



**AUDIT SERVICE
SIERRA LEONE**



ANNUAL PERFORMANCE REPORT 2025





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ABDUL AZIZ
AUDITOR-GENERAL

ABBREVIATIONS AND ACRONYMS

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

FOREWORD

It is with great pleasure that I present the Audit Service Sierra Leone (ASSL) Annual Performance Report for the year ended 31st December 2025. This report highlights the significant achievements, challenges, and progress made by the Service in fulfilling its constitutional mandate of promoting transparency, accountability, and good governance in the management of public resources.

The year 2025 was both historic and transformative for the Audit Service Sierra Leone. A major milestone was my appointment as Auditor-General of Sierra Leone, a responsibility I accepted with deep humility and a strong commitment to strengthening public sector accountability and enhancing citizens' confidence in the audit process.

In line with our commitment to fostering citizen participation and public accountability, ASSL undertook nationwide stakeholder and citizen engagement initiatives, reaching communities across all districts of Sierra Leone, including hard-to-reach areas. These engagements enabled citizens to better understand audit findings, contribute to the audit process, and demand greater accountability from public institutions and district administration or local authorities.

The ASSL also continued to invest in institutional strengthening through staff capacity development, the adoption of modern audit methodologies, and the enhancement of communication and stakeholder engagement mechanisms. These efforts have contributed to improving the quality, relevance, and impact of our work.

As we reflect on the achievements of 2025, we remain committed to advancing the principles of accountability, transparency, and integrity in the management of public resources. We will continue to work diligently to ensure that our audits contribute meaningfully to improved governance and sustainable national development.

I wish to express my profound gratitude to the Board, Management, and Staff of the Audit Service Sierra Leone for their unwavering dedication and professionalism throughout 2025.

Abdul Aziz
Auditor-General

EXECUTIVE SUMMARY

The 2025 Annual Performance Report of the Audit Service Sierra Leone (ASSL) presents an overview of the institution's key achievements, milestones, and challenges during the financial year under review. The year 2025 marked the commencement of the implementation of the ASSL Strategic Plan 2025–2029, setting the foundation for a new phase of institutional growth, innovation, and strengthened public sector accountability.

One of the most significant achievements recorded during the year was the successful implementation of the SierraSEAT software, a major digital transformation initiative undertaken by the ASSL. The introduction of SierraSEAT greatly enhanced audit planning, execution, documentation, monitoring, and reporting processes across the institution. The software improved efficiency, strengthened quality assurance mechanisms, enhanced collaboration among audit teams, and supported more timely and data-driven audit delivery. The implementation of SierraSEAT represents a major milestone in the ASSL's efforts to modernise its audit operations and align with international best practices in public sector auditing.

We transitioned from paper-based method of auditing, to an automated paperless system.

During the year under review, the ASSL completed 130 audits comprising financial, compliance, performance, and information systems audits. This represented 75% coverage of the planned audits for 2025 and contributed significantly to promoting transparency, accountability, and prudent management of public resources across government institutions.

Capacity development remained a key priority for the institution. More than 150 staff benefited from both local and international training programmes aimed at improving technical competencies, leadership skills, digital literacy, and specialised audit knowledge. These investments continue to strengthen the ASSL's ability to deliver high-quality and impactful audits.

Several experts like legal professional, engineer, information systems auditors were recruited during the period under review.

Also, three ancillary staff were transformed from security, administrative, and finance assistants to auditors.

In the area of stakeholder engagement, citizens are actively involved in the preplanning and follow-up stages of the audit process. The ASSL also maintained productive collaboration with Parliament, Ministries, Departments and Agencies (MDAs), Local Councils, civil society organisations, non-state actors. These engagements contributed to increased public awareness of audit findings, enhanced transparency, and improved implementation of audit recommendations by public institutions.

Two additional activities of 'Follow-Up and 'Surcharge' were also introduced during the period under review. The follow-up mechanisms are geared towards monitoring the implementation of audit recommendations. On the otherhand, Disallowance and Surcharge (D&S) mechanism, are used to recover monies from unlawful expenditure..

As the institution advances the implementation of its 2025–2029 Strategic Plan, the ASSL remains committed to expanding audit coverage, leveraging technology and innovation, strengthening institutional capacity, improving follow-up on audit recommendations, and promoting accountability and good governance in Sierra Leone

CHAPTER 1: ABOUT THE AUDIT SERVICE SIERRA LEONE

1.1 Background of the Audit Service Sierra Leone

The Audit Service Sierra Leone (ASSL) is the Supreme Audit Institution (SAI) of Sierra Leone, responsible for promoting accountability, transparency, and good governance in the management of public resources. The Audit Act of 1962 originally established it as the Audit Department. It became the first audit institution to exist in the country. The nomenclature, “Audit Department”, was later changed to “The Auditor-General’s Department”.

Establishment and Legal Framework

The ASSL was established under the Constitution of Sierra Leone (1991), which provides for the office of the Auditor-General. In 1996, Sierra Leone began its transformation to a democratic state by establishing fully functional institutions to aid good governance and the rule of law. This led to the setting up of the ASSL as a legal entity through an Act of Parliament in 1998; hence the birth of what is today known as the “Audit Service Sierra Leone”. Its mandate was further strengthened by the Audit Service Act, 2014, which grants the institution operational independence and clearly defines its powers and functions. This Act was later amended in 2023 to further strengthen the financial and operational autonomy of the institution.

Mandate and Core Functions

The primary role of the ASSL is to audit and report on the use of public funds. To implement the mandate, the ASSL conducts the following audits:

Financial Audits – Examining government accounts to ensure accuracy and compliance with laws and regulations.

Performance Audits – Assessing whether government programmes are carried out in line with the 5Es: efficiency, effectiveness, economy, Equity and environment.

Compliance Audits – Ensuring that public institutions adhere to established laws, policies, and procedures.

Information Systems Audits – Assessing an organisation’s I T infrastructure, policies and operations to ensure the assets are safeguarded and data integrity is maintained

Special Audits – Conducting audits as may be requested by the President or Parliament or real time audits during a situation of emergency.

The ASSL through its mandate is responsible for the audit of ministries, departments, and agencies, local councils, state-owned enterprises and donor-funded projects

The Auditor-General operates independently and reports directly to Parliament as stipulated in Section 119(4) of the 1991 Constitution of Sierra Leone which states; “The Auditor-General shall, within twelve months of the end of the immediately preceding financial year, submit his report to Parliament and shall in that report draw attention to any irregularities in the accounts audited and to any other matter which in his opinion ought to be brought to the notice of Parliament.”

Audit reports are submitted annually and are reviewed by the Public Accounts Committee (PAC), which holds public officials accountable for the use of state resources.

Vision and Mission

Vision: To be a leading Audit organisation promoting excellence and accountability in public institutions.

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.

Institutional Development and Reforms

The ASSL is an active member of ECOSAI (ECOWAS Supteme Audit Institutions), AFROSAI-E (African Organisation of English-speaking Supreme Audit Institutions) and INTOSAI (International Organisation of Supreme Audit Institutions)

Through these bodies, the ASSL benefits from capacity building interventions, technical support, peer reviews, and knowledge sharing.

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

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

1.2 Who do we report to?

The Audit Service Sierra Leone (ASSL) operates under several legal frameworks that define its mandate and institutional accountability. It reports to Parliament, which is the people's representation. According to section 119 subsection 4 of the 1991 Constitution of Sierra Leone;

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

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

1.3 The Audit Process

The audit process is a systematic examination of an organisation's financial activities, systems, records, and operations to determine whether public resources are properly managed and used in accordance with applicable laws, regulations, and policies. Through audits, the Audit Service identifies weaknesses, highlights irregularities, and makes recommendations to improve accountability, transparency, efficiency, and service delivery.

The diagram below describes the ASSL's audit process:



1.5 Submission of Annual Performance Report

The submission of an Annual Performance Report to Parliament is a statutory requirement clearly stipulated in Section 30(1) of the Audit Service Act, 2014 (Amendment). This provision mandates the Auditor-General to submit, on an annual basis, a copy of the Audit Service Sierra Leone's (ASSL) Performance and Financial Report to Parliament.

In addition, the International Standards for Supreme Audit Institutions (ISSAIs) emphasise that information relating to Supreme Audit Institutions (SAIs) should be readily accessible, and that their processes, activities, and outputs must be transparent. The ISSAIs further underscore the importance of openness, visibility, and sustained engagement with stakeholders.

The ASSL Annual Performance Report is prepared in line with these principles, as well as the transparency and accountability framework outlined in the ASSL Strategic Plan 2025–2029. The report seeks to fulfil key accountability requirements by:

- Assessing the extent to which the ASSL has met its statutory obligations, including its mandate and reporting responsibilities;
- Evaluating performance and tracking the impact of audit work;
- Demonstrating efficiency in the use of public funds and institutional resources.
- The report also meets transparency standards by providing clear, reliable, and relevant information on ASSL's mandate, activities, financial management, operations, and overall performance. In doing so, it aims to raise awareness about ASSL's role; and inform stakeholders of its key achievements and results.

1.6 Organisational Structure

The organisational structure of the Audit Service Sierra Leone (ASSL) is designed to support the effective delivery of its constitutional mandate through a coordinated system of departments and units. These structures work collaboratively to ensure the efficient execution of audit activities and the promotion of accountability and transparency in the management of public resources.

ASSL is responsible for conducting Financial, Compliance, Performance, and Information Systems audits across government institutions. Through these audits, the Service assesses the integrity of financial management systems, evaluates institutional performance, and determines compliance with applicable laws, regulations, and established standards. In addition, ASSL provides recommendations aimed at strengthening governance frameworks and improving the stewardship of public funds.

As a key accountability institution, the ASSL plays a vital role in promoting good governance and the rule of law in Sierra Leone by ensuring that public institutions account for their financial and operational stewardships. Governance of the ASSL is supported by an Advisory Board, which appoints staff of the ASSL except the Auditor-General and handles their disciplinary matters. The Board is chaired by a Chairman, and comprises the Auditor-General and three additional members.

The Auditor-General serves as the head of the institution and is supported by four Deputy Auditors-General, each overseeing critical functional areas. At the operational level, the ASSL maintains a decentralised structure to enhance nationwide audit coverage. The headquarters is located on the 11th and 12th Floors of the Freetown City Council Building on Wallace Johnson Street in Freetown.

Regional offices are established across the country to support audit operations:

- The Southern Region office is located at the Old Treasury Building, Stock Road in Bo;
- The Eastern Region office is situated at 44 Waahman Abu Road in Kenema;
- The Northern Region office is located at 8 Vincent Kanu Road in Makeni.

Each regional office is headed by an Assistant Auditor-General (AAG), while various specialised divisions at headquarters are led by Principal Auditors.

Despite its broad mandate, the ASSL faces capacity constraints, particularly in relation to human resources, which limit its ability to audit all public institutions within a single year. To address this challenge, some audit activities are outsourced to private audit firms.

The institution continues to prioritise capacity development and institutional strengthening to enhance its effectiveness and ensure the comprehensive delivery of its mandate in promoting transparency, accountability, and sound public financial management.

PERFORMANCE DELIVERY IN 2025

2.1 Overview of the Operational Plan

The 2025 Operational Plan of the Audit Service Sierra Leone (ASSL) was developed to provide a structured, results-oriented framework for the achievement of the institution's strategic priorities during the year. The Plan is anchored in the ASSL Strategic Plan 2025–2029 and informed by emerging priorities within the public financial management environment. It is designed to deliver impactful audit outcomes, strengthen institutional capacity, and enhance stakeholder engagement.

The Operational Plan outlines specific audit and institutional development activities to be implemented across both technical and corporate divisions. These activities are aligned with the following strategic focus areas:

- safeguarding the independence of ASSL;
- enhancing accountability of public institutions in the use of resources;
- increasing stakeholder knowledge of and participation in ASSL's work; and
- positioning the Audit Service as a model institution in the delivery of its mandate.

Scope and Structure of the Plan

The 2025 Operational Plan comprises detailed activities, outputs, and timelines across all divisions and regional offices of the Audit Service Sierra Leone (ASSL). It encompasses a total of 205 planned audits, with provision for additional unplanned audits to address emerging issues and risks.

The Plan also incorporates key corporate support functions, including human resource development, information and communication technology (ICT) enhancements, internal monitoring and evaluation, financial management, quality assurance, and strategic communications. Furthermore, it provides for sustained engagement with Parliament, civil society, and development partners through targeted communication and outreach initiatives.

Outsourced Audits

To enhance audit coverage and address capacity constraints, the Audit Service Sierra Leone (ASSL) continued the outsourcing of selected public enterprise (PE) audits in 2025. This approach enabled the institution to meet its statutory obligations while concentrating internal resources on high-priority and high-risk audit areas.

A total of 54 audits were outsourced to private audit firms, of which 34 were completed and submitted to the ASSL for review and reporting by the end of 2025.

Outsourcing arrangements contributed significantly to expanding audit coverage and strengthening the ASSL's capacity to deliver on its audit mandate. Although the implementation of some outsourced assignments was affected by delays attributable to client preparedness issues and the timely provision of required documentation, the ASSL exercised rigorous oversight and quality control throughout the process. This ensured that all outsourced engagements met the required professional standards, and that their findings were subjected to appropriate review and seamlessly integrated into the Auditor-General's reports.

Performance Monitoring

The Monitoring and Evaluation (M&E) function of the Audit Service Sierra Leone (ASSL) is responsible for tracking, assessing, and reporting on the implementation of the institution's Strategic and Operational Plans. The function serves as a critical mechanism for measuring institutional performance, promoting accountability, and supporting evidence-based decision-making across the Service.

During 2025, the M&E Function coordinated the collection, analysis, and reporting of performance data from all divisions and regional offices to assess progress against planned outputs, outcomes, and strategic objectives. Through regular monitoring and reporting, the M&E Function supported institutional learning, improved resource utilisation, and enhanced the effectiveness and efficiency of ASSL's operations. The table below gives a detailed M&E analysis of audits done by ASSL in 2025:

Overall Divisional Audit Performance – 2025

Division	Planned Audits	Unplanned Audits	Total Audits	Completed Audits	Completion Rate (%)
Makeni	19	4	23	23	100
Bo	18	3	21	18	86
Kenema	17	0	17	17	100
Ministries Department & Local Authorities	36	8	44	31	70
Information Systems Audits	3	0	3	2	67
General Accounts	5	1	6	4	67
Public Enterprises	29	1	30	18	60
Outsourced Audits	54		54	34	63
Performance Audit.	6	4	10	4	40
Project Audits	16	2	18	15	83
TOTAL	203	23	226	166	82

The table above indicated that the ASSL undertook a total of 226 audits across all regional and specialised divisions in 2025. These included 203 planned audits and 23 unplanned audits, of which 166 were completed, representing an overall completion rate of approximately 82%.

2.2. Corporate Services Performance Review

The Corporate Divisions serve as the backbone of the ASSL, providing the essential systems, structures, and support required for the effective delivery of its core audit mandate. While ASSL's primary focus is to promote accountability and transparency through independent audits, the Corporate Divisions ensure that the institution operates efficiently, remains compliant with regulatory frameworks, and is adequately resourced to fulfil its responsibilities.

Comprising key units such as Human Resources, Finance, Editorial, Training, Information Education and Communication, (IEC), Information and Communication Technology (ICT), and Legal Affairs, the Divisions play a central role in strengthening institutional capacity and operational effectiveness. Through strategic planning, resource management, staff development, and the provision of critical administrative and technical support. These units collectively enhance the overall performance of the Service.

This section highlights the major contributions, achievements, and progress made by the Corporate Division during the 2025 reporting period, demonstrating its vital role in sustaining the ASSL's effectiveness and impact.

2.2.1 Human Resources Division

During 2025, the Human Resources Division remained focused on strengthening ASSL's human capital capacity to support the effective delivery of its constitutional mandate. The Division played a central role in ensuring that the institution had the right mix of skills, competencies, and personnel required to implement its strategic and operational objectives.

During the year, the division's activities were directed towards workforce planning, staff development, performance

management, and employee relations. Recruitment activities were undertaken in line with identified staffing needs and the priorities outlined in the ASSL's 2025–2029 Strategic Plan.

The Division coordinated the recruitment and induction of 23 new employees, facilitated staff movements and career progression processes, and managed staff separations arising from retirement and resignation. It also supported management in fostering a productive work environment through the administration of staff welfare initiatives, employee engagement activities, and the resolution of workplace concerns.

While progress was made in several areas of human resource management, some policy reform initiatives, such as the development and review of key HR policies intended to strengthen inclusivity, employee wellbeing, and overall workforce management remained ongoing during the reporting period, with finalisation expected in the subsequent reporting period.

2.2.2 Finance Division

In 2025, the Finance Division supported the ASSL's operations through sound financial management, budget oversight, and compliance with applicable public financial management regulations. The Division managed personnel and operational expenditures, monitored budget performance, and prepared periodic financial reports to support decision-making and accountability.

Following the enactment of the ASSL Regulations in 2024, the Division facilitated the submission of the 2026 budget estimates to Parliament for the first time, marking a strengthened framework for financial independence and enhanced institutional autonomy in our budgetary processes.

Despite intermittent delays in the disbursement of budgetary allocations, the Division maintained financial stability and supported the uninterrupted implementation of key institutional activities through prudent cash-flow management, effective expenditure control, and enhanced financial planning.

2.2.3 Training, Research and Development Division

In 2025, the Training, Research and Development Division continued to strengthen the ASSL's staff capacity through targeted learning and professional development initiatives aimed at improving and enhancing audit quality and staff performance. The Division coordinated and facilitated both internally delivered and development partner-supported training programmes across all functional areas.

In collaboration with the AFROSAI-E, the European Union (EU), and other development partners, the Division supported the delivery of technical training interventions that enhanced staff competencies in key audit disciplines. These included financial audit methodology, compliance auditing, IT auditing, performance auditing, quality management, and report writing.

The Training, Research and Development Division also played a coordinating role in supporting the development and monitoring of divisional plans across ASSL, ensuring that established targets were effectively tracked and achieved.

2.2.4 Information Communication Technology (ICT) Division

In 2025, the Information and Communication Technology (ICT) Division consolidated the digital transformation gains recorded in 2024 by advancing the implementation of the SIERRA-SEAT platform (Sierra Leone's version of the AFROSAI-E Audit Enhancement Tool). Following the signing of the Memorandum of Understanding with AFROSAI-E in 2024, the system was successfully installed, configured, and piloted across selected audit engagements. This marked a significant transition from largely manual audit processes to a structured, digital audit management environment.

The Division also undertook further overhaul of ASSL's ICT infrastructure to support the operationalisation of SIERRA-SEAT and other institutional systems. Server environments were optimized, endpoint devices replaced or upgraded where necessary, and network configurations strengthened to improve stability and performance. Security enhancements were implemented through improved firewall configurations, routine patch management, and strengthened endpoint protection. These measures ensured a more resilient and secure ICT ecosystem capable of supporting increased system demand.

A key milestone achieved during the year was the establishment of a Disaster Recovery (DR) site to enhance business continuity and safeguard critical audit data. The DR environment provides system redundancy, structured data replication, and periodic backup testing to ensure rapid restoration in the event of system failure or cyber incidents. This development significantly strengthened the ASSL's operational resilience and risk management framework.

System refinement activities were also prioritised throughout 2025. Feedback from pilot users informed improvements to SIERRA-SEAT workflows and configurations, while structured helpdesk processes were strengthened to enhance incident response time. Regular system monitoring and performance reviews contributed to improved uptime and reliability of core applications and network services.

Capacity building remained central to the Division's strategy. Targeted training sessions were conducted for auditors and ICT staff on SIERRA-SEAT usage, cybersecurity awareness, and ICT best practices. These sessions improved user confidence, strengthened digital competencies, and promoted responsible use of institutional systems. ICT personnel also engaged in continuous professional development to support effective system administration and emerging technology demands.

Collectively, these initiatives have significantly improved audit automation, operational efficiency, and collaboration within the ASSL. Digital workflows is set to reduce reliance on manual documentation, improved real-time access to audit files, and enhanced coordination among divisions and regional offices. The ICT Division's efforts in 2025 therefore represent a continued commitment to strengthening governance, enhancing institutional performance, and advancing ASSL's long-term digital transformation agenda.

2.2.5 Information, Education and Communication (IEC) Division

The Information, Education and Communication (IEC) Division plays a critical role in bridging the gap between the ASSL and the public. Its core function is to ensure that audit findings are not only produced, but also understood, accepted, and acted upon by stakeholders.

The division is responsible for educating citizens about:

- The role and mandate of the ASSL
- The importance of accountability and transparency in public finance
- How audit findings affect their daily lives

This is done through radio discussions, community outreach, publications, press releases and simplified audit reports.

The division also manages the ASSL's relationship with the media by organising press conferences and media briefings, coordinating interviews for the Auditor-General and ensuring accurate and balanced reporting of audit issues. The INTOSAI P12 talks about the value and benefit of Supreme Audit Institutions – Making a difference in the lives of the people. In order to achieve this, the ASSL focused on several stakeholder engagements through the IEC division.

The IEC division works closely with Civil society organisations (CSOs) and media to organise town hall meetings through which the citizens contribute to the audit process and demand accountability from public officials.

The IEC Division of the Audit Service Sierra Leone is essential to ensure that audit work leads to real impact. By informing, educating, and engaging citizens and stakeholders, the division helps transform audit findings into

actionable accountability, ultimately strengthening good governance and public trust.

2.2.6 Editorial Division

The Editorial Division maintained its primary responsibility of reviewing all audit reports, and ensuring that the quality and consistency of all reports produced by the ASSL are up-to-date. In 2025, the Division professionally edited all financial, compliance and performance audit reports, special reviews, and institutional publications. The team collaborated closely with the audit teams to maintain the professional tone, clarity, and adherence to the ASSL's reporting standards.

The Division also played a key role in the compilation and final editing of the Auditor-General's 2024 Annual Report.

The Editors specifically work closely with the IEC Division to produce and communicate the organisation's activities to the general public. The Editorial Division continues to perform its role to the best of the ability of its three staff, in an effort to meet the organisation's expectations of the Division.

2.2.7 Quality Assurance Division

The Quality Assurance Division continued to strengthen audit quality and ensure adherence to professional standards across all audit streams in 2025. During the year, the Division undertook comprehensive internal quality reviews of selected audit engagements, with a focus on improving audit documentation, compliance with ISSAIs. Building on the recommendations from the AFROSAI-E external Peer Review, the Division fully operationalised the revised quality review checklist and integrated it into routine audit file assessments. This has enhanced consistency and standardisation in the review process.

The Division also made significant progress in the implementation of the Quality Assurance and Improvement Programme (QAIP). Key achievements in 2025 include:

- Conducting post-audit reviews across financial, compliance, and performance audits, leading to measurable improvements in audit file quality;
- Providing targeted feedback and mentoring to audit teams, which strengthened capacity in audit planning, execution, and reporting;
- Supporting the institutionalisation of quality control procedures at all stages of the audit cycle;
- Contributing to training sessions and awareness initiatives on audit quality and ISSAI compliance for staff across the Service;
- Enhancing follow-up mechanisms to ensure that recommendations from quality reviews are effectively implemented;
- Undertaking profiling of private audit firms engaged by the Service to assess their capacity, competence, and suitability, thereby strengthening the basis for outsourcing decisions and ensuring that engagements are assigned to firms with the requisite expertise.

Overall, the Division recorded notable improvements in audit quality, particularly in documentation standards, evidence sufficiency, and clarity of audit opinions.

2.2.8 Special Administrative Division

In 2025 the Special Administrative Division continued to play a pivotal role supporting the operational effectiveness of the institution by providing comprehensive administrative, logistical, and support services. The Division coordinated the management and maintenance of office facilities, oversaw transportation and travel logistics for audit and administrative staff, and ensured the effective management of institutional assets and inventories. Through strengthened planning, efficient resource management and enhanced coordination of support functions, the Division contributed significantly to creating an enabling environment for the successful delivery of the institutional audit mandate.

2.2.9 Legal Affairs Division

The Legal Affairs Division provided legal guidance and support to ensure that the ASSL's operations were in line with statutory provisions. In 2025, the Division reviewed contracts, handled legal correspondence, and advised on compliance with the amended ASSL Act 2023 and other national legal frameworks. The Parliament of Sierra Leone enacted the Audit Service Regulations 2024, and popularisation engagements were held in all the five regional headquarter districts and the Western Rural and Urban Areas. The Legal Affairs Division was the lead facilitator in the Regulations formulation process.

2.4 Challenges in Implementing the 2025 Annual Operational Plan

The implementation of the 2025 Annual Operational Plan was affected by challenges that constrained the timely execution of planned activities. Delays in the release of allocations from the Ministry of Finance and funding shortfalls impacted timely audit assignments, procurement of essential goods and services, and the implementation of some planned support activities. Logistical constraints, including limited transportation capacity and occasional vehicle breakdowns, affected the mobility of audit teams and support staff, particularly during field audits.

Additionally, delays by some auditees in submitting financial statements, records, and supporting documentation resulted in the postponement of some audit engagements and affected adherence to planned timelines.

Despite these challenges, management adopted mitigation measures through enhanced planning, prioritization of critical activities, improved coordination among divisions, and continued engagement with development partners, enabling the institution to achieve the majority of its planned outputs for the year.

CHAPTER 3: OUR HUMAN RESOURCE

3.1 The Workforce

The ASSL recognises that its dedicated workforce is its most valuable asset in delivering on its constitutional mandate. During 2025, the Institution continued to invest in building and maintaining a competent, professional, and motivated workforce capable of delivering high-quality audit services and providing effective corporate support. The ASSL's human resource composition reflects the need to balance core audit functions with the administrative, financial, information technology, and logistical services required to support the efficient operation of the institution.



As at December 2025, the ASSL had a total workforce of 193 members of staff deployed across both technical and corporate functions. The breakdown below highlights the demographic and organisational composition of the workforce by gender, job category, age, and regional distribution

3.1.1 Workforce by Gender

Job Category	Number of Employees	Percentage
Female staff	50	26
Male Staff	143	74
Total	193	100

As part of its commitment to promoting an inclusive and equitable workplace, the ASSL continues to foster equal opportunities for both men and women across the Institution. The workforce profile for 2025 reflects ongoing efforts to achieve the 30% gender diversity while ensuring that the institution attracts, develops, and retains qualified professionals capable of delivering high-quality audit and support services.

The ASSL remains committed to the principles of fairness, non-discrimination, and merit-based employment practices. Through its human resource policies and capacity-building initiatives, the institution seeks to create an enabling environment that supports the professional growth and advancement of all employees, irrespective of gender.

The staff were further distributed as follows:

3.1.2 Workforce by Job Category

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

Job Category	Number of Employees	Percentage
Technical (Audit)	126	65
Corporate Support	67	35
Total	193	100

The workforce composition indicates that the ASSL remains predominantly a technical institution, with 65 percent (125 employees) of staff engaged in audit-related functions. This staffing structure reflects a well-balanced human resource structure that is aligned with the institution's mandate and operational requirements, providing a strong foundation for the continued delivery of quality audit services and organisational performance.

The staff were further distributed as follows;

3.1.3 Workforce by Age Demographics

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

Age Group	Number of Employees	Percentage
35 and below	56	29%
36 – 45 years	79	41%
46 – 55 years	51	26%
56 – 65 years	7	4%
Total	193	100%

The age profile of the Audit Service Sierra Leone (ASSL) reflects a well-balanced and diverse workforce that combines youthful talent with experienced professionals. The combination of younger professionals, mid-career specialists, and senior staff members creates opportunities for knowledge sharing, mentorship, succession planning, and innovation. This diversity enhances the Institution's capacity to respond to emerging audit challenges while preserving the expertise and institutional memory necessary for sustained organisational effectiveness. The workforce profile also positions ASSL favorably to manage future workforce transitions and maintain operational continuity in the years ahead.

3.1.4 Workforce by Regional Distribution

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

Location	Number of Employees	Percentage
Freetown (headquarters)	145	75%
Makeni (north and north west)	16	8%
Bo (south)	17	9%
Kenema (east)	15	8%
Total	193	100%

While the concentration of staff at headquarters supports efficient management and oversight of national operations, the regional offices strengthen ASSL's capacity to conduct field audits, engage stakeholders at the local level, and provide comprehensive audit coverage across the country.

3.2 Recruitment, Promotions and Exits

In 2025, 23 new staff were recruited, comprising 17 technical and six corporate staff. The institution remains committed to building internal capacity and talent retention. To this end, eight staff were promoted across various levels, ranging from Auditors to Deputy Auditor-General. This includes a driver recruited as an Auditor during this period.



During the period under review, 15 staff left the institution due to retirement, resignation, and termination. The ASSL appreciates their contributions to the institution.

3.3 Capacity Development and Training

In 2025, the ASSL continued to invest in the development of its human capital to enhance institutional performance and the quality of audit service delivery. Capacity-building initiatives focused on strengthening technical, professional, and leadership competencies across both audit and corporate support functions.

Highlights include:

- Annual Refresher and Technical Update Training:

The Audit Service Sierra Leone (ASSL) successfully delivered its nationwide Annual Refresher and Technical Update Training for all technical staff. The programme was led by an in-house expert from the Training, Research and Development Division, specialising in financial and compliance auditing, and was supported by subject-matter experts from the legal, procurement, and quality assurance units.

The training was conducted under the theme “Mastering Materiality by Nature: The New Lens for Public Sector Audit in Sierra Leone,” with a focus on strengthening auditors’ capacity to assess qualitative factors that significantly affect citizens and public service delivery. The programme was aligned with INTOSAI - P12 and relevant ISSAIs, reinforcing the ASSL’s transition towards more impact-driven and citizen-focused auditing.

Practical learning was enhanced through the use of interactive case studies, group exercises, and quizzes. In addition, a Practical Guide on Materiality by Nature was developed to promote consistency in application across audit engagements. Overall, the training contributed to improved staff competence, enhanced audit quality, and strengthened the ASSL’s capacity to deliver more relevant and impactful audits in support of its mandate.



- In-Country Training Participation:
- Seventeen (17) technical staff were recruited in June 2025 and underwent an intensive two-week induction training on the ASSL Audit Methodology.
- The ASSL initiated the introduction of the AFROSAI-E A-SEAT audit software, known as SIERRASEAT, at SAI Sierra Leone, and conducted a three-day Change Management training for all technical staff. The objective of this training is to equip staff with the skills and readiness needed to adopt and use the new audit software effectively.

- Thirty-nine (39) staff members were trained on SIERRASEAT for five days and designated as ASSL SIERRASEAT champions. The objective of this training was to develop a core group of skilled staff to support the implementation and effective use of SIERRASEAT across the institution.
- Twenty (20) staff members underwent a three-day training on INTOSAIN'T aimed at strengthening the integration of integrity practices across the ASSL.
- Technical staff underwent a five-day training on disallowance and surcharge aimed at strengthening their understanding and application of these procedures within the ASSL. The objective of this training was to build staff capacity to effectively identify, apply, and enforce disallowance and surcharge measures in line with sections 20 to 36 of the ASSL Regulations 2024, thereby promoting accountability and sound financial management.
- Requirements for SAIs to carry out audits and other engagements at a consistent high level of quality and in accordance with the ISSAIs and other relevant and applicable legal and regulatory requirements.
- Twenty-one (21) staff participated in the Environmental Auditing capacity-building intervention sponsored by the European Union, which equipped staff to undertake audit work within disaster reduction and management, using a case study of the National Disaster Management Agency (NDMA).
- **International Training, Conferences and Study Tour:**
Staff represented the ASSL in a range of events and workshops across Africa, Asia and North America, including:
 - Information Systems Audit and Audit of E-Governance (India)
 - A-SEAT Administration and Project Management Training (Pretoria, South Africa)
 - Africa Mining Indaba – 2025 (South Africa)
 - Data Analytics and Emerging Technologies in Audit (India)
 - Coordinated Performance Audit Workshop on Implementation of SDG 3 (South Africa)
 - SAI-ACA Anti-Corruption Seminar on Building Resilient Institutions: Strengthening Integrity, Innovation and Accountability in the Fight Against Corruption (Johannesburg, South Africa)
 - Annual Extractive Industries Audit Workshop / Working Group on Extractive Industries (WGEI) Steering Committee Meeting 2025 (Livingstone, Zambia)
 - Budgeting, Revenue Mobilisation, Collection and Management, Expenditure Management, and Fiscal Reporting (Rwanda)
 - Corruption Risk Management Study Tour (Kenya)
 - Assessing Information Systems in Financial Audit (Tanzania)
 - Assessing Information Systems in Financial Audit (South Africa)
 - Digitalisation of SAI (Pretoria, South Africa)

- Annual Human Resources (HR) Regional Workshop – 2025 (Pretoria, South Africa)
- Third Edition of the Exchange Programme (ProInter) – Women in Leadership (Pretoria, South Africa)
- Annual Communication Regional Workshop – 2025 (Pretoria, South Africa)
- SIERRA SEAT Administration (Pretoria, South Africa)
- Study Tours
- Staff participated in a study tour to The Gambia to understudy the implementation of the Audit Management Information System (AMIS) software.
- Staff visited SAI South Africa to study the Application of Disallowance and Surcharge Mechanism.
- Another delegation visited Uganda to observe and learn from their implementation of the Quality Assurance Framework.

3.4 Professional Development Schemes

3.4.1 ACCA Scheme

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

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

In 2025:

- 10 staff benefited from subscription payments
- 11 staff passed 14 modules
- 3 staff completed all ACCA exams, increasing the pool of ACCA members/affiliates to 32

3.4.2 CISA and IT Audit Training

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

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

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

3.4.3 ASSL Educational Support Scheme

- The ASSL provides partial financial support (50% for the first, 30% for the second degree) for relevant postgraduate studies. In 2025, two staff members received support to pursue postgraduate degrees in philosophy, research & public policy.
- In addition to postgraduate assistance, the ASSL also supports staff pursuing undergraduate studies relevant to its mandate. In 2025, eight staff benefited from this support scheme.

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

3.5 Performance Management Reform

In 2025, management identified a gap in its performance management system. With funding support from the European Union a consultant was engaged to review the existing system and trained staff on the new system.

As a result of this consultancy, a new performance management framework was introduced and nationwide training was conducted. This revised system emphasises performance objectives that are directly linked to improving staff competencies in areas critical to ASSL's strategic outcomes and organisational deliverables. The new system

is intended to foster a results-oriented culture, support targeted staff development, and ensure that individual performance directly contributes to institutional effectiveness.

3.6 Employee Wellness and Welfare

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

CHAPTER 4: ASSL's ENGAGEMENT WITH STAKEHOLDERS

4.1 Our Stakeholders

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

4.1.1 Engagement with Media and Civil Society

The ASSL recognises the media and civil society organisations as key stakeholders in promoting transparency, accountability, and effective public financial management. In line with its stakeholder engagement strategy, the Service conducted targeted engagements with both groups following the publication of the 2023 Auditor-General's Report.

In January 2025, the ASSL held a media engagement with members of the media at its Conference Room, 12th Floor, Freetown City Council Building. The purpose of the engagement was to provide an overview of the key findings and recommendations contained in the Auditor-General's Report, clarify technical audit issues, and enhance the media's understanding of public sector auditing.

The engagement was highly interactive, with journalists seeking clarifications on specific audit findings and discussing their broader implications for governance, accountability, and service delivery. This engagement contributed to improving the accuracy and depth of media reporting on audit matters, thereby strengthening public awareness and discourse on the management of public resources.

The IEC Division, in collaboration with the DAG (MD&LA), has been actively engaging the citizens through radio programmes across the country to enhance public awareness of audit findings, promote accountability, and encourage citizens to participate in the management and oversight of public resources.

Subsequently, on 10th January 2025, the ASSL convened an engagement with Civil Society Organisations, particularly those operating within the accountability and governance sectors. The engagement focused on deepening stakeholders' understanding of the Auditor-General's findings and exploring collaborative approaches to support the implementation of audit recommendations.

During the session, the ASSL highlighted its evolving audit approach, which places increased emphasis on performance and service delivery audits, in addition to traditional financial and compliance audits. This approach is intended to ensure that audit outcomes are more closely linked to improvements in public service delivery and the overall well-being of citizens. CSOs actively participated in the discussions and proposed enhanced collaboration mechanisms, including the establishment of a CSO taskforce supported by a Memorandum of Understanding to strengthen follow-up on audit recommendations.

The ASSL was recognized by an international CSO for its role in promoting transparency and accountability. The International Budget Partnership's Open Budget Survey in its 2025 report, recognized the important role of the Audit Service Sierra Leone in promoting transparency and accountability in the management of public resources. The report also highlighted growing citizen engagement and public confidence in ASSL's oversight and audit work.

Outcomes and Benefits

The engagements with the media and CSOs yielded significant outcomes and benefits:
For ASSL:

- Strengthened stakeholder relationships, fostering greater collaboration and trust.
- Enhanced dissemination and public understanding of audit findings through improved media reporting.

- Increased support for the implementation and monitoring of audit recommendations through CSO engagement.
- Constructive feedback to inform audit planning and stakeholder communication strategies.

For the Media:

- Improved understanding of audit processes, findings, and their implications for public financial management.
- Enhanced capacity to report accurately and responsibly on audit-related issues.
- Direct engagement with ASSL officials, enabling clarification of technical matters and reducing the risk of misreporting.

For CSOs:

- Increased awareness and understanding of audit findings and their relevance to governance and service delivery.
- Opportunities to support accountability processes through advocacy, monitoring, and citizen engagement.
- Strengthened collaboration with ASSL in promoting transparency and accountability in the use of public resources.

Overall, these engagements contributed to strengthening the accountability ecosystem in Sierra Leone and reinforced the ASSL's commitment to inclusive stakeholder participation and effective communication of audit outcomes.

4.1.2 Engagement with Audited Entities

The ASSL remains committed to fostering transparency and accountability by maintaining structured engagement with audited institutions throughout the audit cycle. These interactions include formal entry meetings designed to capture management priorities and expectations, as well as exit meetings where preliminary findings are presented, draft recommendations are reviewed, and initial feedback is solicited from auditees.

In a bid to deepen collaboration and enhance the audit process, the ASSL has rolled out a series of breakfast meetings with key Ministries, Departments, and Agencies (MDAs). These engagements are intended to capture updates on the progress made in implementing past audit recommendations and to chart the course for the 2024 audit cycle. Spearheaded by the Auditor-General, Mr. Abdul Aziz, the initiative seeks to strengthen ties between the ASSL and audited institutions, promoting transparency, accountability, and effective governance.

In February 2025, the ASSL organised a series of engagements with several MDAs, including the Ministry of Health, Ministry of Environment and Climate Change, Sierra Leone Police, Sierra Leone Maritime Administration, National Revenue Authority, and the National Sports Authority. These discussions took place at the ASSL headquarters between 17th to 27th February 2025.

Throughout the sessions, representatives from each institution presented the measures undertaken to address the concerns raised in the 2024 audit report. They further recognised the importance of maintaining open dialogue with the ASSL team and pledged their full support during the 2025 audit cycle.

4.1.3 Citizen Engagement and Public Participation

The ASSL recognises that enhancing citizen awareness and participation in public service delivery is essential for promoting vigilance and strengthening demand for accountability in the utilisation of public resources and it helps to improve stakeholder trust and confidence. As part of its strategic approach, the Service continues to prioritise inclusive citizen engagement across the audit cycle.

During the period under review, citizen engagement activities were undertaken in support of the 2024 Auditor-General's Report. These engagements were supported by the World Bank under the Accountable Governance for Basic Service Delivery Project, which enabled the ASSL to deepen participatory audit practices.

A key feature of this approach was the integration of citizen perspectives both before and after audit processes. Pre-audit consultations were conducted to gather public input on priority service delivery concerns, while post-audit engagements provided an opportunity for citizens to reflect on audit findings and their implications. This approach ensured that audits were more responsive to citizen needs and local realities.



Citizen engagement sessions were conducted across twelve districts, including Kambia, Port Loko, Bombali, Tonkolili, Karene, Koinadugu, Falaba, Kono, Kenema, Kailahun, Bo, Bonthe, Moyamba, Pujehun and the Western Area Rural Districts. These engagements built on findings from previous local council audits and informed planning for subsequent audit activities.

Participation was broad-based and inclusive, drawing stakeholders from paramount chiefs, local councils, civil society organisations, media institutions, youth groups, educational institutions, women's organisations, market associations, transport unions (including bike riders), members of ataya bases, and persons with disabilities. This diversity ensured that a wide range of citizen perspectives was captured.

Through these engagements, the ASSL strengthened public understanding of its mandate and audit processes, identified priority concerns in service delivery, and empowered citizens to actively demand accountability from local councils. Outreach activities were delivered through town hall meetings, radio discussions, and digital platforms to maximise reach and impact.

Following the submission of the 2023 Auditor-General's Report to Parliament of Sierra Leone, the ASSL implemented a comprehensive dissemination strategy to ensure that audit findings were accessible to the public. This included publication of the report on the ASSL website, as well as engagements through newspapers, radio, and television programmes. Social media platforms, including Facebook and WhatsApp, were also utilised to amplify key messages.

4.1.4 Engagement with Public Accounts Committee

In 2025, the ASSL continued to play a pivotal role in supporting the oversight function of Parliament through its active engagement with the Public Accounts Committee (PAC).

Following the submission of the Auditor-General's Annual Report, the ASSL provided technical support to the PAC during the review and hearing processes. This included clarifying audit findings, offering expert interpretations of financial irregularities, and guiding Committee members on complex audit issues.

The ASSL officials regularly appeared before the PAC to:

- Present key findings from audit reports
- Provide evidence on identified financial mismanagement and non-compliance
- Respond to queries raised by Committee members
- Assist in interpreting audit recommendations

The engagement also involved pre-hearing briefings, where the ASSL helped prepare PAC members by highlighting high-risk areas, recurring audit issues, and institutions requiring urgent attention.

During public hearings, the ASSL worked closely with the PAC to ensure that MDAs, as well as local councils, were held accountable for audit queries. The collaboration enhanced the quality of deliberations and ensured that responses from audited entities were properly scrutinised.

Furthermore, the ASSL supported the PAC in tracking the implementation of audit recommendations, encouraging compliance and strengthening follow-up mechanisms across government institutions.

This continued partnership between the ASSL and the PAC in 2025 significantly contributed to:

- Improved legislative oversight
- Increased public sector accountability
- Greater transparency in the use of public resources

Overall, the engagement reaffirmed ASSL's commitment to promoting good governance and ensuring that public funds are used effectively and for their intended purposes.

REPORTS SUBMITTED TO PARLIAMENT IN 2025

NO.	REPORT	DATE SUBMITTED
1	Performance Audit Report on the Implementation of Youth Empowerment Programmes by the Ministry of Youth Affairs	20th May, 2025
2	Performance Audit Report on the Implementation of Wetland Conservation	20th May, 2025
3	Performance Audit Report on the Management of Water Catchment by the National Water Resources Management Agency	20th May, 2025
4	Performance Audit Report on Government Effort in Achieving Food Sufficiency by 2023 and the Impact of Climate Change and Agriculture	20th May 2025
5	Performance Audit Report on Disaster Risk Reduction Activities by the National Disaster Management Agency	20th May 2025
6	Performance Audit Report on Government's Effort in Achieving Food Sufficiency by 2023 and the Impact of Climate Change on Agriculture	20th May 2025
7	Performance Audit Report on the Financial Intelligence Agency in the Anti-Money Laundering Chain	12th December, 2025
8	Follow-up on the Welfare of Inmates by the Sierra Leone Correctional Service	12th December, 2025
9	Auditor-General's Annual Report 2024	18th December, 2025

4.1.5 Engagements with Development Partners

The ASSL continued to strengthen its strategic engagement with key international development partners in 2025. Notable among these were the Gavi, the Vaccine Alliance (GAVI-SL), Global Fund, International Fund for

Agricultural Development, African Development Bank, European Union, and the World Bank. These engagements were characterised by regular dialogue, technical collaboration, and increased reliance on ASSL's audit expertise. The confidence of development partners in the ASSL reflects the Institution's growing reputation for professionalism, independence, and adherence to international auditing standards. As in previous years, several development partners continued to engage ASSL directly to undertake audits of donor-funded projects and programmes.

The continued entrustment of donor-funded project audits to ASSL demonstrates development partners' recognition of the Institution's strengthened audit methodologies, quality assurance mechanisms, and ability to provide credible and independent assurance on the use of development resources. This growing partnership further contributes to enhancing accountability, transparency, and good governance in the management of donor funds.

Beyond recognition, these engagements have generated tangible benefits for ASSL. They have contributed to capacity development through knowledge sharing and exposure to international best practices; increased institutional visibility and credibility at the global level; and created opportunities for resource mobilisation and technical support. Furthermore, direct audit engagements with development partners have expanded ASSL's audit portfolio, improved staff competencies, and enhanced the institution's ability to deliver high-quality, timely audits. Overall, ASSL's strengthened collaboration with development partners continues to add value to the oversight of donor-funded programmes. Through the provision of independent, evidence-based recommendations, the institution plays a critical role in improving the efficiency, effectiveness, and impact of development interventions, ultimately contributing to better service delivery and improved livelihoods for the people of Sierra Leone.

Engagement with AFROSAI-E

In 2025, the ASSL strengthened its collaboration with the African Organisation of English-speaking Supreme Audit Institutions (AFROSAI-E) through a series of strategic engagements aimed at enhancing institutional capacity, promoting accountability, and improving public sector auditing standards.

The AFROSAI-E as a key regional body, continued to support the ASSL in building technical expertise, fostering peer learning, and aligning audit practices with international standards. The engagements throughout the year reflected the ASSL's commitment to professionalism, innovation, and excellence in public financial management.

Capacity Building and Technical Training

One of the major areas of engagement in 2025 was capacity development. The ASSL staff participated in several AFROSAI-E-led training programmes and workshops focused on:

- Performance audits
- Financial and compliance audits
- IT and data analytics in auditing
- Quality assurance and audit methodology
- Human Resources
- Communication and Stakeholder Engagement

These trainings equipped ASSL staff with modern tools and techniques, improving the quality and impact of audit reports in Sierra Leone.

Participation in Regional Conferences and Forums

The ASSL actively participated in AFROSAI-E regional meetings, conferences, and technical forums. These platforms provided opportunities to:

- Share experiences and best practices with other Supreme Audit Institutions (SAIs)
- Discuss emerging audit issues such as climate change, public debt, and digital governance
- Strengthen professional networks across the region

Through these engagements, the ASSL positioned itself as an active contributor to regional audit discourse.

Technical Assistance and Peer Support

The AFROSAI-E provided technical support and peer review mechanisms to the ASSL in 2025. This included:

- Guidance on improving audit methodologies
- Support in implementing ISSAI standards
- Peer learning initiatives with other SAIs

Such collaboration enhanced the credibility, independence, and effectiveness of ASSL's audit processes.

Performance Audit Strengthening

The ASSL continued to benefit from AFROSAI-E's focus on performance auditing, which examines the economy, efficiency, effectiveness, equity and environment.

Through targeted support, the ASSL improved its ability to:

- conduct impactful performance audits;
- address key national development issues, and
- provide actionable recommendations to government institutions.

This contributed to increased accountability and better service delivery in Sierra Leone.

Recognition and Institutional Growth

The ASSL's active engagement with AFROSAI-E contributed to its growing reputation within the region. The knowledge and expertise gained helped the Service produce high-quality audit reports and strengthen stakeholder confidence.

These efforts also supported the ASSL's broader strategic goals of:

- enhancing transparency and accountability;
- promoting good governance, and
- building public trust in state institutions.

The engagements between the ASSL and AFROSAI-E in 2025 were instrumental in advancing the capacity, visibility, and effectiveness of the ASSL. Through training, technical support, and regional collaboration, the ASSL continued to align itself with international best practices and reinforce its role as a key institution in promoting accountability and good governance in Sierra Leone.

CHAPTER 5: KEY HIGHLIGHTS

The key highlight in 2025 was the appointment of the Auditor-General.

5.1 APPOINTMENT OF NEW AUDITOR-GENERAL



The President announced the official appointment of Mr. Abdul Aziz as the new Auditor-General of Sierra Leone on Thursday 3rd July, 2025. This move was seen as a landmark step in the country's ongoing efforts to improve public financial management, transparency and accountability. His appointment was in line with Section 119(1) of the 1991 Constitution of Sierra Leone.

In November 2021, Mr. Aziz was appointed 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.

Throughout his tenure, Mr. Aziz had been instrumental in modernising and strengthening Sierra Leone's public financial oversight mechanisms. Under his guidance, the Audit Service Sierra Leone (ASSL) 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.

Other key highlights

5.2 OUR DIGITALISATION JOURNEY

The introduction and implementation of SierraSeat at the Audit Service Sierra Leone represents a major milestone in the institution's digital transformation and modernization agenda. The initiative was introduced as part of the ASSL's commitment to improving efficiency, strengthening accountability, enhancing transparency, and aligning institutional operations with international best practices in public sector auditing and governance.

Over the years, the ASSL identified several operational challenges associated with manual and paper-based processes, including delays in approvals, difficulties in document tracking, fragmented communication, and limited automation of institutional workflows. In response to these challenges, management prioritised the implementation of SierraSeat as a centralised digital platform to modernise internal processes and improve institutional effectiveness.

The successful implementation of SierraSeat was made possible through the continued support and collaboration of development partners, particularly the World Bank and AFROSAI-E. Their support has played a critical role in strengthening ASSL's institutional capacity, supporting ICT reforms, and promoting the adoption of international standards and best practices within the institution.

One of the major achievements associated with the implementation of SierraSeat has been the modernisation of ASSL's ICT infrastructure. Significant investments have been made to improve the institution's technological environment, including upgrades to servers, networking infrastructure, storage systems, connectivity, and cybersecurity measures. These improvements have created a more stable, secure, and efficient digital environment capable of supporting modern audit operations and institutional management systems.

In addition, ASSL introduced a Disaster Recovery (DR) Site as part of its ICT modernization strategy. The establishment of the DR site represents a significant step toward ensuring business continuity, data protection,

and operational resilience. The DR site provides backup and recovery capabilities that help safeguard critical institutional data and systems against unforeseen disruptions, system failures, cyber threats, or disasters. This development demonstrates ASSL's commitment to adopting global best practices in ICT governance, risk management, and information security.

Since its deployment, SierraSeat has significantly improved workflow automation, electronic document management, communication, and institutional coordination. Processes that were previously manual can now be executed electronically, resulting in faster approvals, improved monitoring, better record management, and enhanced efficiency across departments. The platform has also strengthened transparency and accountability by improving traceability of actions and access to institutional information.

5.3 ACC BOSS COMMENDS THE ASSL

The Commissioner of Sierra Leone's Anti-Corruption Commission (ACC) Francis Ben Kaifala lauded the efforts of the ASSL for producing a report that sought to improve the accountability governance framework in Sierra Leone. He made the pronouncement during a press briefing on the 2023 Auditor General's Report in January 2025, at the Integrity House, Tower Hill, in Freetown.

5.4 ASSL ENGAGES JOURNALISTS ON THE 2023 AUDIT REPORT

The ASSL engaged a cross section of the media practitioners in Freetown as part of its stakeholder engagement on the 2023 Auditor-General's Report. The meeting was held at the conference room on the 12th floor of the Freetown City Council Building, in January 2025. The ASSL explained to them about the mandates and some key issues in the report. The journalists hailed the Audit Service for upholding the constitutional mandate of reporting to Parliament every year, on the accounts of Sierra Leone. They called for the timely and effective implementation of audit recommendations in the 2023 Auditor General's Report. They also called on the Audit Service to increase awareness on issues in the report across the country.

5.5 AUDIT SERVICE ENGAGES CSOS ON 2023 AUDIT REPORT

The ASSL held fruitful deliberation with Civil Society Organisations (CSOs) in January 2025, to discuss the 2023 Auditor General's Annual Report and its impact on the lives of the citizens. The session, which took place on the 12th floor of the Freetown City Council Building, aimed to foster collaboration between the audit institution and stakeholders committed to enhancing transparency and accountability in governance.

Civil society representatives took the opportunity to seek clarifications on various aspects of the audit findings, emphasising their commitment to using the information to inform their advocacy efforts. The interaction fostered a spirited dialogue, highlighting the mutual interest in driving accountability and transparency.

5.6 AUDIT SERVICE HOSTS ZIMBABWEAN COUNTERPARTS



A delegation from the Office of the Auditor-General (OAG) of Zimbabwe visited the 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 as well as capacity building and networking.

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

The Zimbabwean delegation which comprise an Acting Deputy Auditor General and two Directors of Audit received comprehensive support from the ASSL. 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.

5.7 PARLIAMENT TABLES AUDIT SERVICE REGULATIONS 2024

In March 2025, the Audit Service Regulations, 2024 was tabled in Parliament by the Majority Leader and Leader of Government Business in Parliament, Hon Mathew Nyuma. The statutory instrument aimed to enhance the governance and operational framework of the ASSL. The tabling received a resounding support from Parliament.

5.8 AUDIT SERVICE SIGNS MOU WITH NPPA

The ASSL signed a Memorandum of Understanding (MoU) with the National Public Procurement Authority (NPPA) on Friday 21st March 2025. The MoU which was signed in the conference hall of the Audit Service, on 12th Floor of the Freetown City Council Building in Freetown, aimed to cement the already existing relationship between the two institutions.

The Auditor General, Mr Abdul Aziz signed on behalf of the ASSL and The Chief Executive Officer of the NPPA, Mr. Fodie J. Konneh signed on behalf of the NPPA.

5.9 AUDIT SERVICE RENEWS MOU WITH ACC



The ASSL renewed its MoU with the ACC on Friday, 25th April, 2025. The MoU which was renewed in the conference hall of the ACC at Tower Hill, Freetown, aimed to cement the already existing relationship between the two institutions. The MoU was renewed to strengthen cooperation in promoting accountability and transparency in the use of public funds.

The Auditor General, Mr Abdul Aziz signed on behalf of the ASSL and the Deputy Commissioner, Mr. Augustine Ngobie signed on behalf of the ACC.

5.10 AUDITOR-GENERAL MEETS CHIEF JUSTICE



The Auditor-General of Sierra Leone together with his team, paid a courtesy call on the Chief Justice at his Chambers, Law Courts Building, Siaka Stevens Street in Freetown, to strengthen institutional relations between the ASSL and the judiciary.

The Chief Justice, Hon. Justice Komba Kamanda used the opportunity to congratulate Mr. Abdul Aziz on his appointment as Auditor-General of Sierra Leone after having acted in that capacity for the past three years. The Auditor-General in return also congratulated the Chief Justice on his appointment as the head of the Judiciary of Sierra Leone.

The AG commended the support given by the Judiciary during the formulation process of enacting Audit Service Regulations 2024. He assured the Chief Justice of the ASSL's continued collaboration in the exercise of their exclusive mandates as provided by law.

5.11 AUDITOR-GENERAL MEETS MINISTER OF JUSTICE

The Auditor-General together with his team paid a courtesy call on the Attorney-General and Minister of Justice at his Guma Building Office, Lamina Sankoh Street, Freetown.

Mr. Alpha Sesay, Attorney-General and Minister of Justice warmly welcomed the ASSL team and congratulated Mr. Abdul Aziz on his well-deserved appointment as Auditor-General of Sierra Leone. He expressed confidence in his expertise to manage the helm of affairs at the ASSL, particularly having manned the office in recent times in an acting capacity.

In response, the Auditor-General extended his appreciation to the minister and his ministry for the support given to the ASSL during the formulation of its enacted Audit Service Regulations, 2024.

5.12 AUDITOR GENERAL VISITS THE EU AMBASSADOR

The ASSL took significant step towards enhancing international cooperation and fostering stronger institutional ties when the Auditor General 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 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.

5.13 AUDIT SERVICE SIGNS MOU WITH INDIAN AUDIT OFFICE

The ASSL signed an MoU 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.

The exchange signing of the MoU between the two offices was facilitated by the Ministry of Foreign Affairs and International Cooperation, Sierra Leone on 8th September, 2025.

A note of appreciation to Shri. K. Sanjay Murthy, Comptroller and Auditor General of the Republic of India, from the Auditor General of the ASSL, 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.

5.14 AUDITOR-GENERAL HOSTS AFROSAI-E CEO

The Auditor-General of Sierra Leone, Mr Abdul Aziz played host to Madam Messie Nkau, the Chief Executive Officer of the African Organisation of English-speaking Supreme Audit Institutions (AFROSAI-E) in Freetown. Madam Nkau was in Sierra Leone on a 5-day courtesy visit from 24th – 28th November, 2025 during which she held meetings with stakeholders in the accountability sphere. Her visit to Sierra Leone came from the cordial and cooperative relationship with the Auditor-General. She was warmly welcomed by the Auditor-General, who expressed gratitude over her arrival to Sierra Leone.

Madam Messie Nkau also paid a courtesy call on the ACC, Speaker of Parliament, Deputy Speaker and Chairman of the Public Accounts Committee, Chief Justice and the European Union.

5.15 AUDIT SERVICE EMPOWERS AUDITORS

The ASSL organised a three-day Annual Refresher and Technical Update Training for 90 technical staff in Freetown. The training took place at the 12th floor of the Freetown City Council Building from Monday 8th – Wednesday 10th December, 2025.

The Annual Refresher and Technical Update Training was a vital capacity-building initiative designed to keep audit staff knowledgeable, skilled, and aligned with current standards and practices. It strengthened audit quality, promoted consistency and ethical conduct, and ensured that the ASSL continues to deliver credible and value-added audit reports that enhanced public accountability, transparency, and trust.

The training aimed to position ASSL as a leader within AFROSAI-E and the wider INTOSAI community in applying modern public-sector audit concepts that reflect the realities of Sierra Leone's governance environment. The training also reinforced the critical role of auditors in safeguarding public resources and ensuring that audit findings meaningfully contribute to accountability, transparency and service delivery.

5.17 OPEN BUDGET SURVEY COMMENDS AUDIT SERVICE

The 2025 Open Budget Survey recognized the important role of the ASSL in promoting transparency, accountability, and good governance in the management of public resources. The survey highlighted improvements in Sierra Leone's oversight and public participation scores and acknowledged the contribution of institutions that strengthen scrutiny of public finances. It also noted increasing citizen engagement, with many citizens identifying areas for ASSL to audit, reflecting growing public confidence in the institution's oversight role. The recognition underscores ASSL's continued efforts to enhance audit impact and support accountability in Sierra Leone.

CHAPTER 6 MEASURING PERFORMANCE

STRATEGY OUTCOME INDICATORS

OUTCOME1 - SAFEGUARD THE INDEPENDENCE OF THE ASSL			
Outcome Indicator 1.1	Target: 2025	Actual 2025	Comment
Improvement in average Domain 1 of ICBF (Independence and Legal Framework)		3.32	Not yet
OUTCOME 2 - IMPROVED ACCOUNTABILITY BY PUBLIC INSTITUTIONS ON THE USE OF RESOURCES			
Outcome Indicator 2.1			
Reduced percentage of audit findings repeated by the Auditor-General	65%		
OUTCOME 3 - GREATER STAKEHOLDERS KNOWLEDGE AND PARTICIPATION IN ASSL WORK			
Outcome Indicator 3.1			
Number of institutions that actively advocate for accountability of public funds, using the Auditor's Report	06	8	Public Accounts Committee, Budget Advocacy Network, Centre for Accountability and Rule of Law, Native Consortium, Forward Sierra Leone, Accountability Now SL, Institute for Governance Reform and Sierra Leone Association of Journalists have been actively using AG's report in their advocacy programmes
OUTCOME 4 - ASSL AS A MODEL INSTITUTION IN STANDARDS OF PROFESSIONALISM			
Outcome Indicator 4.1			
Reduced number of findings from quality assurance review conducted by an external agency (AFROSAI-E)	-		Not yet

FOCUS AREA 1.1 : TO ENSURE APPROVAL AND THE IMPLEMENTATION OF THE REGULATION ASSL				
Outputs	Output Indicators	Target: 2025	Actual 2025	Comment
Follow-up on the tabling and approval of the draft regulation	Draft Regulation tabled and approved by Parliament	Enactment and Enforcement of Regulation	Achieved	Draft regulations was tabled and approved by parliament in April 2025

FOCUS AREA 1.2 : TO STRENGTHEN THE LEGAL FRAMEWORK ON AUDIT ISSUES TO ENSURE THE INDEPENDENCE OF ASSL WORK

Outputs	Output Indicators	Target: 2025	Actual 2025	Comment
Sensitisation targeted at public institutions for them to better understand the legislative framework.	The number of institutions that participate in full training on Audit Regulations.	3	35	
Proactive and reactive legal guidance on the operations of the Audit Service.	A percentage of the total number of legal guidance requests that are addressed.	100%	100%	

FOCUS AREA 2.1 : IMPROVE THE QUALITY AND STANDARD OF AUDITS PRODUCED BY THE ASSL

Outputs	Output Indicators	Target: 2025	Actual 2025	Comments
Update the Quality Assurance Policies, including the outsourcing policy.	Process indicators for the approval of Policies.	Outsourcing policy approved	Prepared but not yet approved	The Quality Assurance policy and the outsourcing policy have been prepared, and its awaiting review and approval
Increase the capacity for quality assurance so that at least 35% of audits undergo quality assurance review.	The percentage of total audits that undergo Quality Assurance reviews.	15%	14%	

FOCUS AREA 2.2 : INCREASE THE COVERAGE AND NUMBER OF AUDITS PRODUCED BY ASSL

Outputs	Output Indicators	Target: 2025	Actual 2025	Comments
Outsource audits to increase coverage	The number of audits outsourced and completed annually.	40	34	
Increased coverage of Financial Audits completed by the ASSL.	The number of Financial Audits for Ministries and Departments completed annually.	0	0	
	The number of Financial Audits on Local Council completed annually.	22	22	We audited all the 22 local councils
	The number of Financial Audits in Public Enterprises completed annually.	27	25	Staff constraints was a limitation for not achieving the set target

Increased number of Compliance Audits completed by the ASSL.	The number of planned and completed Compliance Audits for Ministries and Departments.	40	22	
	The number of planned and completed Compliance Audits on the Local Council.	22	22	
Increase in the number of donor- funded projects audited by ASSL.	Percentage of completed donor audits assigned to ASSL annually.	100%	13	13 donor audits was planned and completed
	The number of Performance Audit reports submitted to Parliament annually.	5	7	The Performance Audit division exceed their target by producing 2 additional reports
An increase in the number of Information Systems Audits.	The number of Information System audit reports submitted to Parliament annually.	4	2	ITAS & NAPOS were completed and Incorporated in the AG's Annual Report 2024.
An increase in the number of Thematic Audits produced by the ASSL.	The number of Extractive Industries Audit reports submitted to Parliament.	2	0	No Extractive Industries Audit report was done

FOCUS AREA 2.3: STRENGTHEN A SYSTEM TO FOLLOW UP ON AUDIT RECOMMENDATIONS

Outputs Develop a system to track and follow up on audit recommendations.	Output Indicators A system of following up on audit recommendations is completed.	Target: 2025 Finalization stage	Actual 2025 initial stage	Comments
To track and report audit recommendations implemented and repeat findings.	The percentage of audit recommendations followed up.	100%	0	

FOCUS AREA 3.1: IMPROVE ENGAGEMENTS WITH THE PUBLIC ACCOUNTS COMMITTEE TO ENSURE AUDIT RECOMMENDATIONS ARE ENACTED

Outputs Provide regular training for PAC members.	Output Indicators Number of PAC trainings planned and executed annually.	Target: 2025 0	Actual 2025 0	Comments
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Coordinate with media to ensure that PAC public hearings are broadcast regularly. Improved responses addressing audit recommendations.	Number of PAC hearings broadcasted by the media annually. The number of audit recommendations acted upon by entities.	15 40%	20	The SLBC and other media institutions have been broadcasting PAC public hearings
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FOCUS AREA 3.2: TO ENHANCE OUR ENGAGEMENTS WITH CITIZENS ON ASSL WORK

Outputs	Output Indicators	Target: 2025	Actual 2025	Comments
Communicate key findings from the Auditor General's Report to citizens through media.	Number of media platforms planned and used to present the AG's report	5	20	The IEC unit in collaboration with management and other divisional heads have been communicating key findings from the AG's Report to citizens through various radio stations Televisions and newspapers across the country
Develop and run campaigns in line with sensitizing citizens on ASSL work.	The number of annual campaigns planned, and at least 80% of their activities are achieved.	1 Campaign	1	A Citizen Engagement campaign was done in 15 districts
	The number of stakeholder groups representing citizens who participate in events invited by the ASSLs.	6	15	
	The number of audit topics that come from engagements with citizens.	1		

FOCUS AREA 3.3 : STRENGTHEN COLLABORATION WITH NATIONAL, REGIONAL, AND INTERNATIONAL ACCOUNTABILITY BODIES

Outputs	Output Indicators	Target: 2025	Actual 2025	Comments
The number of national accountability bodies actively working with the ASSL.	The number of national bodies that have a formalized agreement to collaborate with the ASSL	3	4	The ASSL has an MOU with 4 institutions; ACC, NaMEA, RAIC & NPPA

Improve the engagements with regional and international bodies regarding the work of the ASSL.	The number of regional and international partners who engage in the ASSL work annually.	4	10	The ASSL has an improved working relationship with IDI, AFROSAI-E, African Professionalisation Initiative and the International Consortium on Governmental Financial Management, World Bank, EU, Global Fund, GAVI, African Development Bank and Irish Aid
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FOCUS AREA 4.1 : OPERATIONAL EFFECTIVENESS, MONITORING & REPORTING

Outputs	Output Indicators	Target: 2025	Actual 2025	Comments
Effective Planning, monitoring, and reporting on own performance.	Percentage of annual planned activities that are completed and reported on.	80%	75%	
To establish and maintain a quality control system and procedures.	Percentage of activities achieved based on the Quality Management Plan.	Plan in draft	Critical areas in quality management identified and communicated for remedial actions	Gaps were identified during Workshops with consultants and the staff of ASSL. These issues have been discussed with Management and critical areas identified and communicated to the consultant for remedial actions.
Enhance internal control systems to ensure they are efficient and effective and comply with legal regulations.	Percentage of annual internal Control Framework activities aligned to standards, achieved.	100%		
	Cumulative percentage of ASSL staff who have completed annual compliance training.	50%	100%	
Strengthen ASSL's ICT systems	Number of office processes automated.	1	2	Audit recommendation tracker and SierraSEAT have been automated

CHAPTER 7: RESOURCE ALLOCATION IN 2025

7.1 Introduction

In 2025, the ASSL implemented its programmes and activities using funds provided by the Government of Sierra Leone (GoSL), internally generated revenues, and donor contributions, as well as the contributions received from other funding sources.

7.2 Government of Sierra Leone Budget Allocation and Releases

The ASSL submitted its budget request for the 2025 financial year to the Ministry of Finance, in line with the national budget planning cycle. The approved budget allocation was NLe99.23 million, of which, NLe93.83 million was released during the year, representing 94.55% of the approved budget.

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

Budget Item	Approved Budget (NLe)	Actual Release (NLe)	% Released
Personnel Emoluments	73,088,000	67,681,400	92.60
Recurrent Expenditure	16,145,500	16,145,001	99.99
Development Projects	10,000,000	10,000,000	100.00
Total	99,233,500	93,826,401	94.55

Note: Figures are illustrative and will be validated by the audited financial statements annexed.

7.3 Internally Generated Revenues (Audit Fees)

The ASSL collected audit fees from audits conducted on public enterprises and other revenue-generating institutions. In 2025, the total audit fees collected amounted to NLe4,762,328; of this amount, NLe 2,951,262 was retained to supplement training costs. These included both national and international trainings.

7.4 Donor and Development Partner Contributions

In 2025, the Audit Service Sierra Leone (ASSL) continued to receive valuable technical support from its key development partners, notably AFROSAI-E, the European Union, and the World Bank. This support played a crucial role in strengthening the institution's capacity and enhancing its operational effectiveness.

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

- **Capacity Development** – including training workshops on report writing, quality assurance, and audit methodologies;
- **Information Technology Support and Infrastructure** – with investments in improving ICT tools and systems;
- **Strategic Planning and M&E System Strengthening** – particularly in enhancing the use of the logical framework and performance tracking mechanisms;
- **Citizen Engagement Activities** – aimed at improving public understanding of audit outcomes and increasing stakeholder participation; and
- **Information Systems (IS) Audit** – including specialised support to build internal capacity for auditing IT systems and controls.

Much of this support was provided indirectly through consultants or institutions engaged by development partners. While not reflected in the ASSL's Financial Statements, these contributions were significant in strengthening institutional capacity and supporting the achievement of the outcomes of the Strategic Plan.

7.5 Financial Accountability

The Audit Service Sierra Leone maintains high standards of financial accountability. All receipts and expenditures for 2025 were tracked in accordance with national public financial management guidelines and subject to internal controls. The draft financial statements for the period have been prepared and are annexed to this report for transparency and public scrutiny.

Annexes

Budget vs Actual

Statement of detailed comparison of budget and actual, revenue and expenditure amounts for the year ended 31 December 2025

	Actual for the year 2025			Y/e 31 Dec. 2024		
Amounts in New Leones (NLe)	Final budget	Actual	Variance	Final budget	Actual	Variance
Revenue						
Non-Tax						
GOSL-Salaries	73,087,702	67,681,400	(5,406,302)	68,064,342	61,391,000	(6,673,343)
GOSL- Other Charges	20,736,158	20,283,770	(452,388)	17,145,000	13,006,033	(4,138,967)
Capital Development expenditure	15,023,939	10,000,000	(5,023,939)	25,000,000	7,500,000	(17,500,000)
Audit Fees (Income)	4,946,250	4,762,328	(183,922)	2,641,200	5,107,112	2,465,912
Other income	-	977,575	977,575	-	103,500.00	103,500.00
GoSL-Regulation	1,473,452	-	(1,473,452)	3,500,000.00	3,500,000.00	-
Proceeds from grant and loan:	-	-	-	-	-	-
Total Income	115,267,501	103,705,073	(11,562,427)	116,350,542	90,607,645	(25,742,898)
Compensation of employees	(71,944,082)	(62,270,295)	9,673,787	(67,104,342)	(60,506,520)	6,597,822
Total expense	(71,944,082)	(62,270,295)	9,673,787	(67,104,342)	(60,506,520)	6,597,822
Programme1	(43,323,418)	(26,282,903)	17,040,516	(49,246,200)	(23,673,251)	25,572,949
Total expenditure	(115,267,501)	(88,553,198)	26,714,303	(116,350,542)	(84,179,771)	32,170,772



AUDIT SERVICE
SIERRA LEONE

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