

AUDIT SERVICE SIERRA LEONE

NEWSLETTER

■ 2025



**ACCOUNTABILITY
Institutions
Commend
2023
Audit Service
Report**

**APPOINTMENT OF NEW
AUDITOR GENERAL**



Breakfast meeting with NRA



THE BOARD, MANAGEMENT AND STAFF
OF THE AUDIT SERVICE SIERRA LEONE

Congratulate

MR. ABDUL AZIZ



ON HIS APPOINTMENT AS THE
AUDITOR GENERAL
OF THE REPUBLIC OF SIERRA LEONE

CONTENTS

TABLE OF

Foreword	01
ASSL Mandate	02
Auditor General's Appointment & Approval	03
Exclusive Interview with the Auditor General	05
ASSL Breakfast Meetings	09
Audit Service Pays Courtesy Call on Sierra Leone Judiciary	11
Visit of Zimbabwean Counterpart	13
India Extends Capacity Building Support to Audit Service	14
Photo News	15
Audit Service Receives \$40,000 Saudi Grant	17
ASSL Embarks on Nationwide Citizens Engagement	18
Auditor General Meets EU Ambassador to Strengthen Ties	21
Audit Service Signs MOU with Key Partners	22
Health Talk	24
Accountability Institutions Commend ASSL	26
Audit Service Secures New Regulations	27
Audit Service Produces Six Performance Audit Reports	28
Staff Recruitment, Promotions & Achievements	29
International Trainings	31

FOREWORD



Dear esteemed stakeholders and readers, we are pleased to introduce to you the 2025 edition of the Audit Service Sierra Leone Newsletter. The stories in this publication focus mainly on the ASSL's engagement with various stakeholders, which help us understand their needs for consideration while executing our mandate.

The year 2025 has been remarkable for the ASSL as I was officially appointed the Auditor General of Sierra Leone by His Excellency Brigadier-General (Retired) Dr. Julius Maada Bio, after serving as Acting Auditor General for over three years.

The exemplified hard work during that tenure as Acting Auditor General resulted in my appointment as substantive Auditor General. The testament of that work was appreciated and commended by many people including development partners. We always impress on our staff that the result for good work is more work. This newsletter gives detailed information about his appointment and approval in Parliament.

Over the years, we have been engaging a lot of our stakeholders in conformity with INTOSAI P12 which focuses on the Value and Benefits of Supreme Audit Institutions – making a difference in the lives of citizens. We want to ensure that the work we do impacts the lives of the ordinary people.

As part of the stakeholder engagement, we started with breakfast meetings with Ministries, Departments and Agencies (MDAs), providing a platform for participants to express concerns and seek clarification on specific audit findings. It also opened dialogue intended to cultivate a culture of accountability and continuous improvement.

We embarked on an extensive nationwide campaign that brought citizens into the heart of governance. These engagements were successfully held in all the districts of Sierra Leone, giving citizens a platform to voice their concerns, contribute to the audit process, and hold their local authorities accountable.

We held several engagements with the Public Accounts Committee, civil society organisations and the media, and signed memoranda of understanding with other key accountability partners including the Anti-Corruption Commission, the National Public Procurement Authority, the Right to Access Information Commission and the National Monitoring and Evaluation Agency.

With support from African Organisation of English-speaking Supreme Audit Institutions (AFROSAI-E), the European Union, the World Bank and other development partners, the ASSL held several trainings in and out of the country, to improve our work.

We take this opportunity to appreciate our stakeholders for their contributions to enhance ASSL's performance and achievements. We wish to appreciate the communication team and all those who contributed to the publication of this edition.

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

Abdul Aziz
Auditor General

AUDIT SERVICE SIERRA LEONE BACKGROUND

- The Audit Service Sierra Leone is the Supreme Audit Institution of Sierra Leone.
- It started as the Audit Department which was established by the Audit Act of 1962 and it was later named the Auditor-General's Department.
- The office was transformed to the Audit Service Sierra Leone after the enactment of the Audit Service Act of 1998, implemented in 2004. The Audit Service now have the Audit Service Act of 2014, as amended in 2023 and the Audit Service Regulations 2024, as part of its legal framework.
- The Office has a constitutional mandate which emanates from Section 119 of the 1991 Constitution of Sierra Leone (**Section 119 (1-14)**)

Appointment of Auditor-General

- **Section 119(1)** states that there shall be an Auditor-General for Sierra Leone whose office shall be a public office, and who shall be appointed by the President after consultation with the Public Service Commission, and subject to the approval of Parliament.

Power to Audit Public Funds

- Section 119(2) of the 1991 provides for the AG to audit all government ministries, departments, agencies, educational institutions and any other statutory body set up partly or wholly out of Public Funds.
- This mandate includes all the ministries, departments, agencies, local councils, chiefdom authorities, all statutory bodies and donor funded projects.

Submission of Report

- **Section 119(4)** states that The Auditor-General shall, within twelve months of the end of the immediately preceding financial year, submit his report to

Parliament and shall in that report draw attention to any irregularities in the accounts audited and to any other matter which in his opinion ought to be brought to the notice of Parliament.

Auditing of ASSL Accounts

- The accounts of the Audit Service Sierra Leone are audited annually by an independent external auditor appointed by Parliament. (**Section 119(12)**)
- Our audited Financial Statements are up-to-date and published on the ASSL website www.auditservice.gov.sl
- The ASSL has an Internal Audit Unit that is responsible for evaluating and improving the effectiveness of risk management and internal controls.

ASSL MISSION

An independent Audit Service committed to ensuring public sector accountability through a highly competent workforce, fostering transparent stakeholder engagement, and delivering high-quality, relevant audits that drive meaningful improvement.

ASSL VISION

To be a leading audit organization, promoting excellence and accountability in public institution.

CORE VALUES

People Oriented – We respect and care for our team, and have high regard for our internal and external stakeholders.

Professionalism – We are honest, operate with adherence to ethical standards and best practices. We seek to achieve efficiency, and effectiveness in the work that we do.

Independence – We are empowered by our constitutional mandate to deliver quality work without external influence or perceived conflict of interest.

APPOINTMENT OF NEW AUDITOR-GENERAL



President Julius Maada Bio on 3rd July 2025 appointed Mr. Abdul Aziz as the new Auditor-General of Sierra Leone, after serving in the capacity as Acting Auditor General for over three years. This move was seen as a landmark step in the country's ongoing efforts to improve public financial management, transparency and accountability. His appointment is in line with Section 119(1) of the 1991 Constitution of Sierra Leone.

Mr. Aziz's journey in the public service spans for over 30 years, where he demonstrated unwavering diligence and professionalism. Over the years, he exhibited remarkable leadership qualities, which facilitated his swift career progression, culminating in his appointment as Deputy Auditor-General in 2008—a position in which he played a pivotal role in shaping Sierra Leone's audit landscape. In November 2021, Mr. Aziz was appointed as Acting Auditor-General, a role he embraced with dedication and visionary leadership. During his tenure, he spearheaded targeted reforms that expanded the scope and quality of audit activities.

He prioritised improving data collection and analysis, updating audit standards, and increasing the transparency of government financial operations. His emphasis on independence, integrity, and professionalism has been central to maintaining the Office's reputation as a credible institution committed to good governance.

Throughout his tenure, Mr. Aziz has been instrumental in modernizing and strengthening Sierra Leone's public financial oversight mechanisms. Under his guidance, the Service adopted innovative audit methodologies, improved operational efficiency, and fostered strategic collaborations with international development partners including the World



Bank, Gavi, Global Fund, the African Development Bank, and United Nations agencies—contributing significantly to aligning Sierra Leone's financial oversight with international standards.

His appointment as Auditor General comes at a critical juncture for Sierra Leone, a nation actively pursuing economic growth and enhancing public service delivery to its citizens.

Mr. Aziz's appointment is expected to serve as

a new phase of institutional strengthening within the Office of the Auditor-General. His vast experience and leadership qualities position him to advance reforms that align audit practices with international standards, enhance the capacity of the office, and foster a culture of continuous improvement. His vision includes leveraging technological advancements, adopting innovative audit techniques, expanding oversight activities to cover emerging risks and challenges, and diverting auditing methodologies to meet service delivery requirements of the Government of Sierra Leone.

Section 119 sub-section 1 of the 1991

Constitution of Sierra Leone states:

“There shall be an Auditor-General for Sierra Leone whose office shall be a public office, and who shall be appointed by the President after consultation with the Public Service Commission, and subject to the approval of Parliament”.

In line with this provision, Mr Abdul Aziz was unanimously approved by Parliament on Thursday 17th July, 2025.

Mr. Aziz brought to the role more than 30 years of dedicated public service and career marked by steady progression, deep institutional knowledge, and an unwavering commitment to transparency and accountability.



Ag DAG PE Presenting gift to AG

100 DAYS AS SUBSTANTIVE AUDITOR GENERAL...

Mr. Abudul Aziz Recounts Successes And Challenges

Culled from Exclusive Interview by Expo Magazine

How does it feel to be appointed as the country's substantive Auditor-General?

Auditor-General: I consider my appointment as the Auditor General of the Republic of Sierra Leone as great honour. I thank God Almighty for according me the opportunity to rise to the pinnacle of my career as an external auditor of the Supreme Audit Institution of Sierra Leone- Audit Service Sierra Leone.

To what do you owe the bi-partisan parliamentary approval of your appointment as a substantive Auditor-General?

Auditor-General: I believe that it all stems from the track record of the work I did during my tenure as acting Auditor-General. During that period, I insisted on maintaining the quality and standards of our work as evident from the reports we issued over that period. Most importantly, I think my championing of an audit methodology that focuses on service delivery made quite an impact on our parliamentarians who are representatives of the people. The fact that our methodology that now goes beyond the verification of financial documents and records, by examining delivery of service issues that are concerning to our people. To the extent that we audit and report on issues that directly impact the lives or livelihood of our people. This audit approach has been highly commended by our parliamentarians, who often encourage us to maintain that status quo of external auditing. I am certain this was what prompted the overwhelming bi-partisan approval of my appointment.

You acted for some time as Auditor General, how was that a learning curve for you?

Auditor-General: For the records, I have served the ASSL for more than three decades in various capacities. I believe my growth through the ranks

over this period greatly prepared me for the position as acting Auditor-General to the substantive Auditor-General of SAI Sierra Leone. Nevertheless, while in that acting position, I gained the leverage to contribute to the progress of the institution. For instance, I expanded the audit scope to new and emerging areas, introduced a people centered audit approach in fulfilment of the auditing standards which provide that the work we do as a Supreme Audit Institution should make an impact on the lives of the citizens. So our audit reports no longer focus on examining figures of public accounts, but we also assess the effectiveness of government and development partners' intervention on service delivery issues. By doing so, we ensure that issues that are pertinent to national development, and the well-being of our people are reported on, resulting in impacts that benefits the welfare of the citizenry.

What key reforms have you brought to the Audit Service Sierra Leone since assuming the role of acting Auditor General, and what reforms do you plan to introduce following your recent appointment as substantive Auditor General?

Auditor-General: I am proud of the key reforms that I introduced while serving in an acting position, which includes strengthening our audit quality, enhancing staff capacity, deepening institutional learning and transforming our audit process from paper-based to automation. With continued support from development partners including AFROSAI-E, the European Union, and the World Bank targeted capacity-building programmes that addressed both technical and strategic needs were implemented.

The ASSL has advanced its digital transformation agenda through a strategic partnership with AFROSAI-E and with funding support from the World Bank. This collaboration facilitated the adoption of the A-SEAT (AFROSAI-E Audit Enhancement Tool) platform as a cutting-edge system designed to modernise audit processes

across Supreme Audit Institutions in Africa. In September of this year, the software was installed and implemented with the name SIERRA-SEAT. The implementation of SIERRA-SEAT has been successfully completed, and pilot auditing sessions are now in progress, allowing the ASSL to test and refine the system in real audit scenarios. These sessions also served as a capacity-building exercise, equipping staff with the skills necessary to fully leverage the platform's capabilities.

These interventions have greatly enhanced the capacity of our staff in meeting our audit demands, especially in addressing new and emerging areas, leading to greater efficiency, transparency, and audit quality.

How do you see the scope of your operations? Do you see them expanding in the foreseeable future?

Auditor-General: Most certainly, I envision us expanding our audit in the foreseeable future. Auditing is an evolving and dynamic profession that responds to emerging governance and development priorities. To name a few, we aim at conducting Budget Execution 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, reconciliation processes with a special focus on mining revenue; Sustainability Audits – to evaluate environmental management practices and alignment with the Sustainable Development Goals (SDGs) and Infrastructure Audits- to evaluate public infrastructure projects to assess its economy, efficiency, effectiveness, equity and environmental impact. To actualise this plan, the ASSL budget for FY2026 makes provision for the recruitment of civil engineers to augment the efficiency of our audit of public works and construction and Audit of Illicit Financial Flows- to assess the viability of the control mechanisms of public agencies tasked with monitoring and curbing illicit financial flows.

What efforts are you making to reduce wastage in public spending in the country?

Auditor-General: The objective of our entire operations as the government's auditors is to identify areas of concern in the management of government resources and to proffer recommendations that would address existing lapses, which includes reducing wastages. This we do annually, by publishing audit reports as mandated by law. However, when you speak of wastages we have come to realise that they occur mainly under procurement. As we often come across instances of non-adherence with procurement rules and regulations, such as overpricing, etc. To address this concern, we would be conducting special procurement audits as a special audit separate from our normal audits. Another area of concern is the leakages common to the payroll management system. To date we still find instances of having retired personnel still on the payroll, people on study leave being paid salaries even after the expiration of their studies, unverified or ghost workers receiving salaries. We have been proffering recommendations to address these challenges and we are hopeful that with the collaboration of concern stakeholders, these issues would be curbed in the nearest future.

What is your institution's relationship with the Parliamentary Public Accounts Committee and Anti-Corruption?

Auditor-General: The ASSL is an institution that firmly believes in stakeholder's collaboration. The Parliamentary Public Accounts Committee and Anti-Corruption Commission are co-partners within the accountability sectors. For the ACC, we have in place a Memorandum of Understanding that guides our collaboration when it comes to doing joint exercise, sharing of information, or capacity building programmes. To the extent that we have devised an arrangement that provides for every instance that if at any given instance they intend to rely on our reports for any proposed ACC action, they should consult us for clarification of our findings before concluding on their course of action.

On the part of the PAC, the ASSL continues to work closely with them in its scrutiny of public expenditures and responses to audit findings. SAI Sierra Leone is widely commended for having a dedicated department- the PAC Division being resident at the Parliament of Sierra Leone Complex. The Division provides real time support to the PAC. 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.

Do you think the PAC has exhausted all the loopholes in the 2023 Audit Report?

Auditor-General: I am informed that the PAC has completed hearings on the 2021 and 2022 Audit Reports, and their report is out. I am also aware that hearings on the 2023 Audit Report are still ongoing. However, the ideal situation is for the PAC to work within stipulated timeline to conduct its hearings and the publication of a report on same. In Some other countries like Rwanda, after the submission of the Auditor General's Report, the parliamentary body that exercises oversight on its audit reports has a timeline of 6 months for them to produce their own report. Nonetheless, we are proud of the good working relationship we have with the PAC.

What would you say is your biggest target as Auditor General?

Auditor-General: Our major challenge as an institution is in the area of supervision and control of staff, owing to us not working under the same roof. To be clear, we are housed in three different locations in Freetown, some of our staff are at Youyi Building, some are with me at the Freetown City Council Building, while others are housed at the Ministry of Works and the Ministry of Finance. We have an ongoing building project and it is my dream to complete that project, and house all my staff in one building.

Furthermore, the maintenance of the quality of our work is a primary concern as we cannot compromise quality for any other thing. Likewise, we cannot compromise quality for urgency, neither can we compromise quality for quantity.

So I intend to improve on quality assurance processes and to ensure that we have a robust audit methodology that addresses current, new and emerging audit areas.

Tell us about some of your challenges and how you plan to overcome them?

Auditor-General: We still experience delays in receiving budgetary allocations from the Ministry of Finance. We are au fait with the constraints in accessing financial resources, but most of our audits are time bound, some are even mandatory because they are statutory, like the councils, which should be completed on or before the 30th of June every year. Sometimes we receive our allocation very late, so by the time we plan to audit those, we would find out that we are not able to meet those targets.

Another challenge is the staff strength, because when we want to recruit we have to go to the Ministry of Finance to give us concurrence, and that is also diluting our independence. Despite these challenges, we have seen some improvements in the past and thank God with the support of donors and the government, we are now receiving our allocation in time, and when it comes to the staffing matter, they are not giving us what we request, but they will give some. However, it is a challenge. The Audit Service Act was revised in 2023 to strengthen the financial and budgetary autonomy, I believe this legal reform would address this issue.

Another area of concern is the issue of verifying documentation received from our auditees. We are exploring the idea of conducting forensic audits on all documents received from auditees, especially those that they provide after being summoned in Parliament. So with forensic audit, we will be able to test the time that paper was produced. We are putting plans in place to procure the necessary equipment to test when and where those papers were manufactured.

Through support received from the European Delegation in Sierra Leone, we are building the capacity of our staff through the conduct of trainings on forensic auditing, and we have also developed a manual to guide that audit process.

Any other updates or points you would wish to share?

Auditor-General: A key achievement on record since I became the head of the ASSL is increased 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. Whereby, we now go beyond the books by conducting practical verification of programmes, projects and activities undertaken by public institutions. I am pleased to inform the public that the ASSL now audits all major donor funded projects in the country.

Also, the ASSL continues to heighten its collaboration with key partners, including, local councils, civil society organisations, traditional leaders, the media, and development partners, to ensure that our audit priorities reflect the needs and concerns of the general public.

At the sub regional level also, we continue to improve on our collaboration and partnerships with sister SAIs in Liberia, Ghana, Gambia and Nigeria. We now collaborate in the sub-region through exchange programmes, where staff from the different countries are sent on secondment programmes to one another for capacity building and expertise sharing. In fact, this past October, I attended a meeting in Ghana with other colleague Auditors-General at the regional ECOWAS

Auditors-General Forum, and one key area we are looking at is the enhancement of mutual and bi-lateral collaboration amongst our respective SAIs. As we speak, the ASSL is the Auditor for SAI Liberia.

What is your message to the public institutions you audit and the people of Sierra Leone?

Auditor-General: I consider all Ministries, Departments and Agencies (MDAs) as partners in development. The work that they do in the ministries, departments and agencies is important for the development of this country. Similarly, the work we do as auditors is also important for the development. Which is why we also inform them that the intended objective of our audits is to add value to their governance processes. Therefore, there is a need for us to improve on our collaboration and partnership where necessary. An effective collaborative working relationship between us would definitely benefit the people of this country.

To the people of this country, I would like to use this opportunity to reassure you that the work of the ASSL continue to impact their lives and livelihoods. We do not take our role lightly, and would endeavour to perform our functions with integrity, professionalism and accountability.

AUDIT SERVICE HOLDS BREAKFAST MEETINGS WITH MDAs



Breakfast Meeting with the National Revenue Authority

The Auditor General of the Audit Service Sierra Leone (ASSL), Mr. Abdul Aziz and his dedicated team officially commenced engagements with Ministries, Departments, and Agencies (MDAs) as part of the preparations for the 2024 audit process. This proactive initiative aimed to foster transparency, improve governance, and enhance public sector performance across the nation.

The engagement kicked off on Monday, 17th February 2025, with a meeting with the Sierra Leone Maritime Administration (SLMA). This was followed by sessions with the Ministry of Environment and Climate Change and the Ministry of Lands and Country Planning, held in the Conference Room of the ASSL, on the 12th Floor of the Freetown City Council Building, Wallace Johnson Street in Freetown.

The breakfast meeting engagements continued the following days with the National Revenue Authority, the Sierra Leone Police, the National Sport Authority, the Ministry of Health and other MDAs, ensuring a systematic approach to the 2024 audit

process. These meetings aimed at instilling a shared responsibility for performance and integrity across all levels of government, aligning with Sierra Leone's short and long term national development goals.

During these pivotal meetings, Mr. Aiah Gbondo Tugbawa, Deputy Auditor General, warmly welcomed the various heads and teams from these MDAs. The primary objectives of these discussions were to assess the current status of implementing previous audit recommendations, address associated challenges and highlight developmental progress within their respective institutions.

The Auditor-General, Mr. Abdul Aziz emphasised on the importance of collaborative partnerships between the ASSL and MDAs to effectively address issues hampering growth and development in their institutions. He underlined the paradigm shift within the ASSL's focus—moving from normal financial auditing practices to a more dynamic approach centered on service delivery that has direct impact on the lives of citizens.

In addition to the discussions, the meetings provided a platform for these MDAs to express concerns and seek clarification on specific audit findings. This open dialogue is intended to cultivate a culture of accountability and continuous improvement. Crucially, the ASSL team presented insights into the audit process, discussing various irregularities identified in past reports.

They provided guidance to MDAs on strategies to overcome the challenges encountered when implementing audit recommendations. Mr. Abdul Aziz reassured the MDAs that audits are not intended as punitive measures or a "witch hunt" but as vital tool for national development, aimed at fostering accountability, enhancing financial management, value addition to MDAs, and ultimately improving service delivery of governance objectives to the populace.



ASSL Breakfast Meeting with the Sierra Leone Police

Audit Service Pays Courtesy Call On Sierra Leone Judiciary

To Strengthen Collaboration...



The Auditor-General of the Audit Service Sierra Leone (ASSL), Mr. Abdul Aziz, along with his team paid courtesy visits to the Sierra Leone Judiciary in the offices of the Chief Justice and the Attorney-General and Minister of Justice, both at the Guma and the Law Court Buildings in Freetown.

During the meetings, the Attorney General and Minister of Justice, Mr. Alpha Sesay and the Chief Justice, Hon. Justice Komba Kamanda

warmly welcomed the ASSL team to their respective offices, and congratulated Mr. Aziz on his recent appointment as Auditor-General. They expressed confidence in Mr. Aziz's leadership and expertise, noting his recent demonstration of leadership during his tenure as Acting Auditor General.

During the meeting with the Attorney General and Minister of Justice, Mr. Alpha Sesay outlined ongoing initiatives under the Justice Sector

Reform Strategy, including the digitalisation of justice programmes (e-justice reforms), the implementation of the Criminal Procedure Act, improved management of justice sector institutions, and capacity-building efforts. He emphasised that the ASSL's oversight and audits would be vital in assessing the impact, efficiency, and effectiveness of these reforms.

In response, Mr. Aziz conveyed his appreciation to the Minister and the Ministry of Justice for their support during the formulation of the recently enacted Audit Service Regulations, 2024. He emphasized the continued commitment of the ASSL to engage the Judiciary on legal matters, and to exercise its mandate as Sierra Leone's Supreme Audit Institution. Mr. Aziz also highlighted the importance of ongoing audits of the Judiciary's operations and encouraged the implementation of audit recommendations.

The Deputy Auditor-General, Mr. Selvin Bell, provided an update on the measures being taken by the ASSL to implement legislative provisions related to disallowance and surcharge, as outlined in the Audit Service Act, 2014 (amended in 2023), the Local Government Act 2022, and the Public Financial Management Act, 2016.

On that same day, the Auditor-General also extended the courtesy visit to the Chief Justice in his office. In similar manner, Chief Justice Komba Kamanda congratulated the Auditor General on his appointment.

The Chief Justice affirmed the similar roles of both institutions in upholding accountability in Sierra Leone. He assured the ASSL that the doors of the Judiciary are always open to engage on any issue that needs their attention. He highlighted that the need for collaboration between accountability institutions is a welcomed initiative, and that the Judiciary is always willing to act as a neutral agent to attend to the justice needs of the public and state institutions.

He commended the ASSL for maintaining the high standards of its Annual Report, and mentioned that every country that intends to make progress must ensure that its national audit institution is both credible and independent. He concluded by assuring the ASSL of its commitment to providing support to the institution whenever called upon.

The Auditor General in his statement also congratulated the Chief Justice on his appointment as the head of the Judiciary of Sierra Leone, and stated that the Judiciary being a key institution that upholds the rule of law in Sierra Leone, he believes that it would provide the necessary legislative function on the proceedings related to surcharge outcomes.

Madam Kadijatu Zainab Bangura, Legal Affairs Manager of the ASSL, expressed gratitude to the Chief Justice for their instrumental role in the formulation of the Audit Service Regulations. She also highlighted the importance of rekindling discussions on future programmes and collaborations that would benefit both institutions.

Hon. Justice Alusine Sesay, a member of the judicial team added that like the ASSL, the Judiciary is an independent body with a mandate to uphold enforcement and interpretation of the laws of Sierra Leone. He suggested that the ASSL should collaborate with the Judicial and Legal Training Institute to provide training on the legislative provisions on disallowance and surcharge mechanism, to capacitate judges who shall be addressing such issues in the near future.

The two meetings concluded with the respective leaders committed to continuing their collaboration in line with their respective mandates, recognising the importance of mutual support in advancing Sierra Leone's justice and governance sectors.

AUDIT SERVICE HOSTS ZIMBABWEAN COUNTERPART



A delegation from the Office of the Auditor-General (OAG) of Zimbabwe visited the Audit Service Sierra Leone (ASSL) from 24th – 27th February 2025 in a significant move to enhance the public relations and communication strategies of the OAG Zimbabwe. The visit aimed to gain insights into best practices in public relations and communications.

The visiting team was warmly welcomed by the Auditor-General, Mr. Abdul Aziz who expressed his enthusiasm for hosting the Zimbabwean delegation, emphasising the importance of collaborative learning in improving public service delivery.

The Zimbabwean delegation which comprised an Acting Deputy Auditor General and two Directors of Audit received comprehensive support from ASSL's Information Education and Communication (IEC) team led by the Senior IEC Officer, Martin Sandy.

The benchmarking activities kicked off with an overview of the ASSL's Communication Division, detailing its strategic work plan, which provided context on how the division functions within the broader remit of the ASSL. One critical aspect deliberated was the importance of the Legal Affairs Unit, demonstrating its integral role in shaping effective communication pathways within the organisation.

The ASSL team showcased its approach to fostering collaboration with key stakeholders, exemplified through breakfast meetings held with various Ministries, Departments, and Agencies (MDAs). These sessions highlight how proactive engagement facilitates public education initiatives and improves stakeholder engagement. The Zimbabwean delegation gained valuable insights into how the ASSL effectively interacts with Civil Society Organisations (CSOs) and the media, as well as their relationship with the Public Accounts Committee (PAC) in Parliament.

India Extends Capacity Building Support to Audit Service

The visit culminated in a productive exchange of ideas and friendship, laying the groundwork for future collaborations that promise to enhance both nations' audit services. As both teams parted ways, the hope was palpable that shared knowledge would lead to improved public engagement and accountability in their respective countries.

Throughout the visit, the Zimbabwean team learned about the ASSL's comprehensive client engagement strategies, including intricate roles played by the communication unit in the audit cycle and the processes involved in citizens engagement. The team also made a courtesy visit to the Deputy Speaker of Parliament, Hon Ibrahim Tawa Conteh and the Budget Advocacy Network (BAN), a leading civil society organisation promoting public financial management accountability in Sierra Leone.

The visit included extensive discussions on how communication transcends its traditional boundaries, merging with audit frameworks and contributing to overall organisational efficacy. The delegation left Sierra Leone equipped with actionable insights and a renewed commitment towards elevating their Public Relations and Communication strategies.



The Audit Service Sierra Leone (ASSL) has received a pledge of support from the Office of the Comptroller and Auditor General of India through capacity building and training programmes in various external audit areas.

This ASSL will benefit from this support following the signing of a Memorandum of Understanding (MoU) between the two Supreme Audit Institutions (SAIs) which was facilitated by the Ministry of Foreign Affairs and International Cooperation.

As a result of the cooperation demonstrated by SAI Sierra Leone through the MoU, SAI India is pleased to extend its support through capacity building and training programmes in the following areas: Information Technology (IT) Audit and the use of IT Audit Tools; Performance Audit (basic and advance levels); Data Analytics and Risk-Based Auditing, and Audit of Emerging Technologies and Cybersecurity Frameworks.

ASSL has been assured that, these programmes can be hosted at SAI India's premier training institutions including the International Centre for Information Systems and Audit (iCISA) in Noida and the International Centre for Environmental Audit and Sustainable Development (iCED) in Jaipur which are recognised by the International Organisation of Supreme Audit Institutions (INTOSAI) as global training facilities.

In a bid to advance professional development and audit excellence, SAI India expressed willingness to depute experts to Sierra Leone to conduct on-site or in-country customised training programmes tailored to meet the specific needs and priorities, on terms to be agreed by both institutions.

It could be recalled that the ASSL signed a Memorandum of Understanding with the Supreme Audit Institution of India to strengthen partnership, knowledge exchange and capacity building endeavours in accordance with the existing laws of both countries.

PHOTO NEWS



AG Abdul Aziz



AG and ASL Board



Projects Division presents Gift to AG



Staff of ASL Hobnob with AG after Appointment



Public Enterprises Division Recognise AG's Appointment



Staff of General Accounts Celebrate AG's Appointment



BO Division Celebrate AG's Appointment



Staff of Finance Division Celebrate AG's Appointment



Administrative Staff Commemorates AG's Appointment



AG & Senior Officials of Government



ASSL Board Members accompany AG in Parliament



AG ready for Parliament Approval



Kenema Division Honour AG



MD&LA Division Salutes AG



Makeni Division Meets AG after Appointment



Performance Auditors Celebrate AG's Appointment

Audit Service Receives \$40,000 Saudi Grant Through INTOSAI

The Audit Service Sierra Leone (ASSL) received a grant of \$40,000 from the General Court of Audit (GCA) of the Kingdom of Saudi Arabia. This grant was facilitated by the International Organisation for Supreme Audit Institutions (INTOSAI) aimed at providing comprehensive cybersecurity training for staff of the Audit Service Sierra Leone.

This initiative is part of a broader effort supported by the GCA of the Kingdom of Saudi Arabia, which has established a dedicated fund to improve Supreme Audit Institutions (SAIs) performance globally.

In 2022, the GCA expanded its support to include all INTOSAI regions, with particular emphasis on developing countries and SAIs operating in fragile situations. The assistance also extends to initiatives such as the GSAI and PAP-APP programmes, which aim to strengthen audit institutions across the globe.

The grant awarded to the ASSL underscores the GCA's commitment to fostering transparency, accountability, and good governance in developing nations. By focusing on cybersecurity training, the ASSL aims to equip its ICT personnel with vital skills to safeguard sensitive information against cyber threats — an increasingly critical component in today's digital audit landscape. An upgraded cyber security infrastructure will further enhance the ASSL's ability to secure its cyber security space with greater resilience against threats and disruptions.

Expressing gratitude for the support, the Auditor-General of Sierra Leone, Mr Abdul Aziz commended the GCA's initiative and the efforts of INTOSAI, emphasizing how such assistance will significantly contribute to the modernization of the Audit Service's ICT

capabilities. “This grant represents a vital step towards strengthening our ICT and cybersecurity posture. It will enable us to better serve our stakeholders by ensuring the integrity, confidentiality, and availability of our data,” he stated.

The ASSL's leadership reiterated their commitment to leveraging this funding to not only improve their internal systems but also to foster a culture of continuous capacity-building within the organisation. They believe that a robust ICT environment and a well-guarded cyber security environment is essential for delivering high-quality audits that promote transparency, accountability, and good governance in Sierra Leone.

Osman Mansaray, ICT Manager at the Audit Service Sierra Leone stated that, the objective is to improve the cyber security robustness, to ensure operational continuity against cyber threats, and to strengthen ICT staff's ability to detect, prevent and respond to such threats. He said through strategic investments in technology and skills development, the ASSL aims to enhance its operational effectiveness and thereby contribute meaningfully to national development efforts.



Audit Service Embarks on Nationwide Citizens Engagement



Participants in Bonthe Island

In a bold move to foster participatory democracy and deepen accountability at the grassroots level, the Audit Service Sierra Leone (ASSL) embarked on an extensive nationwide campaign that brought communities into the heart of governance. Over the course of March and April 2025, citizens from fifteen districts—Kambia, Port Loko, Karene, Koinadugu, Falaba, Bombali, Tonkolili, Kono, Kailahun, Kenema, Bo, Bonthe Island, Pujehun, Moyamba, and Western Area Rural—were given a platform to voice their concerns, contribute to the audit process, and hold their local councils accountable.

These efforts by the Audit Service was supported by the World Bank through its Accountable Governance for Basic Service Delivery Project in Sierra Leone.

This campaign did not just look at the 2024 local council audit issues; it was about transforming the relationship between government and the governed. It aimed to bridge the gap between citizens and their local authorities, making governance more transparent, inclusive, and responsive to real community needs. It was a conscious effort to move away from a model where citizens are mere beneficiaries of services, towards a model where they are active participants and stakeholders in shaping their development trajectory.

The approach was multifaceted and strategic. Town hall meetings, radio talk shows, school sensitisation visits, and social media outreach formed the backbone of the engagement. Town hall meetings provided a space for direct dialogue—community members asked questions, shared concerns, and offered suggestions. Radio programmes, especially in remote districts, allowed wider reach, giving citizens the comfort of anonymity while raising issues that mattered most to them. School visits played a critical role in fostering civic consciousness among the youth, instilling values of integrity, transparency, and responsibility early on.

What emerged from these engagements was a vivid picture of the state of local governance across Sierra Leone—a picture dominated by shared concerns but also sprinkled with district-specific issues. Across all districts, certain themes stood out prominently: inadequate service delivery, lack of transparency, mismanagement of funds, abandoned infrastructure projects, and limited oversight of devolved sectors. These issues, while varying in specifics from district to district, paint a broad narrative of governance challenges faced at the grassroots.

Take Kambia, for instance, where residents called for audits of revenue collection practices and management of funds allocated for development projects like a proposed lorry park. They expressed frustration over poor sanitation and the unavailability of healthcare drugs. Similarly, in Port Loko, citizens raised alarms about contract awards for roads, the effectiveness of the National Fire Force, and revenue management. In Kenema, concerns centered around water supply projects, incomplete roads, and the management of school feeding programs. Kono residents voiced allegations of misappropriation of school feeding supplies, delays in infrastructure projects, and issues surrounding health services.

In Kailahun, community members highlighted the need for better road networks, transparent revenue management, and improved healthcare

delivery. Bonthe Island residents voiced worries about the unavailability of health workers and disaster response services. Pujehun and Moyamba districts shared concerns about delays in agricultural support, incomplete water schemes, and weak health infrastructure. Western Area Rural residents pointed to revenue collection issues, poor road conditions, and a lack of accessible public information.

While each district's concerns reflect local realities, the common threads reveal systemic challenges rooted in weak governance structures, limited oversight, and insufficient citizen engagement. Many community members expressed a lack of knowledge regarding their councils' operations, often hesitant to speak out for fear of victimisation or reprisals. The logistical difficulties in reaching rural communities, especially beyond district centers, meant that participation was sometimes skewed towards urban populations, leaving out some of the most vulnerable or remote groups.

A recurring theme was the widespread perception of mismanagement and corruption. Citizens voiced distrust over how public funds—taxes, market dues, surface rents, and other revenues—were being utilised. The opacity surrounding procurement processes, project implementation, and financial reporting further fueled skepticism. There was a strong call for better transparency—not just in audit reports but in the regular dissemination of information, so communities are aware of what their governments are doing and how resources are being spent.

Another critical issue was the alarming number of unfinished or abandoned projects. Roads, bridges, water schemes, and school infrastructure lay incomplete or neglected, wasting resources and stalling community development. These projects, when abandoned, become symbols of failed governance and erode public trust. Communities demanded that such projects be

completed promptly, with proper oversight to ensure quality and sustainability.

Healthcare and education emerged as sectors in dire need of attention. Community members across districts talked passionately about the unavailability of free healthcare drugs, dilapidated health facilities, and the delays in disbursing school subsidies. They expressed concern over the quality of service, accessibility, and the management of social welfare programmes. The issues of environmental degradation and waste management also featured prominently, highlighting the interconnectedness of governance, health, and environmental sustainability.

Despite these challenges, there was a palpable sense of hope and a desire for change. Citizens were eager to participate more actively, to be informed, and to contribute to the oversight of their local governments. Many expressed a willingness to be involved in budget planning, project monitoring, and holding officials accountable. The campaign demonstrated that when given the opportunity, communities can be powerful agents of change, advocating for better services and more transparent governance.

The ASSL's campaign did not just stop at gathering concerns. It also resulted in a comprehensive set of recommendations aimed at transforming local governance. Foremost among these was the need to institutionalise citizen



Senior IEC Officer addressing pupils in Port Loko

engagement—making it a permanent feature rather than a one-off exercise. Regular town hall meetings, feedback mechanisms, and citizen advisory committees were suggested as ways to keep communities involved and informed.

Transparency was another key pillar. Local councils were urged to publish audit reports, financial statements, and project updates regularly, both physically on noticeboards and digitally through online platforms. This would enable citizens to scrutinise, question, and hold officials accountable. Moreover, there was a call for stronger oversight and enforcement of audit recommendations, with sanctions for non-compliance and incentives for good governance. Capacity building was also identified as vital. Many community members and council officials lacked the necessary knowledge and skills to manage finances transparently or to monitor projects effectively. Training programmes for council staff, community leaders, and civil society groups could bridge this gap, fostering a culture of accountability and integrity. Another key recommendation was to focus on completing ongoing projects, especially those abandoned or delayed. Proper project management, supervision, and timely funding disbursements are essential to ensure that infrastructure investments translate into tangible benefits for communities. Environmental safeguards and social protection measures should be integrated into development planning to promote sustainability.

Ultimately, the campaign demonstrated that governance is a shared responsibility. Citizens, government officials, civil society, and development partners must work together to build a transparent, accountable, and inclusive governance system. When communities are empowered, and their voices are heard, the quality of public services improves, development accelerates, and trust in government is restored. The Sierra Leone experience highlights a fundamental truth: democracy is not just about elections, but about continuous engagement. It is about creating spaces where citizens can participate actively in decision-making, oversight, and development. The ASSL's nationwide citizens' engagement campaign exemplifies this philosophy. It shows that even in resource-constrained settings, meaningful participation is possible when efforts are concerted, inclusive, and sustained.

Looking ahead, the success of this campaign must be built upon. Institutionalising citizens' engagement, strengthening oversight mechanisms, and ensuring that audit findings translate into tangible reforms are critical steps. The government, civil society, media, and citizens themselves must collaborate to sustain this momentum.

The citizens' engagement is a reminder that democracy thrives when citizens are not just spectators but active participants in shaping their destiny. As Sierra Leone continues its development journey, embracing this participatory spirit will be key to building a future that is equitable, transparent, and truly accountable to its people.



ASSL Team Heading to Falaba



Paramount Chiefs

Auditor General Meets EU Ambassador to Strengthen Ties



The Audit Service Sierra Leone (ASSL) took a significant step towards enhancing international cooperation and fostering stronger institutional ties when its Auditor General, Abdul Aziz, led a delegation of senior officials on a courtesy visit to the European Union (EU) Delegation in Sierra Leone. The engagement aimed to deepen collaboration, share insights, and reinforce mutual commitments towards transparency and accountable governance in Sierra Leone.

The EU Delegation, represented by Ambassador Jacek Jankowski, warmly welcomed the ASSL team, congratulating the Auditor General on his recent appointment. During the meeting, Ambassador Jankowski highlighted the significance of ongoing technical exchanges, notably referencing the recent study tour undertaken by the ASSL officials to Poland's Supreme Audit Office (NIK).

Ambassador Jankowski reaffirmed the EU's strong commitment to supporting Sierra Leone's reform agenda. He lauded the ASSL leadership and its dedication to advancing accountability standards within the country. He assured the delegation that the EU remained committed to sustaining its support through the ongoing EU-funded projects and would continue to collaborate closely with the ASSL to achieve shared goals.

In his address, Abdul Aziz provided an overview of the ASSL's evolving mandate. He detailed the institution's shift to audits directed towards service delivery that will impact the lives of the people which focus on assessing the efficiency and effectiveness of government programmes and initiatives. This strategic pivot aligns with the principles outlined in

the International Organisation of Supreme Audit Institutions (INTOSAI) P-12 Framework, emphasizing the role of Supreme Audit Institutions (SAIs) in enhancing citizen welfare through improved public service delivery.

The Auditor General also elaborated on the current audit landscape in Sierra Leone, highlighting efforts to promote transparency and accountability in the management of public resources. He emphasised that robust auditing not only safeguards public funds but also contributes to good governance, ultimately fostering economic growth and social development.

Members of the ASSL delegation shared reflections on the Poland visit, underscoring its success in exposing Sierra Leonean auditors to advanced practices in the audit of state budget execution—an area that aligns closely with the country's developmental priorities. The delegation explained that the study tour was instrumental in broadening their understanding of audit methodologies employed by NIK, which could be adapted to Sierra Leone's context to strengthen domestic audit capacity. The meeting concluded on an optimistic note, with both parties expressing mutual interest in fostering continued dialogue, technical cooperation, and capacity-building initiatives.

This engagement marks a pivotal step in solidifying Sierra Leone's commitment to strengthening its public financial management systems. By fostering collaboration with international partners like the EU, the ASSL is positioning itself to contribute more effectively to transparent governance, improved service delivery, and sustainable development in Sierra Leone.

Corruption Commission and NaMEA emanate. He acknowledged the role of the Audit Service and the initiative for a memorandum of understanding between the two institutions.

He noted that the Audit Service and his institution should work towards ensuring compliance among MDAs to block the leakages to enhance value for money.

On 25th April 2025, the ASSL signed an MoU with the ACC in the conference hall of the ACC at Tower Hill, Freetown. The MoU aimed at cementing the already existing relationship between the two institutions.

Mr. Abdul Aziz, the then Acting Auditor-General stated that the ASSL and the ACC are taking the partnership to another level by translating the MoU from a mere commitment on paper to an actual result that will make a difference in the livelihood of the citizens. He noted that the two institutions should use the MoU to partner with other stakeholders such as the Public Accounts, Transparency & Finance Committees in Parliament; the Ministry of Finance, the Internal Audit Directorate, development partners and civil society organisations to increase the rate at which the Auditor-General's recommendations are implemented.

During the ceremony, Mr. Aziz recommended to the ACC for recoveries from abandoned and incomplete government and donor-funded projects to be redirected to the projects instead of sending the monies to the Consolidated Fund, so that the supposed beneficiaries of those abandoned projects will not be deprived of the much-needed benefits.

The Deputy Commissioner of the ACC, Mr. Augustine Ngobie noted that the ACC is not in the accountability space to prove a point, rather to ensure that Sierra Leone is placed on a higher height when it comes to transparency. Mr. Ngobie stated that both institutions should cascade into action the content of the MoU after the signing.

The signing of the MoU by the Acting Auditor-General and the Deputy Commissioner formed the high point of the ceremony.

On 8th September 2025, the ASSL signed an MoU with the Office of the Comptroller and Auditor-General of India to strengthen partnership, knowledge exchange and capacity building endeavours in accordance with the existing laws of both countries.

The exchange signing of the MoU between the two offices was facilitated by Sierra Leone's Ministry of Foreign Affairs and International Cooperation.

A note of appreciation to Shri. K. Sanjay Murthy, Comptroller and Auditor General of the Republic of India, from Mr. Abdul Aziz, Auditor General of Sierra Leone, stated that Sierra Leone and India share a productive bi-lateral relationship that has flourished into a collaborative and supportive partnership at both national and international levels.

The Auditor General and the Board of the ASSL noted the pivotal role of the Indian High Commission in Sierra Leone in facilitating the development and signing of the MoU.

Both Supreme Audit Institutions intend to develop cooperation on bilateral basis within the framework of INTOSAI and other cooperation formats, with the aim to exchange experience, information and organisation of activities in the fields of Performance and Information System audits. They also aim to collaborate in new and emerging areas in the field of external audit.

A signed Memorandum of Understanding helps establish clear expectations for all parties involved in the collaboration. By detailing the roles, responsibilities, and expectations, an MOU minimises misunderstandings and miscommunications that could arise during the



AG and Deputy ACC Commissioner

WHAT IS DIABETES?



DIABETES

Diabetes mellitus refers to a group of diseases that affect how the body uses blood sugar (glucose). Glucose is an important source of energy for the cells that make up the muscles and tissues. It's also the brain's main source of fuel.

The main cause of diabetes varies by type. But no matter what type of diabetes you have, it can lead to excess sugar in the blood. Too much sugar in the blood can lead to serious health problems.

Symptoms of Diabetes



Increased thirst.



Slow-healing cuts and sores.



Fatigue.



Blurred vision.



Frequent urination.



Unexplained weight loss.

Symptoms

Diabetes symptoms depend on how high your blood sugar is. Some people, especially if they have [prediabetes](#), [gestational diabetes](#) or [type 2 diabetes](#), may not have symptoms. In [type 1](#)

[diabetes](#), symptoms tend to come on quickly and be more severe.

Some of the symptoms of type 1 diabetes and type 2 diabetes are:

- Feeling more thirsty than usual.
- Urinating often.
- Losing weight without trying.
- Presence of ketones in the urine. Ketones are a byproduct of the breakdown of muscle and fat that happens when there's not enough available insulin.
- Feeling tired and weak.
- Feeling irritable or having other mood changes.
- Having blurry vision.
- Having slow-healing sores.
- Getting a lot of infections, such as gum, skin and vaginal infections.

Type 1 diabetes can start at any age. But it often starts [during childhood](#) or teen years. Type 2 diabetes, the more common type, can develop at any age. Type 2 diabetes is more common in people older than 40. But [type 2 diabetes in children](#) is increasing.

Complications

Long-term complications of diabetes develop gradually. The longer you have diabetes and the less controlled your blood sugar, the higher the risk of complications. Eventually, diabetes complications may be disabling or even life-threatening. In fact, prediabetes can lead to type 2 diabetes. Possible complications include:

- **Heart and blood vessel (cardiovascular) disease.** Diabetes majorly increases the risk of many heart problems. These can include coronary artery disease with chest pain (angina), heart attack, stroke and narrowing of arteries (atherosclerosis). If you have diabetes,

you're more likely to have heart disease or stroke.

- **Nerve damage from diabetes ([diabetic neuropathy](#)).** Too much sugar can injure the walls of the tiny blood vessels (capillaries) that nourish the nerves, especially in the legs. This can cause tingling, numbness, burning or pain that usually begins at the tips of the toes or fingers and gradually spreads upward.
Damage to the nerves related to digestion can cause problems with nausea, vomiting, diarrhea or constipation. For men, it may lead to erectile dysfunction.
- **Kidney damage from diabetes ([diabetic nephropathy](#)).** The kidneys hold millions of tiny blood vessel clusters (glomeruli) that filter waste from the blood. Diabetes can damage this delicate filtering system.
- **Eye damage from diabetes ([diabetic retinopathy](#)).** Diabetes can damage the blood vessels of the eye. This could lead to blindness.
- **Foot damage.** Nerve damage in the feet or poor blood flow to the feet increases the risk of many foot complications.
- **Skin and mouth conditions.** Diabetes may leave you more prone to skin problems, including bacterial and fungal infections.
- **Hearing impairment.** Hearing problems are more common in people with diabetes.

Prevention

Type 1 diabetes can't be prevented. But the healthy lifestyle choices that help treat prediabetes, type 2 diabetes and gestational diabetes can also help prevent them:

- **Eat healthy foods.** Choose foods lower in fat and calories and higher in fiber. Focus on fruits, vegetables and whole grains. Eat a variety to keep from feeling bored.
- **Get more physical activity.** Try to get about 30 minutes of moderate aerobic activity on most days of the week. Or aim to get at least 150 minutes of moderate aerobic activity a week. For example, take a brisk daily walk. If you can't fit in a long workout, break it up into smaller sessions throughout the day.
- **Lose excess pounds.** If you're overweight, losing even 7% of your body weight can lower the risk of diabetes. For example, if you weigh 200 pounds (90.7 kilograms), losing 14 pounds (6.4 kilograms) can lower the risk of diabetes. But don't try to lose weight during pregnancy. Talk to your provider about how much weight is healthy for you to gain during pregnancy.

To keep your weight in a healthy range, work on long-term changes to your eating and exercise habits. Remember the benefits of losing weight, such as a healthier heart, more energy and higher self-esteem.

Sometimes drugs are an option. Oral diabetes drugs such as metformin (Glumetza, Fortamet, others) may lower the risk of type 2 diabetes. But healthy lifestyle choices are important. If you have prediabetes, have your blood sugar checked at least once a year to make sure you haven't developed type 2 diabetes.

<https://www.mayoclinic.org/diseases-conditions/diabetes/symptoms-causes/syc-2037144>

Accountability Institutions Commend 2023 Audit Service Report



Accountability institutions in Sierra Leone including the Public Accounts Committee (PAC) in the Sierra Leone Parliament, the Anti-Corruption Commission, Civil Society Organisations and the Media have all commended the 2023 Auditor General's Report of the Audit Service Sierra Leone (ASSL).

According to these accountability institutions, the report is in line with the dictates of the Public Financial Management Framework for accountable governance in Sierra Leone.

The Chairman of the Public Accounts Committee and Deputy Speaker of the Sierra Leone Parliament, Hon. Ibrahim Tawa Conteh stated during the maiden hearing of the 2023 Auditor General's Report that he will leave no stone unturned in dealing with issues highlighted in the report. He commended the Auditor General, Mr. Abdul Aziz and staff of the Audit Service for meticulously doing a good job.

The Commissioner of the Anti-Corruption Commission (ACC) in Sierra Leone, Francis Ben Kaifala has lauded the efforts of the Audit Service Sierra Leone (ASSL) for producing a report that seeks to improve the accountability governance framework. "I therefore thank the Auditor General and staff of the ASSL for the significant strides made to produce the 2023 AG's Report".

He made this pronouncement during a press briefing on the 2023 Auditor General's Report on Thursday 9th January 2025 at the Integrity House on Tower Hill in Freetown.

Commissioner Francis Ben Kaifala said the Anti-Corruption Commission is in consultation with Parliament who have the constitutional mandate to deal with issues in the Auditor General's Report. He however noted that the Anti-Corruption Commission by extension also deserves the right to deal with some of the issues in the report from the whistle blower perspective.

Ben Kaifala said he views Auditors as whistle blowers, noting that the ACC will look into the report, and quickly deal with the issues relating to revenue loss, payroll management and human resources, in consultation with Parliament.

He said the AG's Report has provided an incite that individuals who are given responsibilities to lead are sometimes either negligent, reckless or corrupt. The ACC Commissioner said his institution would not encourage impunity in the cause of the review of issues in the Auditor General's Report.

Budget Advocacy Network (BAN) has alongside other civil society organisations commended the work of the Audit Service Sierra Leone in producing the 2023 report that seeks to address the issues of transparency and accountability in public institutions. The National Coordinator of BAN, Abubakar Kamara stated that his institution has included Audit Accountability as a priority in their strategic plan to advocate for the implementation of recommendations in the report.

During a media engagement by the ASSL on 8th January 2025, media practitioners hailed the Audit Service for upholding the constitutional mandate of reporting to Parliament every year, on the accounts of Sierra Leone.

Melvin Tejan Mansaray and Lawrence Williams of the Parliamentary Press Gallery and Editor of the Freetown Post Newspaper respectively, called for the timely and effective implementation of recommendations in the 2023 Auditor General's Report. They called on the Audit Service to increase awareness on issues in the report across the country. In line with the above commendations from the various stakeholders, the ASSL will continue to be a leading audit organisation promoting excellence and accountability in public institutions.

Audit Service Secures New Regulations



Parliament, the ASSL also organised nationwide stakeholders' engagement in which the people were given the opportunity to contribute to the Regulations. The Audit Service Regulations, 2024 is now applicable into law after 21 days of tabling in Parliament. The ASSL also organised similar stakeholders' engagement with Local Councils, CSOs, Media and various MDAs explaining to them about the content of the Regulations 2024. During these engagements, the Legal Affairs Manager, Madam Kadijatu Zainab Bangura explained to stakeholders the content of the Regulations stressing on how it will improve the work of the ASSL.

The Audit Service Regulations 2024, which was tabled in Parliament by the Majority Leader and Leader of Government Business, Hon Mathew Nyuma in Parliament on Thursday 13th March 2025, is now in force. The statutory instrument aims to enhance the governance and operational framework of the Audit Service Sierra Leone (ASSL). In his remarks, while laying the statutory instrument, Hon Mathew Nyuma commended the ASSL for doing due diligence in putting together the document. He highlighted that, prior to its laying in parliament, he encouraged the ASSL to engage the Legislative, Public Accounts, Finance and Transparency Committees to discuss the Regulations, a request that was done before the tabling.

Hon. Daniel Koroma, Deputy Leader of the Opposition in Parliament lauded both the Leader of Government Business and the ASSL for facilitating the pre-submission engagement. He reiterated his long standing advocacy for similar discussions on regulations and statutory instruments before they are laid in Parliament. He urged the Leader of Government Business to ensure that this collaborative approach is applied consistently to all future regulatory submissions.

It could be noted that the ASSL organised a pre-submission engagement on the Audit Service Regulations 2024, on Wednesday 12th March 2025, at the Committee Room No.1, where Members of Parliaments from the Public Accounts, Legislative, Finance and Transparency and Accountability Committees contributed to the document after the ASSL presented a summary of the key issues. The MPs vetted the document and the ASSL gave further insight into the Regulations.

Prior to the submission of the document to

This statutory instrument seeks to strengthen the governance and operational framework of the ASSL. Amongst other things, the Audit Service Regulations 2024 provide procedural clarity on the execution of the Auditor-General's powers and responsibilities, as provided under the Audit Service Act, 2014 (as amended in 2023), including how Disallowance and Surcharge decisions are administered, and the budgetary approval procedure for the ASSL.



Audit Service Produces Six Performance Audit Reports



ASSL Staff

The Audit Service Sierra Leone (ASSL) tabled six performance audit reports in Parliament on Tuesday 20th May, 2025.

These reports were done to assess the efficiency, effectiveness, economy, equity and environment of various government programmes and agencies. This initiative highlights the country's dedication to transparency and good governance.

The six performance audit reports cover critical sectors vital to Sierra Leone's development and environmental sustainability. They include evaluation of the Youth Empowerment Programmes managed by the Ministry of Youth Affairs; Implementation of Wetland Conservation; Management of Water Catchment by the National Water Resources Management Agency; Access to Education for Children with Special Needs; Government Efforts in Achieving Food Sufficiency by 2023 and the Impact of climate change; and Disaster Risk Reduction activities conducted by the National Disaster Management Agency.

These performance audits serve as vital tools to ensure public resources are utilised optimally. Unlike regular financial audits, performance audits focus on the value-for-money aspect, scrutinising how well government initiatives achieve their intended outcomes with the available resources. The Lawmakers have expressed passion to take actions on these performance audit reports which focus on service delivery and the impact on the lives of Sierra Leoneans, aligning public finance scrutiny with

developmental outcomes. The audits are conducted in line with the International Standards of Supreme Audit Institutions and the guidelines set by the ASSL.

The Performance Audit Division of the ASSL, which was established in 2008 has played a pivotal role in strengthening accountability. Since its inception, the division has produced approximately 40 reports, providing valuable insights into the functioning of various government programmes and promoting transparency in public resource management.

The recently tabled reports are expected to inform policy decisions and enhance the implementation of government projects. They also serve as a benchmark for continuous improvement, highlighting areas where efficiency can be increased, and resources better allocated.

As Sierra Leone advances into a new era of development, performance and information system audits are the future of our audit systems. These audits serve as essential tools for monitoring progress and safeguarding the country's economic security. Stakeholders and citizens alike are encouraged to review the reports and participate in fostering good governance and sustainable development across Sierra Leone.

The six performance reports and all previous performance audit reports produced by the Audit Service are uploaded on its website www.auditservice.gov.sl

STAFF RECRUITMENT, PROMOTIONS & ACHIEVEMENTS

<u>NAME</u>	<u>POSITION</u>	<u>DIVISION</u>	<u>EFFECTIVE DATE</u>
Julius K. Williams	Watchman	Bo	1st March
Woodie Rogers	Messenger	Bo	3rd March
Sorie Deffie	Auditor	Kenema	2nd June
Jim Konneh	Auditor	Kenema	2nd June
Francis Konneh	Auditor	Kenema	2nd June
Ahmad Morba Mansaray	Auditor	Makeni	2nd June
Mabinty Bangura	Messenger	Special Admin	2nd June
Mariama Kamara	Messenger	Special Admin	2nd June
Rebecca Rose Bendu	Auditor	General Accounts	2nd June
Sheku Jalloh	Auditor	Makeni	2nd June
Mohamed Kanneh	Auditor	Bo	1st July
Mohamed Senessie	Auditor	PE	1st July
Mohamed Alpha Bah	Auditor	PE	1st July
Samuel John Kallon	Auditor	Bo	1st July
Anthony Solomon Carew	Auditor	PE	1st July
Elizabeth Frances Nao	Auditor	PE	1st July
Theresa Jitta Ngegba	Auditor	MD&LA	1st July
Deborah Alrie Decker	Auditor	PE	1st July
Ngadie Haja Macavoray	Auditor	Kenema	1st July
Fatmata Borie Jalloh	Auditor	Bo	1st July
Sombo Sarah Seboreh	Auditor	Projects	1st July

PROMOTION

Abibatu Kamara	Senior Personal Assistant	1st February 2025
Mustapha Kamara	Administrative Assistant	2nd February 2025
Josmond Hammond	Administrative Assistant	3rd February 2025

ACHIEVEMENT

Association of Certified Chartered Accountants (ACCA)

1. Edna J. Ngebeh
2. James Jones

Certified Information System Auditor (CISA)

1. Mohamed Shaheed Mansaray

RETIREMENT

NAME	POSITION	DIVISION	EFFECTIVE DATE
Foday Sesay	Messenger	Special Administrative Division	12 th April, 2025
Harriet Allen	JAA	MD&LA	17 th August 2025

APPOINTMENT



Mr Abdul Aziz

Appointed as Auditor-General
3rd July 2025



Mr. Morie Lansana

Appointed as Deputy Auditor General
1st May 2025

INTERNATIONAL TRAININGS

Focus area 4.2 of the Audit Service Strategic Plan 2025 – 2029 deals with how the competencies of staff can be improved. This is important for the staff to be well equipped to deliver quality work.

The competency of our human resources is crucial for the ASSL to deliver quality work. By improving staff competency, the ASSL will ensure the integrity and credibility of audits and other quality of our non-audit work. The plan is to ensure that the ASSL staff get the necessary skills, expertise and ethical conduct to ultimately promote public accountability and good governance. This is why the office has established pathways for professional development of auditors, specifically tailored to the ASSL structure and needs.

In order to empower the staff with the necessary knowledge and skills, the ASSL has ensured that staff attend local and international trainings. The table below gives a synopsis of international trainings attended by staff:

CAPACITY DEVELOPMENT (TRAINING) REGISTER 2025 : INTERNATIONAL						
S/No.	BENEFICIARIES	DESIGNATION	DETAILS OF TRAINING	COUNTRY/VENUE	DURATION	
					FROM	TO
1	Abu Gogra Hilton	Auditor	Information Systems Audit and Audit of E-Governance	India	05-Jan-25	29-Jan-25
2	Osman Mansaray	ICT Manager	A-SEAT Administration and Project Management Training	Pretoria, South Africa	03-Feb-25	07-Feb-25
3	Peter Mangoh	Senior Auditor	Africa Mining Indaba -2025	South Africa	03-Feb-25	06-Feb-25
4	Saio S.MKinthor	Senior Auditor	Data Analytic and Emerging Technologies in Audit	India	05-Feb-25	28-Feb-25
5	Alimamy Sesay	Auditor	Data Analytic and Emerging Technologies in Audit	India	05-Feb-25	28-Feb-25
6	Evelyn Danner	Principal Auditor	Coordinated Performance Audit Workshop on implementation of SDG 3; Government's	South Africa	17-Mar-25	20-Mar-25
7	Foday Kamara	Senior Auditor				
8	Hawanatu Joseph Bah	Auditor				
9	Ivanette Adeniran	Principal Auditor, Divisional Head, Performance	SAI-ACA Anti Corruption Seminar on Building Resilient Institutions: Strengthening Integrity, Innovation and Accountability in the Fight against Corruption	Johannesburg, South Africa	09-Jun-25	12-Jun-25
10	Dauda Brima	Principal Auditor, Quality Assurance				
11	Foday Kamara	Auditor, Performance Audit				
12	Aniel Greene	Auditor, Project Audit				
13	Sinneh Kargbo	Assistance Auditor-General - North	Annual Extractive Industries Audit Workshop/Working Group on Extractive Industries (WGEI) Steering Committee Meeting 2025	Livingstone,Zambia	15-Jul-25	18-Jul-25
14	Victor Kamara	Financial Accountant	Budgeting, Revenue, Mobilisation, Collection and Management, Expenditure Management and Fiscal Reporting	Rwanda	24-Jun-25	04-Jul-25
15	Mary Jalloh	Account Officer	Budgeting, Revenue, Mobilisation, Collection and Management, Expenditure Management and Fiscal Reporting	Rwanda	25-Aug-25	05-Sep-25
16	Abu Bakarr Amara	Principal Auditor, Divisional Head, General Accounts	Corruption Risk Management Study Tour	Kenya	26-Aug-25	28-Aug-25

CAPACITY DEVELOPMENT (TRAINING) REGISTER 2025 : INTERNATIONAL

S/No.	BENEFICIARIES	DESIGNATION	DETAILS OF TRAINING	COUNTRY/VENUE	DURATION	
					FROM	TO
17	Amara Sewa Jannah	Auditor	Assessing Information System in Financial Audit	Tanzania	25-Aug-25	29-Aug-25
18	Ibrahim Fofanah	Principal Auditor, Divisional Head, Information Systems Audits	Assessing Information System in Financial Audit	South Africa	25-Aug-25	29-Aug-25
19	Aminata Salif Karim-Koroma	Senior Auditor, Information Systems Audits	Assessing Information System in Financial Audit	South Africa	25-Aug-25	29-Aug-25
20	Osman Mansaray	ICT Manager	Digitalisation of SAI	Pretoria, South Africa	22-Sep-25	26-Sep-25
21	Saio S.MKinthor	Senior Auditor - TR&D	Digitalisation of SAI	Pretoria, South Africa	22-Sep-25	26-Sep-25
22	Lauretta Ashcroft	Human Resources Officer	Annual Human Resources (HR) Regional Workshop-2025	Pretoria, South Africa	22-Sep-25	26-Sep-25
23	Sheila John	Human Resources Manager	Annual Human Resources (HR) Regional Workshop-2025	Pretoria, South Africa	22-Sep-25	26-Sep-25
24	Alimamy A. Sesay	IT Officer	SIERRA SEAT Administration	Pretoria, South Africa	29-Sep-25	03-Oct-25
	Suad Jalloh	Auditor, General Accounts	Third Edition of the Exchange Programme(Prolinter) -Women in	Pretoria, South Africa	13-Oct-25	17-Oct-25
25	Martin Sandy	Senior IEC Officer	Regional Communication and Stakeholder Engagement Workshop	Pretoria, South Africa	20-Oct-25	24-Oct-25

AUDIT SERVICE SIERRA LEONE

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