



Achieving Impact and Reinforcing Accountability—Sierra Leone’s Perspective

THE CHALLENGE

The Audit Service Sierra Leone (ASSL) became an operational independent organization in 2004. In a country context marked by a post-conflict legacy, high youth unemployment, poverty, corruption, weak governance structures and fragile legal environment following the end of the civil war in 2002, Sierra Leone is considered to be among the 10 poorest countries in the world according to the 2015 United Nations Human Development Index.

ASSL faced internal challenges early on. The lack of a strategic plan and audit manuals; low audit coverage; limited human and financial resources, as well as little to no information technology facilities and infrastructure were just some of the obstacles they encountered.

Externally, audited public institutions were without basic systems and documentation, which hampered ASSL’s ability to perform audits.

Parliament was not reviewing audit reports. In fact, audit reports were not published nor were audit recommendations considered. The SAI’s role within the Public Financial Management (PFM) system was weak, particularly given the lack of tools designed to provide oversight regarding the effective utilization of public monies.

ACHIEVEMENTS AT A GLANCE

- Successful capacity development in a post-conflict environment
- Improved transparency through unprecedented publication of audit reports, and PAC hearing broadcasts
- Improved accountability for use of public funds through 21% increase in audit coverage
- Real-time audit of Ebola funds strengthened accountability and financial management
- National Integrity Award for stance against corruption
- Demonstrating SAI improvements, through repeat performance assessments

THE RESPONSE

Once fully operational, ASSL immediately embarked on comprehensive capacity development programs led by the United Kingdom Department of International Development (DFID). The goal: strengthen ASSL’s institutional and professional capacity and fulfill its mandate within demanding national limitations.

As of 2016, ASSL’s picture has drastically improved in part as a result of the following activities which are aligned with the INTOSAI-Donor Cooperation principles:

- **Strong SAI Leadership.** This has distinguished the organization with country stakeholders, as well as development partners, leading to high levels of SAI ownership when planning capacity development.
- **Long term and scaled-up support.** DFID has backed ASSL through organizational, institutional and professional capacity development technical assistance. DFID’s leading role has evolved over the years into a facilitative one, where it now supports ASSL-led initiatives in developing guidance and capacity in financial, compliance and performance audits. ASSL has also benefited from support provided by other development partners, including the African Development Bank; the European Commission; and the World Bank, all of which have harmonized efforts in accordance to ASSL’s strategic plans and core programs.

SPOTLIGHT ON SUCCESS:

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- **SAI participation at the international arena.** ASSL has been capitalizing on INTOSAI global public goods and regional capacity development programs by AFROSAI-E region and IDI.
- ASSL underwent two assessments under the **SAI Performance Measurement Framework (PMF)**, one in 2012 and one more recently in 2016, producing evidence-based measurements over a period of time that continue to identify areas for improvement.
- ASSL will also receive support from the **SAI Capacity Development Fund (CDF)** financed by SECO (Switzerland) and administrated by the World Bank, towards strengthening professional capacity.
- **Public Financial Management (PFM) Reforms.** PFM reforms have promoted timely and regularly published reports by the Auditor General. The “2014- 2017 PFM Strategy of Sierra Leone” incorporates ASSL observations.

THE RESULTS

Comparing ASSL’s performance in 2002 to 2016 shows tremendous improvements attributed to various capacity development activities.

- ASSL has implemented sound strategies and policies addressing core audit processes and organizational structures including strategic planning, professional training and stakeholder management, leading to the delivery of significant results despite limited human and financial resources.
- Repeated PEFA assessments indicate the scope, nature and follow-up of external audit has consistently improved since 2007, including a 21% expansion in audit coverage; enhanced quality of financial and compliance audit work; and the establishment of performance audit as an audit area.
- Strengthened ASSL-Public Accounts Committee (PAC) relationships have led to improved parliamentary scrutiny of audit reports; public access to ASSL’s reports; and publicly broadcast PAC hearings.
- Budget support development partners extensively use ASSL’s outputs to monitor fiduciary risk and incorporate into dialogue with Sierra Leone’s government.
- ASSL’s impact includes the office’s prompt audit on the 2015 Management of Ebola Resources. The report on mismanagement and corruption in the use of Ebola aid funds allowed for strong debates among stakeholders and resulted in increased pressure for accountability.

- In 2015, the Auditor General was awarded with the National Integrity Award by the Anti-Corruption Commission for her distinguished service in the protection of the national resources and strong stance against corruption.

ASSL must remain steadfast in its efforts to combat obstacles and achieve a positive impact on accountability, good governance, and transparency. ASSL continues to develop. According to the 2014 PEFA assessment, ASSL needs to remain focused on increasing audit scope, further cultivating specialized audit areas and ensuring that its reports are being acted upon. PAC follow-up on recommendations is still a challenge.

“We have embraced the sustained support given by our development partners and harmonization development programs with our strategic plans. We hope the intense development assistance to ASSL can continue until we reach a level of matureness where we can make an impact based on our own sustainable capabilities.”

—Mrs. Lara Taylor-Pearce, Sierra Leone Auditor General

THE INTOSAI-DONOR COOPERATION

The INTOSAI-Donor Cooperation is a strategic partnership between donors and the Supreme Audit Institution (SAI) community.

Purpose: to improve SAI performance in developing countries through scaled-up and more effective support.

Guiding Principles: development of country-led strategic plans; donors respecting SAI country leadership; and improved coordination of support.

Members: To date, 23 donor organizations and INTOSAI (who comprise the INTOSAI-Donor Steering Committee) have signed the Memorandum of Understanding.

For more information, visit us online at www.idi.no/ INTOSAI-Donor Cooperation.