Two things are true about the topic “Managing expectations with limited resources without losing support”.

First, it is quite a mouthful.

Secondly, this is not a unique situation to SAI Sierra Leone’s ASSL. SAIs in complex and challenging circumstances (CCC) everywhere face similar if not the same challenges every day.

As we know, the reward for good work is more work, which is not always necessarily accompanied by financial rewards for the institution.

Good work on the other hand leads to increased expectations. In the end, our good work leads to increased visibility, which in turn leads to increased expectations and ultimately increased vulnerability.

Managing expectations with our limited resources without losing support thus becomes a challenge we must address and live with.

In order to understand where we are, we need to provide a brief background of the SAI’s evolution.

Prior to 2004, ASSL was part of the civil service with staff being recruited for the SAI by the public service commission. Even though the ASSL Act which established the ASSL was passed in 1998, it only became effective in 2004.

In 2004, the office achieved autonomy and the Audit Service Board was ratified.

At the onset, the then AG was the only member of staff with a professional qualification. In order to attract qualified staff, a staff retention policy was developed providing professional fees as incentive to recruiting qualified staff. In addition, a training scheme was set up to encourage staff to study for the professional qualifications. The scheme catered fully for the learning materials, subscription and tuition fees for staff enrolled into the scheme. This was funded by AfDB at the start.

There was no functioning HR Unit; rather the Board Secretary handled all Human Resource Matters. The unit was set up in 2007 and staffed with a professional HR Manager.

We then proceeded to upgrade our IT, Communications and PAC Units.

We thereafter customised our RAM in line with the AFROSAI-E Manual.

Through the active support of the donors led by EU, Parliament was compelled to allow our reports to be made public after tabling which was not the case prior to 2011.

With our reports now being made public on our website, the media had a field day. The public was now duly updated with our findings and recommendations and there was a hue and cry over public accountability.

As the number of qualified staff grew due to the ACCA Training scheme, staff costs rose. The need for more staff also increased as we took over the audits of public enterprises, which were previously out-sourced to private audit firms.

To compound our staffing constraint, donors like the World Bank and IFAD requested audit of their projects to be undertaken by the office. The need for office premise to accommodate the growing number of staff became imminent. DFID initiated the project in 2009 but pulled out after a year and since then the project has been pending.

After long negotiations, we have now been able to retain Audit Fees from public enterprises to support staff capacity development.

**WORKING WITH LIMITED RESOURCES - TECHNICAL AUDITS**

So how have we been able to manage expectations with limited resources without losing support?

We will focus primarily on the most recent situation.

A new government took over in March 2018 following the outcome of democratic elections.

Interestingly the campaign was largely focused on issues arising from the report of the Auditor General

It was therefore not surprising that on assuming office, the government instituted a Government Transition Team (GTT) to come up with a transition report. The team used as its primary source issues arising from the AG’s report over the years. When the (GTT) Report was published, the President acting in accordance with the advice of Cabinet, requested the Auditor-General, in accordance with Section 119 (7) of the 1991 Constitution of Sierra Leone, to conduct a special audit on a number of Ministries, Department and Agencies (MDAs). The MDAs selected fell under four sectors: Telecoms, Social Security, Civil Works and Energy.

The reality however was that we did not have enough staff with the requisite qualifications to undertake technical audits in these specialised areas.

We knew we would not only require the help of external experts but funds to cover these audits. DFID was quite willing to support the office so we approached AFROSAI-E who worked with us to get the SAIs of Tanzania, Ghana and Kenya to provide in total 26 staff over a three months period to support our office in undertaking these audits.

The audits have now been completed and the report presented to parliament and the government of Sierra Leone.

Bringing this experience to bear on the topic of our webinar, it is essential to note that like with most SAIs, financial independence has been elusive as our major funding comes from the government. However, as the SAI’s visibility and relevance to the public became more evident, the expectations of the public have also increased. Financial support has not increased commensurately though. The SAI is expected to undertake audits of every institution where misappropriation is perceived to have occurred. With its limited resources and having its own annual work plan, the SAI is understandably constrained.

The experience of having other SAIs over to support our technical audits served as a technical assistance to the SAI and capacity building of our staff. This brought home the fact that as a region, we have enough resources to go round and building on this will help the individual SAIs to achieve more than we could on our own.

Additionally, government funding may not always be adequate to achieve all our strategic objectives. Fostering strong relationships with donors, will put us on a sound footing to be able to source funds to meet major objectives.

Prioritising our activities becomes critical in the situation we find ourselves – limited resources with high expectation from stakeholders. Even though the constitution gives us a very broad mandate, we limit ourselves and endeavour to undertake assignments aimed at creating the greatest impact within our limited resources.

We first carry out a comprehensive risk assessment of our audit portfolio after which we target audits that will optimise the use of our limited resources. We outsource those we can and base our staff allocation to audit assignments, on risks identified.

 Generally, as we venture into specialised audit areas, funding becomes more critical even though our relevance becomes more appealing. We are aware that funding will always be a challenge so we do not always allow our office to be limited by funding. As we venture out into new and upcoming areas of audit, our experience has been that our work has succeeded in attracting support for the office.

Our environmental audit in one of our local councils brought us to the attention of the OAG Norway who has since entered into a three-year MoU to support the SAI in the audit of extractive industries. The support covers short-term training interventions in IT Audits and Transfer Pricing and support for a Long-Term Assistant (LTA) based in-house to support audit of extractive industries

**WHAT WORKED**

In managing expectations with limited resources, what has worked well for us includes the following:

* Maintaining a high sense of integrity and acting as pace-setters and moral guarantors in the public sector, through self-monitoring and peer-reviews
* Having donor support that was tailor-made to the needs of the SAI.
* Having consultants who are well versed in SAI’s operations, working closely with the SAI on an in-house long term arrangement, has proved successful over the years
* Donors taking active role in advocacy in ensuring that the SAI’s independence is upheld and that reports are made public in a timely manner has contributed greatly in ensuring public accountability by MDAs.
* Sharing best practices cannot be over emphasised. Learning from other SAIs through workshops, meetings and now Webinars have contributed immensely to our SAI’s growth. AFROSAI-E has played a key role for its members in this regard.
* Sharing of good practices through short stories, led by the CBC is a laudable initiative, which should not be disregarded. It may be costly to travel for meetings all the time but sharing these stories on the CBC and other websites has also contributed to our learning and development.
* We have developed strong communication networks by having a dedicated communications officer, building relationships with the civil societies, maintaining a functioning website where we publish our reports, annual performance report, current strategic plan and many more. The website is updated on a regular basis to ensure that contents are current.

**WHAT DID NOT WORK**

* It has not always been plain sailing. We have had to turn away support from donors with a fixed mind-set of one size fits all.
* Our strategy of bringing in other disciplines into the Performance Audit Unit did not yield the expected results. They all left after heavy investment in capacity building as most could not deliver and did not feel comfortable in an audit environment.
* The challenge to complete our office premise still looms.