



AUDIT SERVICE SIERRA LEONE

PUBLIC INFORMATION

TIMELINE FOR SUBMISSION OF AUDITOR-GENERAL'S REPORT

Freetown, Sierra Leone – 28th September 2020:

As part of its public education and information drive, the Audit Service Sierra Leone (ASSL) wishes to inform the public about the timeline for the submission of the Auditor-General's Annual Report to Parliament.

Section 16(1) of the International Standards of Supreme Audit Institutions (ISSAI) 1, which is the LIMA Declaration, states: "The Supreme Audit Institution shall be empowered and required by the **Constitution** to report its findings annually and independently to Parliament or any other responsible public body; this report shall be published".

It is also stipulated in ISSAI 12(4) that "SAIs should submit audit reports, in accordance with their mandates, to the legislature or any other responsible public body, as appropriate"

Both ISSAIs state clearly that audit reports must be submitted in accordance with the mandate of the Supreme Audit Institution. The mandate of the Auditor-General to submit audit report is clearly stipulated in the constitution of Sierra Leone.

Section 119(4) of the 1991 Constitution of Sierra Leone 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".

In accordance with section 119(4) of the 1991 Constitution of Sierra Leone, the Auditor-General has until the 31st December to submit the annual report on the accounts of Sierra Leone for the previous year. This means that the Auditor-General should submit the annual report on the accounts of Sierra Leone for 2019 by the 31st December, 2020.

The Auditor-General has always submitted her report for the immediately preceding financial year to Parliament before the 31st December every year. The ASSL will continue to carry out its mandate of being the guardian of Sierra Leone's Economic Security.

Please do not hesitate to contact the Information, Education and Communication unit of the ASSL for any further clarifications.

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