

The Auditor-General's Annual Report-2024



Summary and Graphic Representation

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1. Abbreviations and Acronyms

ASSL - Audit Service Sierra Leone

ASYCUDA - Automated System for Customs Data

BSL- Bank of Sierra Leone

DHMT- District Health Medical Team

ECOWAS- Economic Community of West African States

ENT- Ear Nose and Throat

FS - Financial Statement

FY- Financial Year

GST- Goods and Services Tax

HQ- Headquarters

LGA - Local Government Act

MDA- Ministries Department and Agencies

MoH- Ministry of Health

MoPED- Ministry of Planning and Economic Development

NASSIT- National Social Security and Insurance Trust

NEMS- National Emergency Medical Services

NGO - Non-Governmental Organization

NRA- National Revenue Authority

OMC- Oil Marketing Companies

PAYE- Pay as You Earn

PE- Public Enterprises

PFM- Public Financial Management

PHU- Peripheral Health Unit

RCB - Rokel Commercial Bank

SLCS - Sierra Leone Correctional Service

SLEWRC- Sierra Leone Electricity and Water Regulatory Commission

SLRSA- Sierra Leone Road Safety Authority

TFA- Tourism for all

TLM- Teaching and Learning Materials

TVET- Technical and Vocational Education Training

WITRC- Women in Tourism Regional Congress

WARDC- Western Area Rural District Council

2. Foreword

The **2024 Auditor General's Report** provides an overview of how public resources have been managed across government institutions and agencies. This **Summarised Graphic Report** is prepared to present key issues, observations, and recommendations in a clear, visual format, making them easier to understand.

It highlights the most significant findings from the 2024 audit, including areas such as **financial management, compliance with public financial regulations, and accountability** in the use of public funds. By transforming complex audit information into charts, visuals, and concise explanations, the report enhances public understanding of the Audit Service's work and the importance of transparency in governance.

The preparation of this summary reflects a continued commitment to strengthening accountability, promoting transparency, and

encouraging responsible management of public resources. It is intended to serve policymakers, public officials, media, civil society, development partners, and citizens seeking a quick yet informative overview of the Auditor General's key messages.

We hoped this publication will encourage engagement with audit findings, support informed decision-making, and contribute to improvements in public financial management across institutions.

Finally, appreciation is extended to all stakeholders who contributed to the audit process and to those who continue to support the strengthening of accountability systems.



Abdul Aziz

Auditor-General

3. Mandates of the Auditor-General

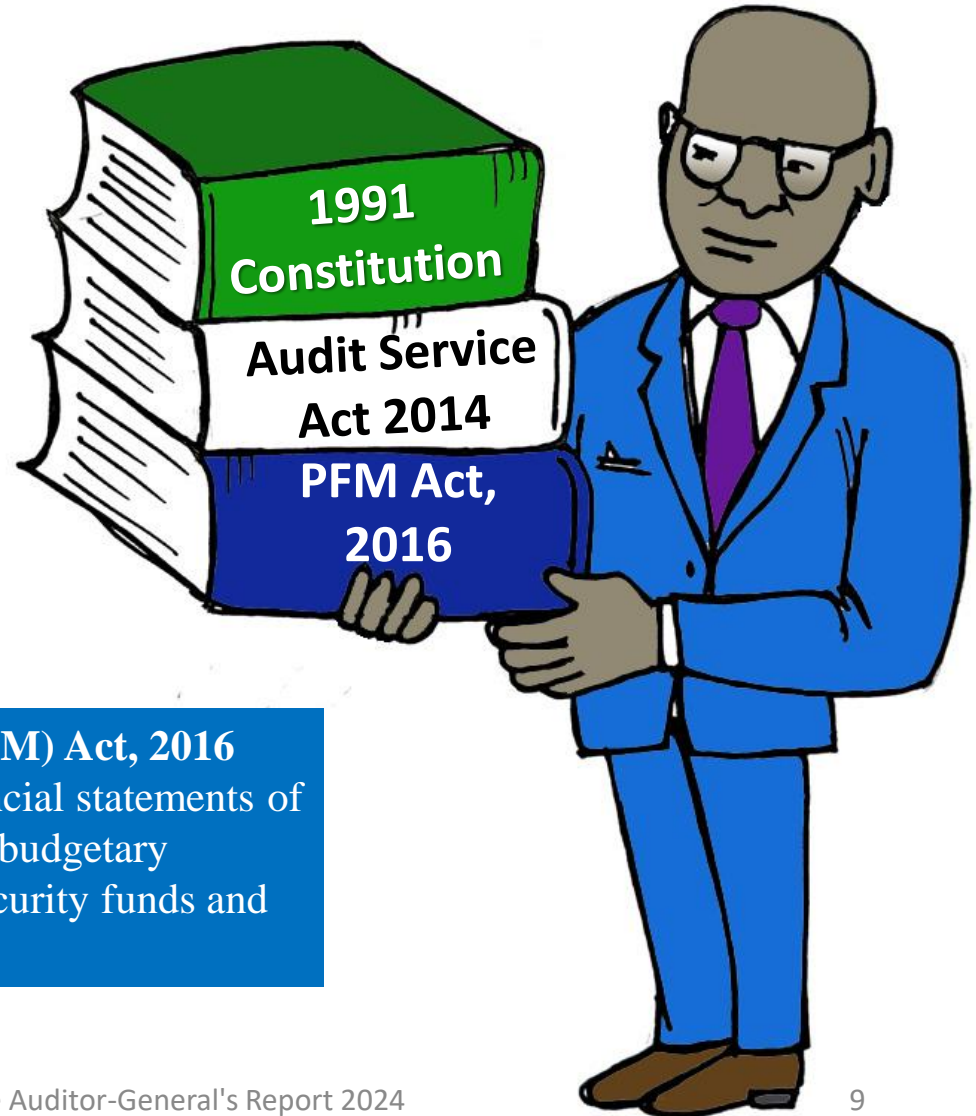
Section 119 of the 1991 Constitution of Sierra Leone gives the Auditor-General the mandate to audit (check) how public monies are utilised.

Audit Service Act, 2014

The Auditor-General shall access documents and records of public entities and has the power to call witnesses in instances of doubt in checking the books of all public institutions.

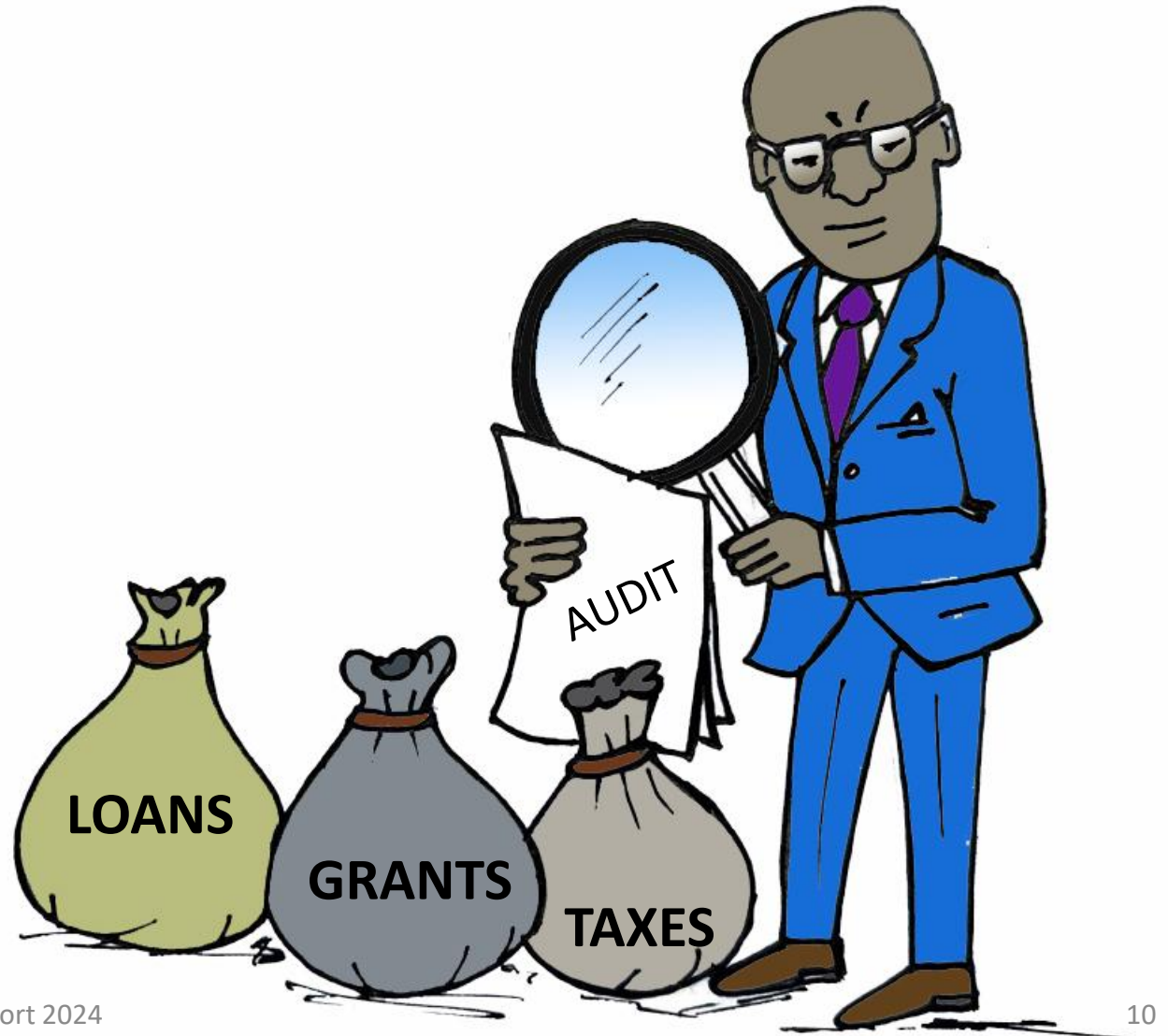
Section 16 of the Public Financial Management (PFM) Act, 2016

The Auditor-General shall audit the accounts and financial statements of the Consolidated Fund Account, Central Government, budgetary agencies, subvented agencies, local councils, social security funds and public enterprises.



4. Role of the Auditor-General

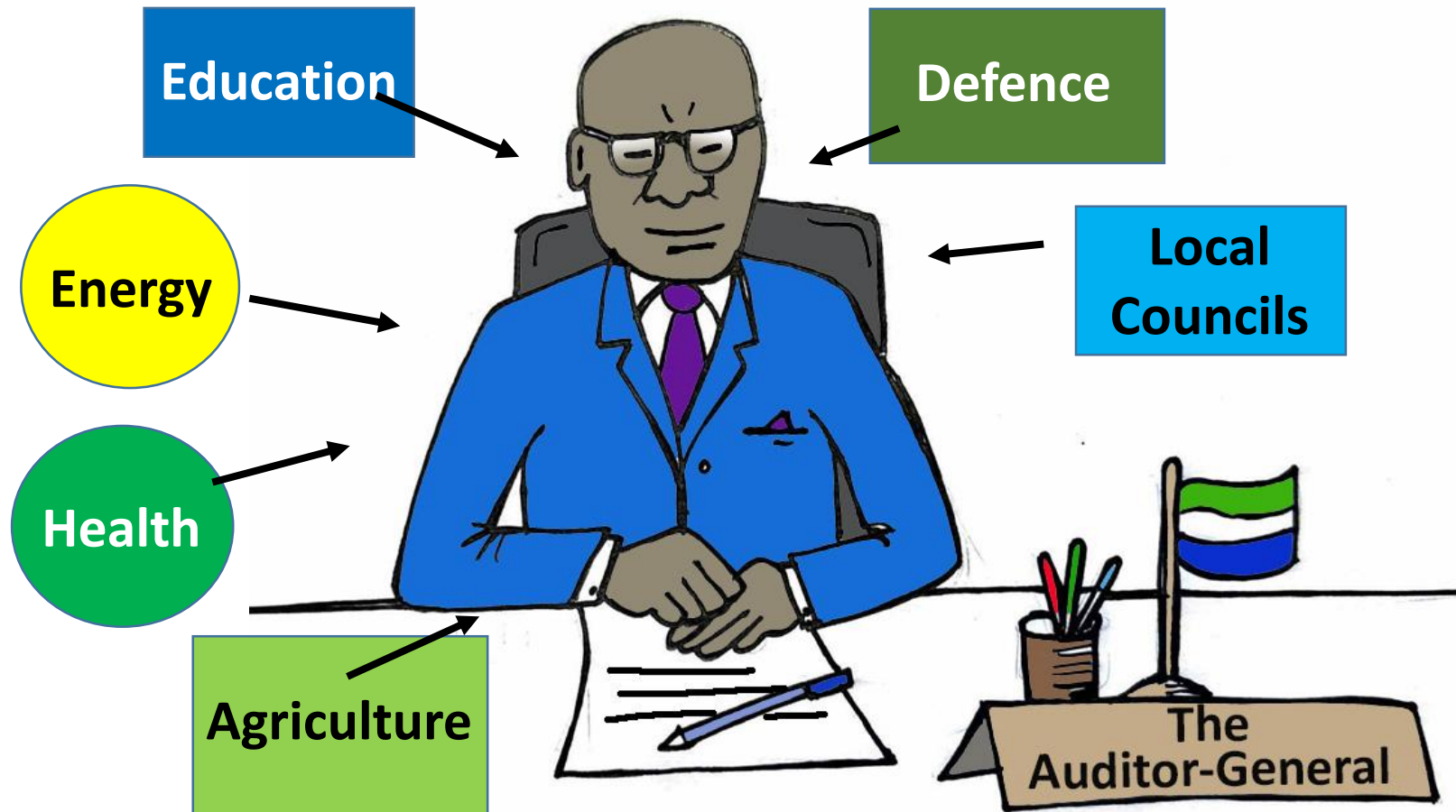
As the guardian of public funds, the Auditor-General checks Government's performance to ensure that funds are utilised for their intended purposes.



5. The Auditor-General and Entities of Government

Three months after the end of the financial year, MDAs should submit to the Auditor-General their annual financial statements.

(Section 86 of the PFM Act, 2016)



6. The Auditor-General and The Accountant General

Not later than three months after the end of the financial year, the Accountant General shall draw up and sign the annual **financial statements** of the **Consolidated Fund Account**.

(Section 87 of the PFM Act, 2016)



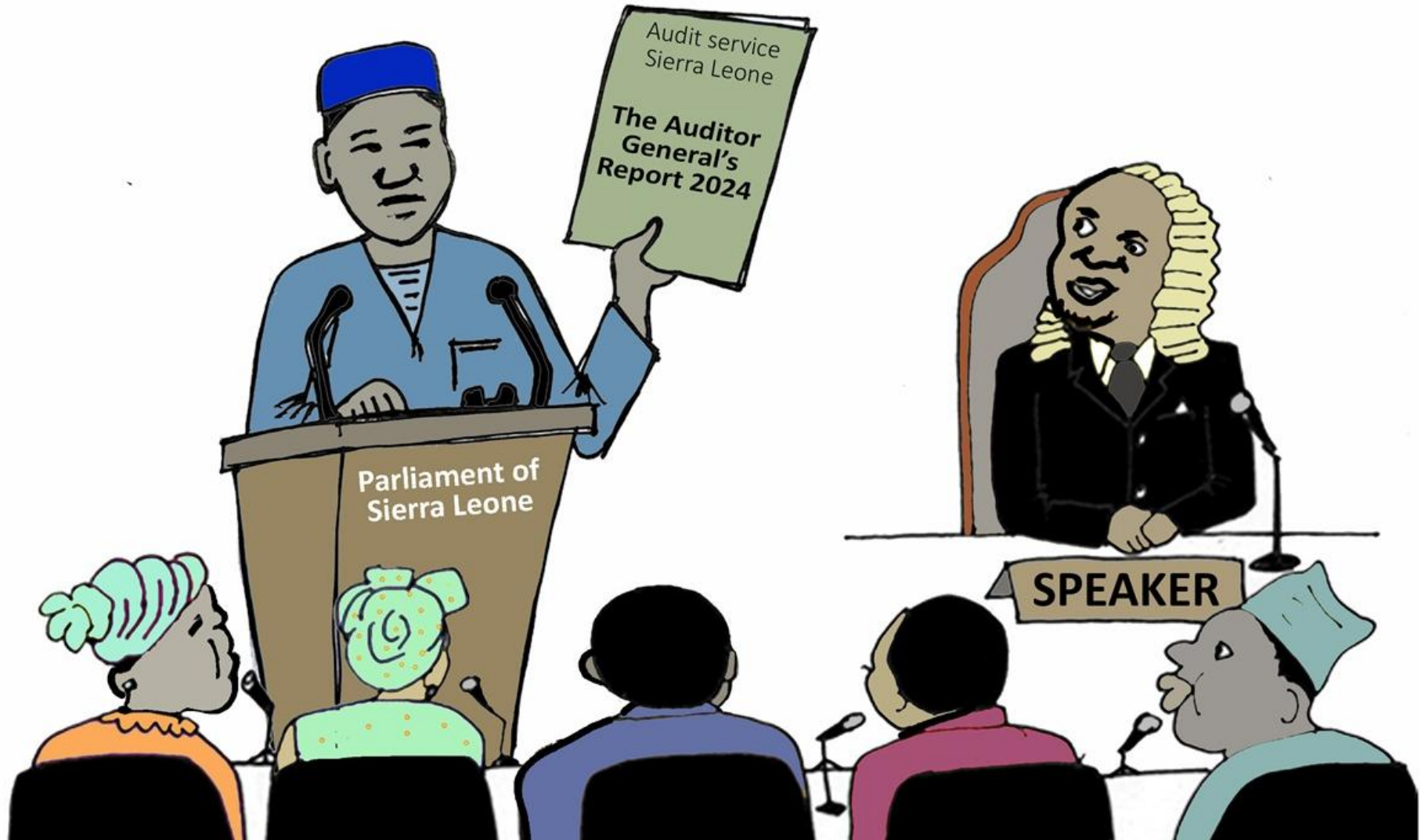
7. Submission of the Auditor-General's Report

The Auditor-General should, within 12 months of the end of the immediate preceding financial year, submit his/her **annual report to Parliament.**

(Section 95 of the PFM Act, 2016)



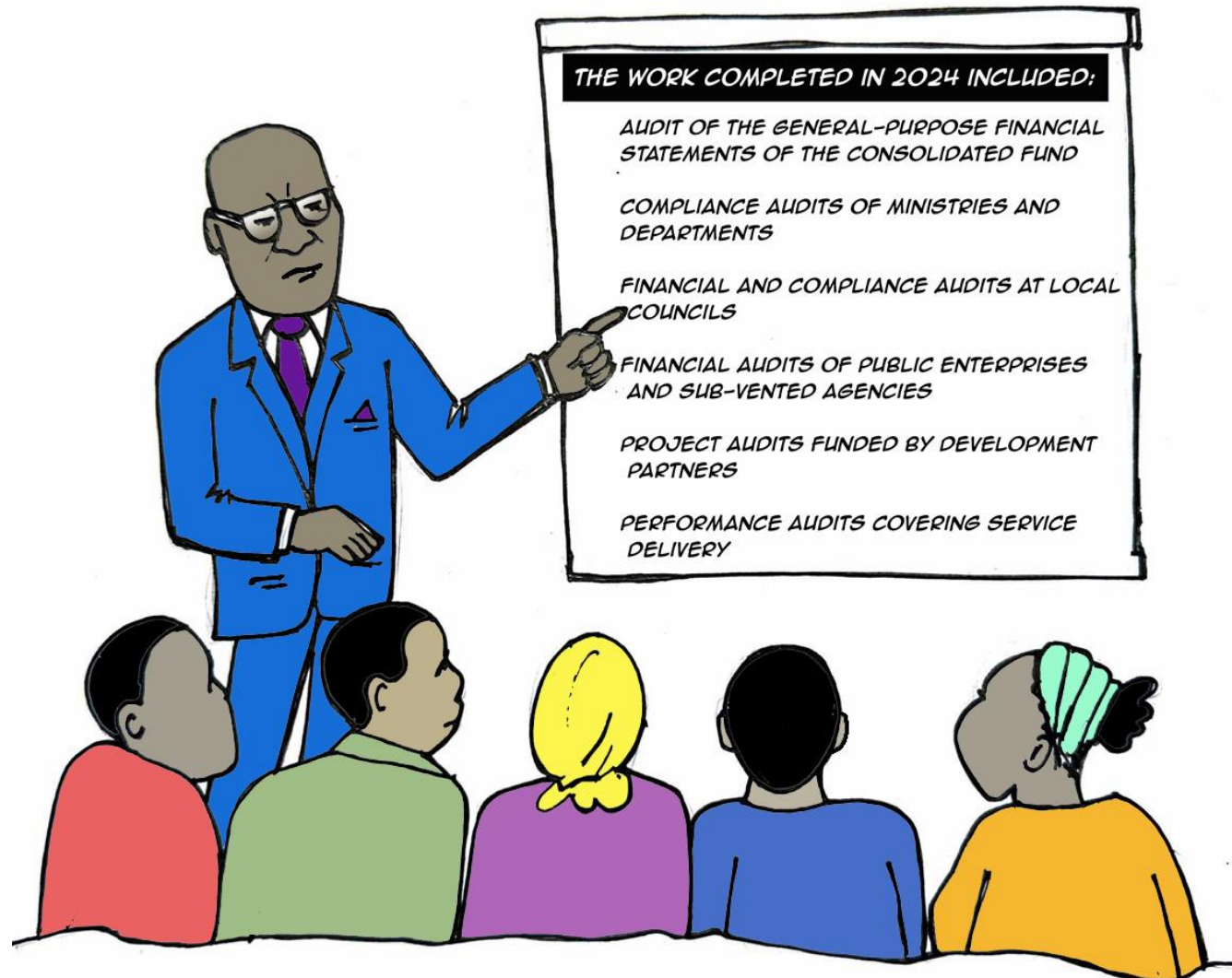
8. Tabling of the Auditor-General's Report



9. 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

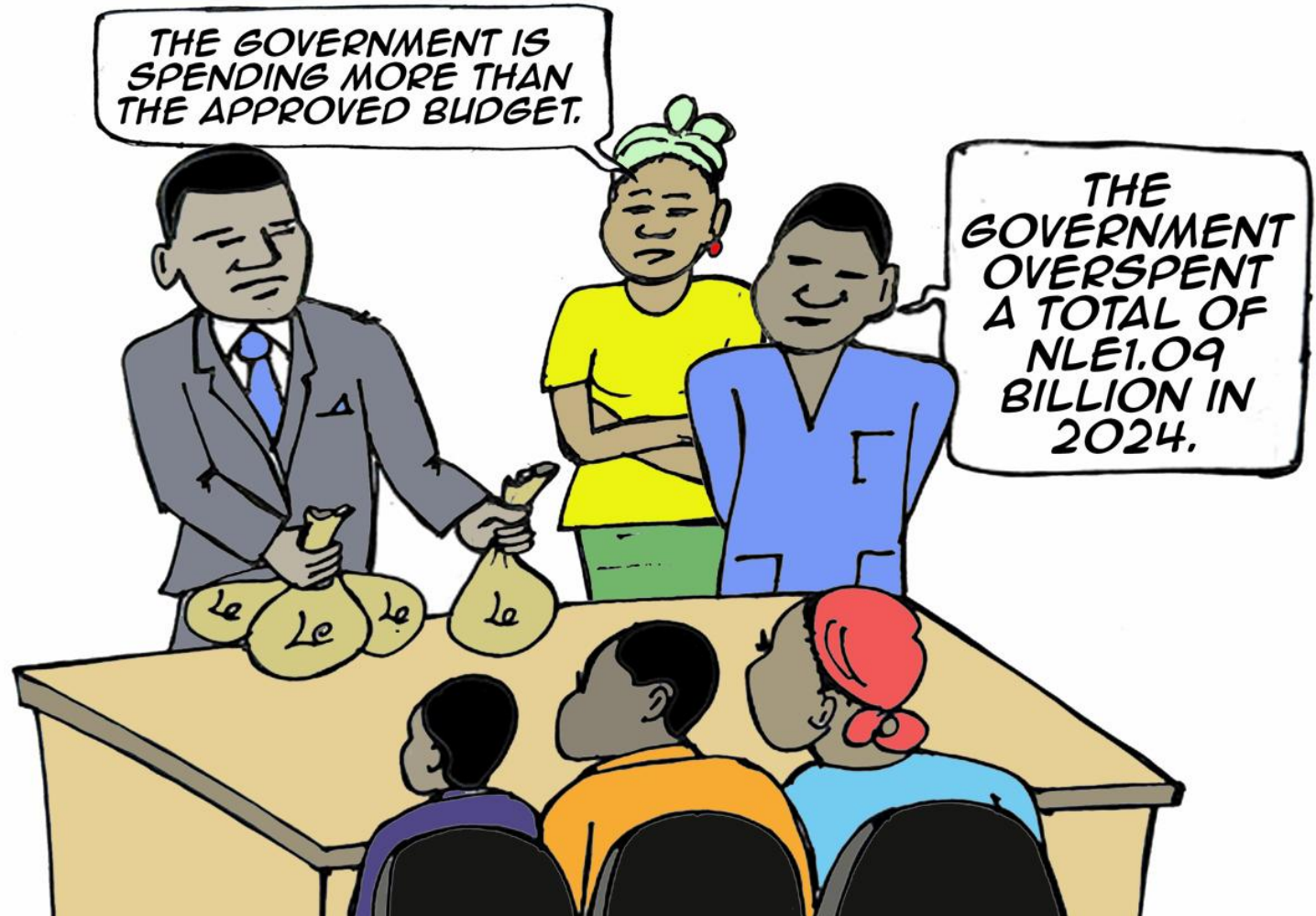


10. Budget and Budgetary Control

Excess Expenditure over Approved Budget

A 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**.

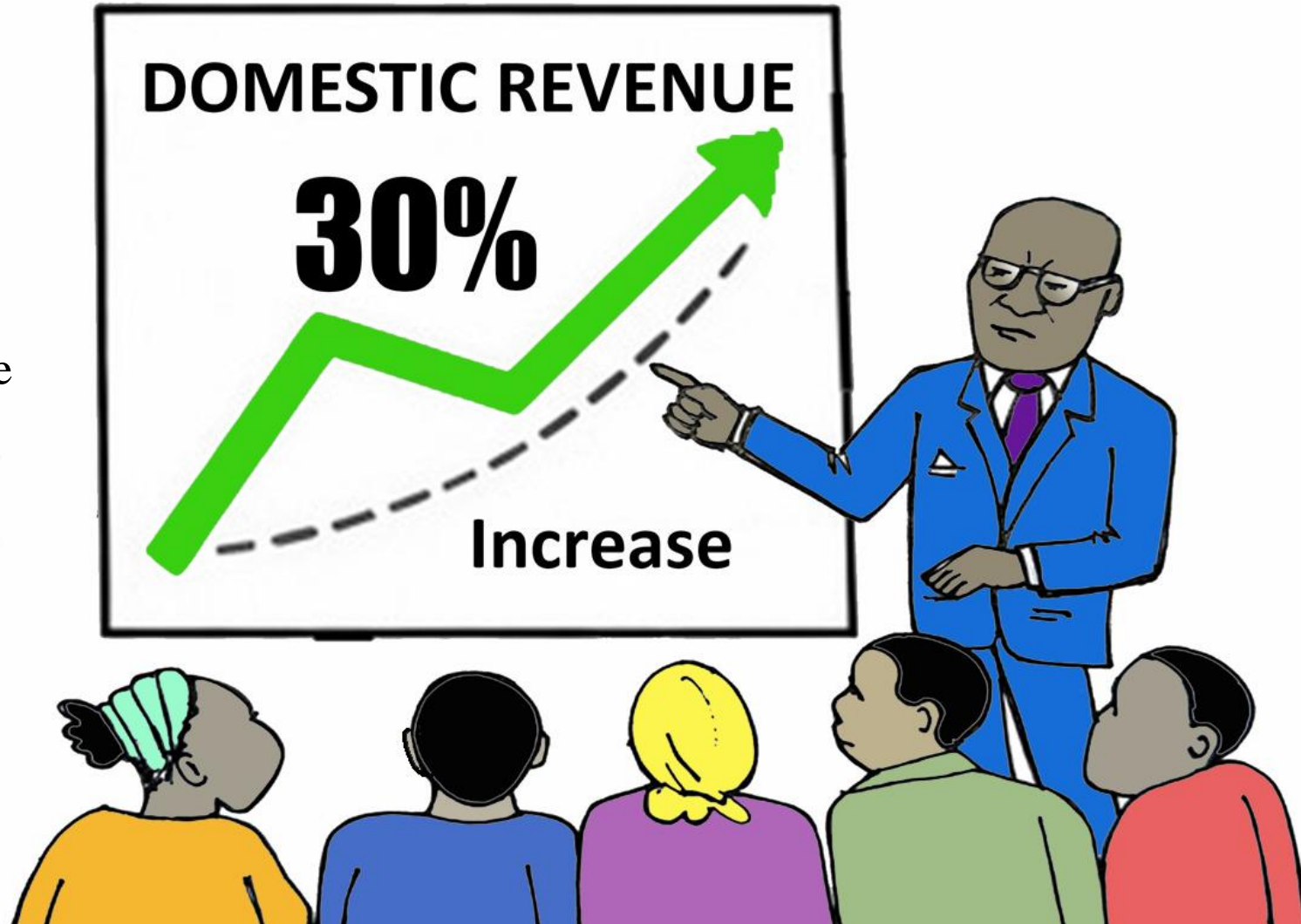
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11. Revenue

The **National Revenue Authority (NRA)** has made major progress in domestic revenue. There was an increase of **30%** in revenue generated from key sources such as income tax, customs and excise, Goods and Services Tax (GST) in 2024.

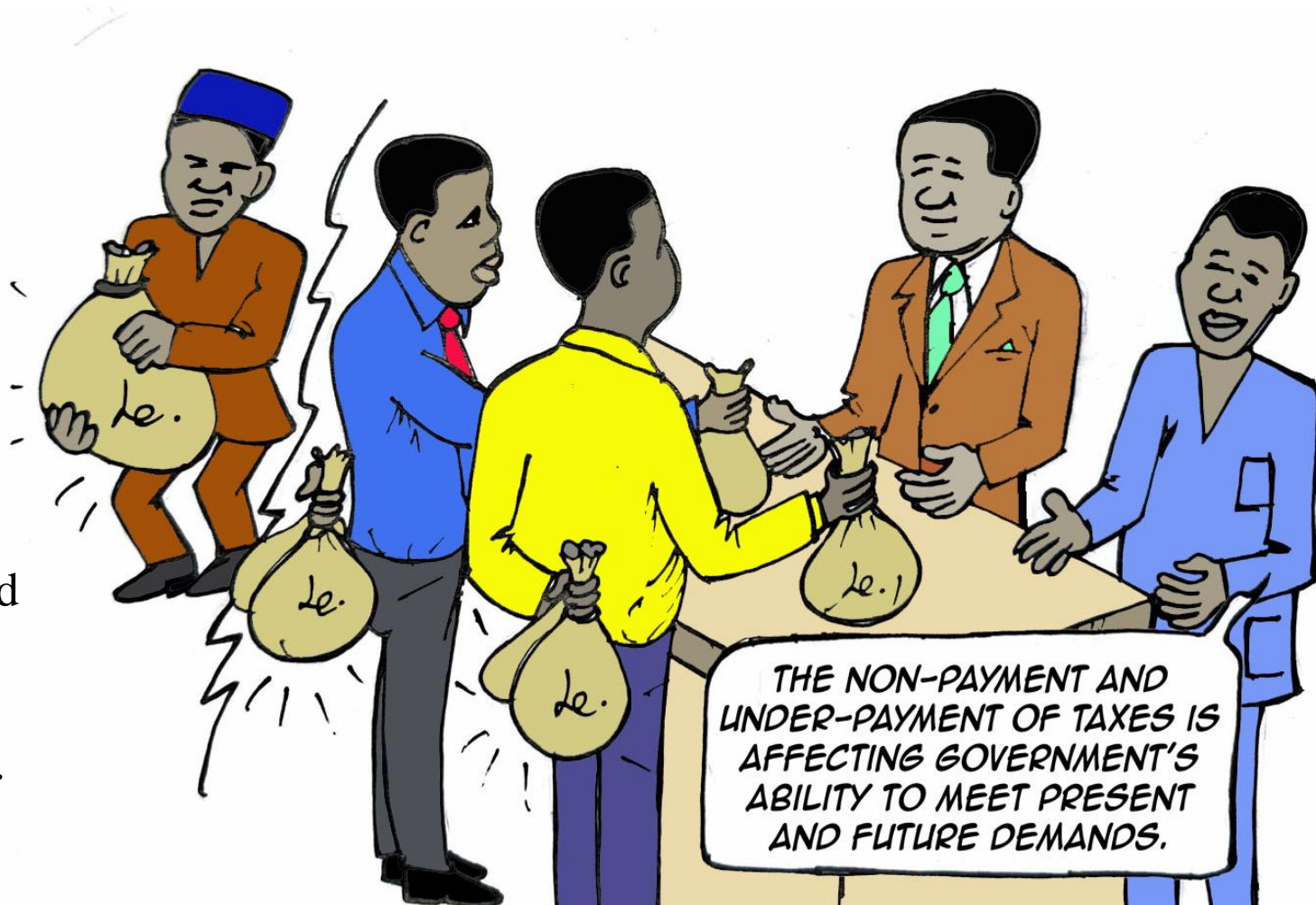
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12. Unpaid Tax Liabilities

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.

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13. Duty Waivers and Exemptions

Full **tax waivers** on import duties and other taxes totalling **NLe118,230,289.04** were granted to various institutions without the required documentation.

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14. MINISTRIES AND DEPARTMENTS

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

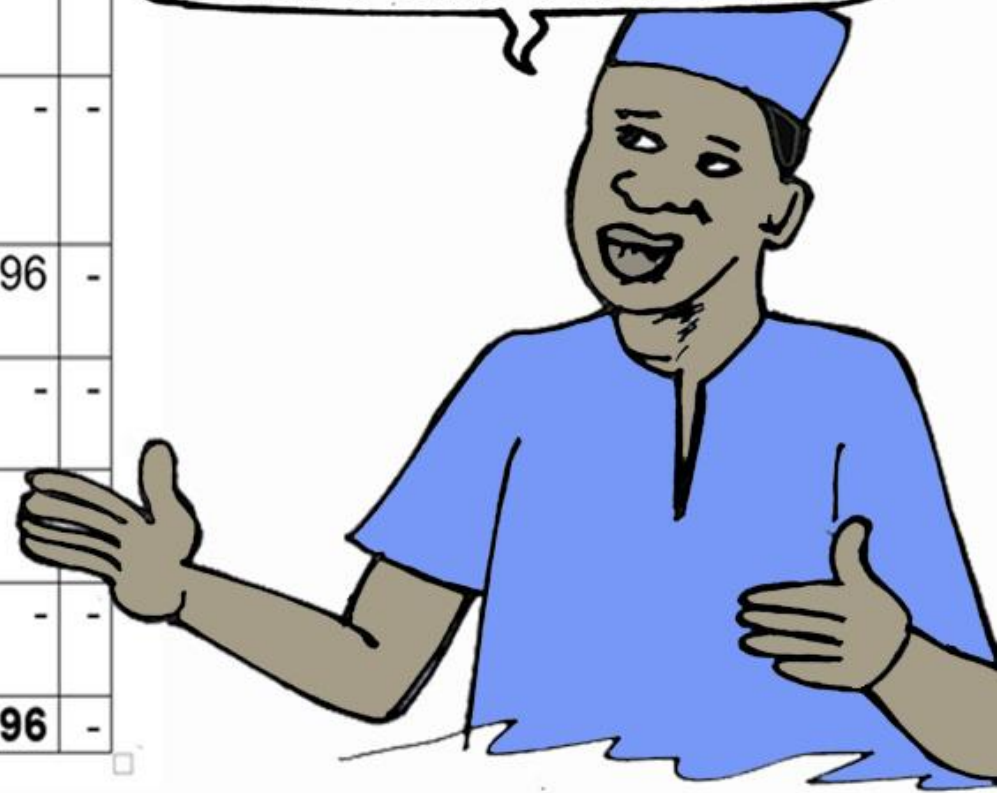
suppliers, and payroll management. These lapses continue to affect the delivery of services to the public.

The irregularities with financial impact across MDs are shown in the table.

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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	-

SO JUST MINISTRIES AND DEPARTMENTS FAILED TO ACCOUNT FOR THIS HUGE AMOUNT OF MONEY IN JUST ONE YEAR ?!!



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

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
- 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



BUDGET AND BUDGETARY CONTROL

16. Unpaid Tax Liabilities

Tax liabilities totalling **NLe382,836,799.23** for FY2024 were still owed to the Government of Sierra Leone as at the reporting date.

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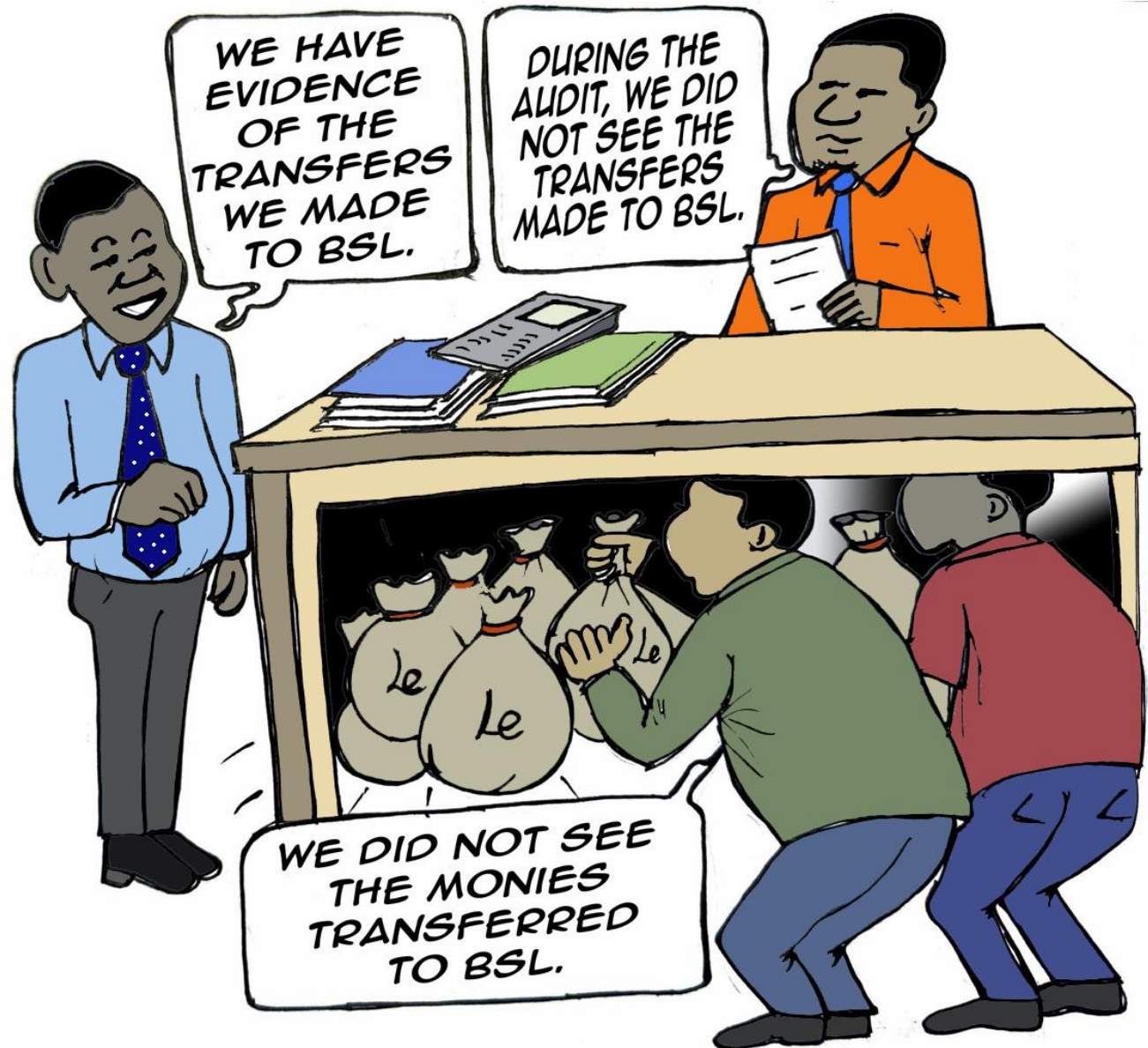


Tax Type	Non-payment of Taxes (NLe)	Underpayment of Taxes (NLe)	Total Tax Liability (NLe)
Goods and Services Tax	13,099,036.00	191,291,595.00	204,390,631
Personal Income Tax	5,704,518.00	6,292,470.00	11,996,988
Corporation Income Tax	7,615,381.00	2,670,845.00	10,286,226
Withholding Tax	8,906,347.30	35,481,171.47	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

17. Revenue not Traced to the Consolidated Fund

Bank transfers to the Bank of Sierra Leone (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.

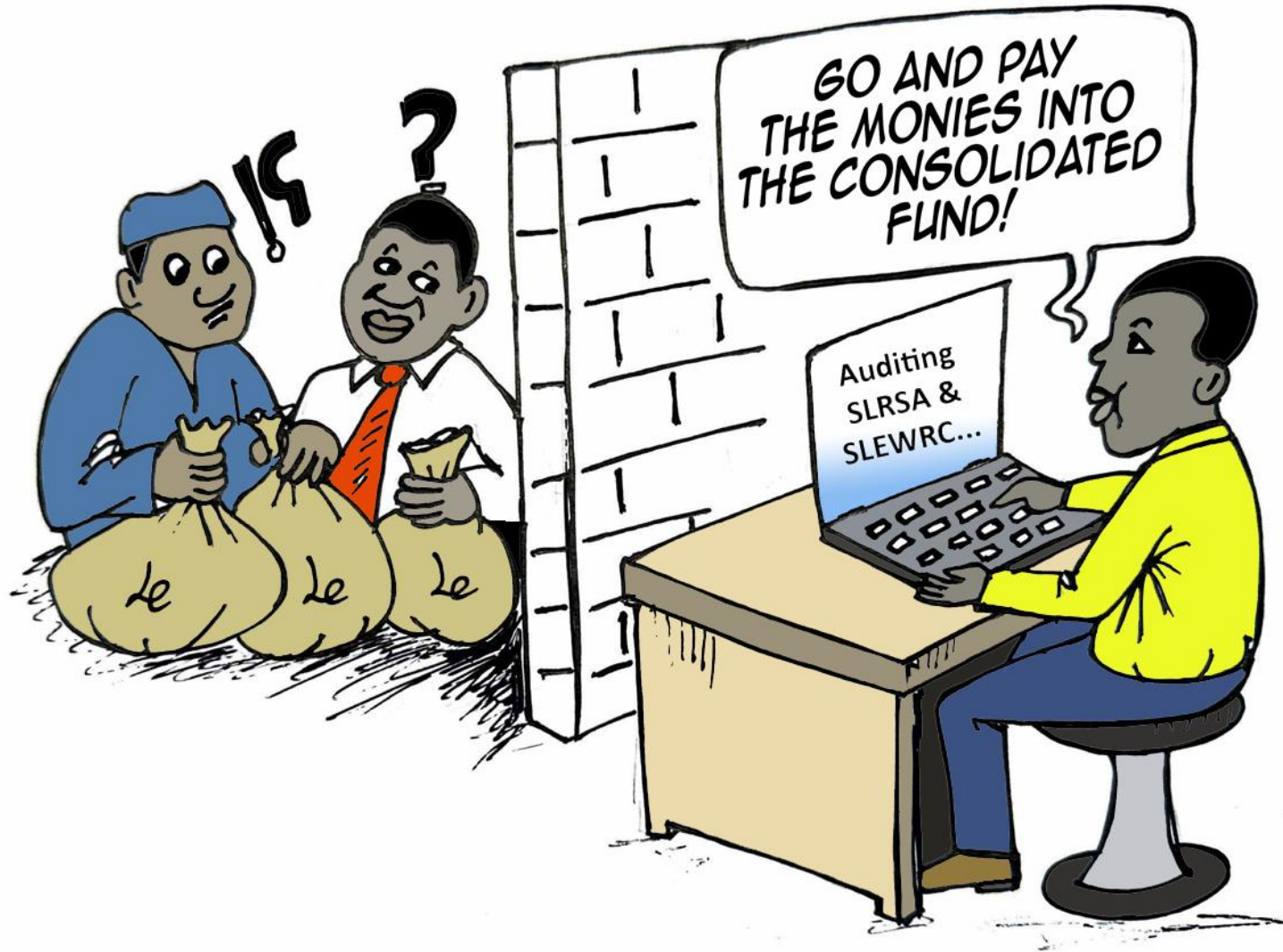
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18. SLRSA & SLEWRC

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.

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19. OMCs & Mining Companies

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.

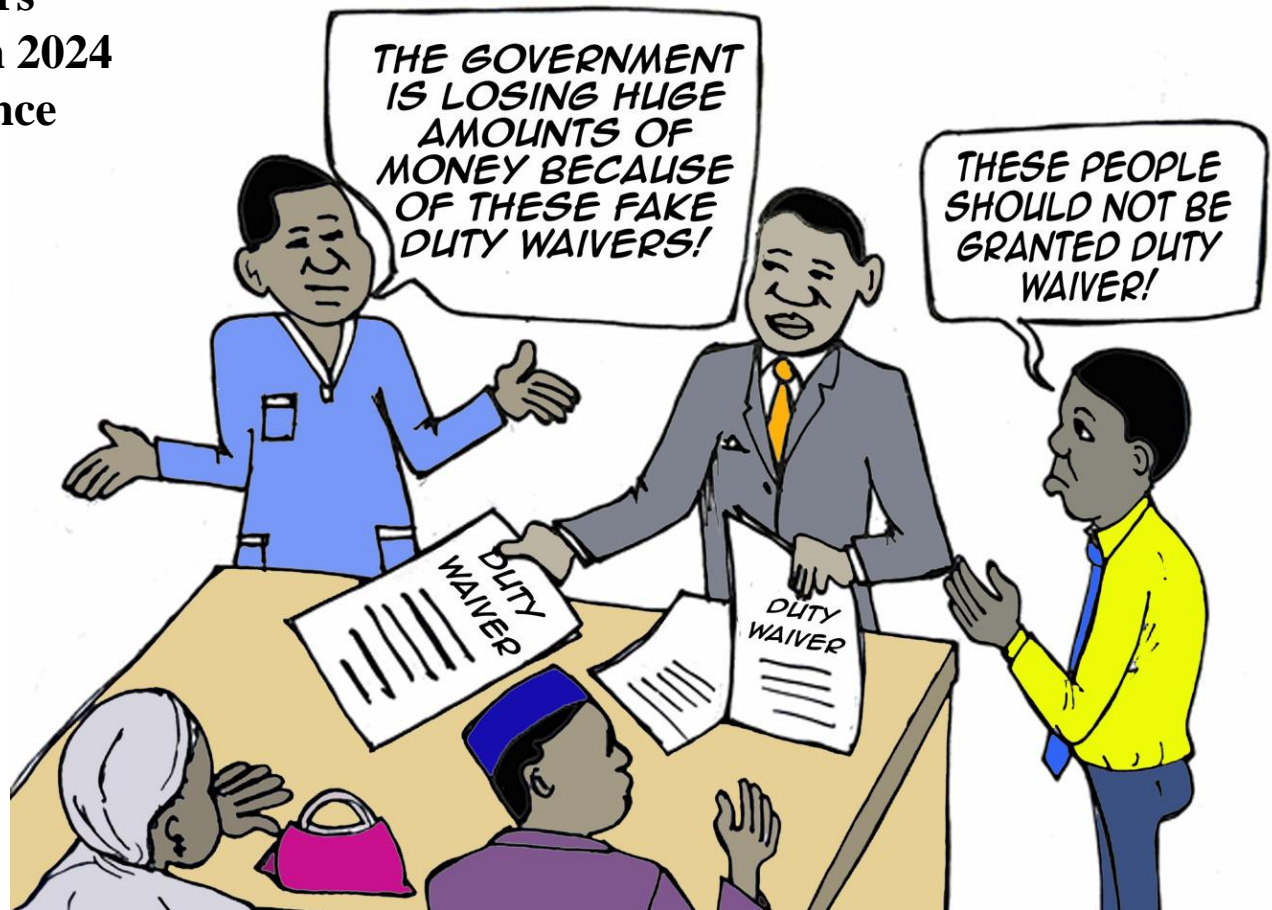
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20. Duty Waivers Granted to Individuals and Institutions without Documentation

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

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.

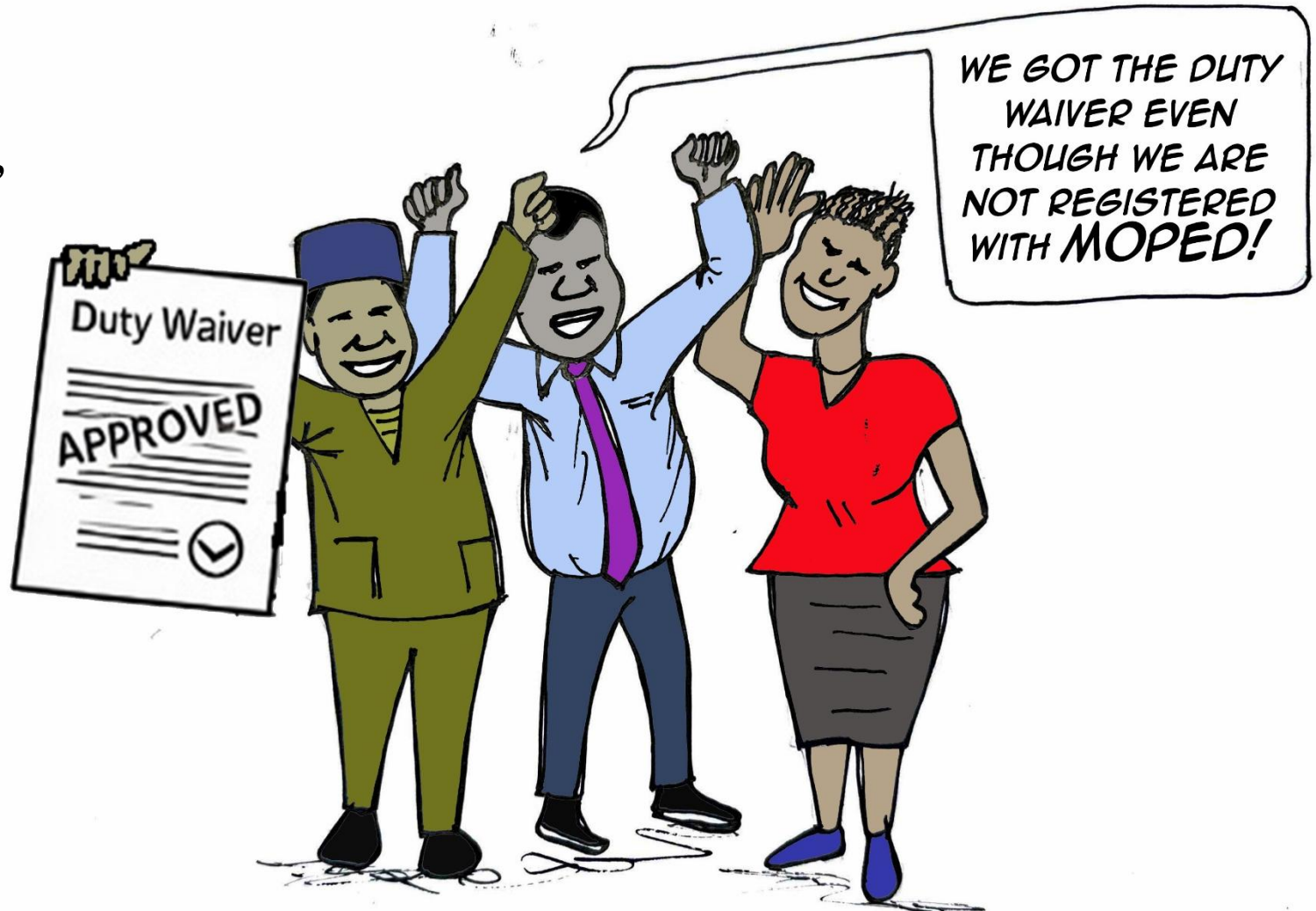


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21. Duty Waivers & Tax Exemptions

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.

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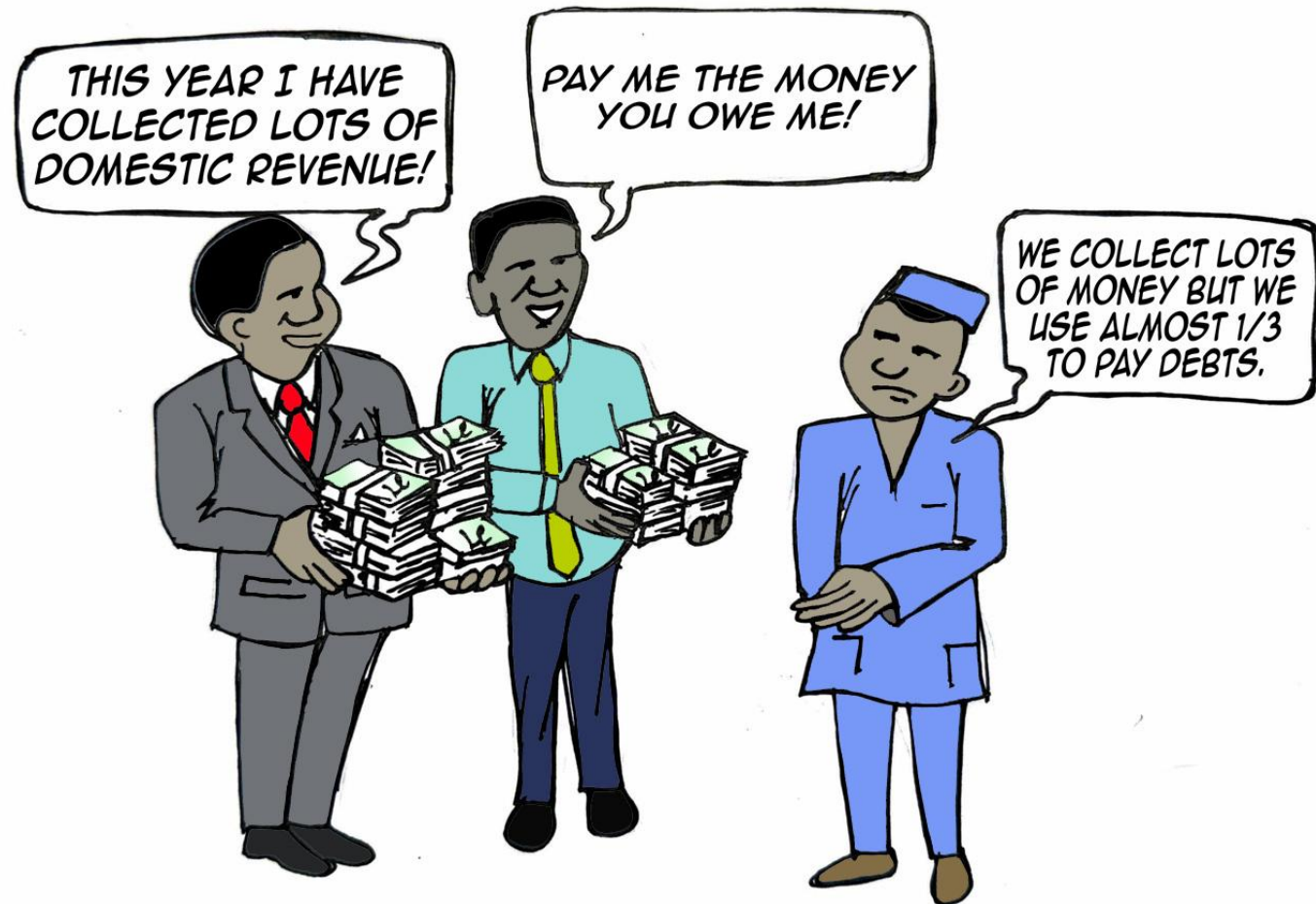


PUBLIC DEBT

22. 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.

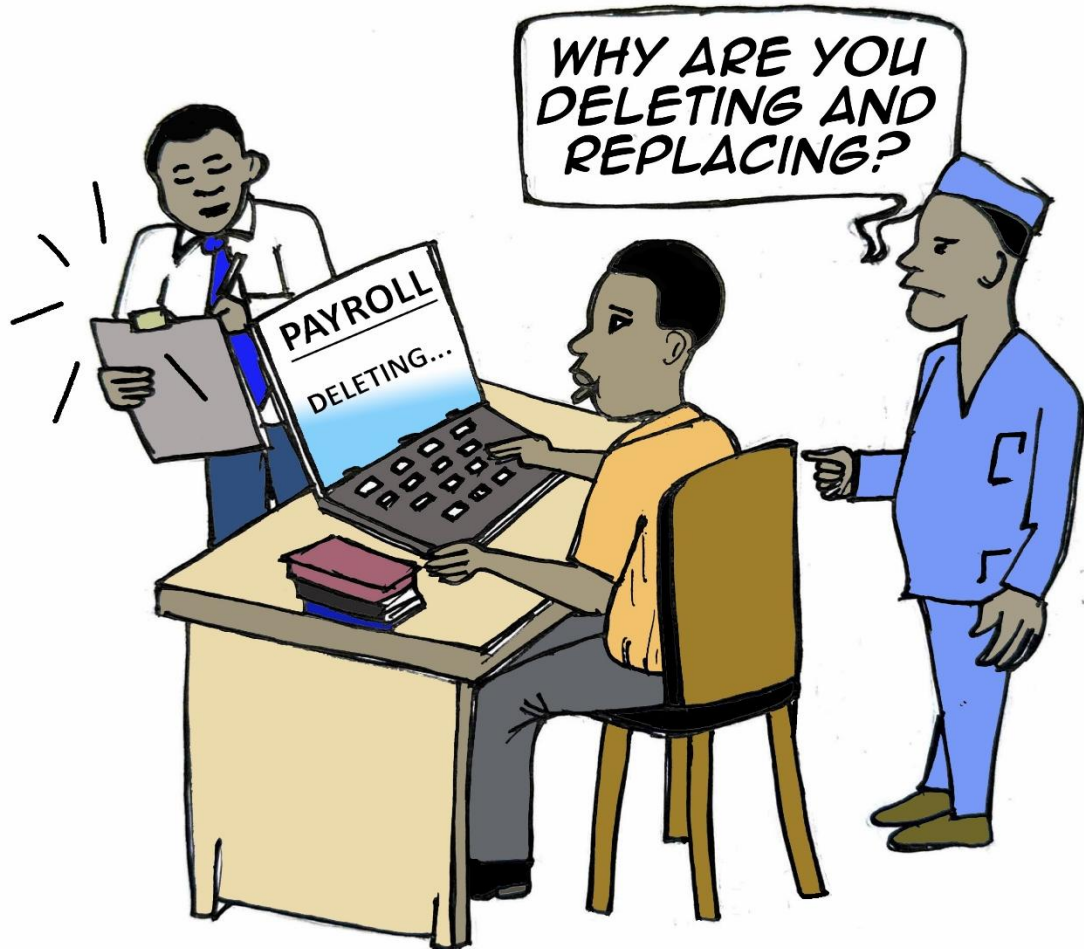


PAYROLL

23. Amendments to the Payroll without Documentation

The Audit 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.

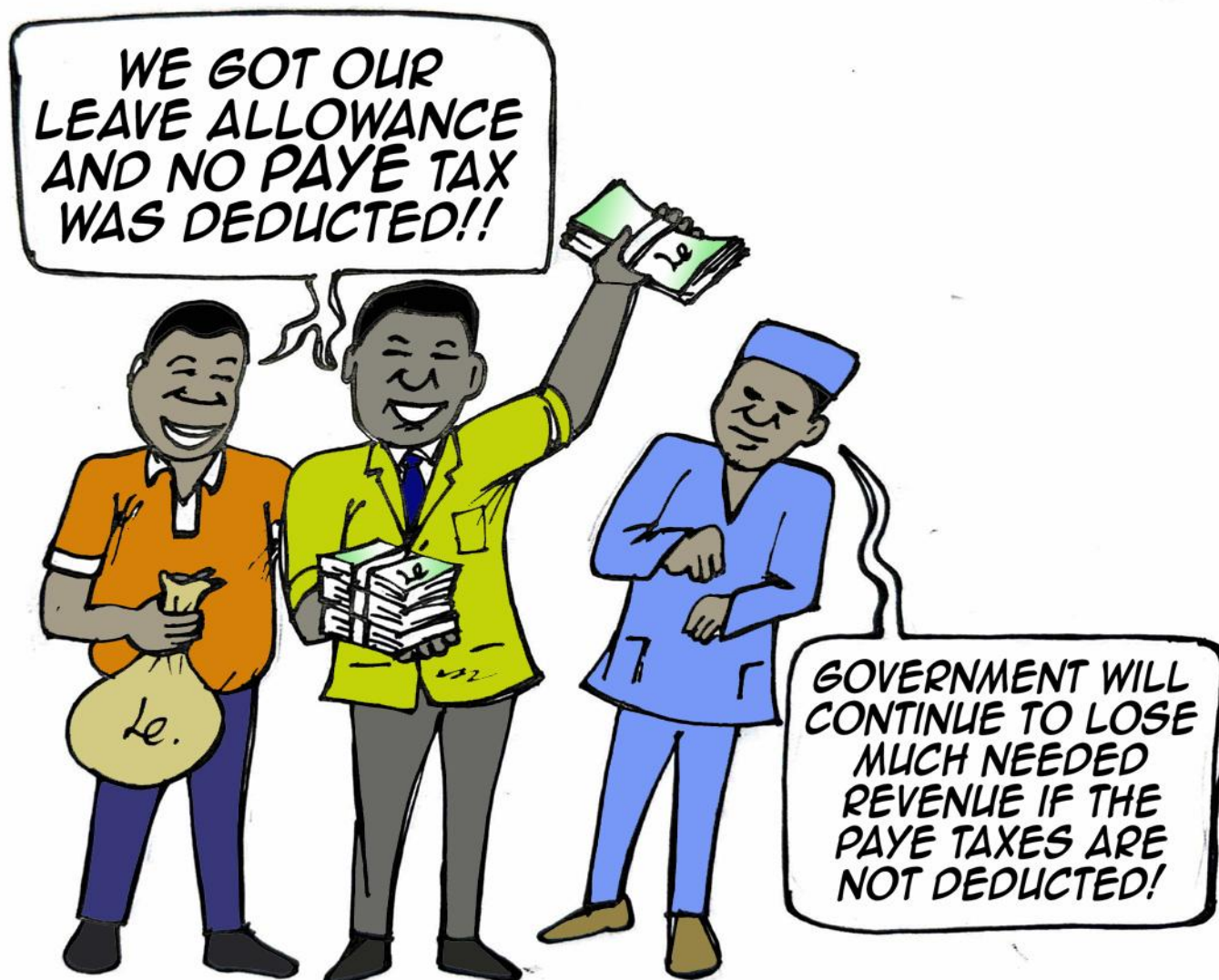
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24. Statutory deductions not paid to the relevant authorities

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.

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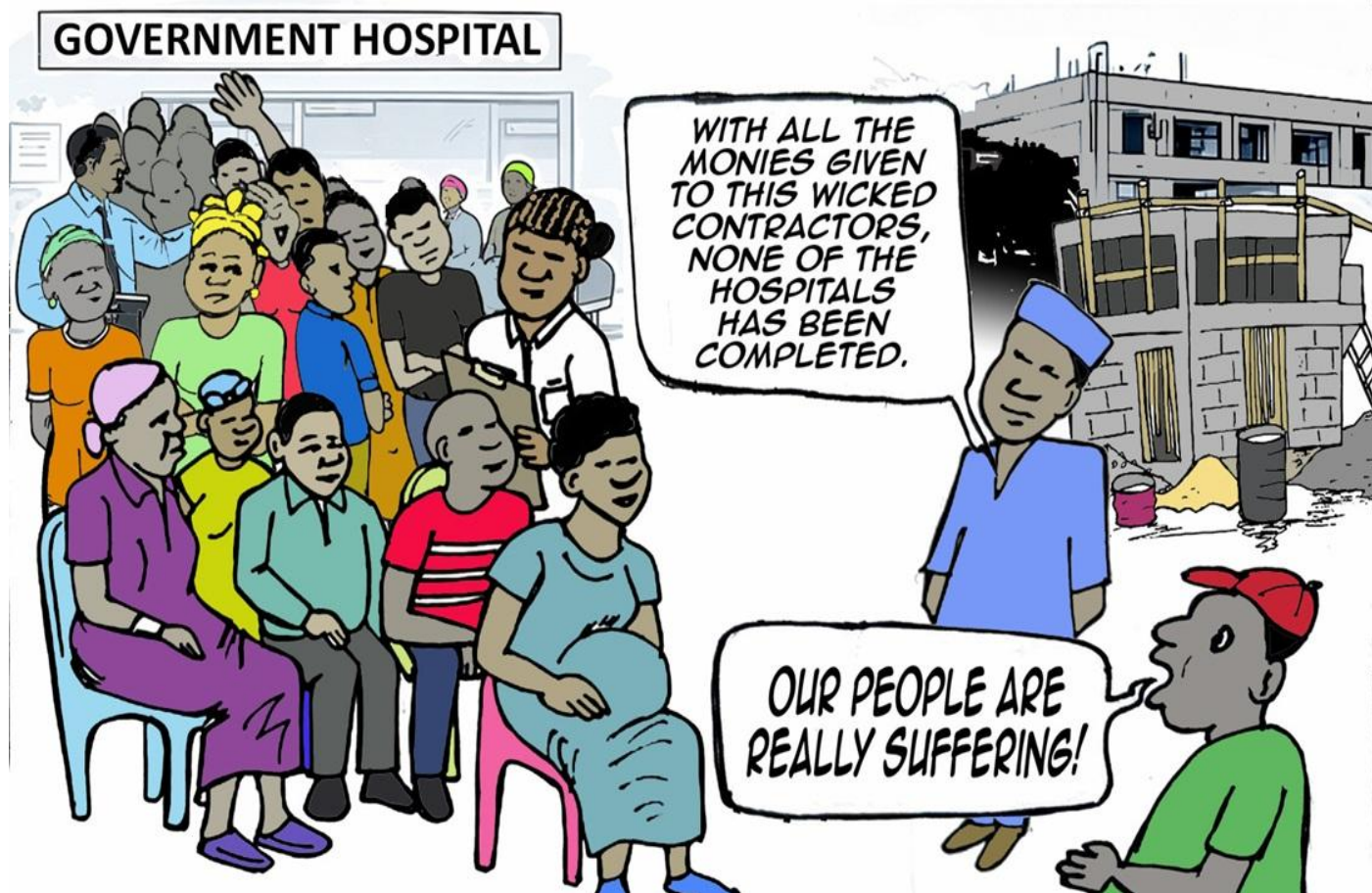


MINISTRY OF HEALTH - 2024

25. 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.

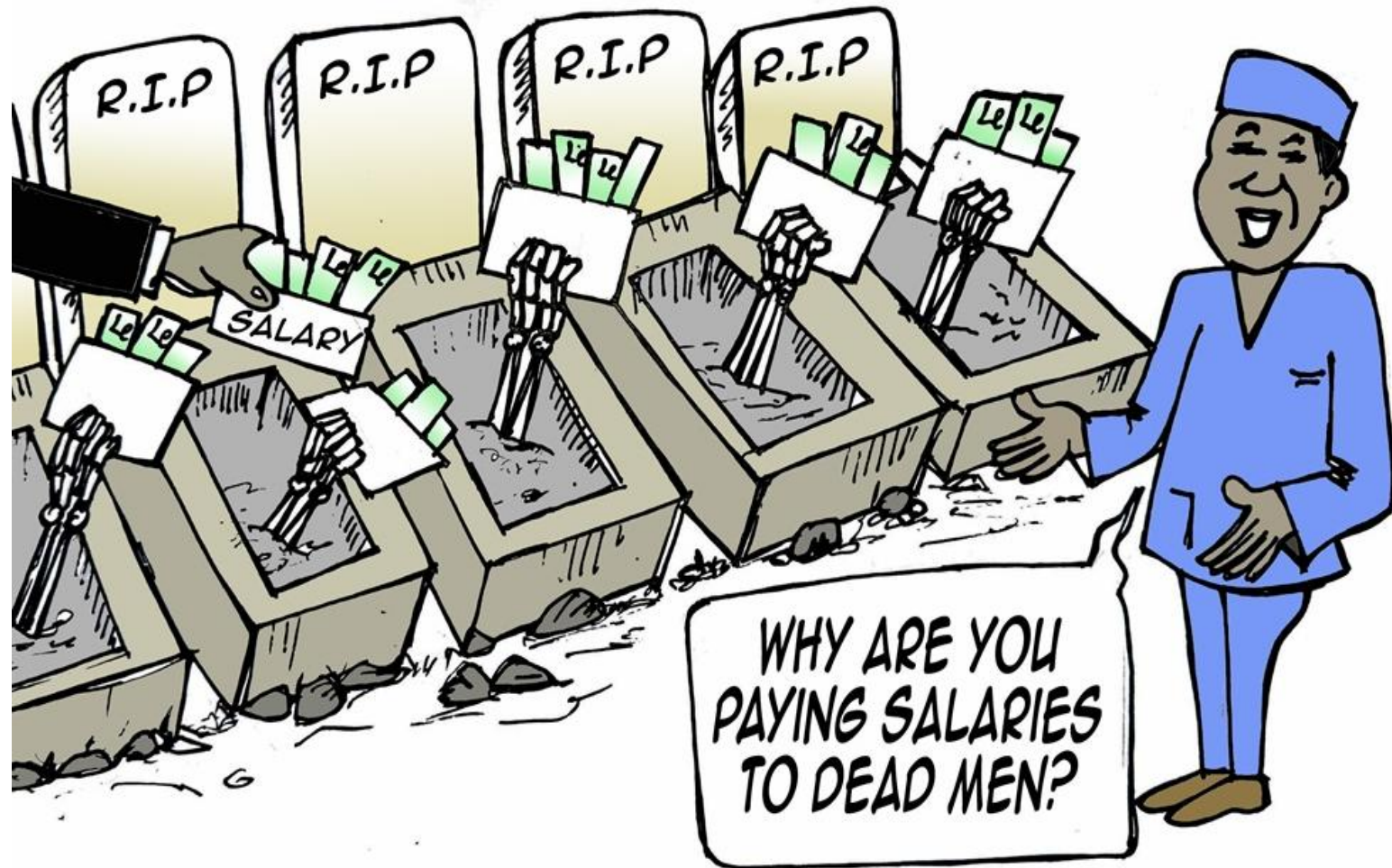
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26. Deceased Staff on Ministry's Payroll

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.

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NATIONAL EMERGENCY MEDICAL SERVICES (NEMS) - 2024

27. Poor Management of Ambulances

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.

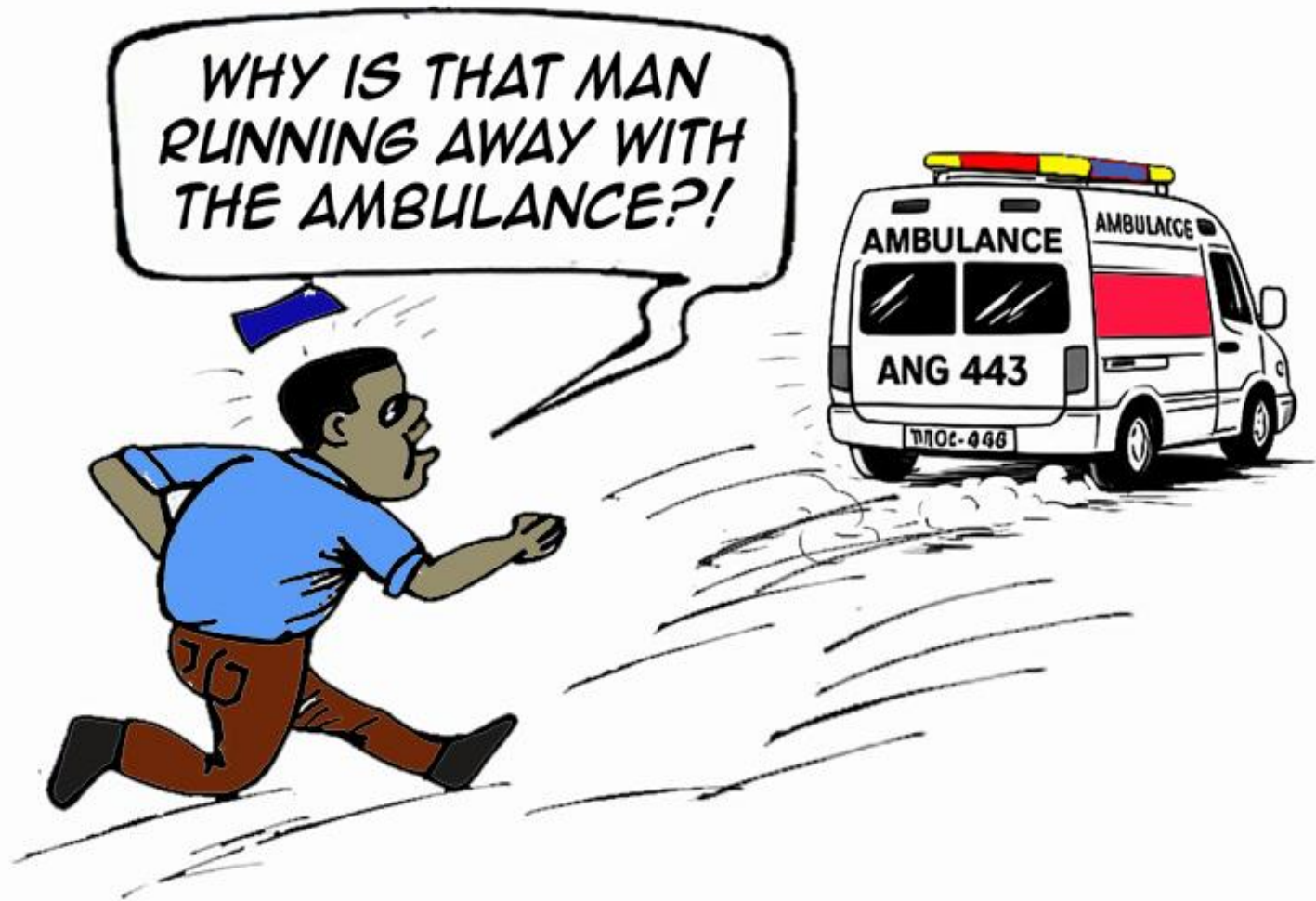
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28. Unverified Ambulances

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.

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29. No Fuel for Ambulances

There was delay in fuel supply to the various district ambulances, which had led to **ambulances not being operational for days or weeks.**

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CONNAUGHT TEACHING HOSPITAL - 2024

30. 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.

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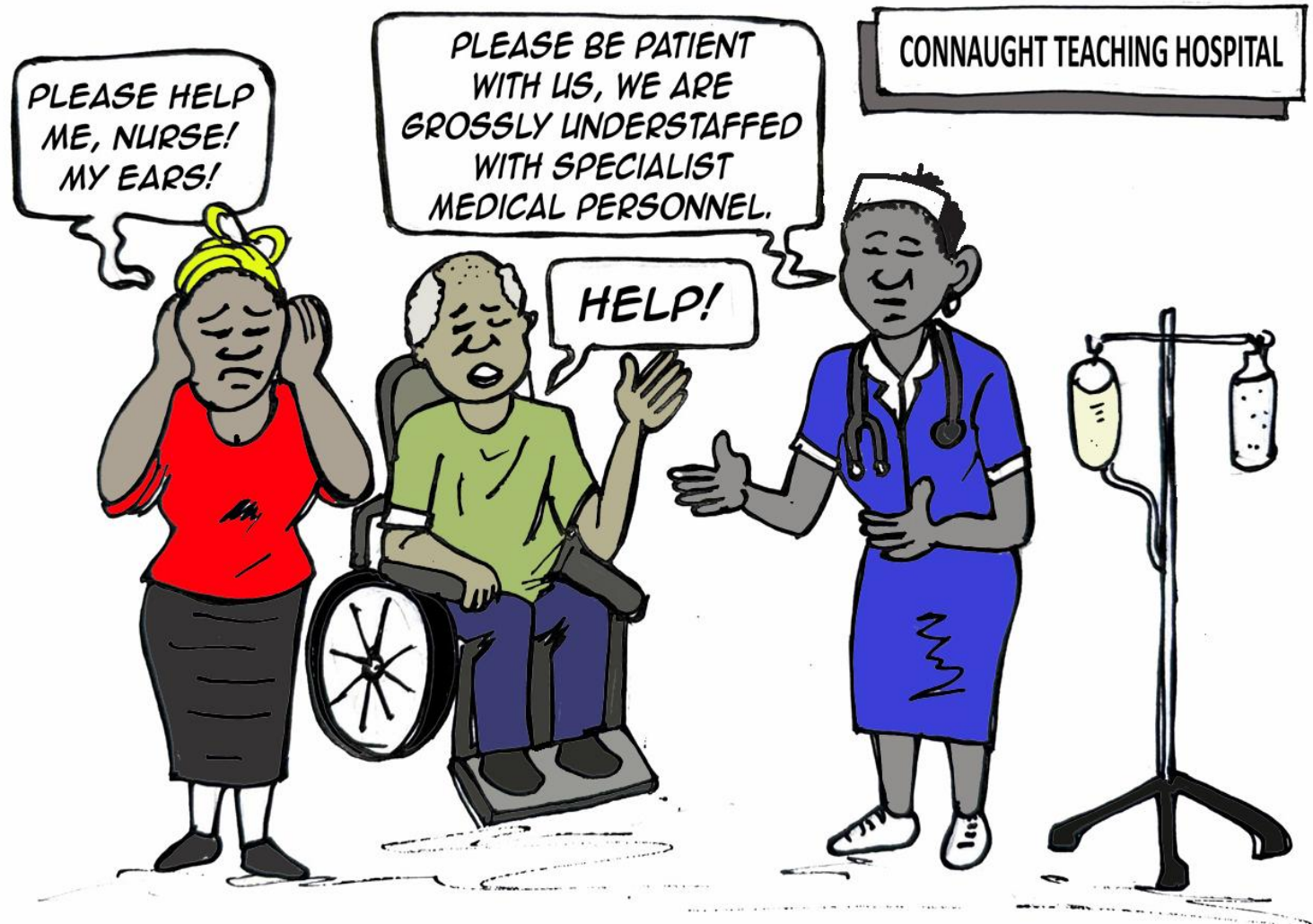
DIALYSIS CENTRE

*SORRY, YOU'LL HAVE TO
COME BACK TOMORROW;
THE DIALYSIS MACHINES
ARE OCCUPIED BY
OTHER PATIENTS.*



31. 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.

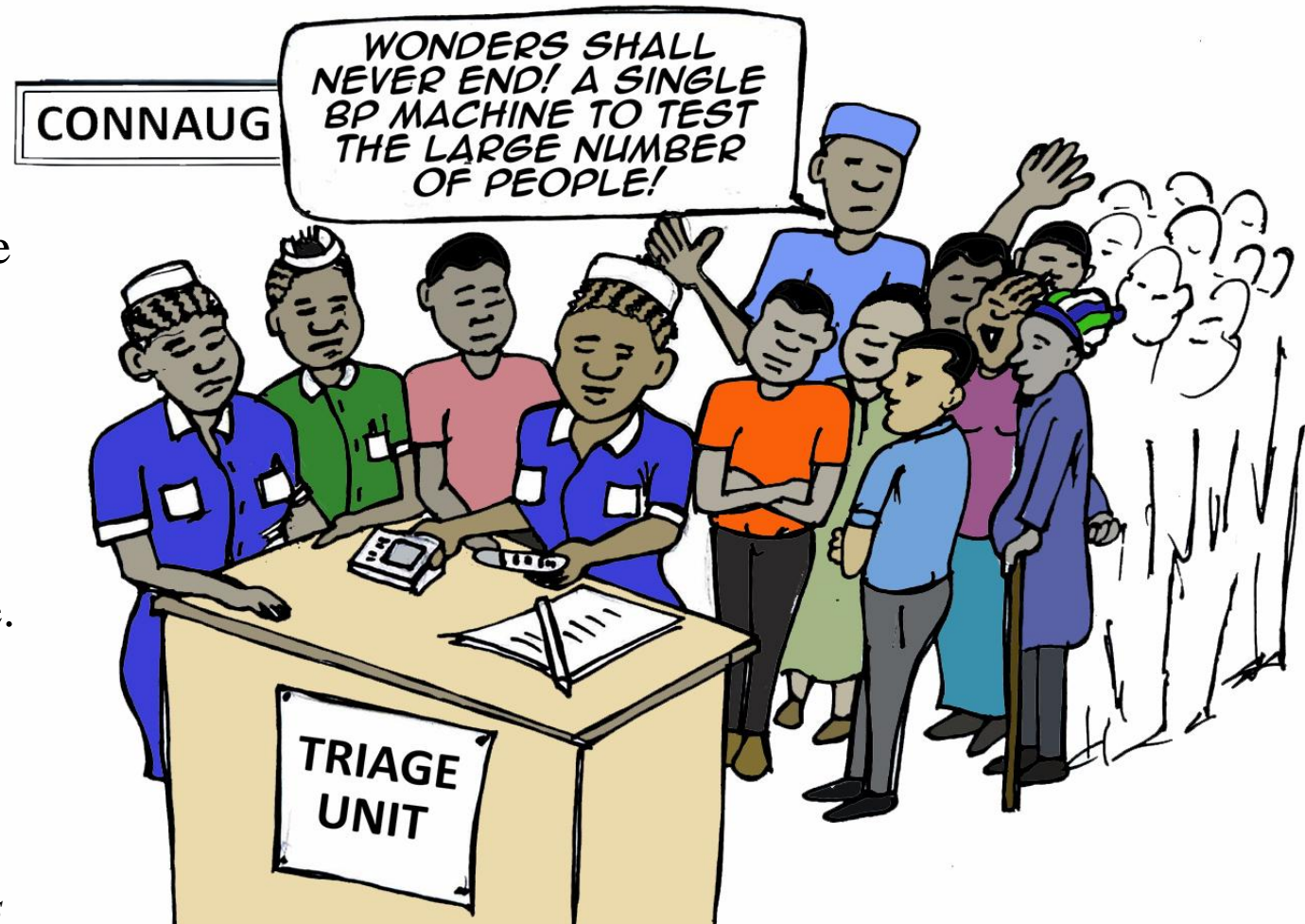


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32. Triage Unit

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.

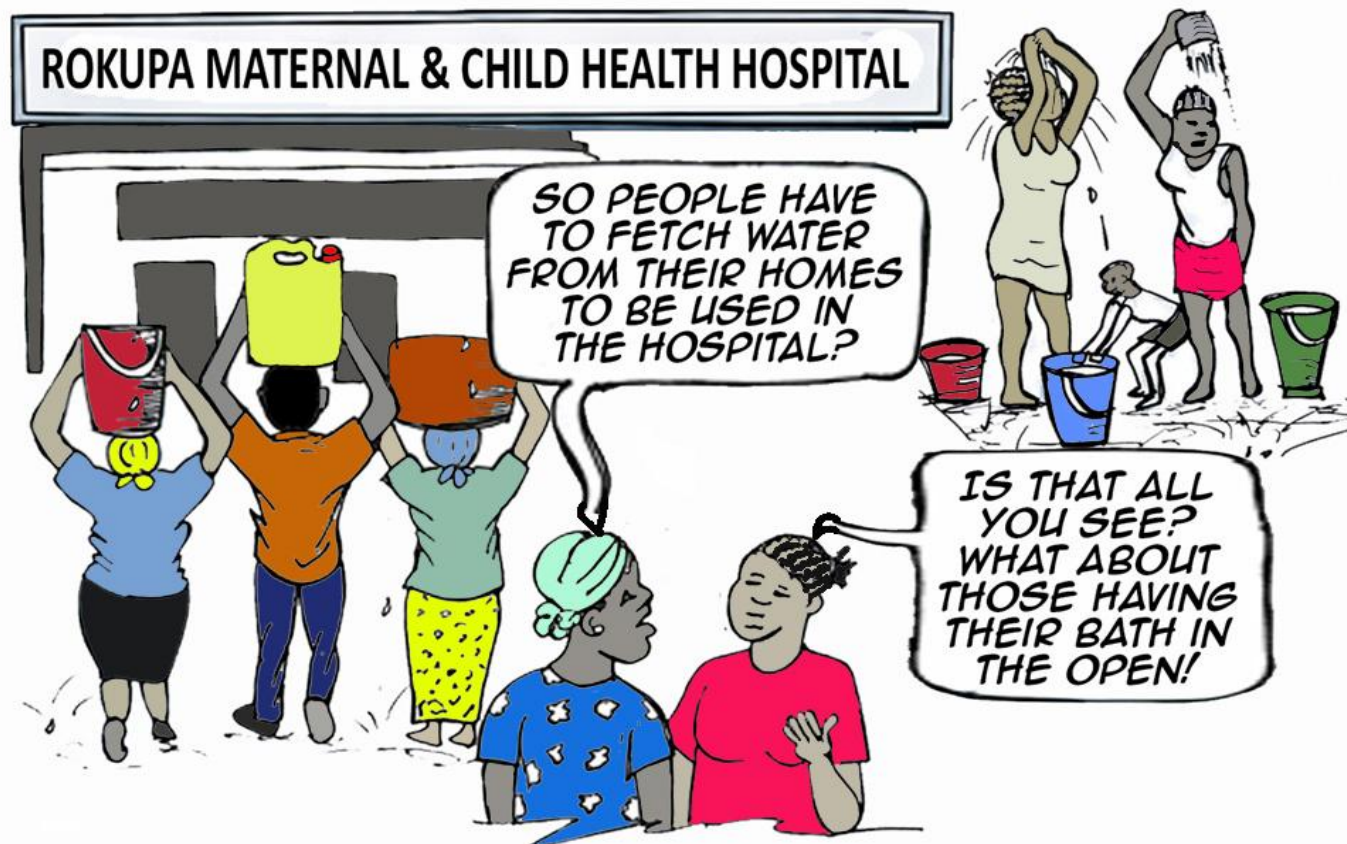
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ROKUPA MATERNAL AND CHILD HEALTH HOSPITAL – 2024

33. Challenges in the Labour Ward

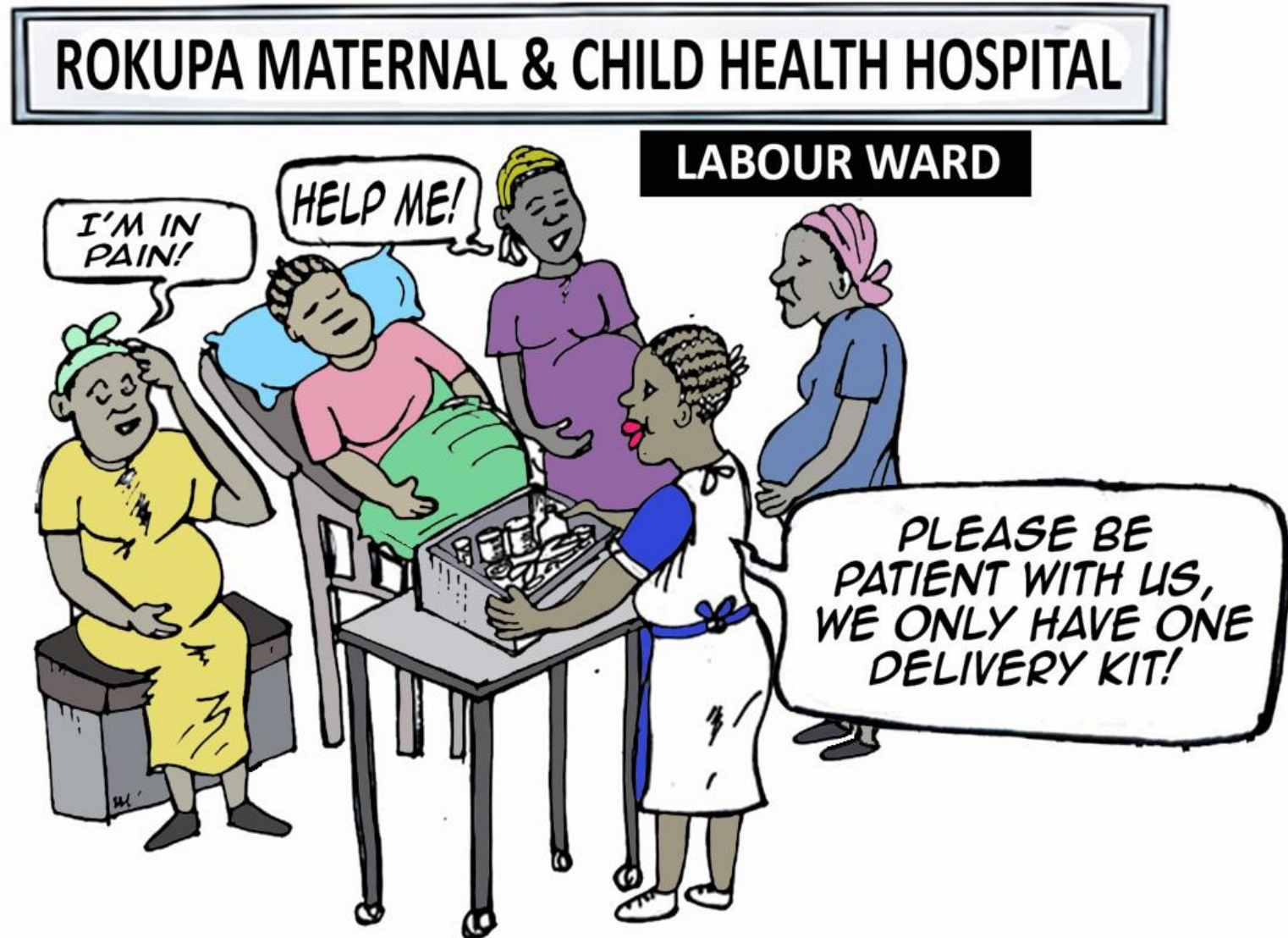
There was **no running water** in the ward for the nurses, mid-wives and mothers to clean themselves after delivery. **Patients had to wash themselves downstairs in the open, with water brought from their residences.**



34. Shortage of Delivery Kit

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.

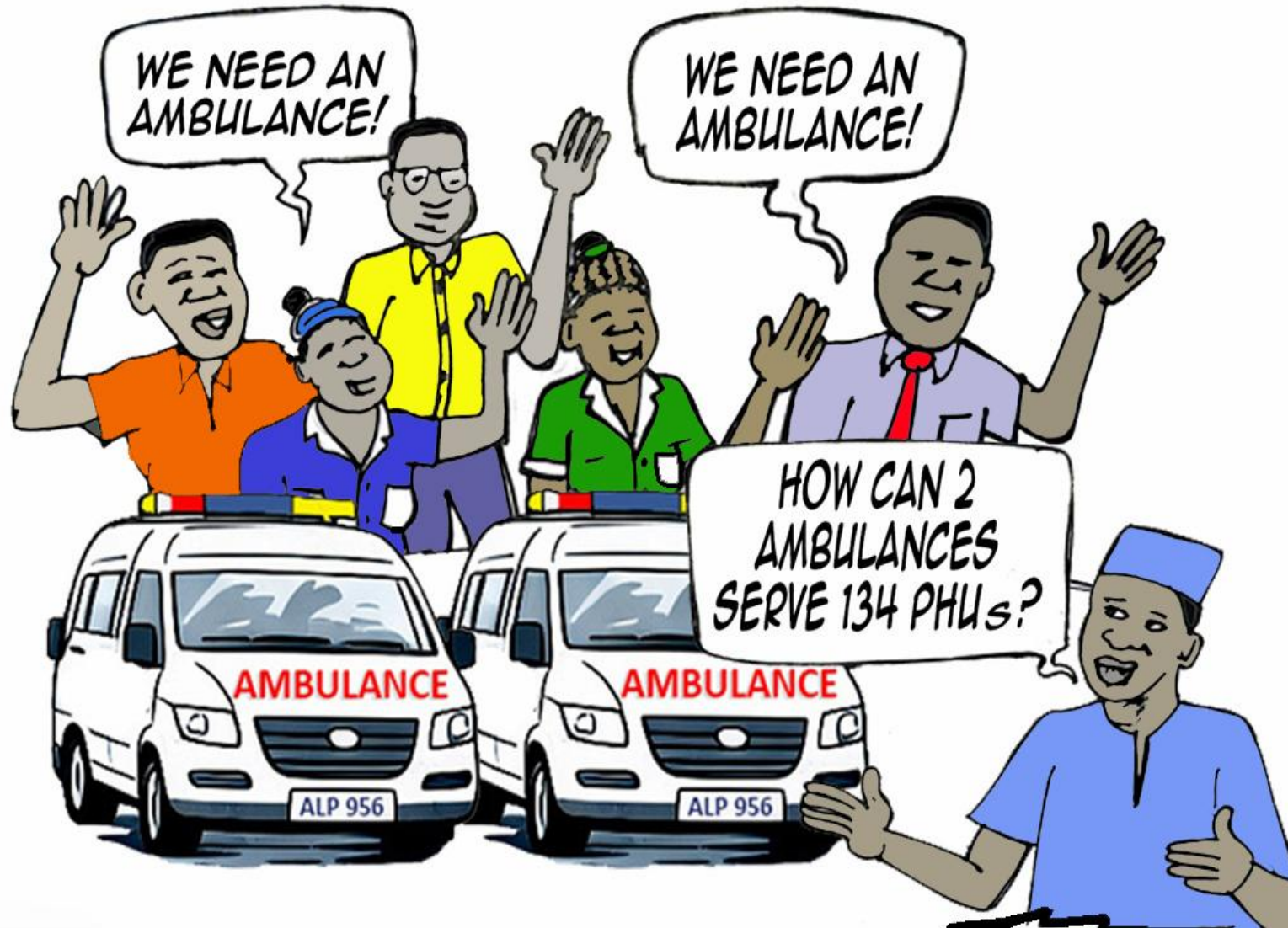
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35. District Health Management Team 2024

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.

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

36. 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 expectation that the TLMs the

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.

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Report 2024*



28 months after the advance payment was made, the supplier had still not supplied the TLMs.

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37. No beds supplied

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.

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MINISTRY OF TECHNICAL AND HIGHER EDUCATION (HQ) - 2024

38. Non-payment of Subvention to 238 TVET Institutions

Despite recommendations in previous audits, **238** of the 252 registered TVET institutions **did not receive subventions** in FY2024 totalling **NLe4,125,000**.

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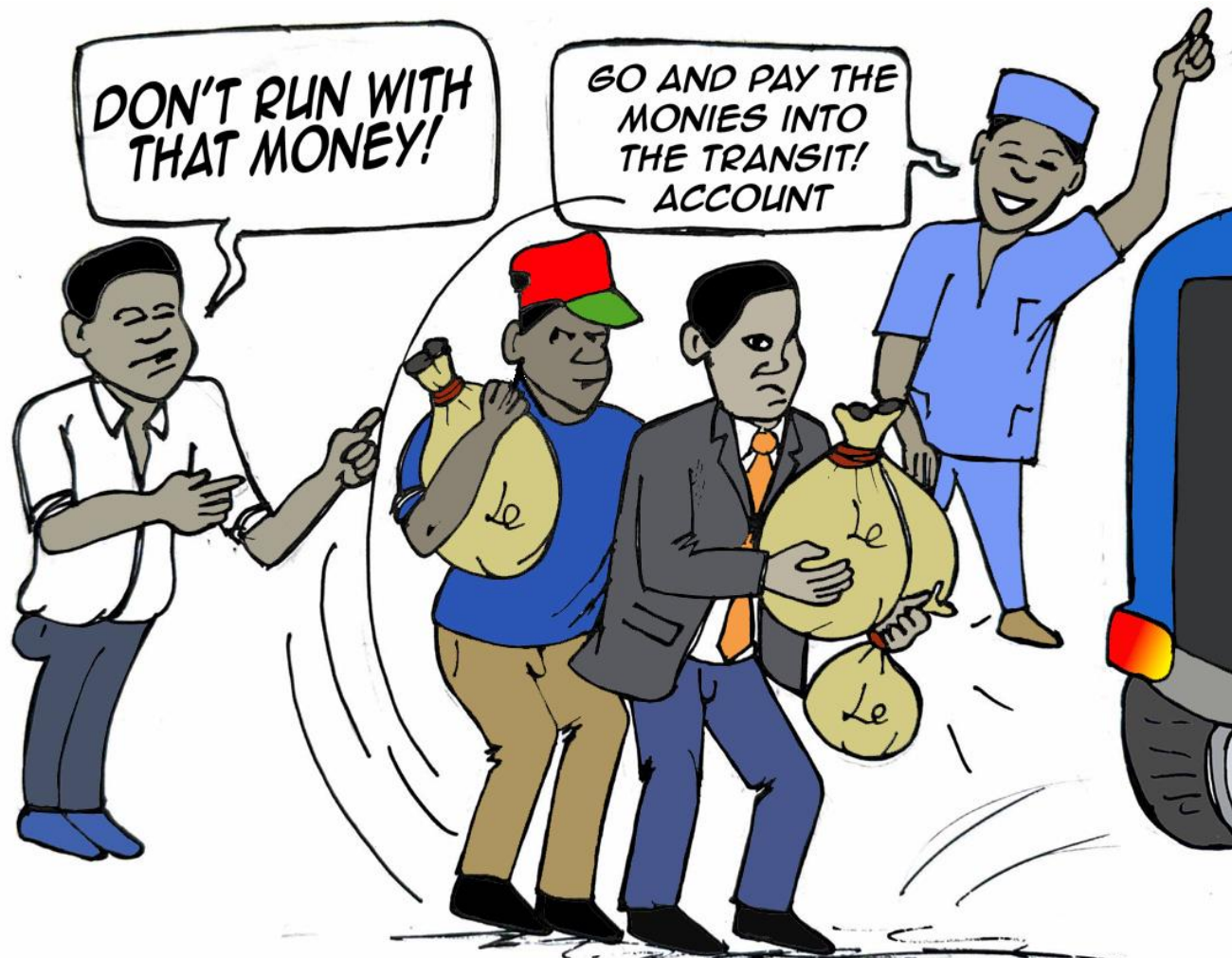


MINISTRY OF LANDS, HOUSING AND COUNTRY PLANNING (HQ) - 2024

39. Revenue Collected not Banked

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**.

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Report 2024*



SIERRA LEONE CORRECTIONAL SERVICE (HQ) - 2024

40. 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.

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WHY DO YOU NEED TO KEEP THESE PEOPLE HERE FOR MINOR OFFENCES AND SPEND OVER NLE 171 BILLION?

SOME OF THEM ARE HERE FOR ABUSIVE LANGUAGE AND LOITERING.

WHAT OFFENCES DID THEY COMMIT?

THAT OTHER MAN IS HERE FOR PUBLIC INSULT!

41. Overcrowding at Correctional Centres

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.

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THIS CENTRE WAS BUILT FOR 324 INMATES BUT WE HAVE 1,624 INMATES!

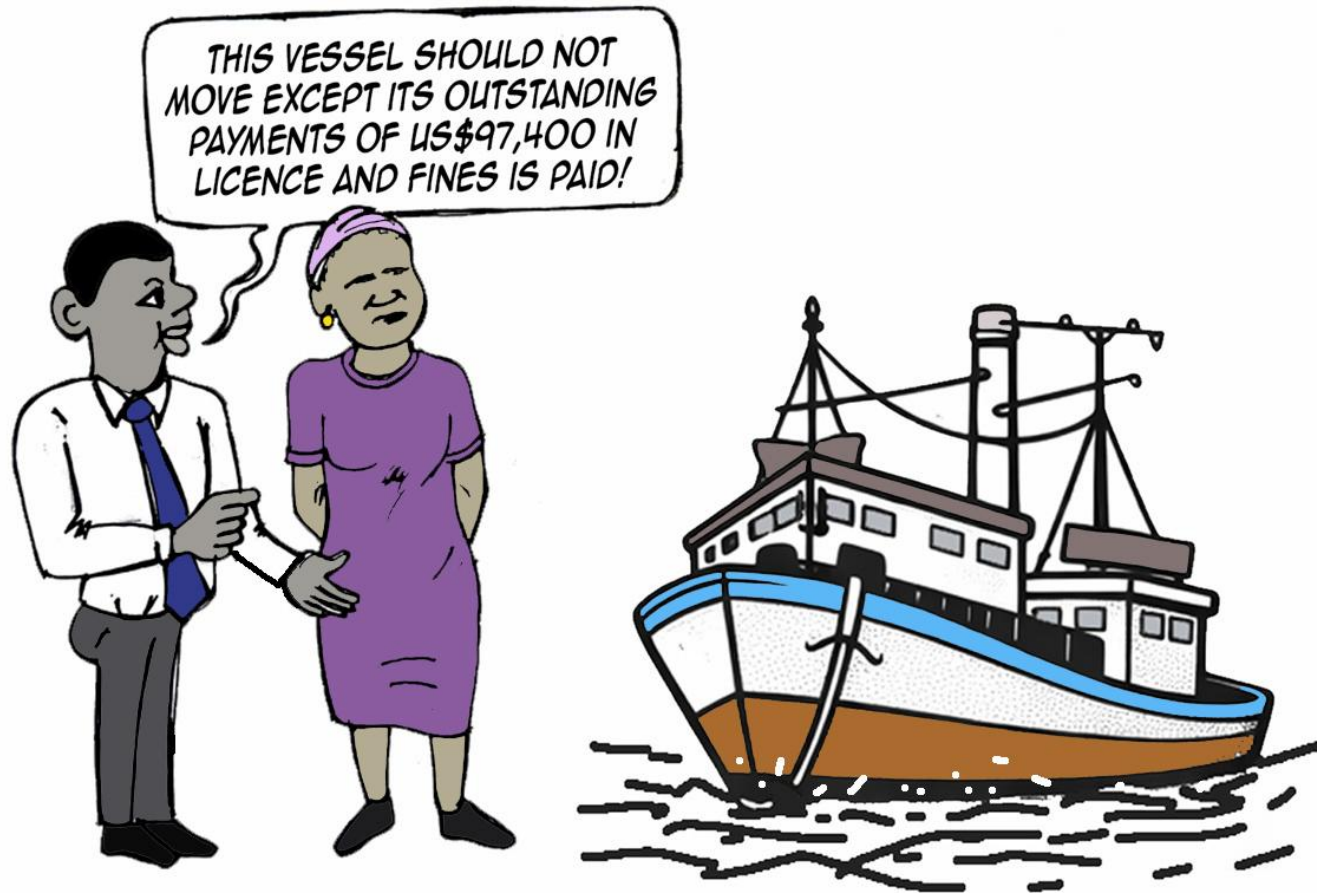
THE FEMALE CORRECTIONAL CENTRE AT NEW ENGLAND, BUILT FOR 18 INMATES, NOW HAS 67 INMATES!

THE CENTRE IN WATERLOO, WHICH WAS BUILT FOR 110 INMATES, NOW HAS 271 INMATES!

MINISTRY OF FISHERIES AND MARINE RESOURCES (HQ) – 2024

42. Outstanding Licence Fees and Fines from Allantaco Fishing Company

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.



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MINISTRY OF FISHERIES AND MARINE RESOURCES (HQ) – 2024

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

The Ministry of Fisheries 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.

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MINISTRY OF TOURISM AND CULTURAL AFFAIRS (HQ) - 2024

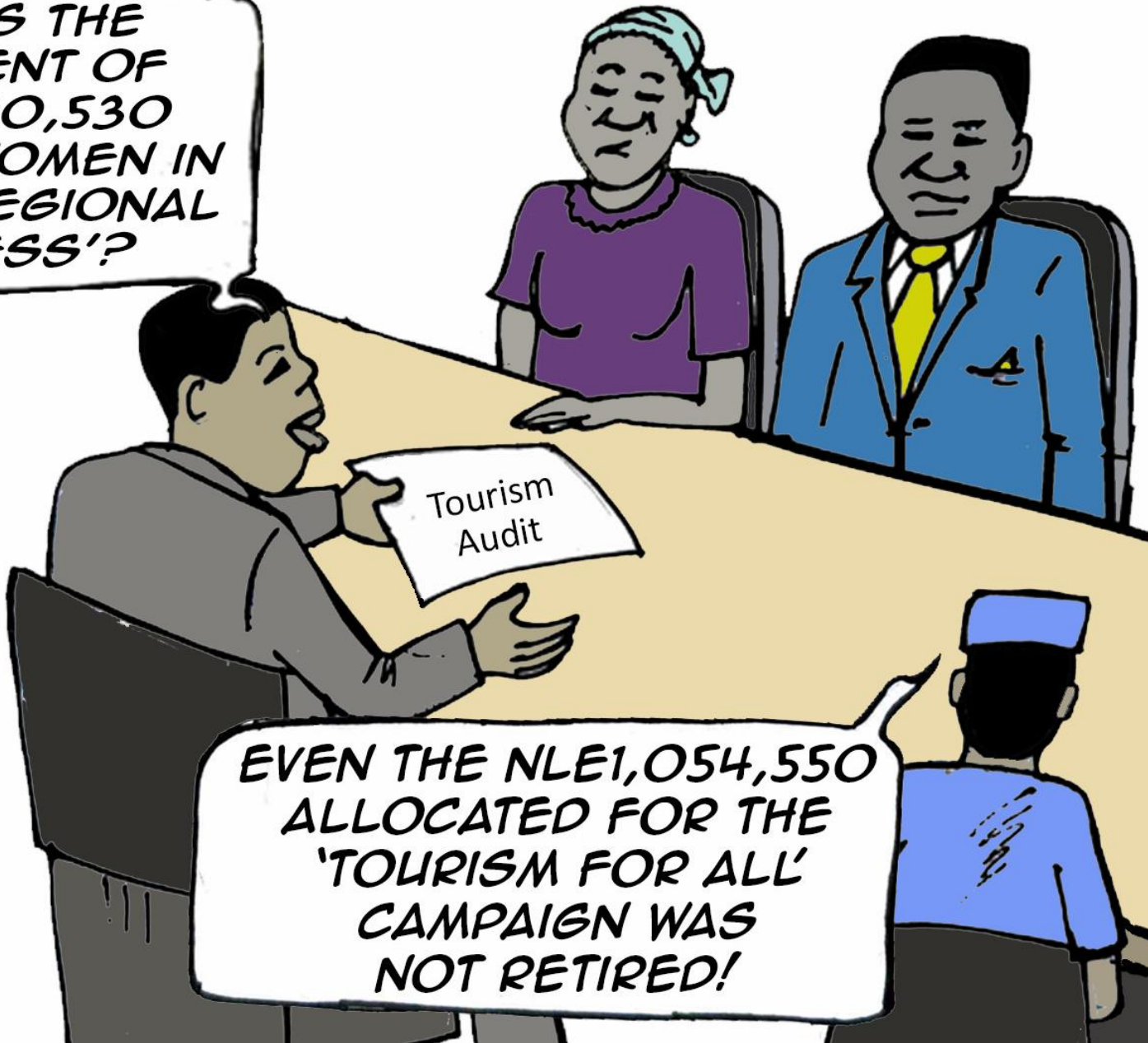
44. Special Imprest not Retired

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)**.

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WHERE IS THE RETIREMENT OF NLE 4,900,530 FOR THE 'WOMEN IN TOURISM REGIONAL CONGRESS'?



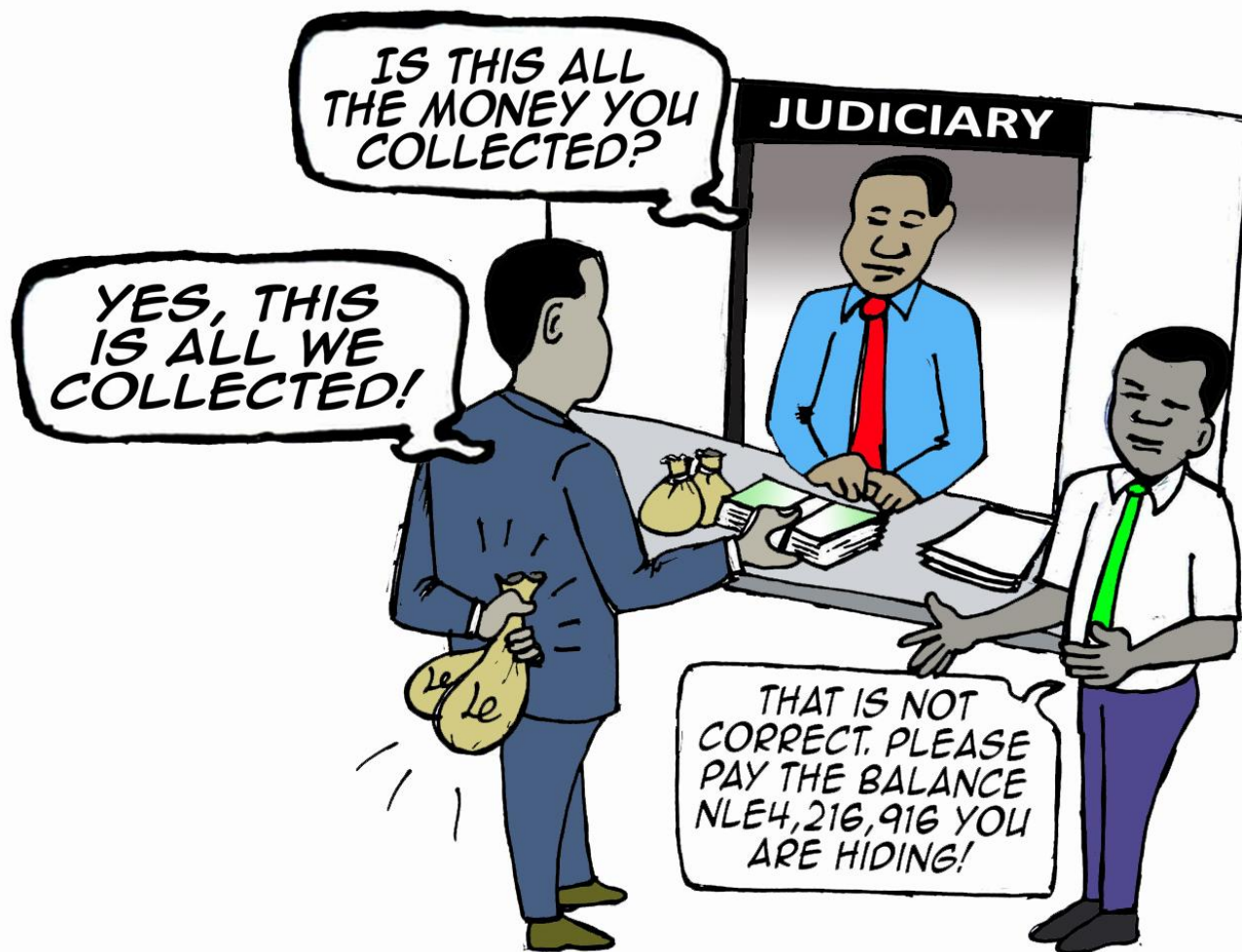
EVEN THE NLE1,054,550 ALLOCATED FOR THE 'TOURISM FOR ALL' CAMPAIGN WAS NOT RETIRED!

JUDICIARY OF SIERRA LEONE (HQ) - 2024

45. Revenue Collected not Banked

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), leaving a balance of NLe4,216,916 not banked.

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SIERRA LEONE IMMIGRATION DEPARTMENT - 2024

46. 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.

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2024*



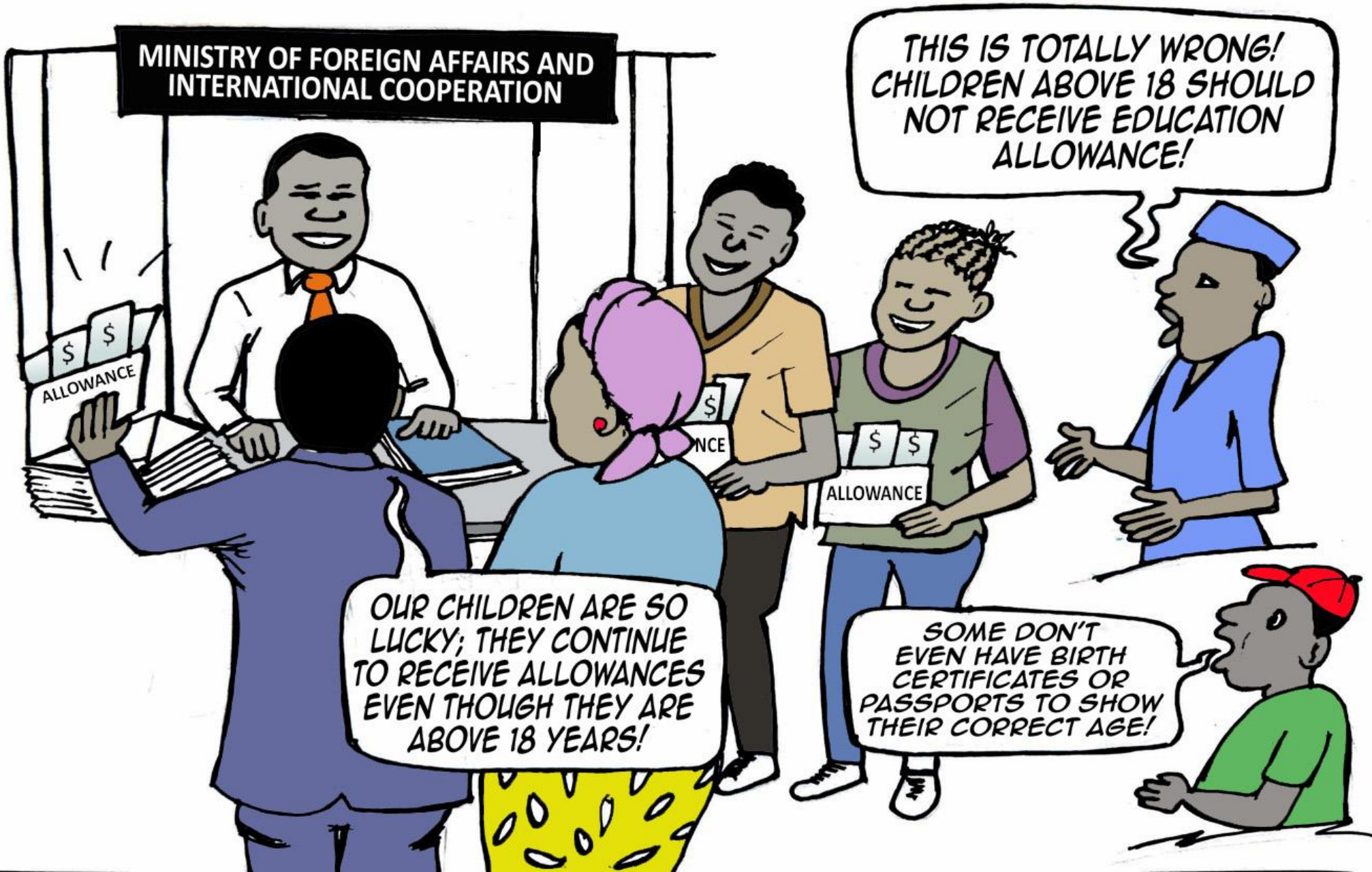
MINISTRY OF FOREIGN AFFAIRS AND INTERNATIONAL COOPERATION - 2024

47. Ineligible Payment of Child and Education Allowance

The Ministry of Foreign Affairs paid child and education allowances for children over the age of 18 years. Allowances totalling 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.

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SIERRA LEONE EMBASSY - WASHINGTON DC: 2022-2024

48. Consular Funds Collected but not Transferred to the Consolidated Fund

The Sierra Leone Embassy in Washington collected 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.

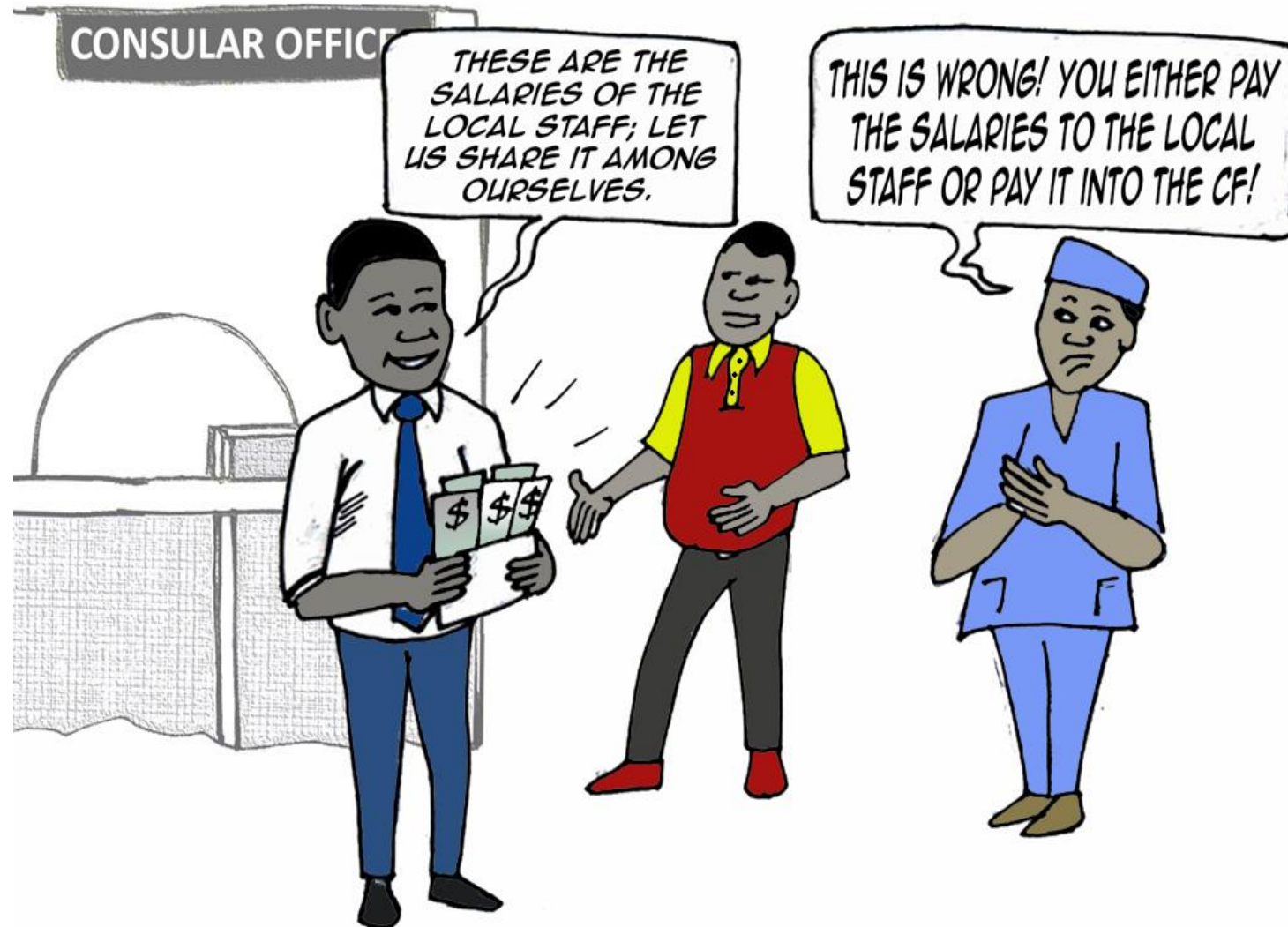
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General's Report 2024*



49. Unclaimed Salaries not Paid into the Consolidated Fund

The salaries for a local staff, which amounted to **US\$72,996**, were neither signed for, nor collected by the staff and there was no evidence that this amount was paid into the Consolidated Fund.

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SIERRA LEONE'S PERMANENT MISSION TO THE UNITED NATIONS: 2022 – 2024

50. Outstanding Contributions to the United Nations

The Government of Sierra Leone did not settle its assessed contributions of **US\$31,509** to the regular budget and subsidiary organs of the **United Nations** for 2024 within the stipulated timeline.

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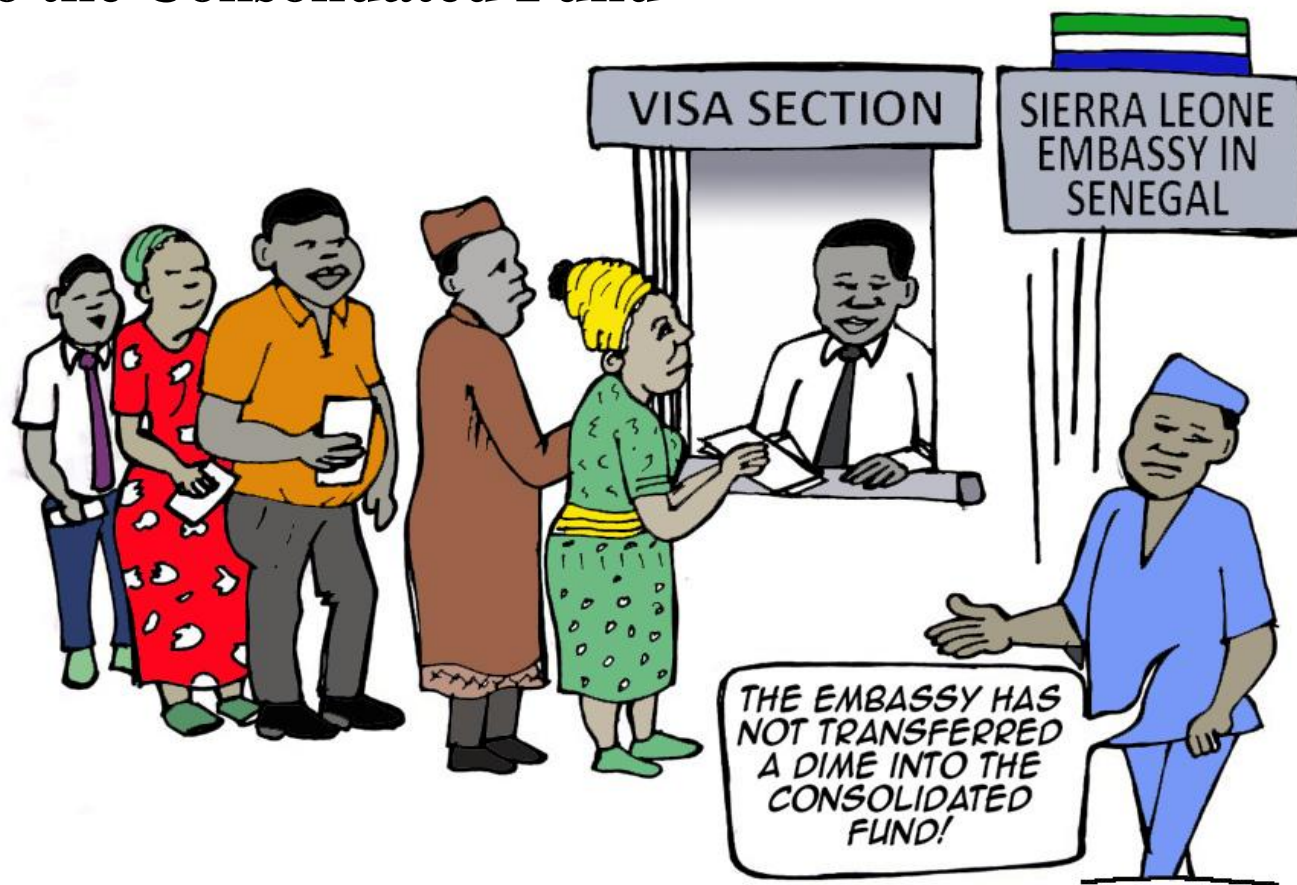


SIERRA LEONE EMBASSY IN SENEGAL: 2021 - 2024

51. Consular Funds Collected but not Transferred to the Consolidated Fund

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.

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SIERRA LEONE'S HIGH COMMISSION IN NIGERIA: 2021 - 2024

52. Payment of Salaries to Non-Existing Staff

The former Third Secretary who voluntarily resigned on 20th December 2023 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**.



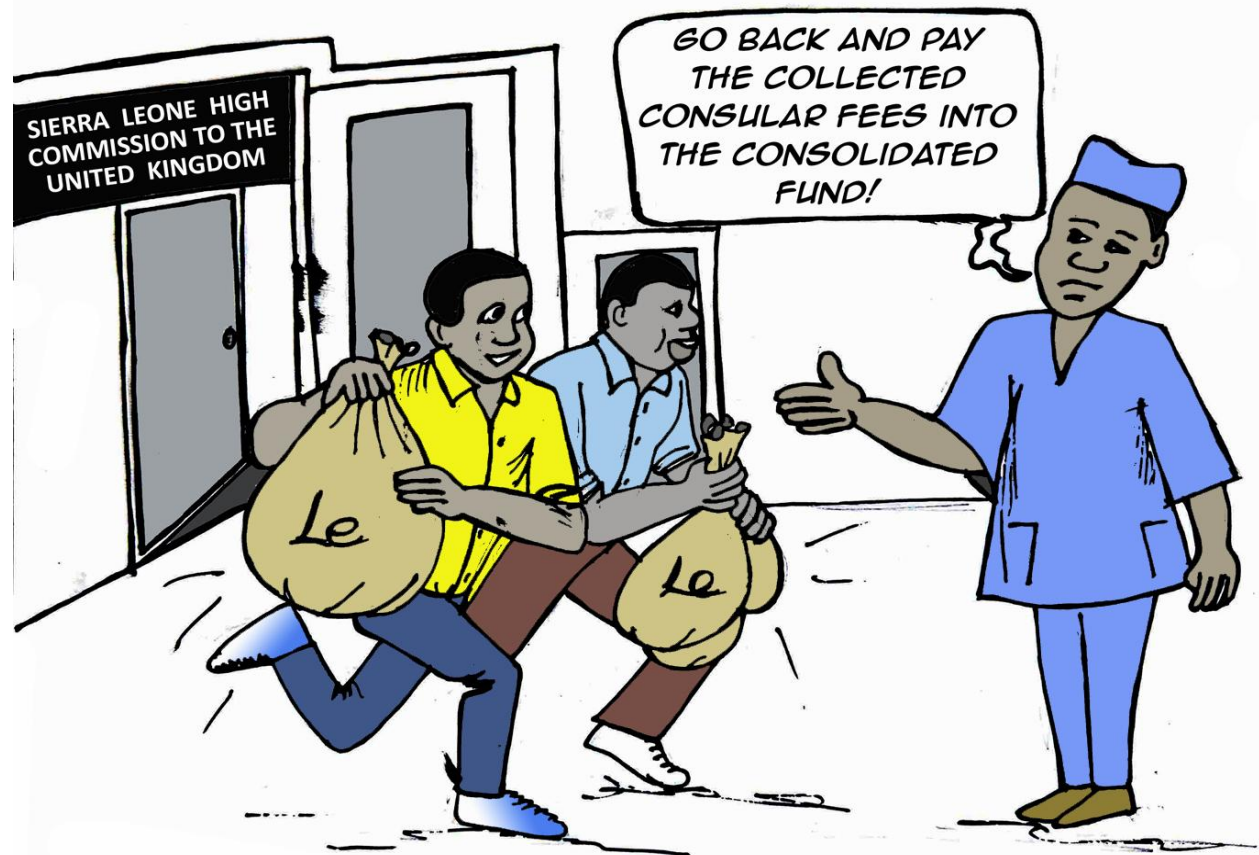
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SIERRA LEONE HIGH COMMISSION TO THE UNITED KINGDOM: 2022 - 2024

53. Consular Fees Collected but Not Transferred into the Consolidated Fund

Consular fees totalling **£100,567.56**, collected between January 2022 and December 2024, were not transferred to the Consolidated Fund.

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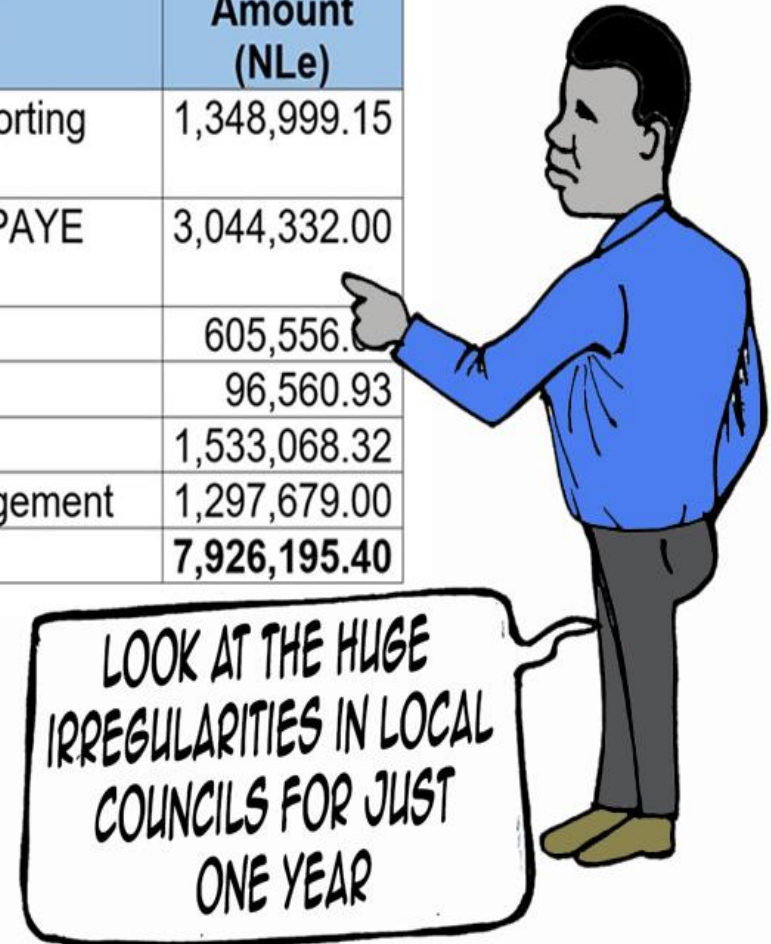
LOCAL COUNCILS

54. Irregularities with Financial Impact Across the 22 Local Councils

Irregularities with financial impact across the **22 Local Councils** totalled **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



55. Payments Without Supporting Documents

Payments totalling **NLe3,913,039.49** by several local councils for various expenditures were without payment vouchers and other relevant supporting documents. These payments were without adequate supporting documents such as delivery notes, invoices, receipts, back-to-office reports and signed beneficiaries' lists. The table shows the local councils with their payments without supporting documents.



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

56. Statutory Deductions not Paid to the Relevant Authorities

Withholding Taxes, Pay-As-You-Earn (PAYE) Taxes and NASSIT contributions were not paid by the following local councils below: NASSIT contributions totalling **NLe806,987** were not paid by five councils. The table 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
Malahun 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



57. BO CITY COUNCIL: Staff Paid below the Minimum Wage

Contract staff working at the Bo City Council were paid a monthly salary of **NLe500 each**, which is below the minimum wage of NLe800.

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58. 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.**

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WESTERN AREA RURAL DISTRICT COUNCIL :

59. Unroadworthy School Buses

Three of the six school buses managed by the WARDC had been parked for a long period without evidence of efforts to repair them. **Only three buses had been in use.**

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SIERRA LEONE COMMERCIAL BANK - 2024

60. Loans Granted Without Collateral

Loans with an outstanding balance totalling **NLe356,579,171.71** were granted without collateral. Instances of these are detailed below.

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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
Ordinary loans	349,344,403.82	125,642,642.38
Overdraft	238,622,586.58	67,676,150.25
Group	Sum of Principal Amount (NLe)	Amount without Collateral (NLe)
Women's Banking	1,880,450.08	96,242.34
Grand Total	857,582,201.34	356,579,171.71

Loans with an outstanding balance totalling **NLe356,579,171.71** were granted without collateral. Instances of these are detailed below.

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ROAD MAINTENANCE FUND ADMINISTRATION

– 2024

61. 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.

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HOW CAN YOU ABANDON THE BRIDGE PROJECT AFTER RECEIVING 73% OF THE MONEY?

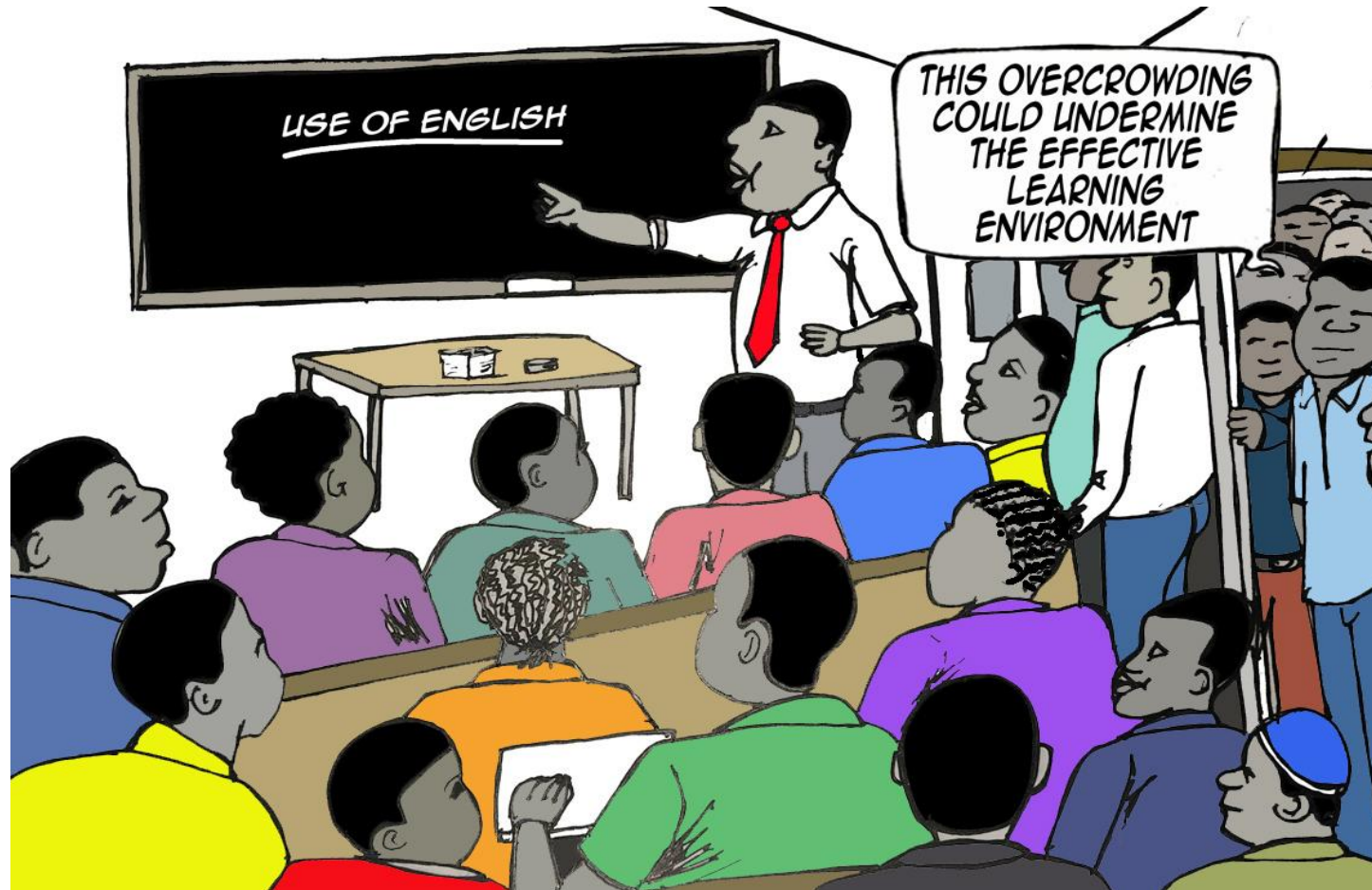
BRIDGE CONSTRUCTION.
Fakunya Chieftdom,
Moyamba District.

EASTERN TECHNICAL UNIVERSITY - 2024

62. Challenges Undermining the Effective Operations of the University: Overcrowding of Lecture Rooms

The University has **24 buildings**, housing **55 classrooms** that are used as lecture rooms. The classrooms were overcrowded with some students standing along the corridors attending lectures.

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NATIONAL SOCIAL SECURITY AND INSURANCE TRUST - 2024

63. Contributions not Credited to Employees' Accounts

NASSIT contributions totalling **NLe23,408,794** from various institutions had not been credited to the respective employees' accounts.

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64. Appendices

Table of Irregularities

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	-	-	-

AUDIT SERVICE SIERRA LEONE (ASSL)

Guardian of Sierra Leone's Economic Security

Mission Statement:

To independently ensure value-for-money from public funds in collaboration with external stakeholders, through a highly competent and motivated workforce of integrity.

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