

How the SAI has contributed to a less fragile situation and state building

Real time audit – to add value when the country is experiencing an epidemic (SAI Sierra Leone)

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Due to an emergence of the dreaded Ebola virus in-country, with funds pouring in from domestic and external sources to help quell the epidemic, we saw the need to undertake a real-time audit. A real-time audit is conducted while the allocated funds are executed. It enabled us to constantly check spending for errors, fraud and inefficiencies.

The audit exposed massive corruption in the management of the processes and available resources, which was contributing to aggravating the situation on the ground. There was great public outcry when the report was published. This led to a public hearing by the PAC aired live on national television, calling senior officials to account. This type of public scrutiny was unprecedented and led to a major overhauling of the management of the funds.

Even though recommendations for recoveries of misappropriated funds and assets are yet to be fully implemented, the outcome of this report led to a review of the processes involved in managing emergencies. This has recently been demonstrated during a recent mudslide, where as in the case of the Ebola epidemic, financial and non-financial support was being received.

Generally, external audits are not undertaken real-time. However, in cases of emergencies, it could prove more beneficial to address the shortcomings early so that adequate measures are taken to correct the anomalies thereby saving lives and making optimal use of available resources.

In the case of SAI Sierra Leone, little or no value would have been added if the audit had been done after the epidemic. The resulting public outcry and the PAC intervention after the publication of the real-time audit report led to drastic actions being implemented to improve on the controls over processes involved in handling the crises.