices and Water Basin Management Boards (WBMB). We observed non-compliance in the formation of Water Catchment Management Committee (WCMC) as required by section 27 (1) of the NWRMA Act of 2017. For WCMC to be operational, a Water Basin Management Board (WBMB) should firstly be established. This Board will now lead the establishment of WCMC with support from NWRMA.

We inspected one of the regional offices established at the premises of SALWACO in Bo City, and found it non-operational due to inadequate funding.

We observed that the Agency established and trained 32 WCMC members in the Western Area Peninsular Catchment. The WCMCs were formed without operational guidelines, establishing their composition and roles in catchment management activities, as such, the Committee remained non-functional.

5.6.3. Operation and Functionality of Hydrological Stations

The NWRMA operated a total of 57 hydrological stations (25 surface and 32 groundwater monitoring stations) to monitor the level and quality of water. From the seven surface and four groundwater monitoring stations sampled, only one groundwater monitoring station in the Bombali District was functional. This was attributed to a number of factors which ranged from theft of solar panels, faulty constant flow bubblers, satellite links, exhausted batteries, vandalism, and lack of internet data.

5.6.4. Public Education, Awareness and Sensitisation of Stakeholders

The NWRMA spent a total of NLe629,273.5 on public education and awareness raising in the Integrated Water Resources Management (IWRM) for the period reviewed (2019-2023). A total of 20 citizen scientists were trained in data collection and monitoring within the Rokel Water Catchment. We observed that of the 20 water users engaged, only two revealed that they were aware of water use permits, license applications and water quality standards.

5.6.5. Water Resources Management Information System

We observed significant amounts of datasets on water use and drilling activities which were shelved and unprocessed due to the lack of a database management system (DBMS). Development partners in WASH programmes during interviews expressed concerns over the lack of data on areas with high concentration of iron above the threshold of drinking water. They further revealed that due to the unavailability of data, drilling and immediate decommissioning of boreholes are done in areas with high level concentration of iron, despite the heavy investments made. The Agency was unable to capture data, process and store it for internal use and external sharing, to foster evidence-based planning and decision-making in water catchment management (WCM).

5.6.6. Weak Enforcement on Protection of Water Catchment Areas

We reviewed the stakeholders' re-establishment of the Western Area Peninsula National Park Core Area (Greenbelt) Report of 2022 and the Delineation and Mapping Reports for Rokel, Taia/Pampana and Western Area Peninsular Water Catchments and observed a high and increasing rate of degradation of water catchments. The main causes were encroachment for settlements, mining, and poor solid waste management and disposal. Encroachment for settlements was predominant but not limited to Jeff Town, and Bureh in the Western Area and Bankasuka in the Port Loko District. Whereas, in the case of mining, the hotspots were Kambui Hill in Kenema, especially Lambaya micro-catchment and Mashekira in Tonkolili District. The cities of Bo, Kenema, Makeni and Western Area are faced with challenges of unsustainable solid waste management.

The increasing rate of catchment degradation was due to limited outreach on water catchment protection, and weak enforcement in collaboration and coordination with other stakeholders.

This consequently increases the depletion of groundwater sources, illegal abstraction, especially water production and packaging for commercial and safe drinking water within piped network systems under utility companies, and access to contaminated water sources. These are the main causes of the current

water scarcity, limited access to clean and safe drinking water and increased cases of waterborne diseases, of which typhoid is the predominant.

5.7. FOLLOW-UP AUDIT ON THE WELFARE OF INMATES – SIERRA LEONE CORRECTIONAL SERVICE

The ASSL conducted a follow-up audit on previous audit findings and recommendations on the Welfare of Inmates by the Sierra Leone Correctional Service (SLCS). The follow-up audit assesses the extent to which these findings and recommendations have been implemented, and the impact of the corrective actions taken by the SLCS to improve the welfare of inmates. The follow-up audit will also provide Parliament and the public with timely information on actions taken by the SLCS in implementing the recommendations of the previous performance audit.

The following is a summary of the key findings arising from the audit:

5.7.1. Facilities Provided for Inmates

▪ *Accommodation*

We noted that the Correctional Centres were too small to accommodate the number of inmates currently in the centres, resulting in overcrowding. The SLCS disclosed that there were ongoing construction of additional facilities at Waterloo, Karene, Falaba and Moyamba in order to address the issue of overcrowding in the various centres across the country. The audit team physically verified the ongoing construction of additional cells (nine cells for males and five for females) at the Waterloo Correctional Centre. These cells are being constructed to accommodate at most 50 inmates.

From interviews conducted with Senior Officers of the SLCS, it was revealed that the Judiciary had established judicial courts at correctional facilities and Prison Courts at district headquarter towns. These are mechanisms put in place to decongest the centres. It was noted that in these judicial courts, cases from the Magistrate's court are reviewed three times a year, while cases for the prison court are reviewed three to six times a year depending on support provided by the government, the UNDP and other development partners.

5.7.2. Female Inmates with Children in the Cells

The audit revealed that three inmates were with children in the centres- one each in the Freetown, Makeni and Bo Female Correctional Centres. Interview with the Officers-in-Charge in the three different centres revealed that children born in the correctional centres stay with their mothers in the cells up to the age of three, before they are given to relatives with the consent of their mothers. There was however no policy on how long a child should stay at the centres. It was noted that food, clothing, medical and diapers for these infants were based on humanitarian aids as provisions are not made for them by the SLCS.

5.7.3. Water Facility

We observed that water facility at the various correctional centres had improved. In the provinces, the UNDP supported the correctional centres with borehole facilities, and SALWACO in addition, provides regular water supply. Similarly, the Guma Valley Water Company provides centres in Freetown with regular water supply.

5.7.4. Insane Inmates within the Centres

We observed that there were insane inmates at the Freetown Male Correctional Centre without any formal report from the mental hospital declaring them insane. We interviewed the National Medical

Supervisor who disclosed that since the SLCS does not have trained and qualified medical officers to handle such cases, arrangements have been made with the Kissy Psychiatric Hospital for the admission or treatment of insane inmates.

5.7.5. Food for Inmates

In almost all the correctional centres, monosodium glutamate commonly known as ‘white maggi’ is used in food preparations. This was due to the lack of regular monitoring exercises by the Nutritionist in charge of the correctional centres. The kitchens lacked basic equipment such as refrigerator for storage of perishable food items, shelves, tables, kitchen cabinets, sinks, and kitchen towels for better work flow and food preparation.

5.8. PERFORMANCE OF THE FINANCIAL INTELLIGENCE AGENCY IN THE ANTI-MONEY LAUNDERING CHAIN

The Financial Intelligence Agency (FIA) has the mandate to coordinate national and international efforts in the fight against Money Laundering (ML) and Terrorist Financing (TF) in Sierra Leone.

The FIA performs this mandate by receiving reports of cash/suspicious transactions, analysing them as appropriate, and disseminating valuable financial information to law enforcement agencies (LEAs) i.e., the Anti-Corruption Commission (ACC), the Sierra Leone Police (SLP), and the Transnational Organised Crime Unit (TOCU) for further investigation and prosecution.

The following is a summary of the key findings arising from the audit:

5.8.1. Absence of an AML/CFT/CPF Policy Framework

We observed that the FIA does not have a national Anti-Money Laundering and Combating the Financing of Terrorism (AML/CFT) policies to help mitigate the identified risk in its National Risk Assessment (NRA) report. This gap limits the strategic direction and coordination of the National AML/CFT Framework.

5.8.2. Weak Regulatory Oversight of Financial Institutions

A review of the 2023 NRA Report revealed that several institutions operating financial access points in Sierra Leone are not regulated. These institutions which include insurance companies, credit unions, and the Sierra Leone Post Office, account for approximately 11% of financial service access points nationwide.

Key compliance and supervision issues includes:

- Community banks not enrolled on the FIA’s online reporting portal, and therefore do not meet their reporting obligations under AML/CFT requirements.
- A significant number of Micro Financial Institutions (MFIs) are also not registered on the online reporting portal, and lack adequate knowledge of reporting procedures for STRs, the required format, and the designated channels for reporting.
- The Designated Non-Financial Businesses & Professions (DNFBP) sector-representing a significant portion of the informal economy and posing a notable threat to the financial system is not subject to regulation and supervision by the FIA or any competent authority.

These lapses could point to institutional inaction by the FIA, as section 85(2) of the Anti-Money Laundering and Combating the Financing of Terrorism (AML/CFT) Act, 2024 mandates the FIA to act as temporary supervisory authority for reporting entities that lack a designated supervisory body. Failure to fulfil this mandate creates a regulatory vacuum, increasing the risk that such institution could be exploited for money laundering.

5.8.3. Differences in STRs Statistics and Gaps in FIA's Data Management

During the audit, we observed differences in the data reported by the FIA across different official documents for the same reporting period. These include:

- The FIA 2021 Annual Report, recorded 22 STRs for 2021
- The FIA 2023 Annual Report, recorded 21 STRs for 2021
- The 2023 NRA Report reported 58 STRs for that same year
- The information presented to the audit team cited 46 STRs for 2021

Similarly, we observed differences between the number of intelligence reports the FIA claimed to have disseminated and those confirmed to have been received by the LEAs. For example, TOCU indicated to have received only one report, while the FIA claimed it had sent three.

These differences suggest potential deficiencies in data accuracy and reliability, which could stem from skills and knowledge gaps among FIA personnel, and the lack of adequate analytical tools, as acknowledged in the Agency's own report. Such differences reflect poor record-keeping and data integrity, and undermine the credibility of FIA reporting and transparency.

5.8.4. Lack of Analytical Tools and Technology

We observed that the FIA currently lacks an efficient system for managing and tracking STRs, requests from LEAs, and other critical cases. Moreover, the Agency does not have sanction screening system, access to open-source intelligence tools, which are essential for gathering information to enrich intelligence products and support strategic decision-making. This gap severely limits the Agency's analytical capabilities and weakens the overall AML/CFT framework. Its continued reliance on Microsoft Excel for data processing limits analytical depth, compromises data security, and reduces the timeliness and reliability of intelligence dissemination. This technological gap significantly impairs the Agency's data efficiency.

5.8.5. Analysis of Intelligence Reports Disseminated

The FIA did not provide disaggregated data on unusual transactions as these were deemed synonymous to STRs. The audit noted an overreliance on domestic banks for STR submissions, potentially neglecting other reporting entities. Of the 114 STRs disseminated, 63 were investigated: 38 by the SLP, 14 by the ACC and 11 by the TOCU. From these, 22 were completed, 15 were ongoing or in court, 12 lacked sufficient information for action, 3 required civil action, 5 sent for legal advice, 3 transferred to ACC and TOCU, 1 not an STR, 1 pending and 1 due for closure. There was no data on case duration or judicial delays, hindering assessment of the AML regime's overall effectiveness.

This low conversion rate from dissemination to actionable outcomes suggests either a resource gap, inefficiency, or a lack of coordination among LEAs. Furthermore, the audit noted a significant lack of performance metrics, particularly regarding the average duration of STR-related cases through the court system and whether delays exist in the judicial process.

APPENDICES

APPENDIX 1					
DETAILED ANALYSIS OF IRREGULARITIES WITH FINANCIAL IMPACT WITHIN THE GPFS					
NAME OF MD	NATURE OF IRREGULARITIES	AMOUNT			
		(NLe)	US\$	€	Paragraph
GENERAL-PURPOSE FINANCIAL STATEMENTS	Bank transfers from the transit bank account not traced to the Consolidated Fund (NLe9,623,044.50 + NLe6,586,791.15 + NLe2,352,256.52)	18,562,092.17	-	-	1.1
	Revenues collected by Sierra Leone Roads Safety Authority and Sierra Leone Electricity and Water Regulatory Commission not traced to the Consolidated Fund (NLe1,545,648 + NLe2,244,090)	3,789,738.00	-	-	1.1
	Transactions in the prepayment accounts maintained by OMCs and some mining companies not traced to the Consolidated Fund.	7,042,879.47	-	-	1.1
	Waivers on import duties and other taxes granted to various institutions without the required documentation.	118,230,289.04	-	-	1.1
	Duty waivers granted to NGOs but not in the MOPED registered list of NGOs.	4,010,047.21	-	-	1.1
	PAYE taxes not deducted on leave allowances.	7,665,956.00	-	-	1.1
	Sub Total (A)	159,301,001.89	-	-	-

APPENDIX 2

DETAILED ANALYSIS OF IRREGULARITIES WITH FINANCIAL IMPACTS ACROSS MINISTRIES AND DEPARTMENTS

NAME OF MD	NATURE OF IRREGULARITIES	AMOUNT			
		NLe	US\$	€	Paragraph
MINISTRIES AND DEPARTMENTS					
Ministry of Health-HQ	Construction work not done		679,053.33		2.1.2
	Assets not made available for audit verification	1,151,000.00	-	-	2.1.4
	Salaries Paid to Deceased Staff	222,327.60	-	-	2.1.9
National Emergency Medical Services (NEMS)	Withholding Taxes not paid to NRA	273,171.00	-	-	2.2.1
	PAYE Taxes not paid to the NRA	2,018,742.00	-	-	2.2.1
Rokupa Government Hospital	Revenue collected and not banked	309,700.00	-	-	2.4.5
	Salary paid to staff not available for physical verification	431,629.00	-	-	2.4.6
Sierra Leone China Friendship Hospital (Jui)	Revenue collected and not banked	177,977.00	-	-	2.6.2
	Salary paid to staff not available for physical verification	809,933.00	-	-	2.6.3
Princess Christian Maternity Hospital (PCMH)	Salary paid to staff not available for physical verification	432,146.18	-	-	2.7.2
Ola During Children’s Hospital	Salary paid to staff not available for physical verification	252,577.77	-	-	2.8.2
Makeni Regional Hospital	Short Supply of Dietary Items by contractor	503,115.00	-	-	2.9.1
	Salary paid to staff not available for physical verification	1,012,200.00	-	-	2.9.3

APPENDIX 2					
DETAILED ANALYSIS OF IRREGULARITIES WITH FINANCIAL IMPACTS ACROSS MINISTRIES AND DEPARTMENTS					
NAME OF MD	NATURE OF IRREGULARITIES	AMOUNT			
		NLe	US\$	€	Paragraph
Ministry of Basic and Senior Secondary Education-HQ	Non-supply of TLMS and Installations of Beds and Accessories (NLe2,035,509 + NLe434,843)	2,470,352.00	-	-	2.16.3
	Salaries Paid to Deceased Staff(NLe102,000 + NLe10,766)	112,766.00	-	-	2.16.4
	Salary paid to staff not available for physical verification	1,891,499.00	-	-	2.16.5
Ministry of Basic and Senior Secondary Education-Bo District	Withholding Taxes not paid to NRA	15,079.00	-	-	2.17.2
Ministry of Agriculture and Food Security-HQ	Salary paid to staff not available for physical verification	1,940,269.00	-	-	2.20.17
Ministry of Agriculture and Food Security, Bombali District	Withholding Taxes not paid to NRA(NLe20,783.82 + NLe10,911.27)	31,695.09	-	-	2.21.1
	Veterinary drugs not delivered	45,000.00	-	-	2.21.2
Ministry of Agriculture and Food Security, Kenema	Salary paid to staff not available for physical verification	271,872.00	-	-	2.22.2
Ministry of Lands, Housing and Country Planning-HQ	Revenue Collected not Banked (NLe3,541,598+NLe496,035)	4,037,633.00	-	-	2.23.1
	Lease Rent Revenue Not Accounted For	814,000.00	-	-	2.23.2
	Salary paid to staff not available for physical verification	774,324.24	-	-	2.23.3
Ministry of Youth Affairs	PAYE not paid to NRA	98,003.06	-	-	2.28.2
Sierra Leone Correctional Service	Withholding Taxes not paid to NRA	1,035,578.19	-	-	2.29.3
Ministry Of Fisheries And Marine Resources (HQ)	Outstanding Licence Fees and Fines from Allantaco Fishing Company (US\$93,900+ US\$3,500)	-	97,400.00	-	2.34.1

APPENDIX 2

DETAILED ANALYSIS OF IRREGULARITIES WITH FINANCIAL IMPACTS ACROSS MINISTRIES AND DEPARTMENTS

NAME OF MD	NATURE OF IRREGULARITIES	AMOUNT			
		NLe	US\$	€	Paragraph
	Inconsistencies in Licence and Royalty Assessments and Non-payment of Royalties	-	101,414.00	-	2.34.2
Ministry of Tourism and Cultural Affairs	Special Imprest not Retired (NLe4,900,530.36+NLe1,054,550)	5,955,080.36	-	-	2.35.1
	Bank withdrawals without supporting documents	4,672,323.67	-	-	2.35.2
	GST Receipts not Made Available for Inspection	223,173.39	-	-	2.35.3
	Withholding Taxes not paid to NRA(NLe24,284.46+NLe50,740.43)	75,024.89	-	-	2.35.4
	Staff not Available for Physical Verification	708,643.76	-	-	2.35.5
Ministry Of Gender And Children's Affairs(HQ)	Withholding Taxes not Paid to the NRA	35,622.00	-	-	2.36.1
	Staff not Available for Physical Verification	1,094,350.16	-	-	2.36.2
Ministry of Local Government and Community Affairs - 2024	Stationery and Consumable Store Items not Accounted for	819,910.00	-	-	2.37.1
Provincial Secretary's Office-East	Withholding Taxes not paid to NRA	80,088.00	-	-	2.38.1
Judiciary of Sierra Leone (HQ) - 2024	Revenue Collected Not Banked	4,216,916.00	-	-	2.39.1
	Fixed Assets not Available for Physically Verification	256,900.00	-	-	2.39.5
Judiciary of Sierra Leone , Eastern Region-2023- 2024	Revenue not paid(NLe21,700+NLe55,850)	77,550.00	-	-	2.40.1
Ministry of Information and Civic Education: 2024	Staff not Available for Physical Verification	130,932.00	-	-	2.41.1
Ministry of Environment and Climate Change (HQ) 2023 - 2024	Staff not Available for Physical Verification	341,934.00	-	-	2.42.2

APPENDIX 2

DETAILED ANALYSIS OF IRREGULARITIES WITH FINANCIAL IMPACTS ACROSS MINISTRIES AND DEPARTMENTS

NAME OF MD	NATURE OF IRREGULARITIES	AMOUNT			
		NLe	US\$	€	Paragraph
Ministry of Foreign Affairs and International Cooperation - 2024	Staff not Available for Physical Verification	3,266,917.60	-	-	2.44.2
	Ineligible Payment of Child and Education Allowances (US\$41,275 +US\$16,575). (€3,615 +€3,615.48)	-	57,850.00	7,230.96	2.44.3
Office of the Chief Minister-2024	Payments without supporting documents	800,000.00	-	-	2.47.1
	Staff not Available for Physical Verification	76,896.00	-	-	2.47.3
Sierra Leone Immigration Department-2024	Revenue collected and not banked	864,994.00	-	-	2.43.2
Total		44,829,844.96	935,717.33	7,230.96	-

**APPENDIX 3
DETAILED ANALYSIS OF IRREGULARITIES WITH FINANCIAL IMPACT ACROSS LOCAL COUNCILS**

NAME OF COUNCIL	NATURE OF IRREGULARITIES	FINANCIAL IMPACT NLe	Paragraph
Bo District	Withholding Taxes deducted not paid to the NRA	32,445.00	3.3.2
Bombali District	PAYE deductions not paid to the NRA	12,520.00	3.3.2
	Hand pumps not replaced	45,000.00	3.4.1
Bonthe District	Payments without supporting documents	1,225,021.00	3.3.1
	Withholding Taxes deducted not paid to the NRA	279,183.00	3.3.2
	Revenue collected and not banked	96,560.93	3.4
Falaba District	Payments without supporting documents	62,006.00	3.3.1
	Furniture had not been delivered	95,743.32	3.4.1
Freetown City	Withholding Taxes deducted not paid to the NRA	566,834.00	3.3.2
	PAYE deductions not paid to the NRA	878,909.00	3.3.2
	Work not done – Rehabilitation of the Murray Town Peripheral Health Unit. (NLe88,760+NLe411,770+NLe26,456)	526,986.00	3.4.1
Kailahun District	PAYE deductions not paid to the NRA	364,659.00	3.3.2
	Fixed Assets not Available for Physical Verification	180,000.00	3.3.4
	Incomplete rehabilitation of work – Holding centre for drug addict and guest house. (NLe64,000+NLe248,150)	312,150.00	3.4.1
Kambia District	Payments without supporting documents	61,972.15	3.3.1
	Withholding Taxes deducted not paid to the NRA	113,943.00	3.3.2
	Payment for Work (school maintenance) not implemented	44,890.00	3.4.1

**APPENDIX 3
DETAILED ANALYSIS OF IRREGULARITIES WITH FINANCIAL IMPACT ACROSS LOCAL COUNCILS**

NAME OF COUNCIL	NATURE OF IRREGULARITIES	FINANCIAL IMPACT NLe	Paragraph
Kenema City	Work not done - Construction of perimeter fence at the Home Economics Centre, backfilling works on the double box culverts and erection of five signposts. (NLe134,400+NLe80,000+NLe6,000)	220,400.00	3.4.1
Koidu New Sembehun City	PAYE deductions not paid to the NRA	153,951.00	3.3.2
	Fixed Assets not Available for Physical Verification	134,679.00	3.3.4
Makeni City	Withholding Taxes deducted not paid to the NRA	15,460.00	3.3.2
	PAYE deductions not paid to the NRA	24,347.00	3.3.2
Moyamba District	Drugs purchased not delivered	287,899.00	3.4.1
Port Loko District	PAYE deductions not paid to the NRA	15,756.00	3.3.2
Western Area District	Withholding Taxes deducted not paid to the NRA	199,946.00	3.3.2
	PAYE deductions not paid to the NRA	386,379.00	3.3.2
	Assets not available for physical verification	983,000.00	3.3.4
	Staff not available for physical verification	605,556.00	3.4
Total		7,926,195.40	

**APPENDIX 4
DETAILED ANALYSIS OF IRREGULARITIES WITH FINANCIAL IMPACT ACROSS DONOR PROJECTS,
COMMISSIONS AND PUBLIC ENTERPRISES**

NAME OF MD	NATURE OF IRREGULARITIES	AMOUNT			
		NLe	US\$	€	Paragraph
Cote D'ivoire, Liberia, Sierra Leone & Guinea Rural Electrification Project	Withholding Taxes not deducted and paid to the NRA	69,737.00	-	-	4.0
Harmonising and Improving Statistics in West Africa Project (HISWA)	PAYE not deducted and paid to the NRA	2,412,038.02	-	-	4.0
Sierra Leone Economic Diversification Project	PAYE not deducted and paid to the NRA	1,966,172.10	-	-	4.0
	Assets not made available for physical verification	270,460.00	-	-	4.2.2
	Grant given to a Company not in Operation	806,195.00	-	-	4.2.3
Resilient Urban Sierra Leone Project	PAYE not deducted and paid to the NRA	2,582,258.42	-	-	4.0
Sierra Leone Financial Inclusion Project	PAYE not deducted and paid to the NRA	393,096.15	-	-	4.0
Digitisation of Government Payments in the Mano River Union- DIGIGOV	Withholding Taxes not deducted and paid to the NRA	361,167.00	-	-	4.0
Freetown Wash & Aquatic Environment Revamping Project	Withholding Taxes not deducted and paid to the NRA	1,236,277.00	-	-	4.0
Integrated & Resilient Urban Mobility Project (IRUMP)	PAYE not deducted and paid to the NRA	1,890,438.72	-	-	4.0
Sierra Leone Land Administration Project (SLLAP)	PAYE not deducted and paid to the NRA	2,239,021.77	-	-	4.0
Agriculture Value Chain Development Project (AVDP)-	PAYE not deducted and paid to the NRA	2,275,842.00	-	-	4.0

APPENDIX 4 DETAILED ANALYSIS OF IRREGULARITIES WITH FINANCIAL IMPACT ACROSS DONOR PROJECTS, COMMISSIONS AND PUBLIC ENTERPRISES					
NAME OF MD	NATURE OF IRREGULARITIES	AMOUNT			
		NLe	US\$	€	Paragraph
Rural Finance And Community Improvement Programme Phase II (RFCIP)	PAYE not deducted and paid to the NRA	1,459,258.53	-	-	4.0
	Withholding Taxes not deducted and paid to the NRA	29,924.70	-	-	4.0
Sierra Leone Free Education Project (SLFED)	PAYE not deducted and paid to the NRA	4,583,249.00	-	-	4.0
	Withholding Taxes not deducted and paid to the NRA	122,111.00	-	-	4.0
Enhancing Efficiency in Public Debt Management Institutional Support Project	Withholding Taxes not deducted and paid to the NRA	411,527.00	-	-	4.0
National Commission For Privatization	Withholding Taxes not Paid to NRA (NLe281,725 + NLe198,662)	480,387.00	-	-	4.0
National Commission for Democracy	Withholding Taxes not deducted and paid to NRA	21,896.00	-	-	4.0
Sierra Leone Housing Corporation	Withholding Taxes not paid to NRA (NLe35,333 + NLe59,486)	94,819.00	-	-	4.0
	PAYE Taxes not paid to NRA	1,745,848.00	-	-	4.0
Department of Cooperatives	Disbursement without evidence of activities conducted (NLe655,008 + NLe875,500)	1,530,508.00	-	-	4.25.1
	Withholding Taxes not deducted and paid to the NRA (NLe18,576 + NLe118,590)	37,166.00	-	-	4.0
Eastern Technical University	GST not paid to the NRA	90,511.00	-	-	4.0
Sierra Leone National Shipping Company	GST not paid to the NRA	617,110.00	-	-	4.0
	Withholding Taxes not paid to the NRA	724,965.00	-	-	4.0

**APPENDIX 4
DETAILED ANALYSIS OF IRREGULARITIES WITH FINANCIAL IMPACT ACROSS DONOR PROJECTS,
COMMISSIONS AND PUBLIC ENTERPRISES**

NAME OF MD	NATURE OF IRREGULARITIES	AMOUNT			
		NLe	US\$	€	Paragraph
	PAYE Taxes not paid to the NRA	2,017,374.00	-	-	4.0
National Minerals Agency	Payments without supporting documents	178,042.50	-	-	4.27.1
Sierra Leone Road Safety Authority	Circulation Permit Revenue collected and not banked	439,200.00	-	-	4.20.2
	Payments without supporting documents	400,000.00	-	-	4.20.3
Electoral Commission For Sierra Leone (ECSL) - 2024	GST not paid to the NRA	164,836.00	-	-	4.0
West African Holdings Sierra Leone Limited	Fixed Assets not Available for Physical Verification	174,949.84	-	-	4.34.1
TOTAL		31,826,385.75	-	-	-