



THE AUDIT SERVICE SIERRA LEONE

1962 - 2021

AUDIT SERVICE SIERRA LEONE HISTORICAL DIARY

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ACRONYMS AND ABBREVIATIONS

ACC - Anti Corruption Commission

ACCA - Association of Certified Chartered Accountants

AFROSAI-E - African Organisation of English-speaking Supreme Audit Institutions

ASSL – Audit Service Sierra Leone

DAG - Deputy Auditor-General

DFID - Department for International Development

INTOSAI - International Organisation of Supreme Audit Institutions

MAFFS - Ministry of Agriculture Forestry and Food Security

MDA - Ministries, Department and Agencies

PAC – Public Accounts Committee

SAI - Supreme Audit Institutions

SDGs - Sustainable Development Goals

SLPS - Sierra Leone Prison Services

SLRA – Sierra Leone Roads Authority

SLRTC - Sierra Leone Roads Transport Corporations

FOREWORD

We are pleased to present a historic diary of the Audit Service Sierra Leone (ASSL) which has been traced since inception in 1962.

This office has metamorphosed from just being an Audit Department to the Auditor-General's Department, and now to a more vibrant ASSL. Members of the public, including staff of the ASSL are unaware of key milestones that have been achieved by the institution.

This document, it is hoped will not only be a useful tool in our engagement with stakeholders but will also serve posterity and it will also help students and researchers who always undertake projects and research topics relating to the work of the Audit Service Sierra Leone.

The idea of putting together a historic diary is considered a step in the right direction as it will give Sierra Leoneans and our international partners, the opportunity to have a broader knowledge about the growth and development of Sierra Leone's supreme audit institution.

I However want to reiterate that this diary cannot answer all the questions relating to the operations of the Audit Office since inception. Therefore, the document would be subsequently updated regularly to reflect key milestones as more information continue to unfold.

This historic diary has explored the knowledge of past and present staff of the ASSL and I want to appreciate the following persons who volunteered vital information to the IEC Officer in putting together this document: Mr Abdul Aziz, Deputy Auditor-General; Mr Leslie Johnson, former Deputy Auditor-General; Mr Sinneh Kargbo, Assistant Auditor-General; Mr James Musa, Audit Assistant; Ms Clarice Johnson, Administrative Assistant; Revd. Bunting Shaw, former Audit Assistant and Mrs Matilda Wright, former Finance Clerk.

Finally, I would like to thank the Information, Education and Communication Division for putting together this momentous document which would serve as a baseline, detailing the past and current status of the work of the ASSL.



Lara Taylor-Pearce (Mrs) FCCA (UK); FCA (SL); MBA, GOOR

Auditor-General

AUDIT SERVICE SIERRA LEONE HISTORICAL DIARY

INTRODUCTION

The Audit Service Sierra Leone (ASSL) is the Supreme Audit Institution of Sierra Leone. It is mandated to audit public institutions and submits its report to Parliament in accordance with section 119, sub-section 4 of the 1991 Constitution of Sierra Leone. The ASSL provides efficient audit services in order to enhance accountability and value-for-money in the collection and use of public resources.

The office of the Auditor-General was established in Sierra Leone in 1962 as a result of the Audit Act No. 7 of 1962. During that period, it was known as the Audit Department and was directly under the supervision of the Ministry of Finance.

The Office was transformed to the Audit Service Sierra Leone (ASSL) after the enactment of the Audit Service Act of 1998, implemented in 2004.

The ASSL is the Supreme Audit Institution of Sierra Leone and Section 119 of the 1991 Constitution of Sierra Leone provides for the establishment of the Office and functions of the Auditor-General. The Act also created an Audit Service Board (ASB), an advisory Board, which has the power to appoint persons other than the Auditor-General, to hold or act in offices as members of the Audit Service and to exercise disciplinary control over such persons.

The ASSL is headed by the Auditor-General who is assisted by four deputy auditors general. Due to the lack of its own office building, the bulk of its staff are housed at Youyi Building, while the headquarters is at Lotto Building, Tower Hill, in Freetown. There are also regional offices in Bo, Makeni and Kenema.

The Auditor-General's mandate is specified in section 119(2) of the 1991 Constitution of Sierra Leone. It provides for the Auditor-General to audit all government ministries, department, agencies, educational institutions and any other statutory body set up partly or wholly out of Public Funds.

The first person to serve in the capacity as Auditor-General was Mr M A Seray-Wurie. He was appointed as Acting Auditor-General in 1963. Since the establishment of the Audit Service, six persons (three male and three female) have served as Auditors-General.

AUDITORS-GENERAL OF SIERRA LEONE

NAME	POSITION	PERIOD
Mr M A Seray-Wurie	Acting Auditor-General	1963 – 1965
Mr A.S.C. Johnson	Auditor-General	1965 – 1970
Mr C.O. Mammah	Auditor-General	1970 – 1989
Mrs Ade O. Caulker	Auditor-General	1989- 2000

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Mrs Anna Caesar	Auditor-General	2000 – 2011
Mrs Lara Taylor-Pearce	Auditor-General	2011 to date

HISTORICAL FACTS ABOUT THE AUDIT SERVICE

1962 - 1982

Prior to Sierra Leone's independence, the Audit Office was controlled and directed by the Colonial Audit Service. When the country attained independence in 1961, administrative structures of most public institutions including that of the Colonial Audit Service remained the same. Some minor changes however took place with regards to the mandate and authority, the indigenes replaced colonial officials in the general administrative framework of things. One year after independence, the Audit Act of 1962 was passed and it established among others, the Audit Department in the place of the Colonial Audit Office, with similar remits and functions. Typical of post-independence laws, the Act shifted responsibility into the hands of key indigenous players.

The Audit Act of 1962 provides for the powers and duties of the Auditor-General and requires that the Accountant-General shall prepare Annual Statement of Accounts which he shall sign and transmit to the Auditor-General six months after the close of each financial year.

Cap 57 states that the Director of Audit shall satisfy himself, (a) that all reasonable precautions have been taken to safeguard the collection of public moneys and that the laws, directions and instructions thereto have been fully observed and (b) that all monies appropriated or otherwise disbursed have been expended or applied for the purpose(s) for which the grants made by the house of representatives were intended to provide, and that the expenditure conforms to the authority which governed it.

According to Cap 57 of the Audit Act of 1962, annual reports from the Audit Office were submitted to the Financial Secretary. Section 10(1) of Cap 57 states that as soon as possible, after the close of each financial year, the Director of Audit shall prepare a report for that year on his examination and audit of all accounts relating to public moneys, stamps, securities, stores and other government property of any kind whatsoever, and shall transmit such annual report to the Financial Secretary, together with certified copies of the following annual statement.

MR M. A. SERAY-WURIE APPOINTED AS AUDITOR-GENERAL

In 1963, Mr M. A. Seray-Wurie was appointed Acting Auditor-General of the Audit Department. He became the first Sierra Leonean to head the Department. He served as acting Auditor-General from 1963 to 1965.

MR A.S.C. JOHNSON APPOINTED AS AUDITOR-GENERAL

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In 1965, Mr Arthur Salako Cyril Johnson was appointed Auditor-General of Sierra Leone and his position was a permanent position unlike his predecessor who was Acting Auditor-General. He served for five years (1965 – 1970).

MR C. O. MAMMAH APPOINTED AS AUDITOR-GENERAL

Mr C.O. Mammah was appointed as Auditor-General of Sierra Leone in 1970 and he served for 19 years (1970 – 1989). Mr C.O. Mammah has to date been the longest serving Auditor-General of Sierra Leone.

1983 – 1996

THE AUDITOR-GENERAL'S DEPARTMENT

During this period, the Office was located at 79 Pademba Road and the Auditor-General was Mr C.O. Mammah. The staff strength at the time was less than 100.

Newly recruited staff were sent to the Examination Branch to learn the audit work of examining documents and later sent to the Filing Division. The Examination Branch was the most popular division within the Audit Department and everyone was sent there for a start.

It was referred to as Examination Branch because the auditors were expected to examine files and documents. This was the reason new staff would start as Temporary Examiners. After passing the Civil Service Examination, the staff would be promoted to Examiner Grade 3. Based on performance, the staff would then be promoted to Examiner Grade 2 and later Examiner Grade 1. With a bachelor's degree, or the length of service, a staff can be promoted to an auditor level. During this period, an auditor can head a division.

During that period, promotion was not purely by qualification but by the length of service. This is why there was a Deputy Auditor-General without university degree; a Principal Auditor without a university degree and also a Principal Auditor without secondary school experience.

During this period, an Examiner Grade 3 can head a team and the audit was very appalling. There was no engagement letter or notification sent to the auditee. The audit process starts with file reading and looking at previous queries. The audit process was done in line with the steps below:

- File Reading
- Walk Through Test
- Initial Meeting
- Field Work
- Report Writing
- Final Report to Parliament

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1986

AUDITOR GENERAL PRODUCED AUDIT REPORT FOR FOUR-YEAR PERIOD

It was observed that the accounting and control functions had virtually broken down and the Accountant-General had not produced Accounts since 1978. In 1986, the Auditor-General reported on the Accounts for four years (1982 – 1985).

1992

AG PRODUCED AUDIT REPORT FOR SEVEN-YEAR PERIOD

After reporting in 1986 on the Accounts for 1982–1985, it was difficult for the Auditor-General to get acceptable accounts from the Accountant-General. In 1992, the Auditor-General was able to report on the Accounts for 1986–1992 because that was the time satisfactory accounting statements from the Accountant-General for 1986–1992 reached her.

1997 - 2004

TRANSITION PERIOD

The transition period of the audit office started in 1997. The transition period refers to the period when the Office of the Auditor-General was about to become an independent institution on its own without any directives from the Ministry of Finance.

During the transition period, there were lots of tensions within the Auditor-General's Office especially when staff who were Principal Auditors had wanted to continue in the same capacity but failed to meet the new conditions. The criterion was that all Principal Auditors must be degree holders. Most of the staff who were without degree resigned and others were transferred to other Ministries, Department and Agencies (MDAs). Some staff who were Principal Auditors were demoted to Junior Audit Assistants and they were part of the Audit Service Sierra Leone.

ESTABLISHMENT OF THE AUDIT SERVICE SIERRA LEONE

In July 1998, an Audit Service Act that increase the independence of the Auditor-General's Office and established the Audit Service Sierra Leone was passed by Parliament. The process to operationalise the Audit Service Act continued until January 2004, when the new Conditions of Service was approved and the Audit Service Act, 1998 was operationalised. In August 2004, the Audit Service Sierra Leone commenced operation as an independent office in line with the Audit Service Act of 1998.

The legal instruments vest a wide mandate and defines the independence of the Auditor-General as provided for in Section 119 (6) of the 1991 Constitution: "In the exercise of his/her functions under this constitution or any other law, the Auditor-General shall not be subject to the direction or control of any person or authority". This provision in principle establishes and entrenches the oversight authority of the Auditor-General such that he/she is to carry out his/her functions without fear or favour, or reference to a third party.

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In addition to the 1962 Audit Act, significant changes were made to the office of the Auditor-General in both the 1971 and 1991 constitutions that provided the basis for the creation of an independent Audit Service. In particular, the latter laid the foundation for a wider oversight function of the Auditor-General. In addition, Section 65 of the Public Budgeting and Accounting Act of 1992, recognise the shifting trends - all of which led to the enactment of the Audit Service Act in 1998. The new Act changed the name of the Auditor-General's Department to the Audit Service Sierra Leone, with a wider remit. Under the 1998 Act, the Auditor-General as well as the institution was made independent.

This trend has introduced organisational restructuring, including change in knowledge base and skills set, and improvements have also been achieved in the conditions of service. The Audit Service has been transformed into an independent public oversight body and its creation is a pointer to the Government's determination to bring about good governance, transparency and accountability in the public sector. This was achieved by the insistence of the donor community.

In addition to the Audit Service Act, 1998 and the Government Budgeting and Accountability Act of 2005, the 1991 Constitution of Sierra Leone clearly provides for an independent Auditor-General with a greater audit mandate. Section 119 of the 1991 Constitution spells out the following functions of the Audit Service. In line with Section 119 (2), the Auditor-General shall audit the public accounts of Sierra Leone and all public service; he shall decide the form and manner in which public accounts should be kept, section 119(3); and he shall submit a report to Parliament within 12 months of the end of the "immediately preceding financial year", drawing attention to any irregularities in the audited accounts.

INTERNATIONAL TRAINING

International training overseas was not common, as some of the trainings dubbed as international trainings were done in Sierra Leone. In June 2002, there was an international training done in Freetown at Lagoonda Hotel for staff of the Auditor-General's Department. Twenty-five 25 participants from the Audit Office attended the training. The facilitators came from South Africa but all the participants were from the Sierra Leone Audit Department. During the training, all male participants were lodged at Five Sisters Guest House at Krootown Road and the female participants at the Boarding Home of the Freetown Secondary School for Girls, Brookfields. During the day, a bus would take the participants to the Lagoonda hotel for the training. At the end of the one-week training, certificates were handed over to the staff and they were taken on a conducted tour along the Freetown Peninsular.

DFID SUPPORT TO THE ASSL

In 2004, the ASSL with assistance from the Department for International Development (DFID) commenced the development of its first Strategic Plan and negotiation for an office building.

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A number of training programmes were conducted with the assistance of a consultant from DFID. The office was able to develop an audit standard and audit manual that would help audit staff to move through the processes without hitches.

In 2004, the office was also able to access additional funding from major donors.

2005 to Date

SIERRA LEONE JOINS OTHER COUNTRIES TO ESTABLISH AFROSAI-E

In 2005, the African Organisation of English-speaking Supreme Audit Institutions (AFROSAI-E) was set up in Windhoek, Namibia to develop cooperation among members of English Speaking countries in Africa. Sierra Leone was among 23 countries that adopted the setting up of the AFROSAI-E. The then Deputy Auditor-General (DAG), Mr. Leslie Johnson was in attendance when the AFROSAI-E was established. AFROSAI-E is a membership-based organisation made up of 26 Supreme Audit Institutions (SAIs) in Africa – 24 English-speaking and two Portuguese-speaking. It is an autonomous, independent and non-political organisation established as a permanent institution with links to the International Organisation of Supreme Audit Institutions (INTOSAI).

FIRST LOCAL COUNCILS AUDIT

The first audit of local councils was done in 2005 in accordance with the Local Government Act of 2004. About 19 local councils were audited by the ASSL in 2005. The audit was also done in line with section 119, subsection 2 of the 1991 Constitution of Sierra Leone.

STAFF PROTEST AND TERMINATION

In October 2008, staff of the ASSL embarked on a protest which led to the dismissal of some divisional heads by the Audit Service Board. The issue started in 2008 when the Deputy Auditor-General then, Mr. Leslie Johnson retired. Since the board did not want a vacuum to exist and there was a need for someone between the Auditor-General and the rest of the staff, Mr. Leslie Johnson was recalled to act as Deputy Auditor-General for 6 months. This issue did not go down well with a group of staff who saw Mr. Johnson as an obstacle to their growth in the institution.

These staff were disgruntled and decided to protest over various issues ranging from lack of computers and adequate typists, to non-access to ACCA books which were available in the training office. Another burning issue was the withholding of salaries of five divisional heads who were unable to submit their reports within a stipulated deadline; as well as half DSA given to a staff who went to study in UK. Though there were other issues, but these were the main issues staff were dissatisfied with.

During a meeting held by Divisional Heads, a proposal was sent to the Audit Service Board, with the following:

- The Acting Deputy Auditor-General, Mr. Leslie Johnson should leave the office

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- The withheld salaries of five staff should be paid
- Staff should have unhindered access to computers in the Training Room
- Staff should also have access to Association of Certified Chartered Accountants (ACCA) books in the Training Room

The ASSL Board met and took positive action on all the proposals except for the proposal that the DAG Mr. Leslie Johnson should leave. This led to a protest by some of the divisional heads.

During this period, there was disgruntlement among staff which led to a damaging publication on the office. On 20th November 2007, there was a publication in the Standard Times newspaper with the caption: **“Massive Corruption at the Auditor General’s Department”**. The publication brought about discomfort among the management of the ASSL because according to the then Auditor-General, Mrs. Anna Caesar; the ASSL is supposed to hold MDAs accountable for funds entrusted to them and the thought of the ASSL being involved in corruption was unimaginable. As a result of the publication, the Anti Corruption Commission (ACC) was asked to investigate the matter. The ASSL was however completely exonerated as not an iota of corruption was identified by the ACC. It was later revealed that, the article was perpetrated by a group of disgruntled staff that had been trying to take over the office through dubious means.

As a result of the protest, the ASSL Board met and decided to terminate the service of the key staff who masterminded the protest.

The terminated staff took the matter to the Solicitor-General and in December 2009, allegations that the ASSL illegally terminated the services of the seven staff was cleared by the Solicitor-General. In a self-explanatory memorandum forwarded to the Auditor-General by the Secretary to the President in 2009, stated that the termination of the services of the seven staff was properly done.

PERFORMANCE AUDIT DIVISION ESTABLISHED

The Performance Audit Division was established to undertake value-for-money audits in 2008. Performance Audit refers to an independent examination of a programme, function, operation or the management systems and procedures of a governmental or [non-profit](#) entity to assess whether the entity is achieving economy, efficiency and effectiveness in the employment of available resources.

Since inception in 2008, the division has produced over 23 performance audit reports.

PERFORMANCE AUDIT REPORT	DATE OF TABLING IN PARLIAMENT
Performance Audit Report on Secondary Schools 2009	16th March 2010
Performance Audit Report on Distribution of Agricultural Inputs 2012	11th April, 2012
Performance Audit Report on Anti-malaria Interventions 2012	23rd of August, 2012
Performance Audit Report on Supply of Potable Water - Sept 2012	18th September, 2012

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Performance Audit Report on Fisheries Sector Revenue - Sept 2012	18th September, 2012
Performance Audit Report on SLRTA Vehicle Monitoring and Examination - Sept 2012	18th September, 2012
Performance Audit Report on Rehabilitation of Prisoners by SLPS - Sept 2013	12th September, 2013
Performance Audit Report on Allocation of State Lands - Dec 2013	18th December, 2013
Performance Audit Report on Rehabilitation of feeder roads by SLRA- Oct 2014	23rd October, 2014
Performance Audit Report on Agricultural-Mechanisation by MAFFS- Oct 2014	2nd December, 2014
Performance Audit Report on Management of Municipal Solid Waste - December 2014	2nd December, 2014
Performance Audit Report on Management of Government Residential Quarters - May 2016	31st May, 2016
Performance Audit Report on Management of Government Commercial Buses by SLRTC - May 2016	31st May, 2016
Performance Audit Report on Youths in Drainage Clearing Project by the Ministry of Youth Affairs - May 2017	20th July, 2017
Performance Audit Report on Monitoring of Environmental Compliance and Enforcement by Environment Protection agency-SL – July 2017	3rd August, 2017
Performance Audit Report on School Facilities Management 2018	18th October, 2018
Performance Audit Report on Management of Fertilisers by MAFFS 2018	18th October, 2018
Performance Audit Report on Healthcare Waste Management 2018	18th October, 2018
Performance Audit Report on the Institutional Framework for Fighting Corruption by The ACC – 2019	20th June, 2019
Performance Audit Report on the Preparedness for the Implementation of the SDGs – 2019	20th June, 2019
Performance Audit Report on Management of Government Vehicles	16th July, 2020
Performance Audit Report on the Issuance of Building Permits	29th October, 2019
Performance Audit Report on Management of Passports	2nd July, 2020

2007

PAC DIVISION ESTABLISHED

The Public Accounts Committee (PAC) division of the ASSL was established in 2007 to serve as a liaison between the House of Parliament and ASSL. It was established mainly to serve the Public Accounts Committee of Parliament that is mandated to act on the Auditor-General's Reports. The tremendous contributions made to the PAC by this division led to its permanent location in the House of Parliament.

2009

PROCUREMENT AUDIT TRAINING

In November 2009, seventeen technical staff of the ASSL were trained on Procurement Auditing. The training was geared towards improving the standards of procurement audit and ensuring that the trained auditors in

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turn will train their colleagues in the field. The three days training was organised by the Division of Research, Training and Development in collaboration with DFID project.

The training among other issues discussed highlighted the two main purposes of procurement auditing which is to first provide assurance about whether the entity has acted regularly, or impropriety in its administration and secondly to identify the strengths and weaknesses of the entity's internal control for preventing and detecting irregularity or impropriety.

2010

AFROSAI-E TRAINING FOR PERFORMANCE AUDITORS

The ASSL hosted a five-day International Module Performance Audit Training Programme for professional auditors from various West African countries at the Hill Valley hotel in Freetown from 13th – 17th September, 2010. This training which was the first AFROSAI-E Performance Audit training in Sierra Leone brought together participants from Sierra Leone, Ghana, Liberia, Nigeria, Rwanda and Zimbabwe.

2011

FIRST STAKEHOLDER WORKSHOP

The ASSL held its first stakeholders workshop on 18th May, 2011. The one-day stakeholders workshop was organised to take a holistic look at the activities of the ASSL in the past years and review its status and direction. The workshop was held at Taia Resort Hotel in Freetown. The workshop objective was also to assess stakeholders' perception of the role of the ASSL in exercising its external oversight function of governance and accountability.

Mrs. Lara Taylor-Pearce, who was acting Auditor-General at that time, stated that it was necessary for an organisation to take stock of its activities on a daily basis and get the views of its stakeholders in a bid to “identify what has been done well, where there is need for improvement and what support is available”.

RETIREMENT DINNER FOR FORMER AUDITOR-GENERAL

On 20th May 2011, the ASSL held a retirement dinner at the Bank Complex for the former Auditor-General, Mrs. Anna Caesar who had retired from the ASSL. The dinner was held to appreciate the out-going Auditor-General for her 45 years active and dedicated service to the ASSL. The dinner was graced by staff of the ASSL, Members of Parliament, donors and a host of other dignitaries.

Mrs. Anna Caesar joined the ASSL on 7th January 1966, as an Audit Assistant and retired on 23rd March, 2011 as Auditor-General.

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MRS TAYLOR-PEARCE AS AUDITOR-GENERAL

Mrs. Lara Taylor-Pearce was confirmed as the new Auditor-General of the Audit Service Sierra Leone (ASSL) by Parliament on Tuesday 22nd November 2011. She was sworn in as the new Auditor-General on Thursday 24th November 2011 at the State House, Freetown.

During the swearing-in ceremony, the then President, Dr. Ernest Bai Koroma congratulated the Auditor-General in her new position adding that an efficient and capable Auditor-General will help to enhance transparency and accountability in Sierra Leone. He noted that the Auditor General's office had been transformed as it used to be dormant in the past. The then President stressed that the Auditor-General's office should be the watch dog of Sierra Leone's economy as it should be able to cut down on wastage.

Mrs. Taylor-Pearce was appointed by His Excellency the President, Dr Ernest Bai Koroma, after the previous Auditor-General, Mrs. Anna Caesar retired from the ASSL in May 2011 at the end of her terminal leave. She served as Acting Auditor-General since May 2011 until she was appointed as Auditor-General in November, 2011.

She joined the Audit Service Sierra Leone in 2007 as Deputy Auditor General and was appointed as the Auditor General of Sierra Leone in November, 2011. Since her appointment as Auditor-General, Mrs Taylor-Pearce has produced 40 reports (22 performance audit reports, 10 annual reports and 8 other reports).

REPORTS PRODUCED BY MRS LARA TAYLOR-PEARCE SINCE 2011

AUDITOR-GENERAL'S ANNUAL REPORTS

REPORT	DATE OF SUBMISSION TO PARLIAMENT	DATE OF TABLING IN PARLIAMENT
2019 Auditor-General's Report	11 th December, 2020	18th December, 2020
2018 Auditor-General's Report	9th December, 2019	13th December, 2019
2017 Auditor-General's Report	17th December, 2018	10th January, 2019
2016 Auditor-General's Report	17 th December, 2017	12th June, 2018
2015 Auditor-General's Report	23rd December, 2016	31st January, 2017
2014 Auditor-General's Report	7th December, 2015	17th December, 2015
2013 Auditor-General's Report	17th December, 2014	8th January, 2015
2012 Auditor-General's Report	16th December, 2013	18th December, 2013
2011 Auditor-General's Report	21st December, 2012	18th January, 2013
2010 Auditor-General's Report	14th December, 2011	20th December, 2011

PERFOMANCE AUDIT REPORT	DATE OF TABLING IN PARLIAMENT
Performance Audit Report on Distribution of Agricultural Inputs 2012	11th April, 2012
Performance Audit Report on Anti-malaria Interventions 2012	23rd of August, 2012
Performance Audit Report on Supply of Potable Water - Sept 2012	18th September, 2012

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Performance Audit Report on Fisheries Sector Revenue - Sept 2012	18th September, 2012
Performance Audit Report on SLRTA Vehicle Monitoring and Examination - Sept 2012	18th September, 2012
Performance Audit Report on Rehabilitation of Prisoners by SLPS - Sept 2013	12th September, 2013
Performance Audit Report on Allocation of State Lands - Dec 2013	18th December, 2013
Performance Audit Report on Rehabilitation of feeder roads by SLRA- Oct 2014	23rd October, 2014
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Performance Audit Report on Management of Government Residential Quarters - May 2016	31st May, 2016
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Performance Audit Report on the Preparedness for the Implementation of the SDGs – 2019	20th June, 2019
Performance Audit Report on Management of Government Vehicles	16th July, 2020
Performance Audit Report on the Issuance of Building Permits	29th October, 2019
Performance Audit Report on Management of Passports	2nd July, 2020

OTHER AUDIT REPORTS	DATE OF TABLING IN PARLIAMENT
Auditor-General's Report on Overseas Missions and High Commissions 2003-2010	18th July, 2011
Report on the Audit of the Management of the Ebola Funds	12th February, 2015
Phase 2 Report on the Audit of the Management of the Ebola Funds	25th February, 2015
Report on the Procurement Activities in Selected Public Sector Entities – Jan. to Oct. 2015	6th October, 2016
Report on the Audit of Asset Declaration in Sierra Leone 2014 – 2016	
Technical Audit Report on Social Security, Telecommunication, Civil Works and Energy Sectors	9th April, 2019
Forensic Audit Report on the Activities of the Bank of Sierra Leone	27th June, 2019
Report on the Funds Managed by NaCOVERC and other MDAs	18th December, 2020

2013

TRAINING OF PARLIAMENTARY PRESS GALLERY

On 12th September 2013, the ASSL conducted a one-day training workshop for members of the Parliamentary Press Gallery on the theme: *Understanding the operations of the Audit Service Sierra Leone and the Auditor-General's Annual Report*. The training took place at the Administrative Building of Parliament. The training was conducted to enable journalists to have a better understanding of both the operation of the ASSL and the Annual report of the Auditor-General.

2014

AUDITOR-GENERAL OF SIERRA LEONE AS HEAD OF AFROSAI-E

On 9th May 2014, Mrs. Lara Taylor-Pearce, the Auditor General of Sierra Leone was appointed chairperson of the Governing Board of AFROSAI-E for a period of three years (2014 – 2017).

Mrs. Taylor-Pearce was appointed during the 11th AFROSAI-E Governing Board Meeting in Ethiopia and she succeeded the previous Chairman Mr. Ludovich Utouh, the then Auditor-General of Tanzania, whose tenure ended in May, 2014.

Mrs. Taylor-Pearce was nominated by the then South African Auditor-General, Mr. Thembile Kimi Makwetu and seconded by the Auditor-General of South Sudan, Ambassador Steven Wundu. The nomination was overwhelmingly and unanimously endorsed by all Auditors-General present. Prior to her appointment, the nominee had been a member of the Finance and Audit Committee of AFROSAI-E.

AFROSAI-E is a subset of the International Organisation of Supreme Audit Institutions (INTOSAI) with other subsets in the French, Arabic, Asian and Latin American regions. AFROSAI-E consists of 22 English-speaking countries and 2 Portuguese-speaking countries in Africa. The AFROSAI-E values are built on the eight pillars of the independence of Supreme Audit Institutions (SAIs) as agreed in the Lima declaration of October 1977, the Mexico declaration of November 2007, and the UN Resolution A/66/2009 adopted on 22nd December 2011 during the UN General Assembly.

Since the establishment of AFROSAI-E, her appointment is the first of a female chairperson and also a chairperson from the West African Region. Mrs. Taylor-Pearce was formally presented to the general body of the organisation during the closing dinner at the Hilton Hotel in Addis Ababa.

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As the chairperson of AFROSAI-E, she supported all members of SAIs to successfully fulfil their mandates by helping them to achieve the objectives outlined in the region's institutional capacity building framework. She ensured that the policies of the organisation are implemented in all twenty-four member countries. She adequately provided strategic direction, review progress, and established guidelines necessary to attain the objectives of the AFROSAI-E.

2015

AUDITOR-GENERAL WINS NATIONAL INTEGRITY AWARD

The Auditor-General of Sierra Leone, Mrs. Lara Taylor-Pearce was awarded the 2015 prestigious National Integrity Award by the Anti-Corruption Commission. The award ceremony which normally coincides with the commemoration of the World Anti-Corruption Day took place at the Bintumani Hotel Complex on Wednesday 9th December, 2015.

The ceremony attracted public officials, development partners and Sierra Leoneans from various walks of life. Presenting the award on behalf of the President of Sierra Leone, the Secretary to the President, Mr. Osho Coker paid tribute to Mrs. Taylor-Pearce and her staff for their distinguished service in the protection of the country's resources.

2017

NORWAY ORGANISED TRAINING ON EXTRACTIVE INDUSTRY FOR ASSL AUDITORS

The Office of the Auditor-General in Norway (OAGN), in collaboration with the ASSL conducted a five-day training of ASSL auditors in the Audit of the Extractive Industry in Sierra Leone from the 16 – 20th January, 2017 at the ASSL office, Lotto Building, Tower Hill in Freetown.

The training was first of a series of support that the OAGN provided in their bid to empower the capacity of ASSL auditors. Both supreme audit institutions had signed a memorandum of understanding to foster a harmonious working relationship, which saw the ASSL receive support in the form of capacity building programmes.

The training attracted not only facilitators from the OAGN, but also the African Organisation of English-speaking Supreme Audit Institutions (AFROSAI-E) in South Africa.

AUDITOR-GENERAL RECEIVES GOOR

The Auditor-General, Mrs Lara Taylor-Pearce was decorated with the award of "Grand Officer of the Order of the Rokel" by the then President, Dr Ernest Bai Koroma on 27th April, 2017. The prestigious award was

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presented to the Auditor-General during the nation's 56th Independence anniversary at a grand ceremony at State House, Freetown.

Mrs. Taylor-Pearce was honoured with the award in recognition of her diligent and dedicated service to the State, particularly in the field of public finance and auditing. It was highlighted that since Mrs. Taylor-Pearce became the Auditor-General of Sierra Leone in 2011, she has set out nearly a thousand recommendations for improving public financial management. It was also revealed that Mrs. Taylor-Pearce's industrious leadership of the ASSL has greatly increased the profile of the institution.

The colourful ceremony attracted government ministers, other public officials, development partners, members of the diplomatic and consular corps and Sierra Leoneans from various walks of life.

2018

TRAINING OF JOURNALISTS IN THE REGIONS

The ASSL trained 61 journalists in the Northern, Southern and Eastern regions from 23rd to 26th October, 2018. The training was organised so that the journalists would be capacitated on how to report on the operations of the Audit Service Sierra Leone.

During the training, the journalists were adequately trained on the background and mandate of the Audit Service Sierra Leone, the audit process, types of audit opinions, the relationship between the ASSL and the Public Accounts Committee of Parliament and the role of the media in reporting audit issues.

ASSL UNDERTAKES TECHNICAL AUDITS

Forty three (43) financial and performance auditors from Sierra Leone, Ghana, Kenya and Tanzania with support from DFID commenced a one month technical audits on social security, energy, telecoms and roads in Sierra Leone. This special technical audit undertaken by the Audit Service Sierra Leone covered the period January 2016 to July, 2018.

The technical audit was done as a result of a request sent to the Auditor-General in July 2018, by His Excellency the President, Dr Julius Maada Bio through the Minister of Finance to do a special technical audit on social security, energy, telecoms and roads.

During a ceremony at the NASSIT hall, Walpole Street in Freetown on Monday 12th November, 2018, the Director General of NASSIT, Mr. Mohamed Fuad Daboh welcomed the delegation from Ghana, Tanzania and Kenya and stressed on the need for accountability which is the main reason the auditors are in Sierra Leone. He assured the ASSL that NASSIT will give maximum support to the audit.

2019

AUDITOR-GENERAL HOSTS TWO OF HER COUNTERPARTS

The Auditor-General of Sierra Leone played host to two of her counterparts from Ghana and Kenya in the persons of Mr. Daniel Yao Domelovu and Mr. Edward Ouku; the Auditors-General of Ghana and Kenya respectively. Both distinguished guests of the ASSL visited the country to support their staff who were assisting the ASSL in the technical audit of the energy, social security, civil works and telecoms sectors that was on-going at the time.

APPENDIX

HISTORICAL DIARY MILESTONE

Milestone	Date Achieved	Description of Milestone
Establishment of the Audit Department	1962	The Office of the Auditor-General was established in Sierra Leone in 1962 as a result of Audit Act No. 7 of 1962.
Mr. M A Seray-Wurie as Acting Auditor-General	1963	Mr. M. A. Seray-Wurie was appointed as Acting Auditor-General
Mr. A.S.C. Johnson as Auditor-General	1965	Mr. A.S.C. Johnson was appointed as Auditor-General of Sierra Leone
Mr. C.O. Mammah as Auditor-General	1970	Mr. C.O. Mammah was appointed as Auditor-General of Sierra Leone
Auditor-General reported on Accounts for 1982 - 1985	1986	The Auditor-General reported on the Accounts for 1982 – 1985, since the Accounting and control functions had virtually broken down and the Accountant-General had not produced Accounts since 1978.
Mrs. Ade O Caulker as Auditor-General	1989	Mrs. Ade O. Caulker was appointed as Auditor-General
Auditor-General Reported on Accounts for 1986 – 1992	1992	The Auditor-General reported on the Accounts for 1986 – 1992 because satisfactory accounting statements from the Accountant-General for 1986 – 1992 did not reach her.
Commencement of the Transition Phase of the Audit Office	1997	The transition period for the Audit Office to become an independent institution started in 1997
Audit Service Act Passed in Parliament	July, 1998	The Audit Service Act increasing the independence of the Auditor-General's Office, and establishing the Audit Service Sierra Leone was passed by Parliament.
Mrs. Anna Caesar as Auditor-General	2000	Mrs. Anna Caesar was appointed as Auditor-General in 2000
International Training	June, 2002	An international training was done at the Lagoonda Hotel for staff of the Auditor-General's Department. 25 Participants attended the training and the facilitators were from South Africa.

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New Condition of Service for the ASSL Approved	Jan., 2004	The new condition of service was approved and the Audit Service Act 1998 was operationalised.
Audit Service Sierra Leone Commenced	August, 2004	The Audit Service Sierra Leone commenced operation as an independent office in line with the Audit Service Act of 1998.
First DFID Support	2004	In 2004, the ASSL got the first DFID support and started the negotiation for an office space
Process of Preparing a Detailed Strategic Plan Commenced	June, 2004	The process of preparing a detailed Strategic Plan was commenced
First Strategic Plan	2005	The Audit Service Sierra Leone got its first Strategic Plan 2005 – 2010
Establishing AFROSAI-E	2005	Sierra Leone was among 23 countries that adopted the setting up of the AFROSAI-E
Audit of Local Councils	2005	The first audit on Local Councils was done in 2005 in accordance with the Local Government Act 2004.
PAC Division Established	2007	The Public Accounts Committee (PAC) division of the ASSL was established in 2007 to serve as a liaison between the House of Parliament and the ASSL
Performance Audit Division Established	2008	The Performance Audit Division was established to undertake value-for-money audits in 2008.
Protest and Dismissal of ASSL Staff	October 2008	In October 2008, staff of the ASSL embarked on a protest which led to the dismissal of some divisional heads by the Audit Service Board
First AFROSAI-E Performance Audit Training in Sierra Leone.	13th September 2010	The ASSL hosted a five-day international 'module performance audit training programme for professional auditors from various West African countries at the Hill Valley hotel in Freetown.
First Stakeholder Workshop	18th May, 2011	The ASSL held its first stakeholders workshop on 18th May, 2011 at Taia Resort in Freetown. The one-day stakeholder workshop was organised to take a holistic look at the activities of the ASSL in the past years and review its status and direction.
Retirement Dinner for Former Auditor-General	20th May, 2011	The ASSL held a retirement dinner at the Bank Complex for the former Auditor-General, Mrs. Anna Caesar who had retired from the ASSL.
Mrs. Lara Taylor-Pearce as Auditor-General	22nd November 2011	Mrs. Lara Taylor-Pearce was appointed as Auditor-General of Sierra Leone.
First Training for Journalists	12th September 2013	On 12th September 2013, the ASSL conducted a one-day training workshop at the Administrative Building of Parliament for members of the Parliamentary Press Gallery on the theme: Understanding the operations of the Audit Service Sierra Leone and the Auditor-General's Annual Report.

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Sierra Leone Auditor-General Heads AFROSAI-E	9th May, 2014,	Mrs. Lara Taylor-Pearce, Auditor-General of Sierra Leone was appointed chairperson of the AFROSAI-E Governing Board
Auditor-General Receives National Integrity Award	9th December, 2015	The Auditor-General of Sierra Leone, Mrs. Lara Taylor-Pearce was awarded the 2015 prestigious National Integrity Award by the Anti-Corruption Commission. The award ceremony which normally coincides with the commemoration of the World Anti-Corruption Day took place at the Bintumani Hotel Complex on Wednesday 9th December, 2015.
Norway Organise Training on Extractive for ASSL Auditors	16th January, 2017	The office of the Auditor-General in Norway (OAGN), in collaboration with the ASSL conducted a five-day training of ASSL auditors in the Audit of the Extractive Industry in Sierra Leone from 16 – 20th January, 2017 at the ASSL office, Lotto Building, Tower Hill.
Auditor-General Receives Presidential Award	27th April, 2017	The Auditor-General, Mrs. Lara Taylor-Pearce was decorated with the award of "Grand Officer of the Order of the Rokel" by the then President, Dr Ernest Bai Koroma on 27th April, 2017. The prestigious award was presented to the Auditor-General during the nation's 56th Independence anniversary at a grand ceremony at State House, Freetown.
First Regional Training for Journalists	23rd October, 2018	The ASSL trained 61 journalists in the Northern, Southern and Eastern regions from 23rd to 26th October, 2018. The training was organised so that the journalists would be capacitated on how to report on the operations of the Audit Service Sierra Leone.
ASSL Undertakes Technical Audit in Four Sectors	12th November, 2018	Forty three (43) financial and performance auditors from Sierra Leone, Ghana, Kenya and Tanzania with support from DFID commenced a one month technical audits on social security, energy, telecoms and roads in Sierra Leone. This special technical audit undertaken by the Audit Service Sierra Leone covered the period January 2016 to July, 2018.
Auditor-General Hosts Two of Her Counterparts	January, 2019	The Auditor-General of Sierra Leone played host to two of her counterparts from Ghana and Kenya in the persons of Mr. Daniel Yao Domelovu and Mr. Edward Ouku; the Auditors-General of Ghana and Kenya respectively. Both distinguished guests of the ASSL visited the country to support their staff who were assisting the ASSL in the technical audit of the energy, social security, civil works and telecoms sectors that was on-going at the time.