



THIRD SESSION OF THE SIXTH PARLIAMENT

OF THE SECOND REPUBLIC OF SIERRA LEONE

REPORT

OF

THE PUBLIC ACCOUNTS COMMITTEE (PAC)

**ON THE CONSIDERATION OF THE REPORT OF THE
AUDITOR - GENERAL ON THE ACCOUNTS OF SIERRA LEONE
FOR THE FINANCIAL YEAR 2023**

SUBMITTED BY:

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**DEPUTY SPEAKER & CHAIRMAN
PUBLIC ACCOUNTS COMMITTEE (PAC)**

SIERRA LEONE PARLIAMENT

DECEMBER, 2025

REPORT OF THE PUBLIC ACCOUNTS COMMITTEE (PAC)
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ON THE ACCOUNTS OF SIERRA LEONE FOR THE FINANCIAL YEAR 2023

THIRD SESSION OF THE SIXTH PARLIAMENT
OF THE SECOND REPUBLIC OF SIERRA LEONE

L Aid IN PARLIAMENT PURSUANT TO:

Section 119 of the Constitution of Sierra Leone, 1991 (Act No. 6 of 1991)

Standing Order 70(6) of the Standing Orders of Parliament

PREPARED BY:

THE PUBLIC ACCOUNTS COMMITTEE (PAC)
PARLIAMENT OF THE REPUBLIC OF SIERRA LEONE

CHAIRMAN:



HON. IBRAHIM TAWA CONTEH

Deputy Speaker of Parliament

Chairman, Public Accounts Committee (PAC)

DATE: February, 2026

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LIST OF ACRONYMS

ACC	-	Anti-Corruption Commission
AG	-	Auditor General
AGD	-	Accountant General Department
APG	-	Advance Payment Guarantee
AO	-	Accounting Officer
ASSL	-	Audit Service Sierra Leone
AVDP	-	Agriculture Value Chain Development Project
BoQs	-	Bill of Quantities
BSL	-	Bank of Sierra Leone
CA	-	Chief Administrator
CRF	-	Consolidated Revenue Fund
CRS	-	Corporate Social Responsibility
DAO	-	District Agriculture Officers
DS	-	Development Secretary
EU	-	European Union
EDSA	-	Electricity Distribution and Supply Authority
EGTC	-	Electricity Generation and Transmission Company
FCC	-	Freetown City Council
FO	-	Finance Officer
FSRP	-	Food System Resilience Programme
FY	-	Financial Year
GPFS	-	General Purpose Financial Statement
IA1	-	Internal Auditor
ICB	-	International Competitive Bidding
ICT	-	Information and Communication Technology
IFMIS	-	Integrated Financial Management System
IPCs	-	Interim Payment Certificates
IT	-	Information Technology
LG	-	Local Government
LGSC	-	Local Government Service Commission

LPO	-	Local Purchase Orders
MDAs	-	Ministries, Departments and Agencies
MoF	-	Ministry of Finance
MoU	-	Memorandum of Understanding
MNOs	-	Mobile Network Operators
NASSIT-		National Social Security and Insurance Trust
NCB	-	National Competitive Bidding
NLe	-	New Leones
NPPA	-	National Public Procurement Authority
NMA	-	National Minerals Agency
NRA	-	National Revenue Authority
PAC	-	Public Accounts Committee
PAYE	-	Pay-As-You-Earn
PEPs	-	Politically Exposed Persons
PFMA	-	Public Financial Management Act, 2016
PFMRU	-	Public Financial Management Reform Unit
PRA	-	Petroleum Regulatory Agency
PO	-	Procurement Officer
PPP	-	Private Public Partnership
PSC	-	Public Service Commission
PS	-	Permanent Secretary
PVs	-	Payment Vouchers
RRVCP	-	Regional Rice Value Chain Project
RfQ	-	Request for Quotation
SLE	-	Sierra Leonean Leone
SLRA	-	Sierra Leone Roads Authority
TIN	-	Tax Identification Number
UADF	-	Universal Access Development Fund
WHT	-	Withholding Tax

ACKNOWLEDGEMENTS

The Public Accounts Committee (PAC) expresses its appreciation to all individuals and institutions whose cooperation and contributions supported the consideration of the Auditor-General's Reports on Ministries, Departments, Donor-Funded Projects, Public Enterprises, and Commissions for the 2023 financial year, and facilitated the successful completion of this inquiry.

The Auditor-General and the Audit Service Sierra Leone

The Committee conveys its sincere gratitude to the Auditor-General and the staff of the Audit Service Sierra Leone for the submission of comprehensive audit report covering Ministries, Departments, Donor-Funded Projects, Public Enterprises, and Commissions for the 2023 financial year. The detailed analyses, schedules of audit queries, and clarifications provided during the Committee's hearings, together with the professionalism and technical expertise of the audit teams, were instrumental in enabling the PAC to undertake a thorough examination of the issues raised and to formulate informed findings and recommendations.

Accounting Officers and Management of Audited Institutions

The PAC acknowledges the cooperation and constructive engagement of Permanent Secretaries, Accounting Officers, Chief Executive Officers, Project Coordinators, Finance and Procurement Officers, and other officials from Ministries, Departments, Donor-Funded Projects, Public Enterprises, and Commissions who appeared before the Committee in relation to the 2023 financial year. Their willingness to provide documentation, explanations, and testimonies significantly enhanced the Committee's assessment of financial management practices, internal controls, project implementation, and service delivery across the public sector.

The PAC Secretariat

The Committee commends the PAC Secretariat for its diligent and professional support throughout the inquiry process. The Secretariat's coordination of hearings, research support, records management, and preparation of documentation was central to the effective discharge of the Committee's mandate and the timely completion of this report for the 2023 financial year.

Members of Parliament and Committee Members

The PAC further commends all Members of Parliament and Members of the Public Accounts Committee for their commitment, professionalism, and dedication to the oversight process. Their active participation and adherence to principles of fairness, objectivity, and accountability ensured a credible and rigorous examination of the Auditor-General's findings for the 2023 financial year. The Committee is confident that the implementation of its recommendations will strengthen public financial

management, accountability, and service delivery across Ministries, Departments, Donor-Funded Projects, Public Enterprises, and Commissions.

EXECUTIVE SUMMARY

Pursuant to Section 93(1), (3), and (6) of the Constitution of Sierra Leone, Act No. 6 of 1991, and Order 70(6) of the Standing Orders of Parliament, the Public Accounts Committee (PAC) considered the Auditor-General's Report on the Accounts of Sierra Leone for the 2023 financial year. The review covered Ministries, Departments and Agencies (MDAs), Donor-Funded Projects, Public Enterprises, and Commissions, with the objective of assessing compliance with financial, procurement, payroll, and asset management laws and regulations.

The Committee's examination revealed persistent cross-cutting weaknesses in public financial management, including poor asset and records management, delayed or non-remittance of statutory deductions, weak internal control systems, procurement breaches, payroll irregularities, non-submission of statutory reports to Parliament, and payments made without adequate supporting documentation. Additional concerns were noted in relation to longstanding payables and receivables, delays in budgetary releases, inadequate reconciliations, and ineffective oversight of public assets and government property.

Through public hearings, documentary reviews, and engagements with Accounting Officers and institutional heads, the PAC facilitated the resolution and clarification of a substantial number of audit queries. In several instances, management provided evidence of corrective actions, leading to the closure of audit issues and recommendations for their deletion from the Auditor-General's Report. However, the recurrence of similar findings across institutions underscores systemic governance and capacity challenges that require sustained reforms rather than isolated corrective measures.

The Committee's recommendations focus on strengthening accountability frameworks, enforcing compliance with existing laws, improving internal controls, enhancing records and asset management systems, and ensuring timely remittance of statutory obligations. The PAC further calls for legislative and policy reforms where gaps exist, including the imposition of sanctions for non-compliance, and emphasises the need for proactive oversight by sectoral committees and central oversight institutions.

Overall, the PAC reaffirms its commitment to rigorous follow-up on the implementation of its recommendations and urges all stakeholders to take decisive actions to improve transparency, fiscal discipline, and value for money in the management of public resources for the benefit of the people of Sierra Leone.

COMMITTEE MEMBERSHIP

In accordance with Order 70 [6] of the Standing Orders of the Sierra Leone Parliament, the composition of the Public Accounts Committee includes the following members:

No	Name	Position	Political Party
1	Hon. Ibrahim Tawa Conteh	<i>Chairman</i>	SLPP
2	Hon. P.C. Desmond Mahayei Kargobai	<i>Deputy</i>	PCMP
3	Hon. Hon. Jibrila Sur Moijueh	<i>Member</i>	SLPP
4	Hon. Emilia Lolloh Tongi	<i>Member</i>	SLPP
5	Hon. Joseph Abdul Bash-Kamara	<i>Member</i>	SLPP
6	Hon. Dickson Momoh Rogers	<i>Member</i>	SLPP
7	Hon Alpha Fode Madie Jabbie	<i>Member</i>	SLPP
8	Hon. Aaron Aruna Koroma	<i>Member</i>	APC
9	Hon. Abdul Karim Kamara - Kambia	<i>Member</i>	APC
10	Hon. Ibrahim Aziz Bangura	<i>Member</i>	APC
11	Hon. P.C. Haja Bintu F.M. Kajue Koroma VI	<i>Member</i>	PCMP

PAC SECRETARIAT

The Secretariat supported the Committee, compiled the report, and coordinated officials and experts for the hearings. The Secretariat comprises the following staff:

- Augustine Sesay** - Deputy Director and Head of Secretariat [PAC]
- Musa L. A. Foullah** - Deputy Director, Official Reports [Hansard] [PAC]
- Hon. Alieu Ibrahim Kamara** - Consultant, Office of the Deputy Speaker
- Sheku Lamin Turay** - Director, Parliamentary and Public Relations Department
- Lovinda Marie Kanu** - Consultant [Stenographer] [PAC]
- Magdalene Samba** - Committee Clerk [PAC]
- Sayo Turay** - Committee Clerk [PAC]
- Lucian Lamin** - Principal Stenographer [PAC]

- Edward B. Koroma** - Videographer Officer [PAC]
- Sulaiman Bah** - Principal Media Relations Officer [PAC]
- Salieu G. A. Kamara** - ICT Technician [PAC]
- Mustapha Sheriff** - Sound Technician
- Kairie Ulaba Samura** - Parliamentary Officer [PAC]
- Hallie Tengbeh** - Senior Financial Analyst- [PAC]
- David Kabba Ninka** - Budget Officer- [PAC]
- Emmanuel Barrie** - Intern

1.0. INTRODUCTION

1.1. Background

The Public Accounts Committee (PAC) of the Parliament of Sierra Leone is constitutionally mandated to examine the accounts of the Government and other public bodies and to ensure that public funds are applied lawfully, efficiently, and for their intended purposes. In fulfilment of this mandate, the Committee considered the Auditor-General's Report on the Accounts of Sierra Leone for the 2023 financial year, in accordance with Section 93(1), (3), and (6) of the Constitution of Sierra Leone, Act No. 6 of 1991, and Order 70(6) of the Standing Orders of Parliament.

The Auditor-General's Report for the 2023 financial year covers the financial operations and performance of Ministries, Departments and Agencies (MDAs), Donor-Funded Projects, Public Enterprises, and Commissions, and highlights key issues relating to public financial management, procurement, payroll administration, asset management, revenue mobilisation, and compliance with statutory obligations. The Report serves as a critical accountability instrument for assessing the stewardship of public resources and identifying systemic weaknesses that undermine transparency, efficiency, and service delivery across the public sector.

Following the tabling of the Auditor-General's Report in Parliament, the PAC conducted public hearings and engagements with Accounting Officers, Chief Executive Officers, Project Coordinators, and other responsible officials to examine the audit findings in detail. These hearings provided an opportunity for institutions to respond to audit queries, submit documentary evidence, and outline corrective measures undertaken or proposed to address the issues raised. Through this process, the Committee sought not only to resolve outstanding audit matters but also to promote compliance with existing laws and strengthen governance and accountability frameworks.

This Report therefore presents the Committee's findings, observations, and recommendations arising from its consideration of the Auditor-General's Report for the 2023 financial year. It reflects the PAC's commitment to reinforcing fiscal discipline, improving public sector governance, and ensuring that public resources are managed in a manner that delivers value for money and tangible benefits to the people of Sierra Leone.

1.2. Mandate and Powers of the Public Accounts Committee (PAC)

The PAC is mandated to promote accountability and transparency in public financial management. Under **Section 119(2) of the 1991 Constitution**, the Auditor-General audits public accounts and submits annual reports to Parliament, which the PAC examines to ensure government spending complies with legal and regulatory frameworks.

Further, **Section 93(3) of the Constitution** empowers the PAC to investigate the administration of ministries and departments and to review any legislative proposals arising from its inquiries. **Order 70(6) of the Parliamentary Standing Orders** grants the Committee authority to examine annual accounts, special reports of the Auditor-General, and the accounts of statutory corporations and boards, including during parliamentary recess.

To discharge its oversight role effectively, the PAC has extensive powers under **Section 93(6) of the Constitution**, including:

- **Summoning witnesses** to appear before the Committee and testify under oath or affirmation.
- **Compelling the production of documents** and records necessary for its inquiries.
- **Examining witnesses abroad** through commissions or remote testimony when required.

These powers, equivalent to those of a High Court, enable the PAC to conduct thorough investigations and ensure effective oversight of public financial operations.

1.3. Terms of Reference

In undertaking its consideration of the Auditor-General's Report on the Accounts of Sierra Leone for the 2023 financial year, the Public Accounts Committee was guided by the following Terms of Reference:

- To review and analyse the Auditor-General's findings on Ministries, Departments and Agencies (MDAs), Donor-Funded Projects, Public Enterprises, and Commissions, with emphasis on compliance with applicable public financial management, procurement, and other relevant statutory and regulatory frameworks.
- To assess the adequacy and effectiveness of financial management and governance systems within MDAs, Donor-Funded Projects, Public Enterprises, and Commissions, including revenue management, expenditure controls, accounting and reporting systems, internal audit functions, payroll administration, and asset management practices.

- To determine the extent to which audit queries were addressed, statutory obligations fulfilled, and prior audit and PAC recommendations implemented by the institutions under review.
- To formulate recommendations and monitor follow-up actions aimed at strengthening accountability, improving fiscal discipline, promoting value for money, and enhancing the efficient and effective use of public resources across the public sector.

1.4. Scope of the Inquiry

The scope of the Public Accounts Committee's inquiry was confined to the consideration of matters arising from the Auditor-General's Report on the Accounts of Sierra Leone for the 2023 financial year, as they relate to Ministries, Departments and Agencies (MDAs), Donor-Funded Projects, Public Enterprises, and Commissions.

The inquiry examined audit findings relating to public financial management, governance, and compliance with applicable laws and regulations. Specifically, the Committee reviewed issues concerning revenue and expenditure management, procurement practices, payroll administration, asset management, internal control systems, records management, and the remittance of statutory deductions. Attention was also given to compliance with the Public Financial Management Act, the Public Procurement Act, the Audit Service Act, and other relevant statutory instruments governing the operations of public institutions.

In addition, the Committee assessed the status of audit queries, including matters resolved, partially resolved, and outstanding, as well as the extent to which prior audit and PAC recommendations had been implemented. The inquiry was conducted through public hearings, examination of documentary evidence, and engagements with Accounting Officers and Heads of Institutions. The Committee's review did not extend to the conduct of fresh audits, but was limited to issues raised in the Auditor-General's Report and matters directly incidental thereto.

1.5. Methodology

The Public Accounts Committee (PAC) adopted a systematic, transparent, and evidence-based approach in reviewing the financial management practices of Ministries, Departments and Agencies (MDAs), Donor-Funded Projects, Public Enterprises, and Commissions for the 2023 financial year. The inquiry was conducted pursuant to the Committee's constitutional and statutory mandate, under the technical guidance of the Auditor-General, and with the administrative and technical support of the PAC Secretariat. This approach ensured a thorough, objective, and mandate-aligned examination of audit issues.

Evidence Collection

The Committee obtained both oral and written submissions from Vote Controllers, Accounting Officers, and core management staff of audited institutions in response to financial irregularities identified in the Auditor-General's Report for the 2023 financial year. Witnesses were summoned to appear before the Committee and were placed on oath during public hearings. Institutions were required to submit supporting documents, including financial statements, procurement records, payroll schedules, contracts, bank reconciliation statements, and asset registers. Written submissions were cross-referenced with oral testimonies to substantiate responses and determine the status of audit issues.

Technical Review and Verification

Technical input from the Auditor-General and officers of the Audit Service Sierra Leone was integral to the Committee's work. Where necessary, documents and explanations submitted by Management were verified by the audit teams that conducted the original audits to confirm their adequacy, authenticity, and consistency with audit findings. This verification process informed the Committee's determination of whether audit issues were resolved, partially resolved, or remained outstanding.

Stakeholder Engagement and Collaboration

The PAC Secretariat provided continuous administrative and technical support, facilitating the coordination of hearings, documentation, and follow-up engagements. The Committee also engaged relevant oversight institutions and stakeholders, where necessary, to obtain additional clarifications and ensure a comprehensive understanding of institutional financial management practices and systemic challenges.

Site Visits and Inspections

In cases involving capital projects and development interventions, particularly under donor-funded programmes and public enterprises, the Committee conducted site visits and physical inspections to verify project implementation. These visits enabled the Committee to compare reported expenditures with physical outputs and assess whether public funds were utilised for their intended purposes.

Data Analysis and Reporting

Financial and operational data, including contracts, procurement processes, expenditure records, revenue management practices, and project reports, were systematically analysed. The Committee triangulated evidence from the Auditor-General's Report, oral testimonies, documentary submissions, and technical verification to ensure accuracy, consistency, and reliability of findings.

Reporting Process

Based on the evidence gathered, the PAC Secretariat prepared a draft report reflecting the Committee's findings, observations, and recommendations. The draft was reviewed and validated by Members of the Committee to ensure accuracy, objectivity, and conformity with parliamentary standards. The final report, containing detailed conclusions and actionable recommendations, was subsequently submitted to Parliament.

Commitment to Transparency and Accountability

Throughout the inquiry process, the PAC remained guided by the principles of transparency, fairness, and accountability. By rigorously examining audit findings, engaging stakeholders, and enforcing compliance with existing laws and regulations, the Committee seeks to strengthen public financial management systems, promote fiscal discipline, and enhance accountability in the management of public resources.

2.0 CROSS-CUTTING ISSUES AND RECOMMENDATIONS

In the course of its consideration of the Auditor-General's Report for the 2023 financial year, the Public Accounts Committee (PAC) observed a range of cross-cutting issues recurring across Ministries, Departments and Agencies (MDAs), Donor-Funded Projects, Public Enterprises, and Commissions. These issues point to systemic deficiencies in public financial management, governance, and internal controls, rather than isolated lapses within individual institutions.

The continued prevalence of these weaknesses undermines compliance with financial and procurement laws, weakens accountability mechanisms, and exposes public resources to inefficiency and misuse. Accordingly, the Committee has made targeted recommendations aimed at strengthening internal controls, enhancing regulatory compliance, improving inter-institutional coordination, and promoting fiscal discipline and value for money across the public sector.

2.1 Poor Asset Management Practices

The Committee noted with concern the persistent weaknesses in asset management practices across several MDAs during the period under review. Many MDAs either lacked fixed asset registers or failed to maintain them in an up-to-date manner. This situation has contributed to the loss of public assets, particularly vehicles, especially during changes in administration, as such assets were neither properly coded nor traceable within existing records. In several instances, MDAs were also unable to present comprehensive reports on assets under their custody.

In view of the risks posed by weak asset management, including asset loss, ineffective decision-making, and poor accountability, the Committee recommends that Vote Controllers establish, maintain, and regularly update fixed asset registers. The Committee further recommends that all public assets be clearly and permanently marked to facilitate identification, tracking, and accountability.

2.2 Ineffective Records Management

The Committee observed with concern persistent weaknesses in records management across several MDAs, particularly the failure of Accounting Officers to maintain and produce required financial and accountable documents. This was notably evidenced by the frequent inability to present properly prepared bank reconciliation statements when requested, reflecting a significant lapse in compliance with established financial management responsibilities.

The Committee underscores the need for targeted capacity building for Accounting Officers in records management and financial documentation. Such measures are intended to strengthen compliance, improve operational

efficiency, enhance data protection, and reduce the risks associated with weak records management practices.

2.3 Failure to Perform Regular Reconciliations

The Committee's examination of the Auditor-General's Report revealed that a significant proportion of MDAs exceeding 70 percent failed to undertake regular or monthly reconciliations during the period under review. This lapse indicates weaknesses in financial management systems and poses risks to accountability, transparency, and the effective management of public funds.

The Committee stresses the importance of timely and regular reconciliations in preventing discrepancies, fraud, and other financial irregularities. Accordingly, it recommends that Accounting Officers ensure reconciliations are conducted routinely, subjected to supervisory review, and that identified discrepancies are promptly investigated and resolved.

2.4 Delayed Removal of Names from the Payroll

The Committee observed with concern delays in updating payroll records to remove the names of staff who had resigned, retired, or deceased. In several instances, salary payments continued for months after the relevant authorities had been notified, raising serious concerns about the recoverability of funds already disbursed and the effectiveness of payroll controls.

The Committee therefore recommends that the Accountant-General take proactive measures to ensure the timely removal of such names from the payroll. It further urges Vote Controllers to promptly notify both the Accountant-General and the Human Resource Management Office (HRMO) upon the resignation, retirement, or death of any staff member, to prevent undue payments and strengthen payroll integrity.

2.5 Delayed Remittance of Statutory Deductions

The Committee noted breaches of Section 116 of the Income Tax Act, 2008 and Section 25 of the NASSIT Act, 2001 by several Accounting Officers, arising from delays or failures in remitting statutory deductions to the relevant institutions. In some cases, MDAs withheld deducted amounts for other uses, while compliance was only effected following summonses by the Public Accounts Committee.

The Committee strongly condemns the misuse of statutory deductions and urges Vote Controllers to strictly comply with their obligations to deduct and remit such funds promptly to the appropriate institutions, in order to avoid penalties. The Committee further recommends the enforcement of Section 27

of the NASSIT Act, 2001, against defaulting institutions to ensure accountability and deterrence.

2.6 Treatment of Audit Queries

The Committee observed with concern the persistent failure of several Vote Controllers and Accounting Officers to adequately address audit queries raised by the Audit Service Sierra Leone (ASSL). In many instances, MDAs did not respond to management letters within the statutory 30-day period prescribed by the Audit Service Act, 1998, reflecting disregard for the audit process and contributing to adverse audit conclusions.

The Committee therefore emphasises the need for Accounting Officers to treat audit queries with urgency and diligence, and to ensure that all outstanding issues are promptly addressed and resolved, so as to prevent their recurrence in subsequent audit reports.

2.7 Non-Submission of Statutory Reports to Parliament

The Committee observed with concern the continued failure of certain parastatals and public corporations, including NASSIT, to submit their statutory annual or biennial reports to Parliament as required by their enabling Acts. Similar non-compliance was noted across other institutions, resulting in breaches of Acts of Parliament and denying Parliament and the public access to critical information on their operations and performance.

The Committee recommends the strengthening of enforcement mechanisms, including amendments to the Finance Act to provide for stringent penalties for non-compliance. The Committee further urges Parliamentary Sectoral Committees to intensify oversight and monitor compliance with statutory reporting obligations by institutions established under Acts of Parliament.

2.8 Procurement Breaches

From its review of the Auditor-General's Reports and the applicable procurement laws, the Committee observed persistent breaches of procurement regulations across several MDAs, notwithstanding repeated cautions issued over the years. These breaches have continued to attract adverse audit conclusions.

Specifically, the Committee noted the frequent use of inappropriate procurement methods in the award of contracts, including the application of Requests for Quotations (RfQs) in place of the National Competitive Bidding (NCB) method, contrary to Section 26 of the Finance Act, 2019. The Committee further observed that the absence of stringent penalties for procurement violations—such as the use of incorrect procurement methods—has contributed to widespread non-compliance by Accounting Officers.

The Committee therefore recommends that Accounting Officers strictly comply with all procurement laws and regulations at all times, whether under normal or emergency circumstances. The Committee further recommends that the National Public Procurement Act, 2016 be amended, particularly Regulation 37(2), to provide for stringent penalties for procurement breaches, with a view to deterring and minimising recurrent violations.

2.9 Longstanding Payables and Receivables (Debts)

The Committee's review of the Auditor-General's Reports revealed the existence of significant longstanding payables and receivables among several public institutions. In response, the Committee engaged the affected entities to examine the underlying causes and agree on measures to address these financial imbalances.

Following an engagement involving EDSA, EGTC, GUMA, the Ministry of Finance, and RMFA, it was agreed that a Cabinet Paper would be developed to provide a comprehensive framework for resolving outstanding payables and receivables. Upon Cabinet approval, the affected MDAs are expected to reflect the agreed arrangements in their 2026 budget estimates, with the Ministry of Finance assuming responsibility for the direct settlement of such obligations.

2.10 Delayed and Inadequate Budgetary Allocations

The Committee noted that several MDAs operated under significant budgetary constraints arising from delayed releases and inadequate allocations, which adversely affected the implementation of planned programmes and activities.

The Committee therefore urges the Ministry of Finance to ensure the timely disbursement of approved funds to MDAs to enable effective service delivery. The Committee further recommends the adoption of realistic revenue projections and credible expenditure estimates to improve budget execution, financial planning, and optimal resource allocation.

2.11 Late or Non-Submission of Documents to ASSL

The Committee observed with concern that several Vote Controllers failed to submit required supporting documents to the Audit Service Sierra Leone (ASSL) within the statutory timelines. This non-compliance contributed to the inclusion of avoidable audit issues in the final audit reports, including matters relating to the maintenance of fixed asset registers and the coding and recording of public assets. Such lapses reflect weaknesses in adherence to established audit requirements.

The Committee strongly condemns this practice and recommends that Vote Controllers and Accounting Officers ensure the timely submission of all required documents to ASSL in accordance with the law. The Committee further cautions that continued non-compliance will attract appropriate sanctions and adverse audit outcomes in future audit cycles.

2.12 Weak Internal Controls

The Committee observed that a significant number of MDAs under review lacked effective internal control systems, thereby undermining accurate accounting, proper inventory management, and the efficient administration of assets and human resources. This weakness reflects insufficient attention by Accounting Officers to internal control frameworks essential for sound governance and oversight.

The Committee notes that unresolved deficiencies in internal controls expose public institutions to risks including fraud, operational inefficiencies, and misstatement of financial information. The Committee therefore strongly recommends the establishment, strengthening, and effective operationalisation of internal control systems to safeguard public resources and enhance accountability.

2.13 Payments without Adequate Supporting Documentation

The Committee observed with concern instances where payments were effected without adequate supporting documents, including delivery notes, monitoring reports, receipts, payment vouchers, invoices, and beneficiary lists. In some cases, payments were made in the complete absence of any supporting documentation.

The Committee emphasises that expenditures not supported by appropriate documentation cannot be recognised as legitimate disbursements. Accordingly, it recommends that Accounting Officers ensure all payment requests are fully supported by relevant documents and submitted for audit verification prior to payment.

The Committee emphasises that sustained non-compliance with financial, procurement, and accountability frameworks undermines public trust and the effective use of public resources. The implementation of these recommendations is therefore critical to strengthening governance, enhancing fiscal discipline, and ensuring value for money across the public sector.

2.14 Matrix of Key Findings, Risks, and Recommendations

Finding	Risk / Implication	Committee Recommendation	Responsible Entity
Poor Asset Management Practices	Loss of public assets; weak accountability; inaccurate asset valuation	Establish, maintain, and regularly update fixed asset registers; ensure proper asset coding and marking	Vote Controllers; Accounting Officers
Ineffective Records Management	Weak audit trail; poor decision-making; audit qualifications	Strengthen records management systems and ensure the availability of all accountable documents	Accounting Officers; MDAs
Failure to Perform Regular Reconciliations	Financial discrepancies; fraud and misstated financial positions	Conduct monthly reconciliations subject to supervisory review and prompt corrective action	Accounting Officers; Supervisors
Delayed Removal of Names from Payroll	Financial loss; ghost workers; difficulty in fund recovery	Promptly remove names of resigned, retired, or deceased staff from payroll upon notification	Accountant-General; HRMO; Vote Controllers
Delayed Remittance of Statutory Deductions	Accumulation of penalties; breach of tax and NASSIT laws	Ensure timely remittance of all statutory deductions and enforce sanctions for non-compliance	Vote Controllers; Accountant-General; NASSIT; NRA
Poor Treatment of Audit Queries	Recurring adverse audit opinions; weak accountability	Respond to audit queries within statutory timelines and resolve issues proactively	Accounting Officers; MDAs
Non-Submission of Statutory Reports to Parliament	Breach of enabling Acts; reduced transparency	Enforce compliance with statutory reporting obligations; strengthen sanctions.	Parastatals; Public Corporations; Sectoral Committees
Procurement Breaches	Value-for-money losses; legal violations; reputational damage	Ensure strict adherence to procurement laws; amend the NPP Act to include stronger penalties	Accounting Officers; NPPA; Parliament
Longstanding Payables and	Distorted financial positions; service	Resolve debts through coordinated MoF-led	Ministry of Finance;

Receivables	delivery constraints	arrangements and budgetary provisions	Concerned MDAs
Delayed and Inadequate Budgetary Allocations	Incomplete programme implementation; inefficiency	Ensure timely fund releases and adopt realistic revenue and expenditure estimates	Ministry of Finance
Late/Non-Submission of Documents to ASSL	Avoidable audit queries; adverse audit findings	Ensure timely submission of all audit documents in line with legal requirements.	Vote Controllers; Accounting Officers
Weak Internal Controls	Fraud; inefficiencies; misstatement of accounts	Establish and operationalise effective internal control systems	Accounting Officers; MDAs
Payments without Adequate Supporting Documents	Irregular expenditure; audit disallowances	Ensure all payments are fully supported before disbursement and are subject to audit verification	Accounting Officers; Vote Controllers

2.15 Achievements of the Public Accounts Committee (PAC)

In the exercise of its constitutional mandate to ensure accountability, transparency, and prudent management of public resources, the Public Accounts Committee (PAC) recorded significant achievements during its consideration of the Auditor-General's Report for the 2023 Financial Year. These achievements reflect the Committee's commitment to results-oriented oversight, combining financial recoveries with corrective actions, improved compliance, and strengthened accountability systems across the public sector.

1. Recovery of Public Funds and Statutory Arrears

A major achievement of the Committee was the recovery of **NLe 12,025,499.86** from defaulting institutions and entities as a direct outcome of PAC hearings, compliance directives, and follow-up engagements. These recoveries were paid into government-designated accounts, including the Bank of Sierra Leone (Treasury Main and Revenue Arrears Accounts) and the National Revenue Authority (NRA), and related to PAYE, withholding taxes, NASSIT contributions, customs duties, and previously untraced ASYCUDA prepayments. This outcome underscores the Committee's effectiveness in safeguarding public resources and enforcing fiscal discipline.

2. Resolution of Audit Issues Across MDAs, Public Enterprises and Commissions

The Committee reviewed audit issues affecting **36 institutions**, comprising Ministries, Departments and Agencies (MDAs), public enterprises, commissions, and donor-funded projects. In total, **133 audit issues** were considered. Of these:

- **78 issues (58.6%) were fully resolved;**
- **3 issues (2.3%) were substantially resolved;**
- **9 issues (6.8%) were partially resolved;** and
- **43 issues (32.3%) remained unresolved.**

Overall, **over 60 per cent** of the audit issues reviewed were either resolved or substantially resolved, reflecting the Committee's success in securing compliance, corrective action, and documentary verification from affected institutions.

3. Resolution Outcomes on GPFS / Public Accounts

In addition to institution-specific audit issues, the PAC undertook a focused review of **General Purpose Financial Statements (GPFS) and Public Accounts**, examining **12 systemic audit issues** relating to tax liabilities, revenue traceability, contractual compliance, and recurrent expenditure controls.

From this review:

- **5 issues (41.7%) were resolved or fully implemented;** and
- **7 issues (58.3%) remain ongoing,** largely due to their structural and cross-cutting nature.

Notable resolved outcomes included the verification and recovery of **GST, Income Tax, and ASYCUDA prepayments**, confirmation of revenues through **SWIFT and bank statement evidence**, and the **establishment and operationalization of the Revenue Arrears Account**—a key reform that strengthened revenue tracking and transparency within the Public Accounts.

4. Strengthening Compliance with Public Financial Management Frameworks

Through sustained engagements with Accounting Officers and Heads of Institutions, the Committee reinforced compliance with **public financial management laws and regulations**, particularly in relation to statutory deductions, payroll management, procurement procedures, submission of financial returns, and revenue reconciliation processes. These interventions contributed to improved financial discipline and accountability across the public sector.

5. Closure and Clarification of Audit Queries

The PAC facilitated the clarification, correction, and closure of numerous audit queries through the submission and verification of supporting documentation. This process improved the accuracy of financial records, enhanced disclosure practices, and reduced audit backlogs across several institutions.

6. Identification of Systemic and Governance Weaknesses

Beyond transactional issues, the Committee identified recurring **systemic weaknesses** in internal controls, asset management, revenue assurance, monitoring and evaluation systems, and operational effectiveness. These findings informed targeted recommendations aimed at addressing root causes and preventing recurrence in future audit cycles.

7. Strengthening of Follow-Up and Accountability Mechanisms

The use of structured **Resolution Matrices** for both institutional audits and GPFS/Public Accounts enabled effective tracking of compliance, clearly distinguishing between resolved, partially resolved, substantially resolved, and unresolved issues. This strengthened the Committee's follow-up mechanism and enhanced transparency in the implementation of PAC recommendations.

8. Promotion of an Accountability and Deterrence Culture

The combined outcomes of recoveries realised, issues resolved, and systemic reforms initiated had a clear **deterrent effect** on non-compliance. The PAC's firm oversight reinforced the responsibility of Accounting Officers to account for public resources and contributed to fostering a culture of accountability, transparency, and prudent financial management.

SNAPSHOT OF PAC OVERSIGHT OUTCOMES (FY 2023)

1. Scope of PAC Review

Indicator	Total
Institutions Reviewed	36
Audit Issues Reviewed (Institutions)	133
GPFS / Public Accounts Issues Reviewed	12

2. Recoveries Realised

Indicator	Outcome
Total Recoveries Realised	NLe 12,025,499.86
Key Sources	PAYE, WHT, NASSIT, Customs Duties, ASYCUDA Prepayments
Receiving Accounts	BSL (Treasury Main & Revenue Arrears); NRA

3. Resolution Status of Audit Issues (MDAs, PEs & Commissions)

Resolution Status	No. of Issues	Percentage
Resolved	78	58.6%
Substantially Resolved	3	2.3%
Partially Resolved	9	6.8%
Unresolved	43	32.3%
Total	133	100%

4. GPFS / Public Accounts Resolution Status

Resolution Status	No. of Issues	Percentage
Resolved / Implemented	5	41.7%
Ongoing	7	58.3%
Total	12	100%

3.0 GENERAL PURPOSE FINANCIAL STATEMENTS [GPFS]/PUBLIC ACCOUNTS

3.1 Tax Liabilities Due

Observation

The audit of the General-Purpose Financial Statements of the Consolidated Fund for the 2023 financial year revealed significant outstanding tax liabilities due to the Government of Sierra Leone. During the review and recalculation of taxpayers' liabilities, the Audit Service Sierra Leone (ASSL) identified tax liabilities amounting to NLe 114,727,344 owed to the Government. Notably, these liabilities were not included in the revenue arrears disclosed in the Financial Statements, thereby understating the actual level of outstanding government revenue and weakening the credibility of the financial statements.

The Committee's Finding[s] and Recommendation[s]

In reviewing recovery efforts from prior years, the Committee noted that, as a result of PAC interventions arising from financial irregularities reported by the ASSL for the 2021 and 2022 financial years, recoveries were recorded as follows:

- ⇒ General Recovery: NLe 19,672,694.77
- ⇒ Medium Taxpayers: NLe 1,215,443.55
- ⇒ Large Taxpayers: NLe 2,264,804.35

Out of these amounts, verified recoveries totalling NLe 23,152,942.66 were confirmed through documentary evidence submitted to the Committee.

Furthermore, during the course of its review of the 2023 Auditor-General's Report, the PAC jointly engaged with the National Revenue Authority (NRA) on reported tax losses and duty irregularities relating to cement imports by Rockcem SL Ltd. and Maccem SL Ltd. Following these engagements, the NRA submitted a Payment Plan for Outstanding Import Duties and Taxes Payable on the Importation of Cement in 2024, and evidence presented to the Committee confirmed that payments have commenced in line with the agreed plan.

The Committee observed that the non-disclosure of significant tax liabilities in the Financial Statements undermines transparency, distorts the Government's true revenue position, and weakens fiscal planning and accountability. While progress has been made through PAC-led recovery efforts and engagements with the NRA, the recurrence of tax and duty irregularities highlights persistent weaknesses in reconciliation, monitoring, and enforcement mechanisms.

The Public Accounts Committee recommends as follows:

- 1. Full Disclosure of Tax Liabilities:*** *The Ministry of Finance, in collaboration with the NRA, should ensure that all outstanding tax liabilities are accurately identified, reconciled, and fully disclosed in the Government's Financial Statements, in accordance with applicable accounting and reporting standards.*
- 2. Enforcement of Monthly Reconciliations:*** *The NRA should strictly enforce the provisions of the Public Financial Management Act (PFMA) requiring monthly reconciliation of tax assessments, collections, arrears, and recoveries, with reconciliation statements submitted regularly to the Ministry of Finance and other relevant oversight authorities.*
- 3. Strengthened Monitoring of Payment Plans:*** *The NRA should closely monitor compliance with agreed payment plans, including those relating to Roccem and Maccem, and take timely enforcement action in cases of default.*
- 4. Sustained PAC Follow-Up:*** *The Committee will continue to monitor recoveries arising from tax and duty irregularities and expects periodic progress reports from the NRA on collections, arrears, and enforcement actions.*

3.2 Revenue Not Traced to the Consolidated Fund

Observations

The audit revealed weaknesses in the timely transfer and traceability of revenue collected through transit banks and prepayment arrangements into the Consolidated Fund Account at the Bank of Sierra Leone (BSL). In accordance with established procedures, transit banks are required to transfer all revenue collected into the Consolidated Fund within 24 hours of receipt.

An analysis of Goods and Services Tax (GST) and Income Tax remittances made by various transit banks to the BSL disclosed that amounts totalling NLe 494,059.87 and NLe 1,033,094.07 respectively could not initially be traced to the Consolidated Fund Account.

Further review of prepayment accounts maintained by Oil Marketing Companies (OMCs) and selected mining companies within the ASYCUDA World system revealed transactions amounting to NLe 33,000,526.91 that could not be traced to the Consolidated Fund Account at the BSL. Copies of SWIFT confirmations for these payments were requested by the Audit Service Sierra Leone (ASSL) but were not submitted at the time of the audit, thereby limiting audit assurance and raising concerns over revenue accountability.

Committee's Findings

In the course of the PAC's review, bank statements relating to GST remittances from UBA, Access Bank, Bloom Bank, and FBN Bank were requested and subsequently submitted to the Committee on 17th January 2025. These statements were jointly verified by the PAC and the ASSL in the presence of representatives of the respective banks. The verification confirmed that the transactions were successfully received and remitted into the NRA-designated accounts at the BSL. Accordingly, this aspect of the audit issue was cleared and considered resolved.

With respect to ASYCUDA prepayments not traced to the Consolidated Fund, the Committee requested SWIFT confirmations, account statements, and payment receipts from the affected OMCs. Conex Energy SL Ltd submitted two SWIFT confirmation copies in respect of payments totalling SLE 5,644,306.06, as well as an additional confirmation amounting to NLe 1,749,613.92, on 9th May 2025. The submitted evidence confirmed that the amounts were fully recovered and paid into the Revenue Account at the BSL, with supporting SWIFT confirmations attached.

In addition, the Committee requested the opening of a Revenue Arrears Account denominated in Leones to strengthen the tracking and management of outstanding revenues. Evidence submitted by the BSL confirmed that the account was opened on 6th May 2025, and account balance statements were provided to the Committee.

Conclusion and Resolution Status

Based on the documentary evidence submitted and jointly verified with the ASSL, the Committee is satisfied that the revenue amounts previously reported as not traceable to the Consolidated Fund have now been properly accounted for and remitted. ***The issue is therefore considered resolved.***

Recommendations

Notwithstanding the resolution of this matter, the Public Accounts Committee recommends that:

- 1. Strict enforcement of the 24-hour transfer rule for revenues collected by transit banks into the Consolidated Fund be maintained by the NRA and the BSL.*
- 2. Regular and timely submission of SWIFT confirmations and bank statements by collecting entities, including OMCs and mining companies, be enforced to facilitate effective audit verification.*
- 3. The Revenue Arrears Account in Leones be fully operationalised and utilised as a control mechanism for monitoring outstanding and recovered revenues.*
- 4. Monthly reconciliation statements between the NRA, transit banks, and the BSL be prepared and submitted to the Ministry of Finance and relevant oversight institutions to prevent recurrence of similar issues.*

3.3 Non-Compliance with Clauses in Contract Agreements

Observations

The audit disclosed instances of non-compliance with contractual clauses in agreements entered into between the Government of Sierra Leone and certain private entities, as well as with relevant Ministries, Departments and Agencies (MDAs). As a result, unpaid contractual revenues amounting to NLe 170,460,640.74 were identified. These amounts were not disclosed as domestic arrears in the Government's Financial Statements, thereby understating the State's receivable position.

Further examination identified the following specific issues:

1. **E-Passport Royalty Payments (Immigration Department):** Clause 1 (1.4) of the Contract Change Note requires HID CID Ltd. to pay a 9% royalty on the sale of each e-passport. However, for 82,777 e-passports produced during the period under review, the corresponding royalty of US\$744,993 was not received by Government.
2. **Zoodlabs (SL) Ltd – Ace Submarine Fibre Optic Cable Contract:** The contract between the Ministry of Information and Communications and Zoodlabs (SL) Ltd. requires payment of an annual fixed fee of US\$1.44 million (or its Leone equivalent) into the Consolidated Fund. The audit found no evidence that this amount was paid during the period under review.
3. **Lease Agreement with Kingho Railway and Port Company Ltd.:** The lease agreement between the Ministry of Mines and Kingho Railway and Port Company Ltd. showed no evidence of parliamentary ratification, contrary to Section 118(2) of the Constitution and Section 15 of the Public Debt Management Act, 2011, raising concerns over the legality of tax exemptions totalling US\$5,275,434.

Committee's Findings

PAC Review of E-Passport Royalty Payments (Immigration Department)

The Auditor-General's Reports for the **2022 and 2023 financial years** raised concerns regarding royalty payments arising from the **amendment contract of 11th February 2014** between the Government of Sierra Leone and **NetPage (SL) Ltd.** for passport production.

In reviewing this matter, the Committee examined the contract, audit findings, and relevant constitutional provisions, including **Sections 40(4), 110(1) and (2), and 171(15) of the 1991 Constitution**. The Committee found that although the contract allowed for modification, the schedule introducing royalty payments was not laid before or approved by Parliament. Consequently, the unilateral imposition of royalty payments lacked constitutional authority and contravened Section 110 of the Constitution.

Committee's Resolution

The PAC resolved that:

- 1. The schedule attached to the amendment contract should have been submitted to Parliament for approval.*
- 2. The royalty amounts recorded in the 2022 and 2023 Auditor-General's Reports were constitutionally invalid.*
- 3. The Ministry of Internal Affairs, the Immigration Department, and NetPage (SL) Ltd. should expedite renewal of the passport contract in compliance with the law.*
- 4. The audit issues on e-passport royalties for 2022 and 2023 were deemed resolved, and NetPage (SL) Ltd. was not liable for the claimed royalties.*
- 5. NetPage (SL) Ltd. was directed to settle an outstanding tax liability of NLe 233,000 into the Revenue Arrears Account at the Bank of Sierra Leone.*

Conclusion and Resolution Status (E-Passport)

The Committee concluded that the audit issue arose from a **constitutionally invalid contractual amendment** and therefore declared the matter **resolved**, recommending deletion of the related audit findings, subject to settlement of the outstanding tax liability.

PAC Review of the Contract Agreement with Zoodlabs (SL) Ltd.

The Committee established that of the **US\$1.44 million** contractually due:

- **US\$680,000** was authorised by the Ministry of Finance to settle salaries and emoluments of former SALCAB staff, leaving an **outstanding balance of US\$760,000** subject to a payment plan.

The Committee further noted that Zoodlabs (SL) Ltd. submitted verified claims of US\$840,000 for broadband services provided under the e-Government Project, which were confirmed by the Ministry of Finance. Based on reconciliation, the Committee determined that Zoodlabs holds a net receivable position of US\$120,000, exclusive of any tax liabilities yet to be confirmed by the NRA.

PAC Review of Lease Agreement with Kingho Railway and Port Company Ltd. (Leone Rock Metal Group)

Findings

The Committee confirmed that failure to submit the lease agreement to Parliament for ratification was attributable to the responsible Ministry, not the company. While initial operations breached localisation provisions, Leone Rock Metal Group subsequently localised its workforce, employing approximately 90% Sierra Leoneans. The company also submitted evidence of full payment of US\$5,275,434 for rail and port usage.

Conclusion and Resolution Status

Taking into account the Ministry's failure to pilot ratification and the company's compliance with financial obligations, the Committee declared the issue **resolved** and recommended deletion from the Auditor-General's Report.

Implications

The Committee observed that weak enforcement of contracts, failure to disclose contractual arrears, and non-ratification of agreements expose public revenues to loss and undermine fiscal transparency and accountability.

Recommendations

The Public Accounts Committee recommends that:

- i. MDAs strictly enforce contractual clauses and ensure timely remittance to the Consolidated Fund;*
- ii. The Ministry of Finance fully disclose unpaid contractual revenues in the Financial Statements;*
- iii. All agreements involving fiscal obligations or exemptions be submitted to Parliament for ratification;*
- iv. The Ministry of Finance and the NRA conclude reconciliation of Zoodlabs' tax liabilities; and*
- v. The PAC maintain rigorous follow-up on contractual compliance and revenue recoveries.*

3.4 RECURRENT EXPENDITURE:

Expenditure not Supported by Relevant Documentary Evidence

ACCOUNTANT GENERAL'S DEPARTMENT

The audit report disclosed that withdrawals from Imprest bank accounts by selected MDAs for transactions totalling **NLe18,129,006.37, US\$3,004,387.25** and **€3,615.48** were not supported by relevant documentary evidence, such as payment vouchers, receipts, delivery notes, and expenditure returns.

The Committee's Findings and Recommendations

Questioned why the Imprests were reimbursed without previous retirement details, the Accountant General informed the Committee that Imprest accounts are managed by MDAs, therefore Vote Controllers are responsible to account for any amount reimbursed.

Referencing Regulation 123 [1] of the PFM Regulation of 2018, the Accountant General has the sole responsibility of monitoring the utilisation of Imprests by ensuring full retirement of previous disbursements and Regulation 123[2] requires Imprest holders to report the utilisation of Imprest.

After prolonged discussions with Officials of the Accountant General, the Committee recommended that:

- i. Management should implement Regulation 124[2] of the PFM Regulation of 2018 against defaulting Vote Controllers, which states that any Imprest holder who failed to provide full retirement details of previously disbursed amounts, the said amount should be refunded or be deducted from the salaries of the Imprest-holder; and***
- ii. the Accountant General should constitute a designated Unit charged with the responsibility of monitoring Imprest accounts across MDAs or the Internal Auditors, who are already deployed in the various MDAs, should certify all documents relating to Imprest and issue a certificate to the Accountant General.***

Payment to Contractors Using Selling Rate Instead of Mid-rate

The audit report disclosed that despite contracts clauses stipulating mid-rate conversion for payments, several payments were made using selling rate, resulting in variances totalling **NLe3, 166,907.88** for various Cheque payments.

The Committee's Findings and Recommendations

The Committee noted from Management's submission that the contracts were signed by the MDAs and the Accountant General only made payments on behalf of the various MDAs.

The Accountant General should develop a policy that covers all contracts, so that the BSL will only pay using the mid-rate.

Allowances Paid without Deducting PAYE Taxes

According to the audit report, several allowances from six of the 15 categories of payroll selected for review, such as acting allowances, risk allowances, domestic allowances and subsidy allowances, were paid to employees without deducting PAYE taxes and that has resulted in financial loss amounting to **NLe261, 633.92**. The audit report also revealed that the untaxed acting allowances amounted to **NLe 198,383.86**.

The Committee's Findings and Recommendations

The Committee observed that the Accountant General infringed Regulation 114 of the PFM Regulation of 2018, which mandates the Accountant General to perform reconciliations of financial data on all personnel transactions, including expenditure, deductions, net salaries, and employer's social contribution.

In this regard, the Committee ordered the Accountant General to recover the sum of NLe 198,383.86 in respect of unpaid acting allowances and the Accountant General should comply with Regulation 114 going forward otherwise such omission will attract punitive action.

4.0 MINISTRIES, DEPARTMENTS, AGENCIES (MDAs), DONOR-FUNDED PROJECTS, PUBLIC ENTERPRISES, AND COMMISSIONS

4.1 National Assets And Government Property Commission: 2019- 2022

Disbursements without Adequate Supporting Documents

The Auditor-General's Report disclosed that retirement details relating to imprests amounting to **NLe 79,247** were not made available for audit inspection, contrary to Section 124(1) of the Public Financial Management Regulations (PFMR), 2018.

In its review, the Committee received and examined documentary evidence submitted by the Executive Secretary covering the full amount of **NLe 79,247**, explaining that a portion of the funds was utilised for the payment of stipends to volunteer staff of the Commission.

Having verified the retirement details, the Committee declared the audit query resolved and recommended its deletion from the Auditor-General's Report. However, the Committee expressed concern over the failure to submit the relevant documents during the audit period and accordingly directed the Accountant-General to deduct NLe 5,000 from the salary of the Executive Secretary, in accordance with Section 36(1) of the Audit Service Act, 2014, for failure to produce accountable documents when required.

Inadequate Implementation of the Commission's Mandates

The Auditor-General's Report noted deficiencies in the implementation of the Commission's statutory mandate, including the failure to develop and present a comprehensive National Assets Register using an integrated computerised system, as well as the absence of records on the acquisition and holdings of national assets and government property across MDAs.

During its engagement with the Executive Secretary and Management of the Commission, the Committee was informed that steps had been taken to engage development partners for the establishment of a comprehensive National Assets Register and that a Service Delivery Charter had been developed, pending Board approval. The Committee further observed that the existing Act lacks adequate enforcement provisions against defaulting MDAs and that, despite asset disposals by MDAs, no portion of the proceeds is retained by the Commission to strengthen its revenue base.

In light of these findings, the Committee recommends an expedited review of the enabling Act to introduce enforcement mechanisms, including provisions allowing the Commission to retain an appropriate percentage of proceeds

from asset disposals by MDAs. The Committee further recommends the establishment of a dedicated asset-tracking team responsible for the physical verification of assets reported by MDAs, in order to strengthen accountability and oversight.

4.2 Ministry Of Tourism And Cultural Affairs

Management of Government Leased Property

The audit report revealed the following:

- the fixed assets register was not updated to record information on these property;
- there was no evidence of monitoring by the Ministry, as monitoring reports were not submitted to the ASSL;
- a database of all the facilities showing the lease amount, amount paid and amount outstanding was not maintained;
- the lease agreements for four of the hotels had not been reviewed, even though the stipulated review dates had elapsed;
- the lease agreements for the Bintumani Conference Centre, the New Brookfields Hotel, and the Lungi Hotel were not submitted to the ASSL. There is a risk that these assets could have been used for personal gains, leading to loss of government revenue;
- the Bintumani hotel was supposed to be rehabilitated and upgraded to a five-star hotel, but there was no evidence from the Ministry to confirm that the upgrade or lease agreement was reviewed; despite a government loan of **US\$500,000** was given to Beijing Urban Construction Company for the upgrade. The hotel had significantly depreciated in standard.

The Committee's Finding[s] and Recommendation[s]

Following its review of documents submitted and engagements with Management, the Committee observed the following:

- Management submitted monitoring reports and inventory lists for Bintumani Hotel, as well as reviewed lease agreements for the Bintumani Conference Centre, New Brookfields Hotel, and Lungi Hotel; however, these agreements were not laid before Parliament for ratification.
- Despite Government disbursement of **US\$500,000** for rehabilitation and the grant of duty-free concessions for the importation of building materials, Bintumani Management failed to rehabilitate and upgrade the Hotel. Notwithstanding this lapse, arrears for the years **2015–2019** and **2022–2023** were settled, and payment for **2025** had commenced.
- The utilization of Bintumani Hotel by the Kamajors, the Truth and Reconciliation Commission (TRC), and the Special Court resulted in Management being denied access to the facility for a period of approximately ten years.

- The Ministry failed to adequately monitor lease rent payments made to the National Revenue Authority (NRA) over the past ten years, amounting to **US\$804,000**.
- Hilltop Hotel was leased for a period of **25 years**, with operations subsequently disrupted by the **COVID-19 pandemic**. As a result, Management of Hilltop Hotel formally applied for a waiver of lease payments for the **2020 and 2021 financial years**, amounting to **US\$120,000**, due to the cessation of operations during the pandemic period.
- Although lease payments were made directly to the NRA, the Authority failed to consistently update the Ministry on such payments, despite repeated reminders.

The Committee expressed serious concern regarding:

- The legality of the lease agreements for the Bintumani Conference Centre, New Brookfields Hotel, and Lungi Hotel, as they were not submitted to Parliament for ratification;
- The authority under which the Ministry leased Hilltop Hotel for a **25-year term**, in contravention of Regulation **116(1)(b)** of the Public Financial Management Regulations, 2018, which limits lease terms for national assets to a maximum of **ten years** without automatic renewal; and
- The Ministry's failure to effectively monitor lease payments made to the NRA, resulting in significant revenue losses.

Accordingly, the Committee recommended that Management institute regular reconciliation mechanisms to monitor lease payments and committed to follow up with the Ministry and Hilltop Hotel Management on the outstanding amount of US\$600,000. In addition, in view of the exceptional circumstances occasioned by the COVID-19 pandemic, the Committee recommends that the requested waiver of lease payments for 2020 and 2021, amounting to US\$120,000, be granted.

Demolition of Structures along the Lumley-Aberdeen Beach

The Auditor-General's Report noted that the Ministry of Tourism demolished beach bars and other structures along the Lumley–Aberdeen Beach, some of which had reportedly been constructed with the Ministry's approval; however, documentary evidence of such approvals was not submitted for audit inspection. The Report further indicated that the demolition exercise was not comprehensive, as some structures remained, without stated justification.

The Committee's Finding[s] and Recommendation[s]

During its engagement with Management, the Committee was informed that Cabinet approval had been granted authorising the Ministry of Tourism and the National Tourist Board to undertake the demolition exercise, following non-compliance by beach bar operators with established policies, designated beach guidelines, and internationally accepted best practices. Management further explained that operators were permitted

to erect temporary structures only and that such permission did not confer land ownership; however, several operators proceeded to construct permanent structures. The Committee was also informed that affected operators were duly served with official notices prior to the commencement of the demolition exercise, but failed to comply.

While acknowledging that unregulated and disorganised structures undermine the aesthetic appeal, sanitation, and orderly development of the beach, and detract from Sierra Leone's image as an international tourist destination, the Committee expressed concern regarding the criteria applied in demolishing certain structures while leaving others intact. In response, Management clarified that a pre-demolition assessment was conducted by the National Tourist Board and a report containing findings and recommendations was submitted to Cabinet. Management further emphasised that the exercise was not selective or punitive, but aimed at restoring orderliness and improving the sanitary and environmental conditions of the beach.

In view of the Cabinet approval submitted and the explanations provided, the Committee declared the matter resolved and recommended its deletion from the Auditor-General's Report. The Committee, however, advised Management to ensure proper planning and regulation of beach developments, including the preparation of standardised architectural designs clearly specifying the types of structures permitted along the Lumley–Aberdeen Beach.

Construction of a Mini Pavilion at the Forecourt of the Ministry

The Auditor-General's Report disclosed that the Ministry entered into a contract valued at **NLe 398,000** on **27 November 2023** for the construction of a mini pavilion at the forecourt of its headquarters for recreational purposes. The contract stipulated a completion period of six months; however, as at the time of audit—ten months after commencement—the project was reported as incomplete, notwithstanding payments totalling **NLe 319,000** to the contractor. The uncompleted portion of the works was assessed at **NLe 81,500**.

The Committee's Finding[s] and Recommendation[s]

In its engagement with Management, the Committee sought clarification on the delay. The Permanent Secretary presented a work completion certificate and photographic evidence confirming that the pavilion had been completed. It was explained that these documents were not submitted to the auditors during the audit process due to the failure of the Ministry of Works, as the project implementing agency, to release the work completion certificate to the Ministry of Tourism despite repeated requests.

Having examined the work completion certificate and noting the Chairman's confirmation that the pavilion was completed and fully functional, the Committee declared the matter resolved and recommended its deletion from

the Auditor-General's Report. The Committee, however, admonished Management to ensure that all accountable documents are made available to the audit team within the prescribed timelines in future.

Withholding Taxes not paid to the National Revenue Authority

The Auditor-General's Report disclosed that withholding taxes amounting to **NLe 20,087.20**, deducted from payments made to suppliers, were not remitted to the National Revenue Authority (NRA) within the required timeframe.

The Committee's Findings and Recommendations

In response, the Accountant submitted documentary evidence in the form of an official NRA receipt confirming payment of the full amount of **NLe 20,087.20**. The auditors subsequently verified and confirmed the authenticity of the receipt.

Accordingly, the Committee declared the matter resolved. The Committee, however, cautioned Management to ensure that withholding taxes are consistently deducted at source and promptly remitted to the NRA in respect of all payments made to contractors and suppliers, in compliance with applicable tax laws.

Unsupported Payments

- i. of the **NLe1,206,744**, supporting documents amounting to **NLe1,065,750** representing **88%** of the queried amount were submitted, leaving a balance of **NLe140,994** not submitted;
- ii. of the **NLe388,931**, supporting documents totalling **NLe166,897**, representing **43%** of the queried amount was submitted during the audit verification, leaving a balance of **NLe222,034** without no supporting documents;
- iii. supporting documents in respect of the **NLe40,987** withdrawn by the Cultural Division to carry out the UNESCO Film Project were not submitted;
- iv. supporting documents in respect of the **NLe400,000** for the implementation of Phase II of 'meet the people tour' at regional levels were not submitted; and
- v. supporting documents in respect of the **NLe120,000** for a two-day National Entertainment Dialogue Conference were not submitted.

The Committee's Finding[s] and Recommendation[s]

In response, the Accountant submitted documentary evidence covering all outstanding amounts previously queried, asserting that most of the documents had been made available to the audit team during the audit period—a position which the auditors disputed. The Committee noted that Management failed to maintain a way book or

dispatch register through which the release and receipt of documents by auditors could be properly recorded and acknowledged.

Following verification by the auditors, all issues relating to the unsupported payments were confirmed to have been satisfactorily cleared. Accordingly, the Committee declared the matters resolved and recommended their deletion from the Auditor-General's Report. The Committee, however, advised Management to institute and maintain a way book or similar control mechanism to ensure proper tracking and acknowledgement of documents submitted for audit purposes in future.

4.3 Human Resource Management Office [Hrmo] – 2023

Staff in the Payroll not in the Official Staff List

The Auditor-General's Report disclosed discrepancies between the official staff list and payroll vouchers at the Human Resource Management Office (HRMO). Of the **55 names** identified on the payroll vouchers that could not be traced to the official staff list, **22 staff** were initially physically verified, leaving **33 staff** unverified, notwithstanding the payment of annual salaries amounting to **NLe 3,067,911**. The Report further noted that HRMO failed to conduct monthly reconciliations between the official staff list and payroll vouchers.

The Committee's Finding[s] and Recommendation[s]

In response, the Committee issued a public notice requiring all affected staff to appear for physical verification. Following this exercise, the Committee successfully verified **32 out of the 33** unverified staff. As one individual failed to present himself/herself for verification, the Committee declared the individual a **ghost staff** and directed that his/her name be removed from the payroll with immediate effect.

The Committee further advised Management to institute and sustain regular monthly payroll reconciliations between the official staff list and payroll vouchers, in order to strengthen payroll controls and prevent the recurrence of similar irregularities.

Poor Records Management

The Auditor-General's Report identified deficiencies in records management at the Human Resource Management Office (HRMO). Specifically, of **54 outstanding staff files**, only one was initially submitted for audit verification, leaving **53 files** unaccounted for. In addition, personnel files for **71 staff** were reviewed, of which **59 files** were not updated with essential employment documents, including birth certificates, National Civil Registration Authority (NCRA) registrations, academic credentials, and curricula vitae.

The Committee's Finding[s] and Recommendation[s]

In response to the Committee's enquiries, the Director of Corporate Strategy submitted the outstanding staff files, explaining that the earlier lapses were attributable to limited office space, which resulted in the temporary misplacement of records. Management further informed the Committee that the European Union had agreed to support the digitisation of HRMO's records and also submitted updated files for the **59 staff** previously cited.

Upon verification of the submitted documentation, the Committee declared the matter resolved and recommended its deletion from the Auditor-General's Report. The Committee, however, advised Management to strengthen its records management systems by transitioning to electronic record-keeping and reducing reliance on donor-supported interventions.

Amendments to the Payroll without Documentation

The Auditor-General's Report disclosed that amendments to the payroll database comprising additions, deletions, and salary adjustments, were effected without adequate supporting documentation, amounting to **NLe 14,973,801.56**, **NLe 4,476,654.54**, and **NLe 3,322,593.80**, respectively. The Report noted that such amendments may have been undertaken without the requisite authorisation of the employing entities, in contravention of Regulations **111 and 112** of the Public Financial Management Regulations (PFMR), 2018.

The Report further indicated that documentary evidence was subsequently submitted and verified in respect of additions totalling **NLe 11,041,859.44** (73.74 per cent), deletions amounting to **NLe 855,709.62** (19.11 per cent), and salary adjustments of **NLe 2,897,055.05** (87.19 per cent). However, unsupported balances of **NLe 3,931,942.12**, **NLe 3,620,944.92**, and **NLe 425,538.75**, respectively, remained outstanding at the time of audit.

The Committee's Finding[s] and Recommendation[s]

In response to the audit query, Management explained that requests for promotions by MDAs ordinarily necessitate corresponding amendments and adjustments to the payroll. In this regard, the Director of Recruitment and Selection and the Director of Payroll Administration at the Human Resource Management Office submitted **53 personnel files** in support of the payroll amendments. These documents were examined and verified by the Committee.

Having regard to the auditors' verification and confirmation of the adequacy and authenticity of the supporting documentation, the Committee declared the matter resolved and recommended its deletion from the Auditor-General's Report. The Committee, however, cautioned Management to

ensure that all supporting documents relating to payroll amendments are made available to the audit team within the prescribed audit period in future.

Payment of Salary Arrears without Approval and Documentation

The Auditor-General's Report indicated that salary arrears amounting to **NLe 4,101,858.74** were paid to government employees during the 2023 financial year without adequate supporting documentation. Documentary evidence totalling **NLe 3,095,729.37**, representing **75.47% (percent)** of the queried amount, was subsequently submitted and verified, leaving an outstanding balance of **NLe 1,006,129.37** at the time of audit.

The Committee's Finding[s] and Recommendation[s]

In its review, the Committee received and verified documentary evidence of approval issued by the Human Resource Management Office (HRMO) in respect of the payments. Accordingly, the Committee declared the audit query resolved and recommended its deletion from the Auditor-General's Report.

Study Leave Granted without Evidence of Approval and Bonding Arrangement

The Auditor-General's Report disclosed that gross salaries amounting to **NLe 7,073,009.02** were paid to **60 personnel** on study leave during the period under review without complete supporting documentation. Documentary evidence comprising official requests, recommendations from Heads of Ministries, university offer letters, and approvals from the Director-General was initially submitted in respect of study leave salaries totaling **NLe 4,892,918.91**, representing **69.18 percent** of the queried amount, leaving an outstanding balance of **NLe 2,180,090.11** at the time of audit.

The Committee's Finding[s] and Recommendation[s]

Following Management's oral submissions and the presentation of additional documents, the auditors verified and confirmed the adequacy and authenticity of the supporting documentation.

In view of this verification, the Committee declared the matter resolved and recommended its deletion from the Auditor-General's Report. The Committee, however, advised Management to ensure that all relevant approvals and bonding documentation relating to study leave are submitted to the auditors within the prescribed audit period in future.

Annual Leave Allowances Paid to Personnel on Study Leave

The Auditor-General's Report disclosed that annual leave allowances amounting to **NLe 1,099,976.79** were paid to officers on study leave. Documentary evidence supporting payments totalling **NLe 401,991.88** was subsequently submitted during audit verification, leaving an unsupported balance of **NLe 697,984.91** at the time of audit.

The Committee's Finding[s] and Recommendation[s]

Management submitted the relevant supporting documents to the Committee, which were examined and confirmed by the auditors to be adequate.

In view of this verification, the Committee declared the matter resolved and recommended its deletion from the Auditor-General's Report. The Committee, however, advised Management to ensure that all required documentation is submitted to the auditors within the prescribed audit period in future.

Government Employees above Retirement Age in the System

The audit report revealed that:

- i. of the **NLe56,424,942.07** annual gross salaries paid to some government employees above the retirement age of sixty years, documentary evidence totalling **NLe41,971,345.90**, of the queried amount was submitted, leaving a balance of **NLe14,453,596.17**;
- ii. six individuals in the payroll database were under the legal employment age of 18 years and no records were submitted to justify the claim that it was an input error; and
- iii. some staff in the CSM system were without a National Identification Number [NIN] issued by the National Civil Registration Authority [NCRA] and evidence of corrective measures taken to rectify the problem was not submitted.

The Committee's Finding[s] and Recommendation[s]

Following its engagement with Management and review of documentary evidence submitted, the Committee noted that the majority of the affected staff were politically appointed, and that certain positions, such as senior driver and administrative officer, did not require contract extensions. The Committee further established that the issue relating to persons recorded as being under the statutory employment age of 18 years resulted from a data input error, while concerns regarding National Identification Number (NIN) records had been duly addressed.

In view of the foregoing, the Committee declared the audit query resolved and recommended its deletion from the Auditor-General's Report.

Ineffective Compliance with Performance Appraisal Methods

From the review of the audit report, it was observed that:

- i. only **22.84%** of staff within Grades 1-10 completed the target-setting metric, **22.90%** completed the mid-year appraisal, while **22.85%** completed the annual appraisal; and
- ii. 160 staff members were confirmed and promoted, but there was no evidence to indicate that these staff underwent the required performance assessments before they were confirmed and promoted.

The Committee's Finding[s] and Recommendation[s]

With respect to target-setting metrics, the Committee noted from the documentation presented that the audit issue had been addressed; however, it was further observed that performance assessments were conducted after staff had already been confirmed and promoted. The Committee expressed strong disapproval of the practice of promoting staff without prior and comprehensive performance appraisals to adequately assess competence, skills, and output.

While declaring the audit query resolved, the Committee cautioned Management to ensure that, going forward, staff are properly assessed and appraised before confirmation or promotion. The Committee emphasised that timely performance assessments enhance staff productivity, promote merit-based advancement, recognise high performance, reduce attrition, and support effective career development and goal setting.

4.4 Ernest Bai Koroma University

Lack of Control in the Printing and Issuance of Receipt Books

The Auditor-General's Report identified weaknesses in the control framework governing the printing and issuance of receipt books within the University. Specifically, the printing and issuance of receipt books were decentralised, with individual campuses independently printing and issuing receipt books. In addition, the accountable documents register relating to receipt books printed and issued was not made available for audit inspection, thereby preventing the auditors from ascertaining the total number of receipt books produced and distributed during the period under review. The Report further noted that the University's Finance Policy did not provide for the management, control, and oversight of the printing and issuance of receipt books.

The Committee's Finding[s] and Recommendation[s]

From Management's submissions, the Committee noted that the University's Finance Policy is subject to periodic review every five years, with the next review scheduled for the **2026 financial year**. The Committee further observed that, following the automation of the system, students are able to generate receipts upon full payment of fees using their admission numbers.

In view of the foregoing, the Committee declared the audit query resolved. The Committee, however, advised Management to ensure that the revised Finance Policy comprehensively addresses all aspects of receipt management and that regular reconciliations are conducted to strengthen financial controls and accountability.

Payment without Adequate Supporting Documents

The audit report revealed that of the **NLe10,186,503.92**, relevant supporting documents to the tune of **NLe10,011,379.92** were submitted and verified, leaving **NLe138,350.00** in 2022 and **NLe36,774.00** in 2023 without adequate supporting documents.

The Committee's Finding[s] and Recommendation[s]

Upon review of the documentation submitted, the Committee observed that the documents were adequate; however, their non-submission to the auditors within the prescribed period resulted from misfiling during the review of operations across the various campuses. The Committee further noted significant weaknesses in internal control systems.

In view of the above, the Committee declared the audit query resolved and recommended its deletion from the Auditor-General's Report. The Committee, however, advised that, going forward, all payment vouchers should be fully supported by relevant documentation, in order to mitigate the risk of sanctions in accordance with Section 36 of the Audit Service Act, 2014.

Withholding Taxes Deducted but not Paid to the NRA

The audit report disclosed that that the University paid rent of **NLe642,337.05** in 2022 and **NLe2,399,000.00** in 2023, which attracted **10%** withholding tax totaling **NLe62,793.71** in 2022 and **NLe235,580.00** in 2023, but Management failed to pay these taxes to the NRA, which contravened Section 117[4] of the Income Tax Act, 2000.

The Committee's Finding[s] and Recommendation[s]

In its engagement with Management, the Committee was informed that the University incurs substantial rental costs, particularly in respect of its newly established Freetown campus, which operates exclusively postgraduate programmes. Management further explained that the earlier non-remittance of withholding taxes to the National Revenue Authority (NRA) resulted from operational challenges with the Integrated Tax Administration System (ITAS), specifically the absence of a Taxpayer Identification Number (TIN) required to effect payment.

In line with the Committee's firm position on compliance with statutory deductions, Management subsequently submitted evidence of payment within the 72-hour ultimatum issued by the Committee. Accordingly, the Committee declared the matter resolved.

Cashbook, Bank Statements and Bank Reconciliation Statements not Submitted

The audit report revealed that of the sixteen [16] accounts operated and disclosed in the University's 2022 draft Financial Statements, cashbook, bank reconciliation and bank statements were submitted for only nine [9] accounts, leaving seven accounts not submitted for audit.

The Committee's Finding[s] and Recommendation[s]

Following its review of documentary evidence and engagements with Management, the Committee observed that, of the seven accounts queried, **five accounts had been closed** and the funds therein duly transferred. The remaining **two accounts** were confirmed to be privately owned by two individuals.

Upon receipt and verification of bank confirmations evidencing the closure of the accounts, the Committee declared the audit query resolved. The Committee, however, advised Management to ensure that, going forward, all dormant accounts are promptly closed to prevent unnecessary bank charges and strengthen financial controls.

Unpaid NASSIT Contributions for Support Staff

The audit report disclosed that:

- i. despite several requests for the submission of the University's 2022 payroll, Management failed to submit the payroll schedules relating to staff employed and paid by the University. Therefore, the auditors could not confirm the total amount paid and reported in the Financial Statements for the said staff; and

- ii. in 2023, a total of **NLe1,283,254.01** was paid to staff of the University, but Management failed to provide evidence of payment of **NLe477,654.22** as NASSIT contributions.

The Committee's Finding[s] and Recommendation[s]

Upon receipt and verification of the relevant documentation, the Committee observed that outstanding **NASSIT contributions amounting to NLe 477,654.22** had been fully paid.

In view of this development, the Committee declared the audit query resolved. The Committee, however, cautioned Management to ensure that future NASSIT contributions are remitted within the statutory timeframe in accordance with Section 25(3) of the NASSIT Act, 2001, failing which the Committee will invoke the enforcement provisions of Section 27 of the same Act.

Title Deeds of the University Land and Buildings not Submitted for Audit

The Auditor-General's Report disclosed that, although the University owns several parcels of land and buildings of significant value, the corresponding title deeds were not submitted for audit inspection.

The Committee's Finding[s] and Recommendation[s]

In response to the audit query, the Finance Director submitted survey plans to the Committee and informed it that the University had taken steps to recover lands previously occupied by squatters.

In view of the positive measures undertaken, the Committee declared the audit query resolved. The Committee, however, urged Management to act with urgency to complete and regularise outstanding title documentation, including the preparation of conveyances, in order to secure the University's property rights and strengthen asset management and accountability.

Documents Relating to Receivables not Submitted

The audit report stated that:

- i. electronics copies of the schedules relating to student fees and SLG receivables for Port Loko and Makeni campuses amounting to **NLe31,407,759.34** in 2022 and **NLe31,263,273.24** in 2023 were submitted during the verification exercise, but receivables and SLG schedules for the School of Postgraduate [SPG] was not submitted;

- ii. the list of staff loans and advances, and loan application forms detailing the names, amounts and payments for loans given to staff of the University, amounting to **NLe334,879.20** in 2022 and **NLe338,379.20** in 2023, were also not made available for audit; and
- iii. the University did not maintain a loan register to record information of loans given to staff.

The Committee's Finding[s] and Recommendation[s]

Upon review of the documentation submitted, the Committee noted that the University had commenced the recovery of outstanding staff loans through monthly deductions and had established a loan register containing relevant details, including the names of debtors, amounts outstanding, and repayment periods.

In consequence thereof, the Committee directed Management to ensure that future loans are granted only to staff who have fully discharged previous loan obligations. The Committee further encouraged Management to intensify efforts to recover all outstanding loans in order to strengthen financial discipline and accountability.

4.5 National Tourist Board [Ntb]

Outstanding Licenses and Fees

The audit report disclosed that long-outstanding balances totalling **NLe3,048,060.00** have not been recovered for over a year and there was no evidence to indicate that efforts have been made made by the Board to recover these debts.

The Committee's Finding[s] and Recommendation[s]

Following its engagement with the General Manager and examination of documentary evidence, the Committee observed that:

- Several reminder letters were issued to business operators to offset outstanding liabilities; however, no meaningful compliance was recorded.
- Some businesses claimed freehold status without the knowledge or approval of the Board, while the land development fee prescribed under the Finance Act was considered excessively high, with adverse implications for tourism sector growth and investment.
- The National Tourist Board Act of 1990 does not provide for enforcement mechanisms, including penalties, fines, or closure of facilities, in cases of late payment or non-compliance.

Accordingly, the Committee recommends that:

- *The land development fee be reviewed, with a view to reducing the amount prescribed under the Finance Act to promote compliance and support the growth of the tourism industry.*
- *The National Tourist Board Act of 1990 be reviewed and amended to introduce enforceable sanctions, including fines and other penalties, for late payment and non-compliance.*
- *The Board should withhold the issuance or renewal of licences for businesses that have not fully settled their outstanding liabilities.*

Non-payment of Statutory Deductions to NRA

The audit report revealed the following:

- i. withholding taxes totalling **NLe78,843.55** were not paid to the NRA;
- ii. a total of **NLe52,504.13** was included in several contracts as GST, but GST invoices and receipts were not submitted for audit inspection, and there was no evidence of payment to the NRA; and
- iii. PAYE taxes totalling **NLe128,652** were not deducted from staff salaries [one Community Liaison Officer, one Communication/PR Officer, and 11 contract staff] and paid to the NRA.

The Committee's Finding[s] and Recommendation[s]

Upon review of the documents submitted, the Committee observed that outstanding GST payments amounting to NLe 52,504.13 and withholding taxes totalling NLe 78,843.55 had been fully remitted. Management explained that the delay arose from changes to the Taxpayer Identification Numbers (TINs) effected by the National Revenue Authority (NRA).

In light of the evidence and explanations provided, the Committee declared the audit issues relating to GST and withholding taxes resolved. The Committee, however, directed Management to immediately recover outstanding PAYE taxes from the Community Liaison Officer and the Communications/PR Officer. The Committee further advised that the matter concerning the 11 contract staff be tabled before the Board for consideration and possible write-off, noting that the staff were engaged on contract terms and remunerated through lump-sum payments.

Operational Effectiveness of the NTB

The audit report revealed that:

- i. the legal regulatory framework, of the Tourism Act 1990 has not been reviewed, and there is no regulation to guide the effective implementation of the Act;

- ii. the NTB mainly focuses its operation at the Aberdeen-Lumley beach. Beaches such as Levuma, Hamilton, Lakka, Sussex, River No. 2., Tokeh, York, Mammah, Bureh Town, Kent, and Banana Island, did not have Beach Marshals, Beach Combers, and Life Guards.
- iii. signposts were not erected in various locations at the Lumley-Aberdeen beach to display warning messages;
- iv. Towers were not erected along the Lumley-Aberdeen beach to help the Life Guards effectively carry out their work;
- v. there was an inadequate supply of essential rescue equipment for use by lifeguards in the event of drowning; and
- vi. the NTB has touristic sites and tourist establishments in the provinces, but there were no dedicated offices in the four regions and 15 districts across the country to manage the affairs of the entity.

The Committee's Finding[s] and Recommendation[s]

The Committee's deliberations with Management revealed that:

- The Ministry of Tourism has commenced the review of the **Tourism Act, 1990**, with the Board currently monitoring the process;
- Although the Board previously provided effective oversight of several beaches, financial constraints have limited current management to a few sites. Management is, however, engaging private partners to support the erection of towers and signposts, the provision of rescue equipment, and related infrastructure; and
- Management is undertaking efforts to recruit **Beach Marshals, Beach Combers, and Lifeguards** to strengthen beach safety, management, and service delivery.

Having considered these submissions, the Committee recommended that

- *Work closely with the Ministry of Tourism and Cultural Affairs to expedite the review of the Tourism Act, 1990;*
- *Address all audit issues identified in order to enhance effective tourism service delivery nationwide; and*
- *Extend oversight to tourism sites and establishments in the provinces through the establishment of regional offices, with a view to expanding the revenue base and strengthening sectoral oversight*

4.6 Independent Commission For Peace And National Cohesion

Internal Control Deficiencies

The audit report disclosed that the end-users' requests generated from the technical unit were signed by the Administrative & Human Resources Directorate, instead of being signed by the end-user's department. The report further revealed that despite repeated request for justification or authority for such an arrangement, there was however no evidence submitted to confirm that end users initiated the request for implementing the activities.

The Committee's Finding[s] and Recommendation[s]

The Executive Secretary tendered in evidence duly completed request forms and informed the Committee that the Audit Service was currently supporting the Commission to establish a system for generating standardised requisition forms.

Having examined the documents submitted, the Committee declared the issue resolved. The Committee, however, advised Management that future procurement requests should be undertaken strictly in accordance with the Commission's approved Annual Procurement Plan in order to avoid virement. Management was further encouraged to ensure that all requisition forms are fully completed and contain the requisite details, including the name and signature of the requestor, description and quantity of items requested, and the name and signature of the approving authority.

Procurement Committee not Properly Constituted

The audit report revealed that Commission's Procurement Committee was not properly constituted and in the procurement of consultancy services for the Peace Situation Room, the end-user department [the Directorate of Monitoring and Evaluation] was not a member of the committee, contrary to sections 18[1&9] of the Public Procurement Act, 2016. The report also disclosed that there was no evidence of an evaluation of the bids [evaluation reports].

The Committee's Finding[s] and Recommendation[s]

In response to the audit query, the Executive Secretary submitted the evaluation reports, minutes, and attendance registers of the Procurement Committee, and informed the Committee that the Committee had been reconstituted to include representation from the Directorate of Monitoring and Evaluation.

On the strength of the documentary evidence submitted, the Committee declared the audit query resolved. The Committee, however, advised the Internal Auditor to exercise effective oversight over the activities of the Procurement Committee in order to prevent fraud and to enhance transparency, accountability, and efficiency in the procurement process.

GST not Paid to the NRA

The audit report stated that payment vouchers with an aggregate invoice of **NLe1,083,126** and GST of **NLe162,465.15** was charged on the invoices, but there was no GST receipts to confirm that the amount was paid to the NRA.

The Committee's Finding[s] and Recommendation[s]

The Executive Secretary presented correspondence issued to suppliers reminding them of their tax obligations. The Committee, however, faulted Management for effecting payments without the deduction of Goods and Services Tax (GST).

Consequently, the Committee directed Management to take immediate steps to recover the sum of NLe 162,465.15 from the affected business entities and ensure its prompt remittance to the National Revenue Authority (NRA).

Salary Paid to Staff After Resignation

The AG's report stated that the former Deputy Director of Finance submitted his resignation letter on 7th September 2023 stating that his last day of work was on 30th September 2023. The Commission accepted his resignation and an exit meeting was conducted on 15th September 2023. The report further revealed that a gross salary of **NLe20,000** was paid to this staff for October 2023.

The Committee's Finding[s] and Recommendation[s]

Upon receipt of the reminder letter issued to the affected staff for the refund of **NLe 20,000**, the Committee directed the Accountant General to deduct and remit the amount to the **Consolidated Revenue Fund (CRF)**.

Following confirmation from the Accountant General that the amount had been fully recovered, the Committee declared the audit issue resolved and accordingly recommended its deletion from the Auditor-General's Report.

Assets not Recorded in the Assets Register and not Made Available for Verification

The audit report revealed that the Commission acquired assets valued at **NLe222,500**, but these assets were neither recorded in the Fixed Assets Register, nor were they made available for verification.

The Committee's Finding[s] and Recommendation[s]

The Executive Secretary submitted the updated fixed assets register and confirmed that the assets in question had been duly captured therein.

Upon receipt of the updated fixed assets register, the Committee declared the audit query resolved. The Committee, however, advised Management to ensure that all fixed assets are properly coded and consistently recorded in the fixed assets register to facilitate easy identification and tracking. Management was further encouraged to introduce a computerised fixed assets management module capable of automatically performing asset-

related calculations and generating the requisite journals for posting to the General Ledger.

4.7 National Commission For Social Action - 2023

Incomplete Works after Expiration of Contract Dates

The audit report disclosed that the Commission awarded several contracts for the rehabilitation and construction of schools, healthcare centres, markets, road crossing and bridges. From a sample of 10 contracts, the report revealed that eight of the contracts entered into in 2023 should have been completed by 31st December 2023. The report concluded that even though substantial payments were made to the contractors [in some instances over **85%** of the contract amount], and more than one year after the agreed completion dates, the contracts were yet to be completed.

The Committee's Finding[s] and Recommendation[s]

From its engagement with Management, the Committee observed that most of the projects under review were Government-funded; however, the Ministry of Finance had not released the counterpart funding of NLe 140,000,000 required for their completion. Management indicated that efforts would be made to complete the projects once the requisite funds are made available.

Accordingly, the Committee urged the Commissioner and Management team to engage the Ministry of Finance to facilitate the release of the NLe 140,000,000 counterpart funding for the completion of the projects. The Committee further advised the Internal Auditor to provide oversight of the projects upon receipt of the funds in order to ensure value for money.

Poor Management of Regional and District Offices

The AG's report stated that the Commission has offices in the districts and regions to help decentralise its functions countrywide. It was however noted that these offices were challenged with basic necessities, such as furniture, vehicles and motorbikes. The auditors also identified delays in rent payment. This has resulted in the Makeni and Kambia district offices being issued with vacation notices by their landlords.

The Committee's Finding[s] and Recommendation[s]

The Committee observed that the issues under review had persisted over several years, largely due to funding constraints. The Committee further noted that the Commission had acquired land in Makeni and other locations as a measure to address the high cost of office accommodation.

Having considered these submissions, the Committee urged the Commissioner and Management team to take urgent steps to address all

issues identified by the audit team. The Committee further advised the Internal Auditor to closely monitor Management's implementation of the recommendations of both the Public Accounts Committee (PAC) and the Audit Service Sierra Leone (ASSL).

National Competitive Bidding [NCB] Procurement Procedures not observed in the Contract for the Construction of Community Infrastructure

The audit report revealed the following:

- i. from the procurement relating to the construction of community infrastructure valued at **NLe21,164,271.40** under the Community-Driven Development Project [CDDP] [divided into 10 lots], performance security was not made available for audit inspection even when the contract periods had elapsed since September 2023 and May 2024. If the contractors abandoned the work or executed substandard work, the government will have nothing to fall on to recoup the funds invested in these contracts;
- ii. upon review of the corrected BoQ for eight contracts, the auditors noted that the contingencies figure on these contracts were increased by **NLe79,193.83** [from **NLe687,310.79** to **NLe766,504.54**] without any justification; and
- iii. notifications to unsuccessful bidder[s] were not submitted for audit inspection. This was contrary to Section 27 of the Public Procurement Act, 2016.

The Committee's Finding[s] and Recommendation[s]

The Committee's engagement with the Commissioner and Management team, together with documentary evidence submitted, revealed that the Commission had commenced the issuance of notifications to unsuccessful bidders in compliance with **Section 27 of the Public Procurement Act, 2016**. The Committee further noted that the increase in the contingencies provision arose from an expanded volume of projects and unforeseen circumstances, including price variations; however, no expenditure had been incurred from the contingencies amount at the time of review.

Upon consideration of the explanations and supporting records, the Committee declared the audit query resolved and accordingly recommended its deletion from the Auditor-General's Report. The Committee, however, advised Management to ensure that, in future, performance security is obtained from contractors in accordance with Regulation 127(3) of the Public Procurement Regulations, 2020.

Payment of Sitting Fees and other Related Expenses to Board Members without Evidence of Attendance

The audit report stated that:

- i. a directive from the Secretary to the President dated 29th March 2021 for the payment of monthly allowances and sitting fees of the Board of Directors stipulates that, all board members appointed from the public to serve on various boards should be entitled to monthly allowances only and not sitting fees payment; and
- ii. despite recommendations in previous report, it was noted that payments totalling **NLe237,780** were made to board members as sitting fees and related expenses. In addition to receiving sitting fees, the Commission's payroll revealed that these board members were also paid monthly allowances amounting to **NLe984,000**. The payments could result in a waste of public funds.

The Committee's Finding[s] and Recommendation[s]

The Committee stated that there was nothing wrong paying monthly allowances and sitting fees to Board Members, adding that Members of Parliament are paid monthly salaries and sitting fees.

In consideration of the fact that the auditors could not provide the presidential directive which stated that Board members are only entitled to monthly allowances and not sitting fees, and having received minutes and attendance registers of Board meetings, the Committee announced this issue resolved and therefore recommends its removal from the audit report.

Non-Compliance with Statutory Obligations

The audit report mentioned that:

- i. PAYE taxes totalling **NLe1,784,277**, **NLe1,712,136** and **NLe3,736,003** in respect of the Pro-Poor Growth of Peace Consolidation Programme [GPC], Productive Social Safety-Nets and Youth Empowerment Project [PSSNYE] and Sierra Leone Community-Driven Development [SLCDD] projects respectively, were not deducted from the salary of staff and paid to the NRA; and
- ii. a **5%** NASSIT contribution was paid from staff salaries for both GPC and SLCDD, and the full **15%** NASSIT contribution paid for the PSSNYE project, but the remaining employer's contribution of **10%** for both the GPC and SLCDD totalling **NLe655,813** and **NLe1,433,187** respectively, were not paid to NASSIT.

The Committee's Finding[s] and Recommendation[s]

The Committee observed that project funds were utilised for the payment of salaries and the implementation of project activities, and noted that Government is obligated to pay **PAYE and NASSIT contributions** as part of its counterpart funding to such projects.

Recognising the adverse consequences of non-payment of NASSIT contributions, particularly on staff entitlements upon retirement, the Committee urged the Commissioner and Management team to ensure that partial payment of the outstanding contributions is effected upon receipt of the next tranche of funding. The Committee further directed that documentary evidence of payment be submitted to both the Public Accounts Committee (PAC) and the Audit Service Sierra Leone (ASSL) for verification, and advised the auditors to follow up on this matter with Management.

4.8 National Civil Registration Authority

Overcrowding at the National Civil Registration Authority Headquarters

The audit report revealed that:

- i. the National Civil Registration Authority [NCRA] has offices in all the 16 districts, but due to the high demand for national ID cards, there are long queues at the headquarters, causing traffic and noise disturbance around the immediate vicinity; and
- ii. construction work on the building housing the ID Production Centre, canteen and conference hall is incomplete. As a result, the Authority has other departments being housed in two buildings in Freetown, costing government **NLe568,735** in yearly rent. This situation could adversely impact staff productivity and cause delays in processing ID cards and other services to individuals.

The Committee's Finding[s] and Recommendation[s]

The Committee's discussions with the Director General and team revealed that:

- i. the issue of overcrowding has been addressed through Government support as the headquarters in Freetown has been relocated to a renovated building at King Harman Road;
- ii. the Authority has structures, including mobile offices in all the 16 districts in the country; and
- iii. the Authority has put in place a system wherein when someone's ID card expires, a notification will be sent automatically, reminding the individual to renew his/her ID card. This was noted as a novelty and therefore applauded Management for introducing this innovation.

Upon review of the evidence submitted, the Committee declared the audit query resolved and accordingly recommended its removal from the Auditor-General's Report. The Committee, however, advised Management to issue a

formal public notice informing the public of the relocation of its headquarters to King Harman Road.

Revenue Collected but not Banked

The audit report stated that the Smart Korpor mobile application was used to collect non-tax revenue in 2023, which amounted to **NLe2,043,439**. A review of the bank statements maintained at the Sierra Leone Commercial Bank [SLCB] [January – April] and the Rokel Commercial Bank [RCB] [May – December] showed that **NLe1,922,981** was deposited into the accounts, leaving a difference of **NLe120,458** not banked.

The Committee’s Finding[s] and Recommendation[s]

From its discussions with Management and the investigation report from the NRA, the following were observed:

- i. NRA was collecting revenue on behalf of the Authority and this query was communicated to them for their response; and
- ii. the **NLe120,458** difference was service fee for the use of the Mobile Payment App System.

Following the investigation of the amount in question, the Committee declared the audit query resolved. The Committee, however, advised Management that notwithstanding the fact that the National Revenue Authority (NRA) collects revenue on behalf of the Authority, Management remains responsible for conducting daily reconciliations in order to promptly detect and correct any errors.

No Disaster Recovery Plan

The audit report mentioned that there were no formal plans for disaster recovery. In the event of unavoidable disaster occurs, there would be no preventive or recovery plans for business continuity, especially the protection and restoration of data. Data could easily go missing or lost without trace.

The Committee’s Finding[s] and Recommendation[s]

Management’s submission to the Committee revealed the following:

- i. budgetary provision has been made in the Authority’s 2025 FY budget, but the Ministry of Finance is yet to allocate funds for the establishment of a disaster recovery plan; and
- ii. Management is also engaging their development partners on the need for a disaster recovery mechanism.

The Committee expressed serious concern over the Authority’s lack of a disaster recovery plan, adding that the implications are far-reaching because in the event of fire

accident, cyberattack or system failure, all the investments over the years would be gone. The Committee further described this situation as a national security threat that needs urgent attention. The Committee concluded that most institutions, like Statistics Sierra Leone and Electoral Commission of Sierra Leone depend on NCRA for data.

Accordingly, the Committee recommended that:

- ***As an interim safeguard to protect existing investments, Management should designate an off-site location for data backups and maintain a logbook to monitor and document the IT Department's data-backup activities; and***
- ***Management should, without further delay, continue engagements with the Ministry of Finance and development partners towards the development and implementation of a comprehensive Disaster Recovery Plan.***

In addition, the Committee expressed grave concern over reports circulating on social media alleging that the Authority, in collaboration with the Sierra Leone Police, intended to mount checkpoints to restrict the movement of citizens without National Identification Cards. With reference to **Section 18(1) of the 1991 Constitution of Sierra Leone**, the Committee reminded the Director General that such actions lack legal basis unless the relevant constitutional provisions are invoked by the President and approved by a two-thirds majority of Members of Parliament.

4.9 National Public Procurement Authority [NPPA]

Incomplete Information in the Authority's Financial Statements

The audit report disclosed that the draft Financial Statements submitted were incomplete and not suitable for external reporting purpose. They lacked relevant information, such as the statement of changes in accumulated funds, notes to the accounts and comparative information of the Authority. The inclusion of the above would provide users of the Financial Statements with relevant and useful information for informed decision-making. The Authority may have breached the standards of preparing Financial Statements and this may have negative effects on the opinion.

The Committee's Finding[s] and Recommendation[s]

In response to the audit query, the Senior Finance Officer submitted the revised **Financial Statements**, informing the Committee that the institution had adopted an accounting package that automatically updates the Statements.

Upon review of the revised Financial Statements, the Committee observed that all relevant elements, as recommended by the auditors, had been duly incorporated. Accordingly, the Committee declared the audit query resolved.

Duplication of Transport Allowance

The audit report revealed that upon the review of the Authority's payroll from the Accountant-General's Department, they observed that 11 staff members of the Authority between grades 6 to 11 received transport allowances as part of their monthly salaries, amounting to **NLe160,000**. The report further disclosed that weekly fuel worth **NLe198,540** was given to the same staff members, even though they had received transport allowances as part of their salaries. The weekly fuel payments made to staff may have been duplicated for the same purpose. This may create room for the Authority to encounter liquidity problems.

The Committee's Finding[s] and Recommendation[s]

The Committee observed that transport allowance formed part of the Authority's composite salary structure prior to payroll consolidation and had been duly budgeted for and approved by the **Ministry of Finance**. The Committee further noted that the matter had since been addressed and that the additional fuel was utilised in the execution of official activities.

Accordingly, the Committee declared the audit query resolved and recommended its removal from the Auditor-General's Report. The Committee, however, encouraged Management to maintain a fuel coupon register and vehicle logbooks to strengthen controls over fuel usage, particularly for fuel utilised in the execution of special assignments.

Inability to Meet Short-Term Obligations

The audit report disclosed the following:

- i. the Authority had substantial sundry payables amounting to **NLe2,848,626.20**. This balance consists of amounts owed to suppliers for the provision of goods and services, including office equipment and consumables, office furniture and fittings for which full payments were still outstanding. Additionally, a significant portion of these liabilities was long overdue, and no repayment plan was submitted for audit inspection; and
- ii. the current ratio, which measures current assets to current liabilities, was found to be 1:0.53. This indicates that the Authority's current resources, including cash and other forms of short term finance amounting to **NLe1,502,663.42** were only sufficient to meet **53%** of its short-term debt obligations as they fall due. The significant overdue payables and lack of repayment plans could damage

relationships with suppliers, leading to disrupted supply chains, and reluctance from suppliers to offer further credit facilities.

The Committee's Finding[s] and Recommendation[s]

The Committee observed that the Authority is grossly underfunded and even allocations approved by Parliament are hardly made available. The Committee also discovered that the Authority is seriously challenged with mobility.

Noting this audit query as a governance issue, the Committee recommends that these payables be included in the country's public debt portfolio.

4.10 National Medical Supplies Agency

Warehouse Management

[i] First and Last Mile Distribution not done on Time

Quarterly schedules of first and last mile distributions to district medical stores and PHUs were not met. This resulted in shortages of drugs and medical supplies at various stores and PHUs visited. For instance, the fourth quarter first and last mile integrated distribution for 2022 was done in February 2023. Failure to carry out distribution in line with schedules could result in shortages of drugs and medical supplies at various district stores and PHUs.

The Committee's Finding[s] and Recommendation[s]

The Managing Director tendered in evidence the distribution list to the Committee, stating that the distribution has been done. The Committee observed that the distribution was not done on time as mentioned by the auditors due to financial constraints. The Committee further noted that it was only when donors intervened that the distribution exercise was undertaken.

The Committee noted this development with serious concern, recognising that such delays have the potential to endanger the lives of Sierra Leoneans. The Committee further observed that while donor support is provided, such assistance is subject to strict regulatory procedures.

Following confirmation that the distribution had been completed, the Committee declared the audit query resolved. The Committee, however, advised the Managing Director to collaborate closely with the Ministry of Finance to ensure that delays in the distribution of drugs are effectively addressed and prevented going forward.

[ii] Deficiencies in the Warehouse Management at Central and District Stores

From the review of the audit report, the following were observed:

(i) the Free Health Care drugs and other medical supplies were distributed to private medical facilities without justification;

[ii] CCTV cameras were not installed at the Bombali, Kenema and Moyamba district medical stores. CCTV cameras installed at the central medical stores in Bo and Pujehun districts were not functional;

[iii] there were poor ventilation systems at the Kenema, Pujehun and Moyamba district stores with non-functional air conditioners and no provision for natural ventilation;

[iv] the Moyamba and Kenema medical stores were observed to be in bad shape with boxes of medical supplies littered all over the stores, and the shelves were also not properly organised. It was surprising to note that the bin-cards for several drugs and medical supplies at the Kenema District medical stores were not updated with products movements;

[v] disposal of expired drugs and medical supplies were not carried out in all district stores; and the Moyamba district stores did not maintain records of expired products in their custody;

[vi] six store hands [five in Bombali and one in Moyamba districts] were without pin codes and contract, but were performing critical stores functions, such as recording of bin-cards and ad hoc supply of drugs to PHUs; and

[vii] eight laptop computers and one Toyota Land Cruiser assigned to the Kenema District Medical Stores [DMS] were not made available for inspection.

The Committee's Finding[s] and Recommendation[s]

The Committee's discussions with Management and the review of the distribution lists revealed the following:

- i. the Agency/Medical Stores distributed the Free Health Care drugs to the district medical stores and the onus is on the district medical stores to distribute same to the different hospitals or health centers; and
- ii. Management has taken positive steps to resolve every issue identified by the auditors, but that requires funds to achieve same.

In view of the foregoing, the Committee recommended the following:

- i. for the purpose of transparency and accountability, the work of the Agency should not only stop at distributing the drugs to the DMS, but it should also monitor the utilisation of the drugs; and***
- ii. the Agency should work closely with the Ministry of Finance, so that all the issues with financial implications are addressed without further delay.***

No-evidence of Payment of Goods and Services Tax [GST]

The audit report revealed that of the **NLe258,858.11** queried amount, GST receipts totalling **NLe3,160.20** were submitted and verified, leaving a balance of **NLe255,697.91** without evidence of payment to the NRA.

The Committee's Finding[s] and Recommendation[s]

The Committee observed that the Managing Director had written letters to all suppliers, reminding them of their tax obligation to NRA. After one month grace period, the Managing Director submitted receipts in respect of **NLe255,697.91** outstanding amount.

Thus, the Committee declared this issue resolved and therefore recommends its deletion from the audit report.

Non-Current Asset Management

The audit report stated that a total of 67 different assets, such as furniture and fittings, laptops and office equipment, 12 motor vehicles and 48 motorbikes assigned to various officers in Freetown were not made available for verification. The report also revealed that fourteen different assets verified in various offices were also not included in the assets register of the Agency. These assets are exposed to theft and possible conversion for personal use, as they are not captured in the Ministry's assets records.

The Committee's Finding[s] and Recommendation[s]

The Managing Director submitted the assets register, adding that the said assets have been recorded in the assets register. Upon review of the assets register, the Committee observed that it has been updated as the assets in question have been included in the register.

Upon receipt of the updated assets register, the Committee announced this audit query resolved. Management was however advised that in future, fixed assets should be properly coded and recorded in the fixed assets register to ensure that they are easily identifiable. Management was also encouraged to avail the 67 assets to the auditors for physical verification.

4.11 Bank of Sierra Leone

Variances between Vault System Balances, Vaults Records, Vault Telling and Physical Cash in the Vault

The Audit report mentioned that:

- i. during the auditors' review of currency in circulation and cash count conducted at both Bank of Sierra Leone in Freetown and Kenema branches, they observed that

the physical cash [notes and coins] in Vault I [new notes and coins], Vault II [mutilated notes and coins] and Vault III [operation vault for currency management] did not agree with the system balances [trial balance] for the respective vaults;

- ii. in line with the Banks Operational Manual, it is expected that a vaulting telling which shows the different categories and total value of currency in the vaults should be compiled daily by extracting the various balances of the vaults' records and should be confirmed by agreeing the balances with the physical stock in the vaults. It is equally stated that when completed, the vault telling balances should be reconciled and agreed with the treasury book balances maintained by the Manager, Currency Management;
- iii. However, during audit visitation to Kenema Branch and based on surprised cash count conducted on 11th June, 2024 at the Branch, the audit team observed a variance of **NLe2,175,000,000** between the physical cash held in the vaults and the vault records. The report also disclosed that the Kenema Branch has a net overage of **NLe3,605,815** of total physical cash in the vaults as against the total system balances for the respective vault balances. The audit team observed with concern that the new redenominated Leones is having huge variances between the physical cash in vaults for both minted and reissue notes and coins and their vaults system balances.

The Committee's Finding[s] and Recommendation[s]

From its discussions with Management and the auditing firms, the following were observed:

- i. the team that was appointed to conduct the investigation and perform reconciliations has been granted three months extension due to the painstaking nature of the exercise and this would be completed by the end of September, 2025; and
- ii. although preliminary investigations showed that the amount has been considerably reduced and there is no financial implication on the Bank or the State, Management is has committed to take appropriate action in accordance with the investigative panel's recommendations.

The Committee observed that balancing and reconciling vault balances with physical cash requires adequate time and due care, and accordingly requested the audit team to follow up on this matter during the next audit exercise.

Non-reconciliation of Vaults System Balances and Physical Cash in Vaults

The audit report stated that no reconciliation was done between the physical cash in vaults I [new notes and coins], II [mutilated coins and notes] and III [operational vault

for currency management], and their respective system balances for the period 1st January, 2023 to 31st December, 2023 as no documented evidence was provided to confirm that this was done.

The Committee's Finding[s] and Recommendation[s]

The Bank Governor and representatives of the two audit firms confirmed that the audit query had been addressed, following the reconciliation of vault system balances with the physical cash held in the vaults.

On the basis of this confirmation, the Committee declared the audit query settled and recommended its deletion from the Auditor-General's Report. The Committee, however, cautioned that failure to conduct reconciliations on a regular basis exposes the Bank to the risk of undetected errors or fraud. Accordingly, the Committee advised the Bank Governor to ensure that reconciliations are performed regularly, that supervisors consistently review reconciliations prepared by junior staff, and that any discrepancies identified are promptly corrected.

Vault Cash Bin Cards and Register not-signed Off

The AG's report revealed that during audit verification exercise, the bin cards and vault register was provided for audit review, but the cash register that was maintained for old currency in the vaults was not signed by Panel 'A' for the year under review which is contrary to the Bank Policy and Procedures.

The Committee's Finding[s] and Recommendation[s]

The Committee observed from its engagement with the Bank Governor and the two auditing firms that this audit query has been resolved.

In this regard, the Committee considered this issue closed and therefore recommends its removal from the audit report.

Notes Destroyed without the Approval of the Executive Management and Non signing of Notes Destruction Register

The audit report revealed that during the audit verification exercise, they were provided with a memorandum, requesting for approval for the destruction of **Le105,500,000**, but no approval was provided for audit review.

The Committee's Finding[s] and Recommendation[s]

The Committee observed from its engagement with the Bank Governor and the two auditing firms that this audit query has been resolved.

In this regard, the Committee marked this issue closed and therefore recommends its deletion from the audit report.

Commercial Bank Reconciliation

The audit report disclosed that commercial banks did not submit monthly reconciliation statement to the Bank which should be reviewed by the reconciliation section. The audit team also noted inconsistency in the review in line with the banks policy and the said review has not been carried out on a monthly basis for all the commercial banks.

The Committee observed noticeable improvements in the conduct of monthly reconciliations, with the majority of banks submitting their reconciliation reports within the prescribed timelines.

Accordingly, the Committee recommended that the Bank Governor institute appropriate sanctions against banks that fail to comply with reconciliation and reporting requirements in future.

4.12 Sierra Leone Civil Aviation Authority

Revenue Reconciliation not carried out

The audit report disclosed that during audit verification, revenue reconciliation was submitted and observed from the review of the reconciliation statements that a total revenue of **NLe157,104,530.86** was deposited into the revenue account. The report further stated that according to the **80%** sharing ratio, a total of **NLe125,683,625** should have been transferred to the Authority's Operational Account, but only **NLe96,906,456** was transferred, resulting in a difference of **NLe28,777,169** that was not transferred to the Operational Bank Account.

The Committee's Finding[s] and Recommendation[s]

The Committee observed from its engagement with officials of the Authority that:

- i. Section 32[2][a-c] of the Civil Aviation Act, 2023 determines the revenue sharing ratio, but the Authority's revenue account held at the Bank of Sierra Leone is controlled by the NRA;
- ii. the NRA has not been informing the Authority regarding funds that are usually transferred to the said account and this has affected the activities of the Authority, and making reconciliation problematic; and
- iii. underpayment of revenue has been a perennial problem, but that can only be resolved if the account is managed by the Authority with the mandate to transfer the **20%** to the NRA.

In view of this development, the Committee recommended that:

- i. with immediate effect, the Director General should request for the difference of NLe28,777,169 and submit evidence of action taken to ASSL for verification;***
- ii. reconciliations should be performed regularly, so that any difference detected is communicated to the NRA, the Financial Secretary and Accountant General for immediate action; and***
- iii. Management should undertake a comprehensive assessment or evaluation of the Authority's revenue streams with a view to determining their performances.***

Withholding Taxes not Paid to the NRA

The audit report mentioned that withholding taxes totalling **NLe454,795.28** were not deducted from payments to suppliers. Additionally, withholding taxes totalling **NLe255,354.10** were deducted from payments to suppliers, but evidence of payments to the NRA was not submitted for audit inspection.

The Committee's Finding[s] and Recommendation[s]

The Committee observed that the Authority had engaged the **National Revenue Authority (NRA)** and entered into a payment plan due to financial constraints.

In light of this arrangement, the Committee advised the Director General and Management team to adhere strictly to the agreed payment plan. The Committee further recommended full compliance with Section 130 of the Income Tax Act, 2000, and cautioned that failure to do so would attract the application of Section 129(1) of the same Act.

Wrong Computation and Nonpayment of PAYE Taxes to the NRA

The audit report revealed the following:

- i. PAYE taxes amounting to **NLe893,372.08** were not deducted from leave allowances paid to various staff;**
- ii. **5.5%** withholding taxes were deducted from staff salaries as PAYE taxes, instead of the threshold prescribed in the Income Tax Act and the Finance Act;**
- iii. The audit team computed and compared the PAYE taxes that should have been paid to the NRA, with the withholding taxes deducted, and observed that the sum of **NLe2,520,146.55** was outstanding to the NRA as PAYE taxes during the year under review; and**
- iv. PAYE taxes were not computed correctly, as the Authority recorded PAYE taxes of **NLe5,263,731.41**, instead of **NLe5,567,935.03** for the FY 2023. Additionally,**

there was no evidence of payment of the PAYE taxes totalling **NLe5,567,935.03** to the NRA.

The Committee's Finding[s] and Recommendation[s]

The Committee noted that since the **NLe28,777,169** is yet to be transferred by the NRA to the Authority's revenue account, both institutions should arrange for cross debt settlement as mentioned in Section 54[1] of the PFM Act, 2016.

Foreign Travel Tax Assessment Records not Submitted by the NRA

The audit report stated that foreign travel tax revenue, totalling **NLe50,472,398.06** was reported in the Financial Statements, but the assessment records of FTT transactions in the Integrated Tax Administration System [ITAS] was not submitted for audit inspection, in order to determine the accuracy and completeness of the revenue reported.

The Committee received and reviewed the assessment records of **FTT transactions** within the **Integrated Tax Administration System (ITAS)**.

On the basis of the records examined, the Committee declared the audit query resolved and accordingly recommended its deletion from the Auditor-General's Report.

4.13 Eastern Technical University

Withholding Taxes not paid to the NRA

The audit report revealed that:

- i. withholding taxes totalling **NLe32,159.82** were deducted from the payments to contractors and suppliers, but these deductions were not paid to the NRA; and
- ii. withholding taxes totalling **NLe32,765** were not deducted and paid to the NRA for activities undertaken by the University during the year.

The Committee's Finding[s] and Recommendation[s]

The Committee observed from evidence presented that the full amounts have been paid in February 2025.

The Committee announced this audit query resolved and therefore recommends for its deletion from the audit report. Management was however advised that in future, withholding taxes should be deducted and paid to the NRA immediately payments are made in order to avoid the risk of penalty charges.

End-of-Service Benefit/Termination of Employment not Effectively Managed

From the review of the AG's report, the following were observed:

The University has a total of 314 staff; 142 Academic and 172 Administrative Staff. Since it transitioned to a University, it has utilised the revised conditions of service for senior staff of the Eastern Polytechnic.

- i. The conditions only caters for the provision of end-of-service benefit or Exgratia for senior staff, leaving out the junior staff.
- ii. Since 2021 to the period under review, it has failed to make provision and recognition of end-of-service benefit for these staff in violation of Section 29 of the 2019 Finance Act.

On 30th April 2024, letters of termination of employment were issued by the Registrar of the University to all Academic and Administrative staff, excluding the Vice-Chancellor and Principal, the Deputy Principal, the Registrar, and the Finance Director. The termination was retrospective; taking effect from 30th September, 2021. The report further disclosed the following:

- i. the letter stated that the Ministry of Technical and Higher Education has effected payment of severance benefits to all affected staff but a schedule detailing the affected personnel whose services were terminated, and evidence of payment made was not submitted for audit;
- ii. since the termination of all Academic and Administrative staff, they continued to render services when their employment has not been regularised;
- iii. they continued to receive salaries and benefits under the conditions of service for Polytechnic, and are not in line with the University Act, 2021; and
- iv. end-of-service benefits have not been paid to staff.

The Committee's Finding[s] and Recommendation[s]

The Committee observed from the review of evidence submitted and testimonies received from the team that:

- i. the University Court that was set up in 2022 has reviewed staff conditions of service in line with the University Act, 2021 and Government has started paying the University salary scale instead of the Polytechnic salary scale; and
- ii. the University has commenced payment of end-of-service benefits and the balance payment would be made when the University receives its next tranche of allocation from the Ministry of Finance.

Upon submission of the schedule of the staff whose services were terminated, the Committee declared this audit query resolved, but Management was encouraged to ensure that the remaining severance benefits are paid immediately funds are provided by the Ministry of Finance.

Salaries Paid to Retired University Staff

The audit report disclosed that three staff members retired from the University effective 30th September 2022, but their names were still running on the Accountant-General's payroll up until May 2024. The total salaries received by these retired staff during this period amounted to **NLe517,900**.

The Committee's Finding[s] and Recommendation[s]

The Committee's engagements with Management revealed that:

- i. the names of the said staff have been deleted from the payroll and replaced with new employments; and
- ii. the staff in question have been notified of the University's intention to recover this money once their [retired staff] ex gratia is paid.

The Committee faulted both the University and the Accountant General for the failure to act expeditiously. The Committee therefore advised Management to take urgent steps to ensure that the outstanding amount is recovered immediately upon the payment of the retired staff member's ex gratia entitlement. The Committee further recommended that, going forward, Management promptly notify the Accountant General whenever a staff member dies, resigns, or retires, in order to prevent the recurrence of similar lapses.

Non-deduction of Pay As You Earn [PAYE] Tax

The audit report disclosed that:

- i. the University deducted withholding taxes totalling **NLe66,767** from the salaries of staff and paid to the NRA, instead of a PAYE taxes totalling **NLe161,590**;
- ii. withholding taxes totalling **£4,474.55** was deducted from PARES Project consultancy allowances instead of PAYE totalling **£23,088.90 [£76,963 x 30%]** which resulted in an overpayment of allowances and underpayment of PAYE by **£18,614.36**; and
- iii. PAYE for Senior Administrative Officer was wrongly calculated which resulted in an overpayment of salary and underpayment of taxes by **NLe80,252**.

The Committee's Finding[s] and Recommendation[s]

The Committee noted this audit query as wrong computation of figures, but Management has taken steps to address same.

On the basis of the above, the Committee announced this audit query resolved and therefore recommends its removal from the audit report. However, the Finance Director was advised to ensure that in future, they should conduct regular reviews of reconciliations/calculations performed by

junior staff, so that any variances detected are corrected or reconciled in a timely manner.

Progress Reports not submitted for Staff on Study Leave

The audit report revealed that 17 staff members were on study leave with pay, but documents such as evidence of approval, bond agreements, and 2022/2023 academic year progress reports were not submitted for audit.

The Committee's Finding[s] and Recommendation[s]

The Finance Director presented the documents to the Committee, stating that the same documents were submitted to the audit team during the verification exercise.

Thus, the Committee declared this audit query resolved and therefore recommends that it be expunged from the audit report. The Committee however counselled Management to enforce every clause enshrined in the bonding agreement and any staff who reneges or fails to act bona fide should refund all the moneys spent on him/her.

Ineffective Management of Payables Balances

The audit report stated that suppliers for goods and services in the books of the University amounted to **NLe295,391.39**. Assurance was obtained through verifying invoices, receipts, and local purchase orders/contracts, but there was no schedule showing details of individual suppliers, the value of transactions taken on credit, the amount paid to date, and the balance outstanding as at 31st December, 2023.

The Committee's Finding[s] and Recommendation[s]

The Committee observed that a schedule showing details of individual suppliers and the value of transactions taken on credit is now maintained.

The Committee declared this audit query resolved and therefore recommends that it be erased from the audit report.

Staff Challenges at the University

The audit report revealed the following:

- i. the scope of the University courses is more profound and wide-ranging, and requires highly qualified tutors to teach and conduct quality research. The University had staffing challenges since transition in October 2021. Government had authorised the recruitment of staff through the Ministry of Technical and Higher Education [MTHE]. However, funds to finance these recruitments and payment of salaries were not available. This necessitated the hiring of associate and part-time staff to fill the gap. As a result of this intervention, there had been a huge financial burden on the institution as the hired staff are paid from internally generated funds; and

- ii. the lack of funds to recruit more lecturers had affected the lecturer-to-student ratio, leading to more workload on the available lecturers. The growth of the University may be severely affected, as funds that should be used for infrastructural development will be diverted to settle wage bills.

The Committee's Finding[s] and Recommendation[s]

From its engagement with Management, the Committee observed the following:

- i. the University has replaced all the retired lecturers with highly qualified ones and the number of PhD holders has also increased;
- ii. some retired overseas tutors have joined the University as adjunct faculty and adverts have been put out for the recruitment of more academic staff, especially the professors' category and Government has allocated funds for this purpose; and
- iii. the University has signed a Memorandum of Understanding [MoU] with Njala University, so that their [Njala University] academic staff will render services to ETU and ETU would in turn do same.

The Committee commended Management for the positive steps taken to address the issues identified by the auditors. However, Management was advised to collaborate with more universities through exchange programmes.

Inadequate Classrooms, Office Facilities and Equipment for Teaching and Learning

The audit report mentioned the following:

- i. The transition from a polytechnic to a university triggered a surge in student enrolment in diverse degree programmes. The classroom sizes were small for both academic and technical students, and the number of buildings for both classrooms and offices were inadequate. As a result, the available classrooms were overcrowded, thereby affecting teaching and learning;
- ii. the equipment needed for teaching and learning, especially for practical lessons, were inadequate. There were insufficient computers and other ICT components in the computer lab. The carpentry, auto, electrical and building construction workshops were not well equipped with modern machines, and most of the available machines were obsolete;
- iii. important academic textbooks were lacking, as most of the books in the library were old editions;
- iv. the e-library section lacked electric fans or air conditioners to provide computer ventilation;
- v. there was no internet facility at the e-library section;

- vi. over 30,000 e-books could not be accessed during the audit, as most of the desktop computers were faulty;
- vii. there was no appropriate office/section for sorting newly supplied textbooks;
- viii. there was no cataloguing officer; and
- ix. the quality of teaching and learning in a crowded environment could be compromised, leading to ineffective service delivery.

The Committee's Finding[s] and Recommendation[s]

During its discussions with Management, the Committee observed the following:

- i. the Amphitheatre, which can accommodate close to four thousand students has been renovated and additional buildings have been constructed;
- ii. the University has received new edition textbooks and fifty computers as donations from other universities and individuals, and the internet facility has been restored;
- iii. all other issues will be addressed when funds are available.

The Committee commended Management for its proactive efforts in addressing the issues identified. The Committee, however, advised Management to collaborate with other technical universities and relevant educational institutions towards the establishment of technical secondary schools, aimed at introducing pupils to practical technical skills prior to admission into technical universities. This approach would help bridge existing skills gaps and equip learners with competencies for direct entry into the workforce or further specialised education. The Committee further cautioned Management to place greater emphasis on the practical components of engineering programmes, rather than an overreliance on theoretical instruction.

4.14 SIERRA LEONE ROADS AUTHORITY

Poor Maintenance of the National Road Network

The audit report revealed that the Authority received **NLe56,538,321.01** to carry out maintenance work. The auditors physically inspected selected roads within the Western Area, such as the Sani Abacha Street, Goderich Street, Bai Bureh Road, Juba-Tokeh Road, Tengeh Town Bridge, and Old Railway Line Bridge on 13th August 2024, and observed a lot of potholes and other damages on those roads even after multiple maintenance works had been carried out. The report concluded that the maintenance works carried out by the Authority had been poor and that had exposed the roads and bridges to collapse and possible loss of resources, lives and property.

The Committee's Finding[s] and Recommendation[s]

From the its discussions with the Director General and team, the Committee noted that the CSE company that was contracted to repair those roads could not because the government could not provide the funds needed to undertake maintenance works. Thus, SLRA approached RMFA for funds to repair these roads and bridges.

The Committee observed that most of these roads and bridges are aging and that they require complete removal and replacement of old asphalts. The Committee further mentioned that the degrading state of the road infrastructure within the Freetown municipality is worrisome and thus needs urgent attention.

The Committee concluded that aging roads are more susceptible to damage and therefore declared the issue resolved since the auditors did not question the utilisation of the funds, but the continuous maintenance and patching of potholes.

4.15 Road Maintenance Fund Administration

Vehicle Licenses and Registration Data not submitted

The audit report stated that the Administration received **NLe4,022,553** from the Sierra Leone Road Safety Authority [SLRSA] as its share of vehicle license and registration revenue, representing a **50%** shortfall from the budgeted amount for 2023. Due to the lack of comprehensive data from the SLRSA, it was difficult to verify whether the correct amount was paid.

The Committee's Finding[s] and Recommendation[s]

The Committee observed that:

- i. the revenue sharing ratio was just a gentleman's agreement between the two institutions as there is no provision in the Act that mandates them to share their revenue;
- ii. the calculations were done by the Bank of Sierra Leone and SLRSA acted based on those calculations; and
- iii. RMFA, SLRA and SLRSA have commenced the review process of their Acts with a view to harmonising some gray areas, such as revenue sharing ratio.

The Committee recommended that SLRSA should submit the comprehensive vehicle license and registration revenue data to the auditors with immediate effect, otherwise a recurrence of this audit query would attract penalties. The Committee further recommended that in future, every reimbursement to the RMFA should be accompanied with the relevant data in order to avoid doubts and insinuations.

Procurement Activities not planned

The audit report mentioned that the Administration procured vehicle maintenance and repairs services costing **NLe517,264.80** from two contractors without including the activity in the approved annual procurement plan. Consequently, this could lead to budget overrun and financial inefficiencies, as unplanned purchases may not be subject to the same level of scrutiny and cost control. This practice undermines the strategic planning process and could result in resource misallocation, disrupting the Administration's priorities and objectives.

The Committee's Finding[s] and Recommendation[s]

Upon receipt and review of the Administration's approved annual procurement plan, the Committee observed that this particular activity was not included in the annual procurement plan. This is indicative of poor planning or weak controls because such expenditure should have been adequately budgeted for.

The Committee announced this audit query resolved and therefore recommends that it be deleted from the audit report. Management was however cautioned that in future, every procurement activity is properly planned, budgeted and captured in the Administration's approved annual procurement plan in order to avoid the risk of resource misallocation and misstatement of the financial statement.

Payment for Activities without a Signed Contract Agreement

The audit report revealed that the Administration continued to engage a contractor after the termination of a maintenance service contract on May 31, 2022, without a signed agreement. Payments amounting to **NLe335,017** for vehicle maintenance services in 2023 were made, violating Section 149[1] of the Public Procurement Regulations, 2020. This lack of a formal contract left the Administration without legal protection against disputes and raised the potential for overcharging, unauthorised services, or financial mismanagement, risking financial losses for the organisation.

The Committee's Finding[s] and Recommendation[s]

The Committee received and reviewed the signed contract agreement, adding that it should have been submitted to the auditors.

In this regard, the Committee pronounced this audit query resolved and thus recommends its removal from the audit report.

4.16 National Minerals Agency – 2023

Mining Development Funds not disbursed to Beneficiaries

The audit report stated that the sum of **NLe1,753,218.60** meant for mining development fund for various beneficiary communities was not disbursed to these communities, resulting in delays or disruptions in implementing planned projects for these communities.

The Committee's Finding[s] and Recommendation[s]

The Committee observed that no disbursement was made in 2023 FY due to non-submission of reports and retirement details for disbursements made in 2021 and 2022 FYs. It was further noted that the Bank of Sierra Leone cleared all the money in December, 2023

The Committee ordered that Management should submit reports and retirement details for disbursements made in 2021 and 2022 FYs to the audit team before the conclusion of 2024 audit exercise, otherwise a recurrence of this audit query would attract severe penalties.

Service Level Agreement for Hosting the NMA Server not maintained

The audit report disclosed that amounts totalling **NLe358,656** were disbursed for a dedicated server hosted overseas for the Agency. However, the service level or contract agreement between the Agency and the service provider was not submitted for audit inspection. It is of concern that, in the event of a dispute, the service provider would not be held accountable.

The Committee's Finding[s] and Recommendation[s]

The Finance Director presented the contract agreement to the Committee, disclosing that work on the contract agreement had commenced when the audit exercise began.

Upon receipt of the contract agreement, the Committee announced this audit issue resolved and therefore recommends that it be deleted from the audit report.

4.17 Ministry of Lands, Housing and Country Planning

Unpaid Withholding Taxes

The audit report stated that withholding taxes totalling **NLe17,875** were deducted from payments for goods and works, but not paid to the NRA.

The Committee's Finding[s] and Recommendation[s]

The Committee observed that the non-payment of the **NLe17,875** withholding taxes was as a result of non-availability of the TIN Number. The Committee further noted that the Principal Accountant reneged in his responsibility to effectively supervise the junior Accountants.

After 48 hours ultimatum within which this amount should be paid, Management submitted the receipt and the Committee announced the issue resolved. The Committee however warned that in future, failure to make payment and present the receipt to the audit team on time would attract penalties as stated in Section 12[b] of the Audit Service Act, 2016.

Salaries Paid to Unverified Staff

The audit report disclosed that from a sample of 198 new staff whose names were on the nominal roll and payroll voucher of the Ministry, only 189 were physically verified, leaving 9 unverified. The total salaries paid to the nine unverified staff amounted to **NLe64,436**.

The Committee's Finding[s] and Recommendation[s]

The nine unverified staff members were summoned through the Ministry to appear before the PAC and they were physically verified by the Committee and the auditors.

While announcing this audit query resolved and therefore recommends that it be removed from the audit report, the Committee advised that in future, they should physically present themselves for audit verification, otherwise they would be considered as ghost workers and would be deleted from the payroll.

Verification of State Land and Other Infrastructure

The audit report disclosed that:

- i. there was massive encroachment on state lands at the Gloucester Saddle with massive illegal construction going on;
- ii. the Ministry employed the services of land guards as permanent staff and deployed same to strategic locations as custodians at land banks/the green belt of government reserved lands in the Western Area. Their main task is to prevent land grabbing in reserved land banks. However, there was no structure erected like a

guard post to accommodate land guards at their locations for effective monitoring of reserved lands. There was also no evidence to indicate that signposts were erected to distinguish between reserved lands, leases and freeholds; and

- iii. building permits were not obtained from the Ministry for some of the construction projects that the auditors verified. The lack of manpower and mobility also made it difficult for the Ministry to identify defaulters of building permits and monitor the construction of building projects.

The Committee's Finding[s] and Recommendation[s]

The Committee's engagements with officials of the Ministry revealed the following:

- i. the land at Gloucester Saddle was reclaimed in 2016 and an investigation regarding encroachment was launched and the report revealed that indeed there were encroachments;
- ii. the Ministry recruited and deployed land guards, but land grabbers usually beat and chase them away. The beacons are only seen on paper because the land grabbers removed them and even destroyed the sign posts that were erected;
- iii. the Ministry of Lands has demarcated the boundary and the Ministry of Defence was requested to provide some military officers to secure the land;
- iv. the Ministry has been working very hard to map out all State lands and there is a Cabinet conclusion that the Government is trying acquire ten [10] acres of land in every district;
- v. the Ministry is still facing mobility and financial challenges to undertake certain activities, such as routine patrol, erection of sign posts and training of land guards and;
- vi. the Ministry now has an orange permit system where building permits are processed and the Ministry generated over nine billion Leones as revenue.

The Committee observed that if the Ministry is financially supported, it is one of the viable revenue generating institutions in the country.

The Committee further noted this audit query as a compliance issue and therefore recommended that:

- i. the recommendation in the investigation report to reclaim and disperse all squatters or encroachers at the Gloucester Saddle be implemented through legal means;***
- ii. the Ministry should collaborate with donors for more funding and the provision of mobility in order to enhance effective monitoring of building projects and identification of building permit defaulters; and***
- iii. Management should also ensure that guard posts are erected to accommodate land guards for effective monitoring of reserved lands.***

Ineffective Management over Lease Rent and Sale of Land

The audit report disclosed that lease rental fee of **NLe2,500** was charged for each residential development during the review period. This amount was collected by the NRA and paid into the CRF. However, during the course of the audit, the Ministry did not make available any evidence of lease rental records and the amount outstanding by the leasees. As a result, the auditors could not determine how many lease rentals were given to beneficiaries and the revenue collected for lease rental. A total amount of **NLe33,122,000** was recognised in the General Purpose Financial Statement as revenue collected for sale of land.

During audit verification, the audit report further stated the following:

- i. a total of 564 plots of land were leased out by the Ministry and the sum of **NLe10,733,844.93** was computed to be revenue from the lease of state land, but the NRA cashbook disclosed a total of **NLe10,744,344.93** for both land leased and rentals from previously leased land. There is no evidence to indicate that the land leased to individuals followed the proper leasing process, or that the appropriate rental amounts were charged for the various plots. In some instances, individuals and companies leased more than one different plot of land. This implies that state land could have been distributed arbitrarily, thereby depriving other citizens who may have applied for them;
- ii. a total of **NLe15,248,184.48** was recorded as sale of land [freehold] from the Ministry, whilst the NRA cashbook shows a total of **NLe16,190,159.98**. However, from the sample of land sold, we observed that there were no valuation reports, hence this may suggest that the land may have been undervalued and officials of the Ministry colluded with individuals to defraud the state;
- iii. a variance of **NLe17,470,225** was observed between the amount reported in the GPFS [**NLe33,122,000**] and the amount computed from the various transit bank accounts [**NLe50,592,225**] from the sale of land by the Ministry; and
- iv. an amount totalling **NLe1,352,151** collected by various transit banks on behalf of the Ministry was not remitted to the Treasury Single Account for the period under review.

The Committee's Finding[s] and Recommendation[s]

The Committee observed the following:

- i. the Ministry has been using the manual system to track leases, but they are now working with the SLAB Project for the purpose of digitising their system;
- ii. a huge number of people that were issued leases failed to pay and the Ministry could not recall most of them;
- iii. payments of land sales, rentals and leases were made directly to the NRA and the Ministry has no access to their bank statements; and

iv. the Ministry and the NRA failed to conduct regular reconciliations.

The Committee recommended the following:

- i. the Ministry should make available evidence of lease rental records and the amount outstanding by the lessees to the auditors during their 2024 audit exercise. In future, such records should be made available for audit inspection at the time of request;***
- ii. Management should take the necessary steps in ensuring that these variances are properly investigated and adjustments be made where necessary; and***
- iii. the Ministry should be requesting for bank statements for the purpose of reconciling with their internal records and reconciliations should be done in line with Regulation 70 of the PFM Regulation, 2018, so that any errors detected are corrected in a timely manner.***

Records of Survey Bills and Building Permit not submitted

The audit report disclosed that:

- i. a total of 765 survey plans were issued during the period under review. However, the accountable records register, and monthly or quarterly returns sent to Senior Management were not submitted for audit inspection; and
- ii. records in respect of revenue generated from the issuance of building permits, such as inspection and valuation reports were not provided for audit inspection. A total of 139 building permits were issued in 2023.

The Committee's Finding[s] and Recommendation[s]

The Director of Surveys and Lands presented the documents to the Committee, adding that most of the files were misplaced at the time of the audit exercise.

The Committee observed poor records management system in the Ministry and therefore advised the Permanent Secretary to ensure adequate supervision and regular reconciliations. The auditors were also requested to review the documents and follow-up on this issue in their 2024 audit exercise.

Database not Submitted for Land Allocated and Regularised or Reclaimed

The audit report revealed that officers responsible for revenue collection failed to provide proper books of account. The report further disclosed that despite the several requests, the auditors were not provided with the database of lands allocated, regularised and /or reclaimed during the period under review and reports of revenue generated from such exercise was also not submitted.

The Committee's Finding[s] and Recommendation[s]

The Committee was presented with the database of lands allocated, regularised and /or reclaimed, but the reports of the revenue generated were not made available.

The Committee recommended that the said documents should be submitted to the auditors before the conclusion of the 2024 audit exercise; otherwise penalties would be imposed for non-compliance.

4.18 Ministry of Technical and Higher Education - HQ

Expenditure Returns not Submitted

The audit report mentioned that:

- i. from a total payment of **NLe1,491,273.77** made to Sierra Leone foreign missions in Germany, United Kingdom, China, Ghana and Turkey in respect of tuition fees for Sierra Leonean students pursuing different courses in universities in these countries, retirement details were submitted for an amount totalling **NLe809,554.92** [representing **54%** of the total amount], leaving a balance of **NLe681,718.85** without expenditure returns;
- ii. from a total of **NLe875,000** paid as subvention to various Technical, Vocational and Educational Training [TVET] centres; expenditure returns to the tune of **NLe315,000** [registering **36%** of the total amount] were submitted and verified, leaving a balance of **NLe560,000**; and
- iii. evidence of expenditure returns totalling **NLe800,000** in respect of subventions paid to various Government Technical Institutes [GTIs] were not submitted as recommended.

The Committee's Finding[s] and Recommendation[s]

The Committee observed the following:

- i. the Ministry is constrained with regard getting expenditure returns and payments are made directly to these foreign missions. In addition, the Financial Attachés to these missions are from the Accountant General's Department, but they are not helping the situation;
- ii. some TVETs did not receive their subventions, but the Ministry failed to formally inform the Accountant General that some beneficiaries had not received their grants;
- iv. adequate supporting documents in respect of expenditure returns totalling **NLe800,000** paid to various GTIs were submitted to the Committee; and
- v. some TVETs are highly employed while others are self-employed. In addition, some are now used to train nurses, instead of the middle level manpower.

The Committee declared the issue relating to expenditure returns totalling NLe800,000 paid to various GTIs resolved, but the auditors were requested to follow-up on the other issues during their next audit exercise. The Committee further recommended that the Ministry should inform the Accountant General that some TVETs are yet to receive their subventions and the failure of the Financial Attachés in these foreign missions to submit expenditure returns is undermining the credibility of the Ministry.

TVET Institution and GTIs not on Track to Effectively Rollout the TVET Policy

A. General Observations for TVETs

The Ministry developed the TVET Policy of 2019 to ensure effective skills training courses that can enhance employment and self-reliance. This Policy is yet to be effectively rolled out to TVET institutions. We observed the following:

- i. TVET institutions approved by the Government are still struggling to implement programmes due to the unavailability of funds. In 2023, only **NLe1.28 million** [representing **64%**] was allocated to the Ministry, out of budgeted funding of **NLe2 million** for TVET institutions. As a result of limited funds allocated to the Ministry, some TVET institutions lacked equipment and laboratory facilities needed to implement planned programmes to enhance technical and vocational trainings;
- ii. practical sessions were not effectively undertaken by GTIs due to lack of sustainable electricity supply to the various institutions, with no evidence of actions taken to ensure they are effectively being run. As a result, some of the courses that heavily rely on electricity, such as welding and carpentry, have been limited in rolling out their course materials. This could adversely affect the capacity of their graduates in practical job situations;
- iii. there are also funding difficulties caused by limited subvention and the inability to generate internal revenue because the GTI students are unwilling to pay tuition fees. The institutions have to rely heavily on government subventions which are insufficient and there are delays to transfer these subventions which have adversely affected their service delivery initiatives; and
- iv. there is a risk to the sustainability of services rendered by the GTIs because of the limited funding from the central government, and the Skills Development Fund Project which provides substantial logistical support to them has closed. Therefore, there needs to be a sustainable financing strategy on the part of the Ministry to ensure that the GTIs remain fit-for-purpose in discharging the TVET mandate that calls for quality skills training courses in creating employment and ensuring self-reliance.
- v.

B. Specific Findings

- i. The GTI at Sundu Town, Koidu, lacked instructors to handle all the designed programmes for the institution. The institution has six instructors on the payroll that provide tuition for six subjects even though the programme offers up to 13 subjects. The institution has to depend on contract instructors who initially show high commitment to work, but eventually abandon their post because of the lack of monthly payment of stipend to them;
- ii. The GTIs at Moyamba, Kambia and Dorma, in Koidu, have seen encroachment on their land. If nothing is done to prevent the community from encroaching further, the GTIs may lose their land spaces which could prevent future development at these GTIs; and
- iii. the GTI at Masingbi lacked a functional workshop to conduct practical sessions. There was a clear indication of a contract to construct a multipurpose workshop which has long been abandoned. Enquiries revealed that this unfinished contract was inherited by the MTHE, and that the key players [the then Project Coordinator, and the then Minister of Education Science and Technology] are dead. There was no evidence of actions taken by the Ministry to ensure that they identify the other players who could be of help in reviewing the said contract and ensuring the building was completed and equipped with the needed equipment for the provision of practical sessions for students.

The Committee's Finding[s] and Recommendation[s]

The Committee observed that the Chinese provided some tools/equipment to these institutions, but the Ministry is financially challenged to address the issues raised by the auditors.

The Committee noted that TVET is not for dropouts, but for the best brains. Therefore, the following recommendations were made:

- i. the Ministry should prioritise the middle level manpower, instead of focusing on PhD programmes;***
- ii. the Ministry should think outside the box by soliciting materials and financial supports from donors or development partners to enable these institutions function effectively and efficiently; and***
- iii. The Ministry should also ensure that their lands are clearly delineated and protected from squatters.***

4.19 Sierra Leone Broadcasting Corporation

Payments without Adequate Supporting Documents

The audit report disclosed that payments totalling **NLe1,092,202** were made without adequate supporting documents, such as receipts, invitation letters and inspection reports. This could cast doubt on the occurrence of these transactions.

The Committee's Finding[s] and Recommendation[s]

Evidence in the form of receipts, invitation letters delivery and inspection reports were submitted and verified for an amount totalling **NLe1,092,202**.

The Committee declared this audit query resolved and therefore recommends its deletion from the audit report.

Withholding Taxes not Paid NRA

The audit report stated that:

- i. **5.5%** withholding taxes totalling **NLe45,144** were deducted from payments made to various suppliers for goods and services, but not paid to the NRA; and
- ii. withholding taxes amounting to **NLe257,574** were neither deducted from payments made to suppliers for goods and services, nor paid to the NRA during the period under review.

The Committee's Finding[s] and Recommendation[s]

Evidence of payment of taxes due to NRA were submitted for an amount totalling **NLe45,144**, but no evidence was submitted for withholding taxes amounting to **NLe257,574**.

The Committee has resolved the query relating to payments totalling NLe45,144 and thus recommends its removal from the audit report. However, Management was advised to formulate a payment plan regarding the unresolved query associated with the NLe257,574.

GST Invoice not Issued by Suppliers

The audit report highlighted that **NLe30,757** was paid to suppliers for Goods and Services Tax [GST], but the audit team did not receive the corresponding invoices and receipts, potentially leading to a loss of essential government revenue.

The Committee's Finding[s] and Recommendation[s]

The Finance Director submitted evidence of GST invoices and receipts to the Committee, which were methodically verified.

The Committee declared this audit query resolved and recommends that it is removed from the audit report.

Non-current Assets not Physically Verified

The audit report revealed the following:

- i. non-current assets purchased during the year worth **NLe1,453,419** were not made available for physical verification; and therefore the auditors could not confirm the existence of the said assets;
- ii. title documents, such as life-cards for vehicles and motorbikes, conveyances and site plans for land owned and controlled by the SLBC at Leicester Peak, Goderich, Waterloo, New England Ville, Pademba Road and in Bo, Kenema, Kailahun, Makeni and Magburaka were not submitted for audit inspection; and
- iii. a site plan for land in Kono was submitted but lacked required signatures from the paramount chief, section chief, and town chief. Furthermore, the absence of an insurance policy prevented the confirmation of ownership by the Corporation, raising concerns that the assets may not belong to them and could be at risk of personal use or encroachment.

The Committee's Finding[s] and Recommendation[s]

Evidence in the form of vehicles life cards were submitted and verified. However, evidence of title deeds of lands owned and controlled by the Corporation was not submitted for verification.

Declaring this audit query partially resolved, the Committee recommends that the issue regarding vehicles and motorbikes' life cards be resolved and consequently expunged from the audit report.

Management has been cautioned to expedite the acquisition of conveyances and site plans for all landed property owned and managed by the Corporation to confirm ownership.

Inadequate Controls over the Management of Fuel

The audit report stated that:

- ❖ fuel utilisation records such as fuel chit, fuel reconciliation and invoice from suppliers for **19,595** litres of fuel utilised on a credit basis valued at **NLe484,732** were not provided to the audit team for inspection. As a result, the auditors could not confirm whether the said amount was properly accounted for; and
- ❖ a total of **NLe69,000** was disbursed for fuel issued to members of staff of the Corporation, but there was no evidence to indicate that the said staff received the fuel.

The Committee's Finding[s] and Recommendation[s]

- i. evidence in the form of credit advice to fuel dealers, vehicle log books, generator log book, invoices from fuel dealers and fuel reconciliation were submitted and thoroughly verified; and

- ii. a signed fuel register, showing recipients' signatures to account for the supply of fuel to staff members totaling **NLe131.405** was verified.

In view of the above, the Committee declared the two issues closed and therefore recommends their deletion from the audit report. Management was encouraged to ensure regular use and updating the said log books to enhance proper monitoring, control and efficient use of fuel.

Lack of Policy Documents

The audit report indicated lack of a strategic plan connecting the Corporation's objectives to its outputs and the absence of comprehensive finance manual, human resources manual, assets, and other policies. This deficiency negatively impacted service delivery by creating an unclear path for achieving the Corporation's mission, potentially leading to inefficient resource use, poor service delivery, and mismanagement of public funds.

The Committee's Finding[s] and Recommendation[s]

The Committee observed that Management has put in place the said policies, but reviewing policy documents require financial resources. The Board has been constituted that will approve the policy documents.

The Committee stated that both the Finance and HR Manuals are important because they establish clear guidelines, ensure regulatory compliance, promote consistency, and mitigate risks within the Corporation. The Committee concluded that the Finance Manual outlines the rules and procedures for the Corporation's financial management and the integrity of financial reporting.

The Committee recommended that Management exercises urgency and ensures that the draft policies be approved by the Board.

Inadequate Modern Broadcasting Equipment

The audit report disclosed the following:

- i. modern broadcasting equipment such as cameras, licensed software, digital data storage equipment, transmitters, microphones, computers, microwave links and vehicles/motorbikes were not adequate, and in some cases, not available for their operations;
- ii. last year, the transmission link structure at the DO Barracks in Kono was demolished since it was owned by a private company. Meanwhile, the SLBC tower in Mambody lacked a power source, and its 500 watt transmitter was malfunctioning and sent for repairs to Freetown, which has created significant challenges in linking national programs through mobile applications or Facebook via the Africell network;

- iii. Kenema radio station faced frequent transmission interruptions due to poor connectivity via Facebook and the Q-Cell network, compounded by the absence of an inverter at the Kamboi Hills. Despite claims by unit heads and station managers that the radio reaches 90% to 95% of the country, there was no survey to verify this coverage, and auditors were unable to confirm the staff's assertions;
- iv. in Kailahun, a 500-watt transmitter is used, but lacks an inverter for connecting to headquarters. Bo operates a 1000-watt transmitter for radio and a 2000-watt transmitter for television, covering 90% of the southern region. However, their connection to Freetown is unstable, and the off-air monitor is malfunctioning, compounded by interruptions from Classic Radio;
- v. Magburaka has a 500-watt transmitter and Makeni a 1000-watt transmitter. They all had challenges with the link to headquarters during national programmes.

The Committee's Finding[s] and Recommendation[s]

The Committee's engagement with Management revealed the following:

- i. the Corporation is significantly hampered by the lack of mobility and inadequate fuel supplies for emergency responses. Additionally, it is noted that SLBC is the most poorly equipped in the Mano River Union when it comes to resources and equipment;
- ii. the Corporation is currently collaborating with a variety of institutions and individuals, including partners from China. In addition to these existing partnerships, the Corporation is actively seeking additional collaborators to expand its network and enhance its operational capabilities.
- iii. the Corporation relies heavily on community radio stations for its news coverage. If these radio stations were to cease operations, it would result in a significant news blackout, indicating the vital role these stations play in ensuring the flow of information to the communities;
- iv. the issues surrounding the Kailahun inverter and interruptions previously experienced from Classic Radio have been successfully addressed; and
- v. Kono used to have 1,000 transmitters, but presently has 500 transmitters.

The Committee recommended that:

- i. Management was advised to persist in reminding the Ministry of Finance about the necessity for allocating resources towards the provision of broadcasting equipment; and***
- ii. Management should also increase their lobbying capacity to other key stakeholders for their intervention.***

4.20 Electoral Commission For Sierra Leone [ECSL]

Non-payment of Statutory Deduction to the NRA

The audit report mentioned that evidence of payments of withholding taxes totalling **NLe8,988,887.33** was not submitted for audit.

The Committee's Finding[s] and Recommendation[s]

Evidence of payments totalling **NLe8,988,887.33** was submitted and verified.

The Committee announced this issue resolved and therefore recommends that it be deleted from the audit report. However, the Committee reminded Management regarding Section 117[4] and 129 of the Income Tax Act, 2000.

Unsupported Expenditures on Voter Registration and Election Activities

The audit report revealed that:

- i. of the **NLe14,173,710**, adequate supporting documents were submitted and verified for expenditure totalling **NLe12,906,184**, representing **91%** of the queried amount, leaving a balance of **NLe1,267,526** without adequate supporting documents; and
- ii. of the **NLe22,228,579**, supporting documents were submitted and verified for expenditures totalling **NLe20,956,038**, representing **94%** of the queried amount, leaving a balance of **NLe1,272,541** without supporting documents.

The Committee's Finding[s] and Recommendation[s]

Adequate supporting documents for the amount **NLe1,267,526** and supporting documents for **NLe1,272,541** were submitted and verified by the Committee.

The Committee declared this issue resolved and therefore recommends its removal from the audit report.

Payment for Accounting Software

The audit report noted that the auditors requested supporting documents for transactions totaling **NLe92,219** under Property, Plants and Equipment in the Financial Statements, but these documents were unavailable for inspection. Consequently, the audit team could not verify the acquisition of the accounting software, potentially leading to the loss of government funds.

The Committee's Finding[s] and Recommendation[s]

Upon reviewing the submitted documents, the Committee determined that the procurement was for software utilised in the voter verification process prior to distributing voter ID cards, rather than the Accounting Software mentioned in the audit report.

Consequently, the Committee pronounced this issue resolved and therefore recommends that it be removed from the audit report.

Administrative Expenditure

The audit report revealed that:

- i. of the **NLe735,391**, adequate supporting documents were submitted and verified for expenditure totalling **NLe536,806**, representing **73%**, leaving a balance of **NLe198,585** without adequate supporting documents; and
- ii. of the **NLe723,242**, supporting documents were submitted and verified for expenditure totalling **NLe565,889**, representing **78%** of the queried amount, leaving a balance of **NLe157,353** without supporting documents.

The Committee’s Finding[s] and Recommendation[s]

Adequate supporting documents for **NLe198,585** and **NLe157,353** were submitted and verified.

Therefore, the Committee declared this audit query closed and be removed from the audit report.

Ineffective Management of Fuel

The audit report mentioned that:

- i. from **NLe1,176,985**, fuel distribution lists and receipts were verified for payments totalling **NLe212,661**, leaving a balance of **NLe964,324**; and
- ii. from **NLe3,600,096**, fuel distribution lists and receipts were submitted and verified for payment totalling **NLe3,092,840**, leaving a balance of **NLe507,256**.

The Committee’s Finding[s] and Recommendation[s]

The Committee received and verified the remaining distribution lists and receipts for payments totalling **NLe964,324** and **NLe507,256**.

Consequently, the Committee declared this audit query closed and be removed from the audit report.

Imprest Made to District Offices not Retired

The audit report stated that retirement for transfer to districts offices were submitted and verified for payments totalling **NLe11,447,030**, leaving a balance of **NLe520,249**.

The Committee’s Finding[s] and Recommendation[s]

The Committee received and verified the remaining documents for the outstanding amount of **NLe520,249**.

Thus, the Committee declared this audit query closed and therefore be removed from the audit report.

Expenditure returns not Provided for Other Elections Expenses

The audit report disclosed that of the **NLe3,090,890** that was expended on various election activities, expenditure returns were submitted and verified for payments totalling **NLe2,017,844.50**, leaving a balance of **NLe1,073,045.50**.

The Committee's Finding[s] and Recommendation[s]

The Committee received and verified expenditure returns for the balance of **NLe1,073,045.50**.

The Committee's Finding[s] and Recommendation[s]

The Committee proclaimed this audit query resolved and therefore be removed from the audit report.

Use of RfQ Instead of NCB Procurement Method

The audit report mentioned that procurement of similar items worth **NLe321,750** was divided and awarded to the same supplier. The report concluded that if adequate procurement planning was done, these items should have been procured through the national competitive bidding method, instead of using the requests for quotation method.

The Committee's Finding[s] and Recommendation[s]

The Committee noted that the UNDP initially planned to print the 'know your candidates' posters for the 2023 elections, but withdrew at the last hour, resulted in the ECSL taking over the activity. Due to the tight timeline, with less than two weeks before the stakeholders' engagement, the ECSL opted for the RFQ method for procurement to ensure that the posters were ready in time for distribution to political parties.

Based on the foregoing, the Committee declared the audit query resolved and therefore recommends its deletion from the audit report. However, Management was cautioned that going forward, safety guides should be implemented to avoid a repeat of such circumstances.

GST Receipts not Provided

The audit report disclosed that out a total of **NLe562,339.70**, GST invoices/receipts were submitted and verified for expenditures totalling **NLe445,864.83**, leaving a balance of **NLe116,474.87**.

The Committee's Finding[s] and Recommendation[s]

The Committee received and verified invoices and receipts for expenditure totalling **NLe113,774.87**, leaving a balance of **NLe2,700**.

While admonishing Management to ensure that documents should be provided to the auditors in respect of the outstanding amount during the 2024 audit exercise, the Committee pronounced this audit query substantially resolved.

Creditors Statements and Aged Listing not Provided

The audit report stated that the auditors were unable to verify the accuracy of the accrued expenses totalling **NLe76,042,960** due to the unavailability of creditors' statements and aged listings. Consequently, they could not confirm the validity of the payable figures, raising concerns about potential reputational damage and cash flow issues, as the recognised payables may be misstated.

The Committee's Finding[s] and Recommendation[s]

The Committee received and thoroughly verified creditors' listings, including documents showing the payments of the debts.

The Committee proclaimed this audit query settled and therefore should be removed from the audit report.

4.21 Ministry Of Basic and Senior Secondary Education [HQ]

The audit report revealed that:

- i. in June 2021, the Ministry contracted Commission Enterprises for teaching and learning materials [TLMs] at a cost of **NLe6,785,030**. An advance payment of **NLe2,035,509** was made in September 2022, expecting delivery within three months. However, over 15 months later, the TLMs have not yet been supplied; and
- ii. in March 2021, a contract was awarded to AKJ Enterprise for the supply and installation of beds at the Government Secondary School – Jimmi, valued at **NLe1,449,478**. Advance payment of **NLe434,843** was made in March 2022; however, over 24 months later, the contractor has yet to fulfill the contract. The performance bonds and advance payment guarantees have expired, posing a risk of loss of public resources and potentially halting service delivery. The Procurement Committee was urged to ensure contract execution or terminate the contract and pay the total advance payments into the Consolidated Fund.

The Committee's Finding[s] and Recommendation[s]

The Committee recommends that the ACC conduct proper investigation into the matter and provide update to the Committee in the form of a report within 30 days of tabling the PAC report.

Sale of Donated School Feeding Rice

The audit report disclosed that in November 2022, the Ministry of Agriculture received a donation of 1,114 metric tons of rice from China, valued at **US\$1,403,394**. This rice was later allocated to the School Feeding Programme of the Ministry of Basic and Senior Secondary Education in fiscal year 2023. The report further discovered the following:

- i. evidence confirming all four school feeding service providers were informed of the Ministry's decision to sell donated rice was not provided. However, correspondence from the Director of the National School Feeding Programme to Plan International-Sierra Leone and Knight Investment Sierra Leone, informing them of the decision, was noted. Additionally, a response from the Managing Director of Knight Investment regarding the sale offer was reviewed.
- ii. on 12th June 2024, the CEO of Knight Investment Sierra Leone acknowledged responsibility for **NLe6,984,900** related to 21,492 bags of rice, with the expectation that this amount be deducted from future payments for services. However, there was no confirmation that the suppliers for boarding home schools, who received 666 bags, committed to pay for the rice. As of the report's writing, no deductions were observed from Knight Investment Sierra Leone's account or the boarding school suppliers concerning the 22,128 bags valued at **NLe7,191,600**;
- iii. the Permanent Secretary of MAFS informed the Permanent Secretary of MBSSE about a recorded shortage of rice due to damaged bags found during offloading. While the letter stated that MBSSE and MAFS representatives witnessed the offloading, MBSSE did not confirm this, citing the absence of an offloading report. Consequently, 152 bags of rice remain outstanding; and
- iv. a correspondence was received from the Minister-MBSSE to the Minister-MAFS on July 8, 2024, requesting a meeting to discuss irregularities in the pricing of 22,280 bags of donated rice. As of the report's writing, there is no evidence that an investigation has been conducted.

The Committee's Finding[s] and Recommendation[s]

- i. evidence that all four school feeding service providers were informed of the decision of the Ministry regarding the sale of the donated rice was not submitted;
- ii. memorandum dated 13th August, 2024 from the Internal Audit Unit MBSSE and other supporting documents showing analysis of deduction made from the debts owed to Knight Women's Foundation for the School Feeding Programme were submitted and verified;
- iii. there was however no documentary evidence to confirm that the boarding home schools' suppliers that received 666 bags of rice have made any commitments to pay for the rice. Additionally, there was no evidence of deductions from the account of the suppliers to the boarding schools in respect of the 666 bags of rice [valued at NLe 216,450]. Therefore, the issue is partially resolved.
- iv. supporting documents regarding the shortage of the 152 bags of donated rice was not submitted during the verification. As such, the 152 bags of rice still remain outstanding;

- v. evidence of investigation done to address the irregularities in the pricing of the 22, 280 bags of donated rice was not submitted;
- vi. Knight Investments was granted waiver by the Ministry of Finance in contravention of Section 114[2] of the 1991 Constitution of Sierra Leone.

The Committee observed lack of documentary trail to address this issue, leading to a recommendation for the ACC to conduct proper investigation into the matter and provide update to the Committee in the form of a report within 30 days of tabling the PAC report. The Committee also recommends that the Ministry of Finance st granting waivers to companies or business entities without recourse to Parliament as it is the only body that has that mandate.

National Basic Education Commission Placement of Pupils

The audit report revealed that:

- i. the Commission's budget was significantly underfunded, receiving only **NLe50,000** from the Government of Sierra Leone [GoSL] and **NLe109,760** from the Sierra Leone Free Education Project, against a total budget of **NLe1,629,000**, resulting in a **90%** funding shortfall. This led to unimplemented planned activities, including a **NLe200,000** awareness campaign on continuous assessment scores management for the West Africa Examination Council [WAEC]. Consequently, some school heads did not submit required documents to WAEC, impacting WASSCE entries for pupils;
- ii. payments amounting to **NLe128,560** were made for pupil placements following the NPSE and BECE results. A placement meeting established cut-off marks for various schools; however, there was no evidence that schools complied with these marks for JSS1 and SSS1 admissions. Furthermore, the Commission did not monitor the admissions process or identify schools that defaulted, potentially undermining the objectives of the expenditure and the realization of value-for-money; and
- iii. the National Basic Education Commission lacked a policy or manual to assist school authorities in effectively placing pupils in their preferred schools following the release of NPSE and BECE results.

The Committee's Finding[s] and Recommendation[s]

Management submitted the Rules, Regulations and Guidelines for placement of pupils in schools. However, there was no documentary evidence indicating that the Permanent Secretary and the Chief Education Officer has engaged the Ministry of Finance to facilitate adequate resource allocation to the Commission to enhance effective operations.

The Committee declared this audit query partially resolved. The Permanent Secretary and the Chief Education Officer should engage the Ministry of Finance to facilitate adequate resource allocation to the Commission to enhance effective operations.

Schedules not Submitted for Payment of WASSCE Fees

The audit report indicated that 203,026 candidates were verified for the 2023 WASSCE, accounting for **92%** of the total candidates whose fees were paid by the Ministry. There was a discrepancy of 17,695 candidates, leading to an examination fee overpayment of **NLe7,246,102**, thus the issue is partially resolved.

The Committee's Finding[s] and Recommendation[s]

The Committee received and verified a comprehensive list of schools with a total number of 220,721 candidates for the 2023 WASSCE.

Consequently, the Committee declared the audit query settled and therefore recommends its removal from the audit report.

Vehicles and Motorbikes not Available for Physical Verification

The audit report revealed that two vehicles and 18 motorbikes recorded in the fleet register were not made available for inspection. These vehicles and motorbikes could have been converted into personal use without being detected.

The Committee's Finding[s] and Recommendation[s]

From its discussions with Management, the Committee observed the following:

- i. an MoU dated 28th May 2025 confirmed that two vehicles bearing the registration numbers APY 785 and APY 795 were officially donated to the Ministry of Technical and Higher Education by the European UNION [EU] through the National Authorising Office [NAO];
- ii. the vehicle with the registration number APY 785 was assigned to the Hon. Minister of Technical and Higher Education, while APY 795 was assigned to the Deputy Ministry of Technical and Higher Education;
- iii. one motorbike with registration number AQL 265 was reported stolen and police investigation report did not find anyone wanting;
- iv. six motor bikes and one vehicle [APY 785] were still not presented for physical verification; and
- v. most motorbikes assigned to various officers at different locations were not presented to the auditors as they were grounded.

In view of the foregoing, the Committee recommends that the ACC conduct proper investigation into the matter and provide update to the Committee in the form of a report within 30 days of tabling the PAC report.

Staff not Available for Physical Verification

The audit report stated that the names of three staff on the salary voucher were not available for physical verification. A total salary of **NLe29,248** was paid to them in 2023.

The Committee's Finding[s] and Recommendation[s]

The Committee received a memo addressed to the Accountant General, requesting that the staff in question be removed from the payroll because they had retired.

The Committee advised Management to ensure that the NLe29,248 be recovered from the staff's various emoluments and paid into the CRF.

Non-reconciliation of Payroll and Staff List

The audit report disclosed that the Human Resources Directorate of the Ministry did not provide documentation indicating payroll reconciliation. An examination revealed that salaries totaling **NLe1,238,474.92** were disbursed to 42 staff members listed on the Ministry's payroll. However, these individuals were not present on the nominal roll for the specified period.

The Committee's Finding[s] and Recommendation[s]

After physical verification of the said staff, the Committee observed that most of the staff members were no longer with this Ministry because they were transferred to the Ministry of Technical and Higher Education.

In that regard, the Committee declared this audit query resolved and therefore recommends its removal from the audit report.

4.22 Judiciary Of Sierra Leone [HQ]

Lack of a Centralised Automated Case Management System

The audit report mentioned that the High Court, the Court of Appeal, the Supreme Court, and other specialised courts still operate manually, without an automated case management system. This could lead to delays in processing cases, difficulties in tracking the status of cases, potential errors in record keeping, and challenges in accessing and sharing case information.

The Committee's Finding[s] and Recommendation[s]

The Committee observed that:

- i. the United Nations Development Programme [UNDP] was originally intended to fund this project. However, the sole bidder's proposed cost surpassed the UNDP's financial limit, leading to the withdrawal of UNDP funding; and
- ii. the Ministry of Justice is advancing efforts to establish a centralised case management system that will integrate all institutions within the justice sector, moving away from the existing segmented systems.

The Committee acknowledged Management's budgetary limitations and suggested that they look for more financing in order to establish a centralised case management system that can address these issues and enhance judicial performance.

Non-submission of Data for Magistrate Courts

The audit report indicated that data from the Justice App regarding judicial cases at the Magistrate Courts was requested to assess progress towards the MTNDP 2023 strategic objectives. However, the data was not provided, which could lead to a lack of transparency about case details.

The Committee's Finding[s] and Recommendation[s]

Management submitted the data to the auditors, adding that they were unable to provide the data because the system got crashed.

Upon receipt of the data, the Committee announced this issue closed and therefore recommends that it be deleted from the audit report.

Lack of Monitoring and Evaluation System

The audit report indicated that the Judiciary lacked a monitoring and evaluation [M&E] unit, thus impacting the effective and efficient management of the court. According to the report implementing a reliable M&E system would help to identify and address inefficiencies, and as well improve the administration of justice.

The Committee's Finding[s] and Recommendation[s]

The Committee observed that Management has included the M&E component in the 2024 Man Power Plan and a committee of judges has been constituted to superintend over this particular issue.

The Committee highlighted that transferring cases between courts could lead to injustice, thus recommended the immediate recruitment of Monitoring and Evaluation [M&E] officers to ensure proper oversight of the cases being presided over.

Withholding Taxes not Paid to the NRA

The audit report stated that withholding taxes totalling **NLe259,546.73** were deducted from the Judiciary's Imprest account and the UNDP Support to the Rule of Law Project Account. However, no evidence of these payments to the NRA was provided for audit inspection.

The Committee's Finding[s] and Recommendation[s]

Evidence of payment to the tune of **NLe259,546.73** was submitted and verified by the Committee and the auditors.

Therefore, the Committee proclaimed this audit query settled and thus recommends its removal from the audit report.

Revenue Collected not Banked

The audit report mentioned that the Law Courts at Pademba Road and Ross Road Magistrate Courts collected a total of **NLe27,259** in non-tax revenue, which could not

be traced in the Sub-Treasury Account at the Sierra Leone Commercial Bank [SLCB]. Additionally, the Waterloo Magistrate Court deposited **NLe42,300** into an ECOWAS Levy Treasury Account at the United Bank for Africa instead of the designated SLCB account, and this amount was also untraceable in bank statements.

The Committee's Finding[s] and Recommendation[s]

Management disclosed that revenue is being collected by NRA staff and not the Judiciary. The Committee indicated that Management failed to conduct regular reconciliations with NRA.

The Committee advised that Management conducts regular reconciliations with the NRA ensuring that these reconciliations are properly recorded. Furthermore, it is recommended that a senior officer reviews these records to ensure accuracy.

Fees Charged not in Accordance with the Finance Act

The audit report revealed that the fees charged for services, such as court orders, affidavits, writs of summons, and notices of motion are inconsistent with the schedule of fees outlined in the Finance Act, 2021. The Judiciary was evidently charging clients higher fees for services provided, which contradicts the specified schedule of fees in the Finance Act, 2021.

The Committee's Finding[s] and Recommendation[s]

Management disclosed that fees are always displayed in public places across the country.

The Committee advised Management to desist henceforth from charging fees above the stated amount in the Finance Act, 2021. Going forward, the auditors should indicate the amounts charged beyond the threshold.

Revenue Returns not Submitted for Inspection

The audit report disclosed that the Registrar of the High Court's Criminal Registry and the Registrar of the Court of Appeal's Registry failed to submit revenue returns for the period under review. Consequently, the auditors were unable to ascertain the revenue collected by these registries.

The Committee's Finding[s] and Recommendation[s]

The Committee observed that the responsibility for submitting revenue returns lies with the Registrar because the Criminal Court only deals with criminal matters.

The Committee advised the auditors to revisit this particular issue with a view to determining the responsible institution.

4.23 Office of The Administrator and Registrar General (HQ)

Revenue Reconciliations not performed between the NRA and the OARG

The audit report revealed that of the **NLe4,457,110.34** collected and recorded in the NRA cashbook, the bank statements revealed that **NLe6,238,019.70** was deposited into the designated bank account, registering an unexplained variance of **NLe1,780,909.36**.

The Committee's Finding[s] and Recommendation[s]

Evidence of reconciliations regarding the **NLe6,238,019.70** was submitted and verified. However, Management revealed that the variance was for both the Headquarters and the regional offices.

The Committee pronounced this audit query resolved and there recommends that it be removed from the audit report. However, Management was advised to consistently perform reconciliations in order to promptly address any variances that may arise in the financial statements.

Staff on Sick Leave without Medical Report

The audit report disclosed that an employee with pin code 131530 received a total salary of **NLe162,377** from January to December 2023, while reported to be on sick leave. The auditors were not provided with a copy of the leave letter, the medical report and the personnel file to verify this claim.

The Committee's Finding[s] and Recommendation[s]

Evidence of action taken by Management for the deletion of the said staff's name from the payroll was submitted and verified.

In its conclusion, the Committee resolved this issue and recommends that it be removed from the audit report. However, the Committee faulted the Accountant General for not taking the necessary actions as requested by the HR Officer, highlighting a failure in responsibility that contributed to this audit query.

4.24 ELECTRICITY GENERATION AND TRANSMISSION COMPANY

Discrepancies between Debtors' Circularisation Letter and Financial Statement

The audit report mentioned that in response to the circularisation sent to the Electricity Distribution and Supply Authority [EDSA] to confirm the existence and accuracy of amounts totalling **NLe589,459,219** owed by them, the auditors noted that the Financial Statements were understated by **NLe17,629,670.79**. The completeness,

existence and accuracy of receivables figure reported in the Financial Statements could be doubtful and misleading.

The Committee's Finding[s] and Recommendation[s]

The Committee observed that EDSA owed EGTC huge amount of money and EDSA is also making payments on behalf of EGTC without informing them. Therefore it has been very difficult for them to track those payments.

While urging EDSA to ensure the independence of EGTC, the Committee advised the two Management teams to reconcile the understated amount of NLe17,629,670.79.

Payment of EGTC Creditor by EDSA without Authority

The audit report revealed that EDSA made payments to Webuild for the Bumbuna hydro power station's operation and maintenance. A significant issue is that neither EDSA nor the Ministry of Finance signed the contract between Webuild and EGTC, raising concerns about potential distortion of EGTC's financial statements due to the non-inclusion of EGTC in these payments.

Upon receipt and review of the duly signed contract between Webuild and EGTC, the Committee declared the audit issue resolved and accordingly recommended its removal from the Auditor-General's Report.

4.25 Sierra Leone Free Education Project

Management of Teaching Service Commission Resource Centres

According to the audit report, the audit team visited the Teaching Service Commission [TSC] resource centres in selected districts to verify their operational effectiveness. The report disclosed the following key issues:

- i. the computers supplied to five TSC district offices at Tonkolili, Bombali, Bo, Moyamba and Koinadugu were not installed as at the time of the verification;
- ii. the computers in all the districts visited were not coded and recorded in the assets register of the TSC for proper safeguard;
- iii. the resource centres were challenged with internet connectivity. For instance, at the Bonthe District office, the TSC Deputy Director [DD] disclosed that the internet facility was unstable, thereby affecting their work;
- iv. electricity was another challenge affecting the operations of the centres. At the TSC in Bo District, the DD stated that their solar system was faulty and had not been repaired;
- v. the table provided for the computers only accommodate four computers; and as a result, of the five desktop computers supplied to the Pujehun, Kenema and Bonthe

District offices, only four were installed at the resource centres. At the Kenema District office, the remaining one of the five desktop computers was installed in the DD's office;

- vi. An Uninterruptible Power Supply [UPS], which is used for surge protection and battery backups, were not seen at the resource centres where the desktop computers were installed; and
- vii. one of the swivel chairs at the TSC resource centre in Bonthe District was damaged.

The Committee's Finding[s] and Recommendation[s]

The Committee observed that:

- i. the internet facility has been restored, and the computers and the UPS have been installed, coded and recorded in the assets register; and
- ii. it is the responsibility of the TSC to manage these assets once they have been installed and not the responsibility of the Project Management team

In that regard, the Committee recommended the following:

- i. ***the Project Coordinator should collaborate with TSC or any other institution in ensuring that every assets supplied is coded and recorded in the fixed assets register;***
- ii. ***the TSC Administration should take full responsibility regarding the proper management of these assets; and***
- iii. ***the auditors should follow-up on these issues in their 2024 next audit.***

Inaccurate Deductions and Non-payment of PAYE Taxes

The audit report disclosed that:

- i. contrary to Part II, Section 3 of the Income Tax, 2000 [as amended in the Finance Act, 2020] on the review of payment vouchers and supporting documents, the auditors observed that **5.5%** withholding taxes were deducted from staff salaries as PAYE, instead of the threshold prescribed in the Income Tax Act and the Finance Act;
- ii. after computing and comparing the PAYE that should have been paid to the NRA with the withholding taxes paid, the auditors observed that the sum of **NLe5,144,301** was outstanding to the NRA as PAYE taxes during; and
- iii. pension contributions were not deducted for all project staff and paid to the NASSIT. The auditors further computed the **10%** employer's and **5%** employee's NASSIT contributions and noted that the total amount of NASSIT contributions due for 2023 amounted to **NLe3,290,329**.

The Committee's Finding[s] and Recommendation[s]

Management stated that this was a World Bank project and the amounts mentioned in the audit report were used as Government's counterpart funding as stated in the contract agreement.

The Committee observed a lack of documentary evidence to substantiate the claims made and therefore directed that the matter be subjected to further review by the Audit Service Sierra Leone during the subsequent audit exercise. The Committee expects the auditors to examine the issue comprehensively and report their findings in the next Auditor-General's Report laid before Parliament.

4.26 Sierra Leone Airports Authority

Non-payment of Statutory Deductions

The audit report disclosed that Pay-As-You-Earn [PAYE] taxes totalling **NLe2,206,271** were deducted from staff salaries during the period under review. However, these taxes were not paid to the NRA.

The Committee's Finding[s] and Recommendation[s]

Management presented the payment plan to the Committee, stating that almost **70%** of the third parties have been settled.

The Committee announced this audit query partially resolved. Management was however advised to adhere to the payment plan.

Payment without Adequate Supporting Document

The audit report stated that out of a total payment of **NLe787,200**, supporting documents were made available for payments amounting to **NLe739,025**, leaving a balance of **NLe48,175**.

The Committee's Finding[s] and Recommendation[s]

Evidence of payments totalling **NLe48,175** was submitted to the Committee and verified.

The Committee therefore declared the issue settled and recommends its deletion from the audit report.

Operational Effectiveness

The audit report indicated that the Built Operate and Transfer agreement between the Sierra Leone Airport Authority and Summa Airport Company was not fulfilled, as the company did not procure new equipment for the control tower, thereby increasing the risk of air collusion.

The Committee's Finding[s] and Recommendation[s]

Management acknowledged the delay in procuring new equipment due to financial constraints, which has resulted in substantial repair and maintenance costs. The General Manager confirmed that the issue has been communicated to the SUMA Group of Company and necessary steps have been taken as an assessment has been conducted.

The Committee appreciated the steps Management has taken, but recommended that the terms and conditions of agreement should be fully executed.

Improper Management of the Hastings Airfield

The audit report disclosed the following:

- i. the condition of the office building was far from being pleasant as leakages on the roof were rampant;
- ii. a cement factory occupied part of the airfield without the consent of the Authority. Further investigation revealed that many residential structures were erected within the Airfield;
- iii. two mini aircraft were housed in the hangar without any agreement with the Authority for their safekeeping over the years. There was also no evidence to indicate that the Authority has been receiving compensation for their safekeeping over the years;
- iv. garages were operating within the vicinity of the Airfield without any form of authority, and the environment was bushy, serving as a breeding ground for snakes, rodents, and other wild animals; and
- v. the control tower was in a dilapidated state.

The Committee's Finding[s] and Recommendation[s]

The Committee observed from Management's submission that:

- i. the Sierra Leone Airport Authority Act, 1988, gives the Authority the mandate to supervise and control the affairs of the Airfield, but that piece of land was leased to a cement factory probably by the Ministry of Lands and/or the Ministry of Transport and Aviation without the involvement of the Authority; and
- ii. the Authority does not even have title deeds of the Airfield and in spite of the Authority's repeated requests to collect the lease rent from the leasee, those requests have not been honoured.

The Committee assured Management that a full blown investigation would be conducted during the review process of the 2024 AG's report, where the Ministry of Lands, Airport Authority, Ministry of Transport and all those occupying the Airfield will be summoned.

4.27 Ministry of Transport and Aviation

Procurement of 241 Vehicles for Paramount Chiefs, Judges and Other Public Officials

The audit report disclosed that:

- i. on 17th February 2023, a contract valued at **US\$21,908,500** was signed between the Ministry and the West African Distribution Motors [WAD Motors] for the procurement of new vehicles for Paramount Chiefs, Judges of the Supreme and High Courts, and other public officials in Sierra Leone for a period between two to four months;
- ii. on 25th January 2023, the Procurement Committee held a meeting where they decided to use the restrictive bidding procurement method for the procurement of the vehicles. During this meeting, they identified five suppliers;
- iii. on 26th January 2023, a meeting was held between the Ministry of Transport, the Ministry of Finance, and the most responsive bidder [WAD Motors] to finalise the prices and agree on the contract and payment terms before signing the contract;
- iv. minutes of the Procurement Committee meeting of 26th January, 2023 contained the names of six instead of the five suppliers identified during the Procurement Committee Meeting of 25th January, 2023. Strangely, except for WAD Motors, the names of five of the six suppliers were different from those initially identified by the Procurement Committee on 25th January 2023;
- v. in spite of repeated requests, no bidding documents were submitted for audit inspection and technical evaluation report and the performance security were not submitted for audit inspection;
- vi. the contract included specific delivery periods ranging from two to four months after signing of the contract, but only 45 of the 241 vehicles have been delivered by the supplier, leaving a balance of 196 vehicles yet to be delivered as at the time of the audit in August 2024 [13 months after signing the contract; and
- vii. these vehicles were handed over to the Paramount Chiefs unregistered, without licenses and insurance.

The Committee's Finding[s] and Recommendation[s]

The Committee observed the following:

- i. the Accountant General confirmed payment of **\$300,000** in respect of the 45 vehicles and evidence of payment of withholding taxes;
- ii. documents such as contract agreements, bidding documents, commercial invoices, minutes of Procurement Committee and the technical evaluation report were submitted and verified;

- iii. 45 vehicles were supplied after a review and amendment of the contract agreement; and
- iv. the vehicles were declared property of the government of Sierra Leone, but they were registered by the beneficiaries.

The Committee raised serious concerns about the contract awarded to a foreign company, highlighting lack of adherence to the Local Content Policy and noting that the Supplier does not have a subsidiary company in Sierra Leone.

The Committee advised the audit team to revisit this audit query with a view to establishing the current status of this contract agreement.

4.28 Ministry of Energy

The 6MW Solar Park Freetown Project at Newton not Operational

The audit report revealed the following:

- i. the Freetown Solar Park Project is a 6MW Photovoltaic solar plant that connects to the national grid, featuring 1.2km of overhead line, a switchyard substation, and a distribution transformer;
- ii. the Project did not make provision for energy storage batteries at the project design stage, which means the plant cannot provide electricity power at night or during insufficient sunlight;
- iii. the operational and maintenance manual, and the training plan of EGTC personnel to adequately manage and operate the solar plant at the end of the project were not submitted;
- iv. the Ministry entered into an O&M contract with SMRT Project and Energy Solutions Ltd. at an annual cost of **US\$321,999.92** for the maintenance of the solar plant, instead of EGTC handling these tasks as part of their regular operations;
- v. despite five lightning arrestors on site, the solar plant was struck by lightning in August 2023, damaging the springs connected to 'inverter 23'; and
- vi. the facility's borehole and hydrants for cleaning solar panels were inoperative due to a faulty pump, leading to dust accumulation and reduced energy production. Additionally, the absence of an energy storage mechanism impacted operational efficiency and sustainability. Reliance on O&M contractors introduces risks of service disruptions and potential long-term financial obligations to external vendors.

The Committee's Finding[s] and Recommendation[s]

The Committee noted from its engagements with officials of the Ministry that:

- i. Management later saw the need for battery storage after installation, but the concept note of the project did not include this aspect;

- ii. Management is in consultation with the World Bank for the provision of batteries in order to enhance efficiencies;
- iii. the communities that are hosting the facilities are not benefitting from such facility; and
- iv. the solar power has the ability to evacuate power to the national grid and from the grid to the solar.

The Committee recommended that EGTC staff be adequately trained to carry out routine maintenance of the facility in order to prevent system faults and ensure reliable electricity distribution from the solar plant to beneficiary communities. The Committee further recommended the procurement and installation of energy storage batteries to guarantee uninterrupted power supply during periods of insufficient sunlight. Management was also advised to give due consideration to the host communities and to address all defects identified in the Auditor-General's Report.

Seven Towns Electrification Project

The audit report disclosed that:

- i. Electrification of Kailahun, Moyamba, Pujehun, and Bonthe was initiated in June 2023 as part of the Seven Towns Electrification Project, costing over \$18 million. However, the project has faced delays in electricity distribution due to a lack of operation and maintenance operators, putting equipment at risk of theft and abuse, which could harm local livelihoods; and
- ii. The electrification projects in Kambia, Kabala, and Mattru Jong, costing approximately **US\$12,518,424**, remain unfinished, negatively impacting the livelihoods of residents in the seven affected towns.

The Committee's Finding[s] and Recommendation[s]

The Committee observed that Moyamba, Kailahun, Bonthe and Pujehun have been completed and completion certificates were shown to the Committee, while Kambia, Kabala, and Mattru Jong were yet to be completed due to financial constraints.

The Committee noted that the issue at hand pertains to the availability of funds, clarifying that it is not attributable to any faults of the Ministry involved.

Therefore, the Committee announced this issue settled and thus be deleted from the audit report. However, the Committee recommended that the Ministry should collaborate with the Ministry of Finance, so that the necessary funds are provided to complete these projects.

Direct Payment to Suppliers on behalf of EGTC

The audit report stated that instead of the EDSA paying the EGTC for services, it chose to pay the EGTC's suppliers directly. This practice may lead to financial discrepancies, misallocation of funds, and reduced financial stability for the EGTC. Additionally, bypassing established payment channels could result in inefficiencies, delays in service delivery, and higher operational costs.

The Committee's Finding[s] and Recommendation[s]

The Committee observed that this is a matter between EDSA and EGTC, and consequently advised Management to ensure that the Ministry, EDSA and EGTC puts in place a practice that may not lead to financial discrepancies, bypassing established payment channels.

Non-establishment of the Energy Asset Unit

The AG's report mentioned that the Ministry failed to establish an Energy Asset Unit which has caused problems in transferring assets to the EGTC and the EDSA, thereby impacting coordination and oversight.

The Committee's Finding[s] and Recommendation[s]

The Committee recommended that Management should keep a vigilant eye on both EDSA and EGTC, with particular attention to concerns surrounding assets and liabilities. This monitoring is essential for effective management and oversight of these entities.

Operational Inefficiencies at Bumbuna Watershed Management Authority

The audit report unveiled that:

- i. the BWMA did not have a Board of Directors to perform oversight or an Executive Director to ensure its operational effectiveness. This contravenes Section 3 [1] of the Bumbuna Watershed Management Authority Act, 2008;
- ii. Staff were without salaries for the financial year 2023. This delay in payment could result in labourers and technical staff not performing their maintenance work at the dams and protecting the turbines;
- iii. there were no vehicles available for staff to monitor the operational areas of Bumbuna, nor to dispose of removed biomass from the reservoir;
- iv. lack of fuel for motorbikes and boats hinders monitoring of illegal mining activities around the 27km Bumbuna reservoir;
- v. there was no funding for the BWMA to conduct monthly water quality test for domestic community use and the electricity-generating plant, which is vital for the plant's operation;
- vi. there were agriculture and other human activities close to the demarcated area of the dam; and

vii. there were inadequate modern alert systems, such as sirens, to alert communities prone to danger in the event of flooding, dam breaks, and other emergencies.

The Committee's Finding[s] and Recommendation[s]

The Committee's discussions with Management revealed the following:

- i. while Charlotte is producing 2 megawatts, Bumbuna is currently generating less than 10 megawatts, and the depletion of forest cover has posed a risk of total electricity generation failure, even during rainfall; and
- ii. the staff in question have started receiving salaries and Management is working towards resolving issues within their reach.

The Committee expressed concerns regarding the Ministry, EDSA, and EGTC's failure to honour their financial responsibilities to Karpowership; highlighting that power outages are unnecessary since citizens are already paying for electricity before utilisation.

The Committee dismissed the idea of constituting a Board, but however recommended that an Executive Director should be appointed to ensure the operational effectiveness of Bumbuna Watershed Management Authority. The Committee further recommended that the PS should make sure the issues raised in the audit report are resolved.

4.29 Ministry of Health and Sanitation [HQ]

Expenditure Returns not Submitted

The audit report mentioned that concept notes and expenditure returns were submitted and verified for funds transferred on 21st August, 2023 totalling **NLe16,153,812**, representing **95%** of the queried amount, leaving a balance of **NLe933,901** transferred on 17th October, 2023 without concept notes and expenditure returns.

The Committee's Finding[s] and Recommendation[s]

The Committee received evidence of expenditure returns totalling **NLe933,901** from the Accountant, stating that at the time of the audit exercise, the activity was still ongoing.

In view of the above, the Committee declared the audit query resolved and thus recommends its deletion from the audit report.

Payments without Adequate Supporting Documents

The AG's report mentioned that from a total of **NLe2,738,955** in respect of overseas trainings, supporting documents amounting to **NLe2,511,255**, representing **92%** of the queried amount were provided and verified, leaving a balance of **NLe227,700**.

The Committee's Finding[s] and Recommendation[s]

Supporting documents in respect of the outstanding amount were submitted and verified. The Committee observed that the **NLe227,700** was in respect of the recruitment of enumerators.

The Committee proclaimed this audit query resolved and thus recommends its deletion from the audit report. Going forward, Management was advised to develop a comprehensive policy for the recruitment of enumerators.

Non-compliance with Ministry of Finance's Recommendations

The audit report revealed that the Ministry assumed control of a construction project initially awarded to Wealth Taylor Real Estate Development Limited for **US\$3,984,014.96** on March 5, 2021. The project involves building administrative and infrastructural facilities in Mathaska Village, Port Loko District. An audit on April 8, 2024 revealed that construction work remains incomplete, approximately 35 months after the contract was awarded. As a result of the delays in completing the construction, the Ministry of Finance recommended the following:

- reassessment of the entire scope of the project unto completion and cancel the previous addendum; and
- establishment of a Contract Management Committee with representatives from stakeholder ministries to oversee project implementation and provide management with recommendations for improvement.

However, evidence regarding the project's comprehensive reassessment, cancellation of the previous addendum, and the formation of the Contract Management Committee was not provided to the ASSL by the Ministry of Finance. There is a risk that construction delays could lead to increased government expenditures due to inflation affecting building materials, labor, and other related costs.

The Committee's Finding[s] and Recommendation[s]

The Committee's discussions with the PS and team disclosed the following:

- i. the project is currently at a much more advanced status than reported by the auditors, and the facility is now usable; and
- ii. the PS submitted a reassessment report to the Committee, noting that the project received partial funding from the Government, and the piecemeal release of funds caused delays in its completion.

Upon receiving the reassessment report and establishing the Contract Management Committee, the Committee has declared the issue resolved. Consequently, it recommends the removal of this matter from the audit report.

Unplanned Procurement without Authority

The audit report revealed that the procurement costs for diets and cleaning services surpassed the budget by **NLe12,771,234**, with actual spending totaling **NLe61,487,233.84** against a budget of **NLe48,716,000**. Furthermore, authorisation evidence for this excess expenditure from the Ministry of Finance and the Procurement Committee was not submitted to the ASSL.

The Committee's Finding[s] and Recommendation[s]

The Committee received and reviewed the procurement plan and evidence of authorisation from the Ministry of Finance.

Upon receiving the procurement plan and evidence of authorisation, the Committee pronounced the issue resolved. Therefore, it recommends its removal from the audit report.

Deviation from the Procurement Plan for the Procurement of Office Consumables

The audit report mentioned that the Ministry planned to procure consumables using the National Competitive Bidding [NCB] procurement method, but the procurement of these goods were done in piecemeal through Request for Quotations [RfQ] from various directorates and units totalling **NLe1,438,160**.

The Committee's Finding[s] and Recommendation[s]

Management disclosed that the RfQ method was used because funds were made available in piecemeal.

In closing the audit report, the Committee has recommended its deletion from the records. The Committee also cautioned Management against the continuous disregard for established procurement rules, emphasising the importance of adherence to these regulations in future procurement activities.

Irregular Staff Attendance

The audit report revealed that the sum of **NLe230,316** was paid as salaries to 40 staff who were not regular at work and the absenteeism was not supported by approval of absence, or evidence of disciplinary action taken against defaulting staff. The report also disclosed that there was evidence from the human resource directorate in the Ministry to show that there was effective monitoring of staff attendance.

The Committee's Finding[s] and Recommendation[s]

The Committee physically verified 37 out of 40 staff members who initially failed to present themselves to the auditors.

Declaring the audit report closed and recommends its deletion from the audit report, the Committee advised Management to deduct from the salaries of

the three staff members who did not appear before the PAC for physical verification, directing that the deducted amounts be paid into the Arrears' Account.

Evidence of Competitive Recruitment not Submitted

The audit report stated that 333 staff were included in the nominal roll of the Ministry in 2023. Evidence that these staff were fairly recruited in a competitive and transparent manner was not submitted for audit verification.

The Committee's Finding[s] and Recommendation[s]

Upon receiving the adverts and the list of those who were recruited, the Committee observed that the Ministry of Health, HRMO and the Public Service Commission did the recruitment.

Consequently, the Committee declared the audit query resolved and thus recommends that it be removed from the audit report. The Committee recommended that the Ministry should adhere to recruitment procedures in future hiring processes.

4.30 Sierra Leone Correctional Service [HQ]

Lack of Monitoring System

The audit report highlighted the absence of a biometric recording system for tracking inmate identities via fingerprints at the detention facility, leading to frequent misidentification of repeat offenders. Additionally, it noted the lack of handheld scanners for detecting concealed weapons, smuggled items, or prohibited substances, which poses a significant security threat.

The Committee's Finding[s] and Recommendation[s]

The Committee observed from its engagement with Management and the review of evidence submitted that:

- i. CCTV cameras have been installed at the Freetown Male Reintegration and Female Correctional Centres;
- ii. the CCTV cameras at the Male and Female correctional facilities in Kenema are now functional, but Management is struggling with sustainable electricity which they have vouched to introduce solar energy to address the problem;
- iii. Management has introduced digitalisation of inmates' information and security systems, and has also linked up with ONS Situation Room with effective and efficient maintenance team to undertake routine repairs.
- iv. Once the **30%** advanced payment is made to the contractor, all centers will be incorporated.

The Committee emphasised that identification of individuals involved in the November 2023 security breach would have been possible with functional CCTV cameras. The Committee recommended that the cameras be made operational and maintenance teams should be provided with adequate logistics and supports.

Overcrowding at the Freetown Male & Female, and the Waterloo Correctional Centers

The audit report disclosed the following:

- i. the correctional facilities are significantly overcrowded; the male center designed for 324 inmates currently has 1,624, the female center initially for 18 now holds 67, and the pre-trial center intended for 110 has 271 inmates;
- ii. Inmates could be exposed to increased health risks, especially from infectious or communicable diseases, which could easily spread among these inmates, putting their lives, staff and other stakeholders at risk; and
- iii. due to the huge number of inmates, disorderly behaviour or violence could be difficult to contain with the small number of staff.

The Committee's Observation[s] and Recommendation[s]

The Committee observed that:

- i. some of the new buildings have been completed, while others are still under construction in various locations, such as in Waterloo, Moyamba, Karene, and Falaba to reduce the issue of overcrowding; and
- ii. Management has engaged the Judiciary to facilitate the prison court system during which several inmates were released by the court, thereby reducing the number of inmates.

In light of the ongoing construction of certain buildings, the Committee has recommended that Management allocates sufficient funds in the 2026 budget. This financial planning is intended to ensure the relocation of convicts currently housed in overcrowded prisons upon the completion of these new facilities.

Inmates not Segregated in the Correctional Centres in the Western Area

The Committee found from the audit report that inmates [those convicted for serious offences, those for minor ones, remanded offenders, and sane and insane inmates] in the Western Area correctional centers are not segregated. Repeat offenders and those with criminal records are kept together, and no gender demarcation exists at the Waterloo facility.

The Committee's Observations and Recommendations

The Committee's engagement with Management revealed the following:

- i. successful segregation of inmates at the various correctional centers has continued to pose serious challenge due to lack of enough space to undertake such exercise, but this would be accomplished after completing construction of the new buildings;
- ii. SLCS lacks professional psychiatrists and the country's sole one is overwhelmed with cases involving mental health, but the institution is in the process of recruiting professionals that will attend to inmates with suspected mental illnesses; and
- iii. the male and female sections in Waterloo have been demarcated.

The Committee recommended to Management that they exercise urgency and ensure that the new structures are completed in order to address all the issues raised by the auditors. The Committee also recommended that Management segregates the insane from the sane and expedite the hiring of experts for inmates with suspected mental conditions.

Lack of Vocational /Recreational Facilities and Tools

The audit report revealed that vocational facilities in the Western Area's correctional centers are inadequate and not fit for purpose, hindering effective learning for inmates. These facilities, used for trainings in various fields, such as tailoring, baking, and carpentry, require significant improvements. Currently, most centers lack appropriate structures for training, resulting in minimal participation and no options for inmates to select their preferred skills or specialties.

The Committee's Observations and Recommendations

- i. Management has collaborated with the University of Makeni to provide inmates with university education. Inmates are now attending lectures within the facility and graduate with certificates in diverse fields of study; and
- ii. inmates in Kenema and Mafanta Correctional Centers have been engaged in carpentry, tailoring and different other skills trainings; and that Management has developed different business plans for rehabilitation and reintegration into society;

The Committee acknowledged and praised Management for their initiatives in tackling prevalent issues within the prison system. However, they emphasized the need for a greater focus on vocational training programs, particularly in areas such as computer skills and sewing machine operation. Additionally, the Committee highlighted the importance of improving cell security measures. Furthermore, they advocated for the release of inmates convicted of minor offenses as a strategy to reduce overcrowding in prisons.

Withholding Tax not deducted and Paid to the NRA

The audit report stated that Management did not deduct and pay withholding taxes of **NLe1,772,768.96** from suppliers' payments to the NRA.

The Committee's Observations and Recommendations

The Committee received and reviewed NRA receipts for an amount of **NLe1,772,768.96**. Management stated that they now have a system that deduct taxes automatically.

The Committee proclaimed this audit query settled and therefore recommends that it be removed from the audit report. Going forward, Management was however cautioned about Section 117[4] of the Income Tax Act, 2000.

Inconsistencies between the Payroll and Staff List

The audit report mentioned the following:

- i. nine names on the payroll voucher could not be traced to the staff list after being paid a total salary of **NLe167,830.32** in FY2023; and
- ii. a total of 53 staff listed in the nominal roll [staff list] were not found in the payroll vouchers.

The Committee's Observations and Recommendations

The Committee observed the following:

- i. the memo from the Director of Human Resource Directorate dated 14th May 2025 emphasises the need for the Human Resource Management Office to address payroll and staff listing discrepancies by removing names of deceased or resigned staff from the payroll;
- ii. the Director's call to action emphasizes the urgency of resolving these payroll inconsistencies to ensure proper human resource governance and operational efficiency; and
- iii. family members of deceased staff members did not submit death certificates in a timely manner, resulting in a delay.

The Committee observed that Management has addressed this audit query and thus recommends its removal from the audit report.

Absence of Bonding Agreement and Progress Report

The audit report identified that 52 staff members were on paid study leave without bonding agreements, posing a risk of them leaving post-study. Furthermore, personal files for 13 staff members lacked progress reports and offer letters.

The Committee's Observations and Recommendations

The Committee noted that Management has put in place the study leave bonding agreement forms, which require that all staff members currently on study leave have completed and signed. This submission emphasises the importance of adherence to the bonding agreement as part of the study leave process.

The Committee has resolved the issue and recommends its removal from the audit report. However, management has been cautioned to strictly adhere to the bonding agreement, with severe penalties suggested against defaulters.

At the end of its engagement with Management, the Committee raised the following concerns:

- i. inmates in our prisons are confronted with severely inadequate health and sanitation conditions. These deplorable circumstances pose significant threats to their lives and require immediate intervention to rectify the situation. Urgent action is necessary to address these critical issues and improve the overall wellbeing of incarcerated individuals;
- ii. many people, including minors, are imprisoned for infractions or minor offences that might have required either fines or other forms of disciplinary actions instead of jail time, hence one of the reasons for overcrowding in the cells. Our justice system should be engaged in order to salvage this menace; and
- iii. some individuals deliberately engage in felonious crimes to gain access to free accommodation, food, and other amenities provided during incarceration. To address this issue, it is suggested that these individuals be tied to lucrative activities such as farming, mining, fishing, and driving while they are incarcerated. This approach could not only deter crime by making incarceration less appealing as a means to obtain basic needs but also utilise the skills of incarcerated individuals for productive purposes, potentially benefiting the larger community.

4.31 Ministry of Agriculture and Food Security [HQ]

Before the commencement of the hearing with officials of the Ministry, the Committee projected photos of dilapidated structures, abandoned machines, such as combined harvesters, driers, transplanters, Sonalika challenger series rotavator sets and many other equipment that were overgrown with grass. The Committee informed the PS and the team that most of the machines within their purview have remained unutilised and have reached the end of their operational relevance. This situation represents a substantial loss not only to the state, but also to the citizens of Sierra Leone.

Poor State of the Ministry's Store Buildings at Kissy

The audit report revealed that a team of auditors conducted physical verification exercise at the Mechanical Stores at Kissy and noted the following:

- i. since no repairs have been made, the structures remained in dilapidated state;
- ii. cracks were sighted in the walls of Stores 1 & 2, and the Black Store. Part of the roof of Store 1 had collapsed, and the metal doors of Stores 3 & 4 have severe rust impeding smooth access; and
- iii. a portion of the perimeter fence had collapsed, exposing the stores' compound and buildings to unauthorised access.

The Committee's Finding[s] and Recommendation[s]

Upon visiting the Store Buildings at Kissy, the Committee verified that the findings reported by the auditors were indeed accurate and truthful. During its engagements with officials of the Ministry, the Committee observed that the PS and team had also

visited the stores to assess the state of the buildings and they are actively seeking for partners to assist in revitalising the deteriorating conditions of the stores.

The Committee raised significant concerns regarding the dilapidating state of the buildings and therefore recommended that the PS and team should take prompt action to remedy the current state of disrepair.

Poor Management of Assets

The audit report mentioned the following:

- i. twenty-three vehicles and 45 motorbikes, and life cards for 36 motor vehicles and 85 motorbikes were not available for inspection;
- ii. the register for motor vehicles and motorbikes lacked relevant details such as vehicle chassis number, responsible person, motorbikes registration number, etc.
- iii. even though the Ministry spent **NLe49,825** on training staff on assets management for the period under review, a comprehensive inventory register that contains relevant information about the assets was not maintained;
- iv. in the absence of a comprehensive inventory register, the audit team reviewed an asset listing from the Internal Audit Unit, which revealed that 12 assets could not be located or traced for physical verification within the offices;
- v. Ninety-eight different fixed assets such as office furniture and equipment sighted in various offices were not included in the assets listing;
- vi. Several assets such as office furniture and equipment in various offices in the Ministry's HQ were not marked with the unique assets coding of the Ministry; and
- vii. the Ministry has no current plans to repair or dispose of faulty assets, including air conditioners, desktop computers, and printers. Additionally, the 40KVA generator that was damaged by a power surge in 2018 remains unrepaired and in a dilapidated state.

The Committee's Finding[s] and Recommendation[s]

Upon reviewing the assets register and related documents, the Committee made several observations as noted below:

- i. the assets register has been thoroughly updated to include all pertinent details regarding the assets maintained by the Ministry. This update ensures that the register reflects accurate and comprehensive information, which is essential for effective asset management and reporting;
- ii. in the near future, the Ministry will repair certain assets and dispose of faulty ones, reflecting a proactive strategy to maintain operational efficiency and eliminating non-functional resources within the Ministry's inventory;
- iii. a significant number of vehicles and motorbikes were located in various places, which resulted in their unavailability for inspection; and

iv. the Internal Auditor was unable to perform audits as a result of financial limitations affecting the organisation.

The Committee's Finding[s] and Recommendation[s]

The Committee recommended the following:

- i. Management should ensure that sufficient resources are allocated to the Internal Auditor. This support is crucial to enable the Internal Auditor executes his/her audit functions effectively;***
- ii. the vehicles with the registration numbers AIT 349 and AIT 350 that were impounded by the Criminal Investigation Department [CID] should be retrieved with immediate effect;***
- iii. The assets register should be updated promptly whenever new assets are acquired, ensuring that these assets are appropriately coded.***

Contract Terms not Met for the Development and Implementation of the E-voucher System

The audit report revealed that:

- i. on August 23, 2021, the Ministry contracted Niche Technologies [SL] Limited for a farmer management system, totaling **NLe3,020,000**, including 24 months of support. The contract required completion within one month, followed by additional support. By the audit in April 2024, seven months after the support period ended, it was found that although **80%** of the payment [**NLe2,416,000**] had been made, there was no evidence of the e-voucher system being handed over to the Ministry;
- ii. the terms of reference specify that the consultant must provide training for various users, including system administrators and participating banks; however, there is no evidence that such training has occurred;
- iii. the operational manual for the system, intended to guide users and provide application support, has not been submitted by the consultant to the Ministry's;
- iv. technical report on the completion of the system development, user-acceptance testing [UAT], security and data integrity test was not done as required by the contract;
- v. the source code for the e-voucher system has not been transferred to the Ministry, creating significant sustainability risks for the initiative if the consultant ceases operations unexpectedly; and
- vi. there was also no evidence that the activities of the consultant, as current system administrator, was reviewed periodically to ensure that unauthorised activities were not performed on the system.

The Committee's Finding[s] and Recommendation[s]

Management disclosed that over **90%** of the project has been completed and the Service Provider is still the Administrator of the system.

The Committee has strongly encouraged Management to expedite the completion of the project, emphasising the importance of avoiding further

delays. Additionally, the Committee has urged the Ministry to assume full responsibility for the ownership and management of the system.

Outstanding Revenue from Machine Ring Operators

The audit report stated that:

- i. on 26th May 2021, the Ministry distributed 409 assorted farming machines, including 279 tractors and 130 power tillers, to 14 private business organisations on a lease arrangement, requiring bi-annual payments starting in May and November 2022;
- ii. fourteen business entities failed to pay their lease obligations to the Ministry, contrary to Clause 16.3 of the contract, resulting in an outstanding revenue of **NLe32,308,124**, despite multiple audit recommendations.
- iii. there is no evidence of the Ministry taking steps to collect revenue from business entities. Examination of signed contracts shows that Clause 7 required a **10%** performance bond from 14 business entities, but these securities, which the Ministry could have used to recover outstanding payments, were not submitted to the ASSL; and
- iv. the non-payment of revenue from the use of the Ministry's farming equipment leased out by these 14 business entities could have deprived the government of its much-needed revenue.

The Committee's Finding[s] and Recommendations

The Committee noted that, notwithstanding the operators' failure to fulfill their payment obligations, they continued to receive additional machines.

The Committee recommended that the Ministry develops a payment plan with the Machine Ring Operators. This suggestion is in line with the directives from the PAC concerning any outstanding payments that are owed to the Ministry.

Staff on Secondment

The audit report disclosed the following:

- i. of **NLe49,456.00**, two deposit slips totalling **NLe35,000.00** were submitted in respect of repayment of ineligible salaries to a staff on secondment with pin code 132658, leaving an outstanding balance of **NLe14,456**;
- ii. there was no evidence of repayment of ineligible salary paid to another staff with pin code 134564 totalling **NLe1,283**;
- iii. correspondence written to staff of the Ministry who had exceeded their secondment tenures to resume duty were not submitted to the ASSL.

The Committee's Finding[s] and Recommendation[s]

The Committee received and verified documents in respect of this audit query. Consequently, the issue was declared settled and recommends its removal from the audit report.

4.32 Ministry of Foreign Affairs and International Cooperation

Special Imprests not Retired

The audit report revealed that out of a total Imprest of **NLe939,148.30**, retirement details totalling **NLe170,863.20** representing **18%** of the queried amount, were submitted and verified, leaving a balance of **NLe768,285.10**.

The Committee's Finding[s] and Recommendation[s]

Management has revealed that when dignitaries travel abroad, stipends are given to organisations or Sierra Leoneans who visit them. However, presenting receipts for these expenses poses a challenge for the visitors.

The Committee considered this audit query resolved and therefore recommends its removal from the audit report. Management was however encouraged to develop a formal attestation or written statement where one of the recipients signs. This will save the institution from embarrassments.

Expenses for Water Taxi Services

The audit report mentioned that **NLe50,000** was overpaid to a service provider for the hiring of a boat to Lungi.

The Committee's Finding[s] and Recommendation[s]

The Committee received evidence of reversal from the Bank of Sierra Leone and thus declared the audit query resolved.

Payment made without Agreement

The Ministry made part-payment of **NLe287,161.88** from accrued debts of **NLe555,750** without a signed contract. Of concern is that for overseas travelling requiring boat crossing to the Freetown International Airport, costs for the boat crossing are paid directly to staff. Therefore, the basis for hiring boats and accruing such debts remains doubtful in the absence of an agreement.

The Committee's Finding[s] and Recommendation[s]

The Committee observed that boat crossing activity was not included in the procurement plan, but was captured in the budget.

The Committee highlighted that Management's involvement in unbudgeted activities is in violation of Regulation 30 of the Public Finance Management [PFM] Regulation, 2018.

The Committee recommended that Management should develop an Agreement or establish a Memorandum of Understanding with Sea Bird. This is intended to be forward-looking and not retroactive, so that similar issues are prevented from happening in the future. However, the Committee

declared this issue resolved and therefore recommends that it be deleted from audit report.

4.33 Electricity Distribution and Supply Authority

Losses Incurred in the Supply of Energy

The audit report revealed that the Authority incurred losses amounting to **NLe133,822,693** Kilowatt. The report also disclosed that the Authority received a total of 683,435,751.91 Kilowatt of electricity from the IPPs and sold 549,613,058 Kilowatt during the period under review. The estimated technical and commercial losses amounted to **NLe411,772,429**. These losses could be attributed to the increased rate of illegal connections to the electricity grid.

The Committee's Finding[s] and Recommendation[s]

The Committee's discussions with the Management team revealed that the losses relates to network repairs and replacement of faulty meters, which require huge amount of funds. Management furthered that the Monitoring Unit is using data driven device to monitor customers who are not recharging their meters.

Upon Management's action regarding the matter, the Committee has declared the issue resolved and strongly suggests that it be omitted from the audit report.

Sustainability of Electricity Supply

The audit report disclosed that:

- i. the Authority's payable balances increased by **41%** from **NLe1,548,871,238** in 2022 to **NLe2,187,010,586** in 2023. The report also revealed that the Authority's receivable balances increased by **55%** from **NLe607,296,221** in 2022 to **NLe938,854,246** in 2023; and
- ii. the Authority's liquidity ratio for the reviewed period is 0.6:1, indicating that the revenue for 2023 was insufficient to cover recurrent expenditures and pay major suppliers like Karpowership and EGTC, necessitating government support or bank borrowing.

The Committee's Finding[s] and Recommendation[s]

The Committee acknowledged the significant challenges associated with settling cross debts, deeming it nearly impossible. Consequently, it assured Management that this specific audit query would be meticulously followed up during the review process of the 2024 Auditor General's report.

4.34 Guma Valley Water Company

Non-payment of Statutory Deduction to the National Revenue Authority

The audit report disclosed that as at 31st December 2023, amounts totalling **NLe1,617,597.26** and **NLe17,153,696.46** relating to withholding taxes and PAYE respectively, were not paid to the NRA.

The Committee's Finding[s] and Recommendation[s]

The Committee's engagement with the Management team revealed the following:

- i. Management provided evidence of payment for 2022, adding that the Company has resolved its current liability issues and is working towards tackling its older liabilities;
- ii. the Company is in consultations with the Ministry of Finance for cross debts settlement;
- iii. in the context of the Company's financial situation, it is noted that current expenditures surpass the revenue generated. However, it is posited that if the MDAs fulfill their financial obligations, this action would significantly enhance the Company's revenue base, thereby improving its overall fiscal stability; and
- iv. the Committee and Management agreed that the Company will be paying **NLe50,000** withholding tax every month until the full amount is fully liquidated.

After a prolonged discussion, the Committee recommended the following:

- i. customers should receive electronic reminders at the end of each month regarding the payment of their water rate dues. This system aims to facilitate timely payments and reduce any potential delays in settling outstanding balances;***
- ii. cross debt settlement concerning PAYE should be negotiated to reduce the overall tax liability. This involves an agreement among parties to reconcile debts, which may ease the financial burden of PAYE obligations; and***
- iii. Management is advised to publicly disclose the names of businesses or institutions that are operating without fulfilling their financial obligations to the Company. This measure aims to enhance transparency and accountability regarding compliance with payment rules. By doing this, Management may effectively deter non-payment practices and promote a fair operational environment for all stakeholders involved.***

Delay in Payment of End-of-Service Benefits

The audit report mentioned that the Company owed 67 former employees end-of-service benefits totalling **NLe12,196,693.66** since 2017. Of this amount, only **NLe4,282,312.61** was paid in 2023, leaving an outstanding balance of **NLe7,914,381.05**. Failure to pay end-of-service benefits within a reasonable time could affect the livelihood of beneficiaries.

The Committee's Finding[s] and Recommendation[s]

In a decisive and time-efficient manner, the Committee and the Management team reached a consensus on the necessity for GUMA to establish an escrow account. This account is designated to receive daily payment of NLe25,000, which will accumulate over the month; and at the end of each month, the total funds in the escrow account will be used to pay end-of-service benefits.

Receivable Confirmations not Received

The audit report indicated that the Company's trade receivables total **NLe239,198,507.22**, reflecting a **17%** increase from the prior year. This includes **NLe24.9mln** owed by government institutions. A debtor circularisation was sent to 74 customers, totaling **NLe32,574,959.09**, from which 18 confirmations were received, amounting to **NLe2,089,758.77**, leaving 56 debtors with a balance of **NLe30,485,200.32**.

The Committee's Finding[s] and Recommendation[s]

The Committee encouraged Management to publicly disclose the names of companies that failed to meet their financial obligations. This action may deter non-payment practices and promote fairness for all parties involved.

4.35 National Social Security and Insurance Trust

Principal and Accrued Interest on Debenture Loans not Paid to the Trust

The audit report indicated that the Trust issued corporate debenture loans totaling **NLe140,929,375** to related entities, but lacked documentation for cumulative annual interest payments of **NLe161,869,135.96** as at 31st December 2023. Additionally, no evidence was provided for the repayment of principal amounts, despite the completion of loan tenures.

The Committee's Finding[s] and Recommendation[s]

The Committee's engagement with NASSIT Management team revealed the following:

- i. no new loans have been issued; however, the rising interest rate is affecting the actual loans that are being granted;
- ii. the Trust is working towards recovering funds from Regimanual Gray;
- iii. the Board has been reconstituted and subsequently granted approval for the disposal of lands that have been encroached upon;
- iv. an investigation on SEWA GROUND has commenced and the report would be shared with PAC;
- v. the case concerning the vandalism of assets related to Sierra Block is currently under the jurisdiction of the Attorney General and Minister of Justice, who are managing the proceedings; and

- vi. the Plazas are in deplorable conditions and require immediate attention. This situation indicates a critical need for rehabilitation efforts to address the deteriorations observed.

The Committee recommended the following:

- i. as the principal shareholder, the Trust is obligated to actively monitor and report on the performance of the debentures. It must also take necessary actions based on this performance assessment to ensure its investment interests are safeguarded and optimised;***
- ii. the Trust should conduct a review of Sierra Block's current performance, specifically focusing on assessing their financial capability. This evaluation is essential for determining the Trust's ongoing relationship with Sierra Block and ensuring that they meet the necessary standards for financial reliability;***
- iii. to enhance the recovery of loans, the Trust must implement legal means as outlined in the NASSIT Act for loans deemed recoverable; and***
- iv. the Trust implement prompt measures to restore the Plazas to a condition that is safe and usable for the communities. Addressing these issues not only enhances the aesthetic appeal of the area, but also fosters public engagement and pride, ensuring the Plazas serve their intended purpose effectively.***

Investments in Non-existing Subsidiaries

The audit report mentioned that three of the companies with a cumulative exposure amounting to **NLe165,093,760.58** had either ceased operations, or not in existence as at 31st December, 2023.

The Committee's Finding[s] and Recommendation[s]

The Committee observed that:

- i. the likelihood of recovering funds from Kimbima Hotel, currently operating under the name Golden Tulip, appears to be impossible because the hotel is not currently nonfunctional; and
- ii. the Trust could not ascertain the operationalisation of Sierra Akar, a situation the Committee considered unusual.

The Committee recommended that the Trust should conduct a comprehensive investigation focusing on identifying loans that are collectible and write-off those beyond recovery.

Non-compliance with Clause in the Hire Purchase Agreements between NASSIT and Ministry of Transport and Aviation in Respect of the Sierra Ferry

The AG's report indicated that in May 2019, the Trust entered into a hire purchase agreement with the Ministry of Transport and Aviation for the M V Bai Bureh Ferry,

requiring quarterly payments of NLe75,000 over four years until May 2023. However, the Ministry failed to fulfill this obligation, and the Trust did not show any efforts to recover the outstanding amount, which totals NLe1,208,547.00 according to the Trust's Financial Statements.

The Committee's Finding[s] and Recommendation[s]

The Committee noted that there was no management relationship between the Trust and the Ferry; rather, the Ministry of Transport held that relationship.

The Committee recommended that Management establishes a payment plan and enforce strict compliance with its terms. This emphasises the importance of adhering to the proposed payment structure to ensure financial accountability and effective management of obligations.

Non-consolidation the Trust's Subsidiaries

The audit report revealed that as at 31st December 2023, the Trust's investments in subsidiaries amounted to **NLe604,827,705.00**, but the accounts were not consolidated into the Trust's Financial Statements, which violates International Financial Reporting Standards [IFRS]10.

The Committee's Finding[s] and Recommendation[s]

The Committee recommended that Management should promptly prepare a consolidated Financial Statement encompassing the accounts of all subsidiaries, in accordance with IFRS 10. Additionally, it is required that evidence of the actions taken by the Trust be submitted to the ASSL.

4.36 National Communications Authority (NatCA)

Ineffective Revenue Management

The audit report stated that 209 invoices totaling **NLe45,697,278** issued to customers with no payment evidence. This raises concerns about the completeness and accuracy of revenue figures in the Financial Statements, suggesting potential misuse of funds.

The Committee's Finding[s] and Recommendation[s]

The Committee observed the following:

- i. NatCA is issuing invoices, but over **90%** of the service providers are currently operating without payment;
- ii. NatCA gave licenses without payment and Sierratel is not in operation at the moment; and
- iii. Management is working with the NRA to recover outstanding payments.

The Committee's Finding[s] and Recommendation[s]

The Committee noted that only **2%** of the outstanding amount has been collected.

In light of this, the Committee recommended that Management takes immediate action to expedite the collection process for the remaining balances to ensure timely resolution and improve financial performance.

5.0 CONCLUSION

The Public Accounts Committee's consideration of the Auditor-General's Report for the 2023 Financial Year underscores both the value and necessity of sustained parliamentary oversight in strengthening public financial management and accountability in Sierra Leone. While the Committee's engagements led to the clarification, resolution, and deletion of a significant number of audit queries, supported by documentary evidence and corrective actions, the persistence and recurrence of similar weaknesses across institutions reveal deep-seated systemic challenges that cannot be addressed through ad hoc interventions alone.

Key concerns identified include weak internal controls, poor records and asset management, delayed remittance of statutory deductions, procurement breaches, non-submission of statutory reports to Parliament, and inadequate compliance with financial and contractual obligations. Notwithstanding these challenges, the Committee's work resulted in measurable outcomes, including the recovery of substantial public funds, improved disclosure, and strengthened enforcement of statutory and regulatory requirements.

The PAC therefore reiterates that effective accountability must extend beyond hearings to timely implementation of recommendations, enforcement of sanctions for non-compliance, and continuous follow-up by responsible authorities. The Committee calls on Accounting Officers, oversight institutions, and the Executive to demonstrate renewed commitment to fiscal discipline, transparency, and value for money. The PAC remains resolute in its mandate to monitor compliance and ensure that public resources are managed prudently and in the best interest of the people of Sierra Leone

6.0 APPENDICES

A

RESOLUTION MATRIX COVERING 2023 FY

RESOLUTION MATRIX ON GPFS / PUBLIC ACCOUNTS

Tax Liabilities Due

Issue / Observation	Risk / Implication	PAC Resolution / Recommendation	Responsible Entity	Resolution Status
Non-disclosure of outstanding tax liabilities	Understatement of revenue; weak transparency	Ensure full reconciliation and disclosure of all tax liabilities	Ministry of Finance; NRA	Ongoing
Weak enforcement of tax reconciliations	Revenue leakages	Enforce monthly reconciliations under PFMA	NRA; Ministry of Finance	Ongoing
Outstanding import duties (Roccem & Maccem)	Loss of government revenue	Monitor and enforce payment plans	NRA	Ongoing

Revenue Not Traced to the Consolidated Fund

Issue / Observation	Risk / Implication	PAC Resolution / Recommendation	Responsible Entity	Resolution Status
GST & Income Tax initially not traced	Risk of diversion	Verification of bank statements and SWIFT confirmations	NRA; BSL; Transit Banks	Resolved
ASYCUDA prepayments not traced	Revenue misstatement	Recoveries confirmed through SWIFT evidence	OMCs; NRA; BSL	Resolved
Absence of Revenue Arrears Account	Weak tracking of arrears	Open and operationalise Revenue Arrears Account	BSL; Ministry of Finance	Implemented

Contractual Non-Compliance

Issue / Observation	Risk / Implication	PAC Resolution / Recommendation	Responsible Entity	Resolution Status
E-passport royalties imposed without approval	Constitutional breach	Declared royalties invalid; audit issue deleted	Immigration; NetPage; Ministry of Internal Affairs	Resolved
Zoodlabs annual fixed fee	Revenue understatement	Reconcile accounts and settle net position	Ministry of Finance; NRA; Zoodlabs	Ongoing
Kingho lease not ratified	Legal exposure	Attributed to Ministry; audit issue deleted	Ministry of Mines	Resolved

3.Recurrent Expenditure Issues

Issue / Observation	Risk / Implication	PAC Resolution / Recommendation	Responsible Entity	Resolution Status
Imprest withdrawals without retirement	Misappropriation risk	Enforce Regulation 124(2) and recover amounts	Accountant General; Vote Controllers	Ongoing
Payments using selling rate	Financial loss	Develop policy enforcing mid-rate payments	Accountant General; Ministry of Finance; BSL	Ongoing
Allowances paid without PAYE	Revenue loss	Recover unpaid PAYE and enforce Regulation 114	Accountant General; NRA	Ongoing

RESOLUTION MATRIX ON MDAs DONOR-FUNDED PROJECTS, PUBLIC ENTERPRISES, AND COMMISSIONS

NAME OF INSTITUTION	AUDIT ISSUE	RESOLUTION STATUS
NATIONAL ASSETS AND GOVERNMENT PROPERTY COMMISSION	Disbursements without Adequate Supporting Documents	Resolved
	Inadequate Implementation of the Commission’s Mandates	Unresolved
MINISTRY OF TOURISM AND CULTURAL AFFAIRS	Management of Government Leased Property	Unresolved
	Demolition of Structures along the Lumley-Aberdeen Beach	Resolved
	Construction of a Mini Pavilion at the Forecourt of the Ministry	Resolved
	Withholding Taxes not paid to the National Revenue Authority	Resolved
	Unsupported Payments	Resolved
HUMAN RESOURCE MANAGEMENT OFFICE	Staff in the Payroll not in the Official Staff List	Resolved
	Poor Records Management	Resolved
	Amendments to the Payroll without Documentation	Resolved
	Payment of Salary Arrears without Approval and Documentation	Resolved
	Study Leave Granted without Evidence of Approval and Bonding Arrangement	Resolved
	Annual Leave Allowances Paid to Personnel on Study Leave	Resolved

	Government Employees above Retirement Age in the System	Resolved
	Ineffective Compliance with Performance Appraisal Methods	Resolved
ERNEST BAI KOROMA UNIVERSITY	Lack of Control in the Printing and Issuance of Receipt Books	Resolved
	Payment without Adequate Supporting Documents	Resolved
	Withholding Taxes Deducted but not Paid to the NRA	Resolved
	Cashbook, Bank Statements and Bank Reconciliation Statements not Submitted	Resolved
	Unpaid NASSIT Contributions for Support Staff	Resolved
	Title Deeds of the University Land and Buildings not Submitted for Audit	Resolved
	Documents Relating to Receivables not Submitted	Unresolved
NATIONAL TOURIST BOARD	Outstanding Licenses and Fees	Unresolved
	Non-payment of Statutory Deductions to NRA	Partially Resolved
	Operational Effectiveness of the NTB	Unresolved
NDEPENDENT COMMISSION FOR PEACE AND NATIONAL COHESION	Internal Control Deficiencies	Resolved
	Procurement Committee not Properly Constituted	Resolved
	GST not Paid to the NRA	Unresolved
	Salary Paid to Staff After Resignation	Resolved
	Assets not Recorded in the Assets Register and not Made Available for Verification	Resolved
NATIONAL COMMISSION FOR SOCIAL	Incomplete Works after Expiration of	Unresolved

ACTION	Contract Dates	
	Poor Management of Regional and District Offices	Unresolved
	National Competitive Bidding [NCB] Procurement Procedures not observed in the Contract for the Construction of Community Infrastructure	Resolved
	Payment of Sitting Fees and other Related Expenses to Board Members without Evidence of Attendance	Resolved
	Non-Compliance with Statutory Obligations	Unresolved
NATIONAL CIVIL REGISTRATION AUTHORITY	Overcrowding at the National Civil Registration Authority Headquarters	Resolved
	Revenue Collected but not Banked	Resolved
	No Disaster Recovery Plan	Unresolved
NATIONAL PUBLIC PROCUREMENT AUTHORITY	Incomplete Information in the Authority's Financial Statements	Resolved
	Duplication of Transport Allowance	Resolved
	Inability to Meet Short-Term Obligations	Unresolved
NATIONAL MEDICAL SUPPLIES AGENCY	Warehouse Management	Partially Resolved
	No-evidence of Payment of Goods and Services Tax [GST]	Resolved
	Non-Current Asset Management	Resolved
BANK OF SIERRA LEONE	Variances between Vault System Balances, Vaults Records, Vault Telling and Physical Cash in the Vault	Unresolved
	Non-reconciliation of Vaults System Balances and Physical Cash in Vaults	Resolved

	Vault Cash Bin Cards and Register not-signed Off	Resolved
	Notes Destroyed without the Approval of the Executive Management and Non signing of Notes Destruction Register	Resolved
	Commercial Bank Reconciliation	Unresolved
SIERRA LEONE CIVIL AVIATION AUTHORITY	Revenue Reconciliation not carried out	Unresolved
	Withholding Taxes not Paid to the NRA	Unresolved
	Wrong Computation and Nonpayment of PAYE Taxes to the NRA	Unresolved
	Foreign Travel Tax Assessment Records not Submitted by the NRA	Unresolved
	Foreign Travel Tax Assessment Records not Submitted by the NRA	Resolved
EASTERN TECHNICAL UNIVERSITY	Withholding Taxes not paid to the NRA	Resolved
	End-of-Service Benefit/Termination of Employment not Effectively Managed	Resolved
	Salaries Paid to Retired University Staff	Unresolved
	Non-deduction of Pay As You Earn [PAYE] Tax	Resolved
	Progress Reports not submitted for Staff on Study Leave	Resolved
	Ineffective Management of Payables Balances	Resolved
	Staff Challenges at the University	Unresolved
	Inadequate Classrooms, Office Facilities and Equipment for Teaching and Learning	Substantially Resolved

SIERRA LEONE ROADS AUTHORITY	Poor Maintenance of the National Road Network	Resolved
ROAD MAINTENANCE FUND ADMINISTRATION		
	Vehicle Licenses and Registration Data not submitted	Unresolved
	Procurement Activities not planned	Resolved
	Payment for Activities without a Signed Contract Agreement	Resolved
NATIONAL MINERALS AGENCY	Mining Development Funds not disbursed to Beneficiaries	Unresolved
	Service Level Agreement for Hosting the NMA Server not maintained	Resolved
MINISTRY OF LANDS, HOUSING AND COUNTRY PLANNING	Unpaid Withholding Taxes	Resolved
	Salaries Paid to Unverified Staff	Resolved
	Verification of State Land and Other Infrastructure	Unresolved
	Ineffective Management over Lease Rent and Sale of Land	Unresolved
	Records of Survey Bills and Building Permit not submitted	Unresolved
	Database not Submitted for Land Allocated and Regularised or Reclaimed	Unresolved
MINISTRY OF TECHNICAL AND HIGHER EDUCATION, HQ	Expenditure Returns not Submitted	Resolved
	TVET Institution and GTIs not on Track to Effectively Rollout the TVET Policy	Unresolved
SIERRA LEONE BROADCASTING CORPORATION	Payments without Adequate Supporting Documents	Resolved
	Withholding Taxes not Paid NRA	Partially Resolved
	GST Invoice not Issued by Suppliers	Resolved

	Non-current Assets not Physically Verified	Partially Resolved
	Inadequate Controls over the Management of Fuel	Resolved
	Lack of Policy Documents	Partially Resolved
	Inadequate Modern Broadcasting Equipment	Unresolved
ELECTORAL COMMISSION FOR SIERRA LEONE [ECSL]	Non-payment of Statutory Deduction to the NRA	Resolved
	Unsupported Expenditures on Voter Registration and Election Activities	Resolved
	Payment for Accounting Software	Resolved
	Administrative Expenditure	Resolved
	Ineffective Management of Fuel	Resolved
	Imprest Made to District Offices not Retired	Resolved
	Expenditure returns not Provided for Other Elections Expenses	Resolved
	Use of RfQ Instead of NCB Procurement Method	Resolved
	GST Receipts not Provided	Substantially Resolved
	Creditors Statements and Aged Listing not Provided	Resolved
	MINISTRY OF BASIC AND SENIOR SECONDARY EDUCATION [HQ]	General Operational Issues
Sale of Donated School Feeding Rice		Unresolved
National Basic Education Commission Placement of Pupils		Partially Resolved
Schedules not Submitted for Payment of WASSCE Fees		Resolved
Vehicles and Motorbikes not Available for Physical Verification		Unresolved
Staff not Available for Physical Verification		Unresolved
Non-reconciliation of Payroll and Staff List		Resolved

JUDICIARY OF SIERRA LEONE [HQ]	Lack of a Centralised Automated Case Management System	Unresolved
	Non-submission of Data for Magistrate Courts	Resolved
	Lack of Monitoring and Evaluation System	Unresolved
	Withholding Taxes not Paid to the NRA	Resolved
	Revenue Collected not Banked	Unresolved
	Fees Charged not in Accordance with the Finance Act	Unresolved
	Revenue Returns not Submitted for Inspection	Unresolved
OFFICE OF THE ADMINISTRATOR AND REGISTRAR GENERAL (HQ)	Revenue Reconciliations not performed between the NRA and the OARG	Resolved
	Staff on Sick Leave without Medical Report	Resolved
ELECTRICITY GENERATION AND TRANSMISSION COMPANY	Discrepancies between Debtors' Circularisation Letter and Financial Statement	Unresolved
	Payment of EGTC Creditor by EDSA without Authority	Resolved
SIERRA LEONE FREE EDUCATION PROJECT	Management of Teaching Service Commission Resource Centres	Unresolved
	Inaccurate Deductions and Non-payment of PAYE Taxes	Unresolved
SIERRA LEONE AIRPORTS AUTHORITY	Non-payment of Statutory Deductions	Partially Resolved
	Payment without Adequate Supporting Document	Resolved
	Operational Effectiveness	Partially Resolved
	Improper Management of the Hastings Airfield	Unresolved
MINISTRY OF TRANSPORT AND AVIATION	Procurement of 241 Vehicles for Paramount Chiefs, Judges and Other Public Officials	Unresolved
MINISTRY OF ENERGY	The 6MW Solar Park Freetown Project at Newton not Operational	Unresolved
	Seven Towns Electrification Project	Resolved

	Direct Payment to Suppliers on behalf of EGTC	Unresolved
	Non-establishment of the Energy Asset Unit	Unresolved
	Operational Inefficiencies at Bumbuna Watershed Management Authority	Unresolved
MINISTRY OF HEALTH AND SANITATION [HQ]	Expenditure Returns not Submitted	Resolved
	Payments without Adequate Supporting Documents	Resolved
	Non-compliance with Ministry of Finance's Recommendations	Resolved
	Unplanned Procurement without Authority	Resolved
	Deviation from the Procurement Plan for the Procurement of Office Consumables	Resolved
	Irregular Staff Attendance	Resolved
	Evidence of Competitive Recruitment not Submitted	Resolved
SIERRA LEONE CORRECTIONAL SERVICE [HQ]	Lack of Monitoring System	Unresolved
	Overcrowding at the Freetown Male & Female, and the Waterloo Correctional Centers	Unresolved
	Inmates not Segregated in the Correctional Centres in the Western Area	Unresolved
	Lack of Vocational /Recreational Facilities and Tools	Unresolved
	Withholding Tax not deducted and Paid to the NRA	Resolved
	Inconsistencies between the Payroll and Staff List	Resolved
	Absence of Bonding Agreement and Progress Report	Resolved
MINISTRY OF AGRICULTURE AND FOOD SECURITY [HQ]	Poor State of the Ministry's Store Buildings at Kissy	Unresolved
	Poor Management of Assets	Unresolved

	Contract Terms not Met for the Development and Implementation of the E-voucher System	Unresolved
	Outstanding Revenue from Machine Ring Operators	Unresolved
	Staff on Secondment	Resolved
MINISTRY OF FOREIGN AFFAIRS AND INTERNATIONAL COOPERATION	Special Imprests not Retired	Resolved
	Expenses for Water Taxi Services	Resolved
	Payment made without Agreement	Resolved
ELECTRICITY DISTRIBUTION AND SUPPLY AUTHORITY	Losses Incurred in the Supply of Energy	Resolved
	Sustainability of Electricity Supply	Unresolved
GUMA VALLEY WATER COMPANY	Non-payment of Statutory Deduction to the National Revenue Authority	Unresolved
	Delay in Payment of End-of-Service Benefits	Unresolved
	Receivable Confirmations not Received	Unresolved
NATIONAL SOCIAL SECURITY AND INSURANCE TRUST	Principal and Accrued Interest on Debenture Loans not Paid to the Trust	Unresolved
	Investments in Non-existing Subsidiaries	Unresolved
	Non-compliance with Clause in the Hire Purchase Agreements between NASSIT and Ministry of Transport and Aviation in Respect of the Sierra Ferry	Unresolved
	Non-consolidation the Trust's Subsidiaries	Unresolved
NATIONAL COMMUNICATIONS AUTHORITY (NatCA)	Ineffective Revenue Management	Unresolved

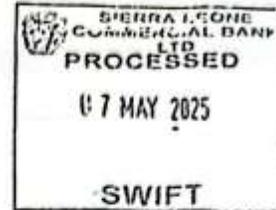
B

Matrix of PAC Financial Recoveries

Matrix of Financial Recoveries Realised by the Public Accounts Committee (PAC) During the Consideration of the Auditor-General's Report for the 2023 Financial Year

No.	Entity / Institution	Payment IRO	Amount Recovered (NLe/SLe)	Date of Payment	Receiving Bank / Institution
1	Mack Pharmacy (Mahmoud Mackie)	Medical laboratory-related payment credited to Treasury Main	50,000.00	30-Jan-2025	Bank of Sierra Leone – Treasury Main
2	Mack Pharmacy (Mahmoud Mackie)	Medical laboratory-related payment credited to Treasury Main	10,000.00	13/05/2025	Bank of Sierra Leone – Treasury Main
3	Sierra Leone Road Safety Authority (SLRSA)	Withholding Tax Arrears (NRA)	500,000.00	02-Jul-25	Bank of Sierra Leone - Revenue Arrears Account
4	Sierra Leone Road Safety Authority (SLRSA)	NASSIT Arrears	1,000,000.00	02-Jul-25	Bank of Sierra Leone - Revenue Arrears Account
5	Sierra Leone Road Safety Authority (SLRSA)	PAYE Arrears (NRA)	1,000,000.00	02-Jul-25	Bank of Sierra Leone - Revenue Arrears Account
6	Conex Energy SL Ltd (ASYCUDA Prepayments)	Untraced ASYCUDA Prepayments – SWIFT Confirmations	5,644,306.06	09-May-25	Bank of Sierra Leone
7	Conex Energy SL Ltd (ASYCUDA Prepayments)	Untraced ASYCUDA Prepayments – Additional SWIFT Confirmation	1,749,613.92	10-Apr-25	Bank of Sierra Leone

8	Payment for Medical Laboratory	Medical laboratory-related payment credited to Treasury Main	10,000.00	13-May-25	Bank of Sierra Leone – Treasury Main
9	Life By Design Limited	PAYE liabilities as per PRN-0000000425843	109,017.15	20-May-25	Bank of Sierra Leone – Revenue Arrears Account (via UBA)
10	Plan Parenthood Association of Sierra Leone	Outstanding Revenue arrears (WHT)	830.00	28-May-25	Bank of Sierra - Revenue Arrears Account
11	ESSCON Service (SL) Ltd.	Withholding Tax liabilities	218,732.73	12-May-25	Bank of Sierra - Revenue Arrears Account
12	NetPage (SL) Ltd	Outstanding Tax Liability	233,000.00	21-Jul-25	Bank of Sierra - Revenue Arrears Account
13	Maccem (SL) Limited	Customs duties / NRA payments (ASYCUDA transactions)	500,000.00	13-Jun-2025	Sierra Leone Commercial Bank → NRA
14	Rockcem (SL) Limited	Additional customs-related NRA payments	1,000,000.00	13-Jun-2025	Sierra Leone Commercial Bank → NRA
Total			12,025,499.86		



----- Instance Type and Transmission -----
Notification (Transmission) of Original sent to SWIFT (ACK)
Network Delivery Status : Network Ack
Priority/Delivery : Normal
Message Input Reference : 1640 250507SLCSLFRAXXX6544440106
----- Message Header -----
Swift Input : FIN 103 Single Customer Credit Transfer
Sender : SLCSLFRXXX
SIERRA LEONE COMMERCIAL BANK LTD
FREETOWN SL
Receiver : BSLESLFRXXX
BANK OF SIERRA LEONE
FREETOWN SL
UTR : 66fa76ca-3a0d-45c8-a395-61fbfb410e75
FIN Copy Service : SLR
----- FIN User Header -----
{103:SLR}
----- Message Text -----
20: Sender's Reference
SLCSLR2505070055
23B: Bank Operation Code
CPED
23E: Instruction Code
SDVA
26T: Transaction Type Code
001
32A: Val Dce/Curr/Interbnk Settl'd Amt
4: Date : 07 May 2025
Currency : SLE (LEONE)
Amount : \$1,144,306.008 ✓
50E: Ordering Customer-Name & Address
/003001101396110140
CONEX ENERGY (SIERRA LEONE) LIMIT
53A: Sender's Correspondent - FI BIC
/D/1200203
SLCSLFR
SIERRA LEONE COMMERCIAL BANK LTD
FREETOWN SL
57A: Account With Institution - FI BIC
/C/11AF910002
BSLESLFR
BANK OF SIERRA LEONE
FREETOWN SL
59: Beneficiary Customer-Name & Addr
/000001011100298449
PETROLEUM EXCISE DUTY
70: Remittance Information
PYT IRO COMMERCIAL EXCISE DUTY
B/O CONEX ENERGY SL LTD
71A: Details of Charges
SHA
72: Sender to Receiver Information
/COOTYFTR/001
----- Message Trailer -----
{CHK:3F6BEGA40A0B}
PKI Signature: MAC & PAC-Equivalent
----- Interventions -----
Category : Network Report
Creation Time : 07/05/25 18:40:04
Application : SWIFT Interface

Messages

Message 1

Possible Duplicate Emission

Message Identifier

Message Preparation Application: **Applic. Interface**
Unique Message Identifier: **I BSLES LFRXXX 103 CON10042501 (suffix 250410557013)**

Message Header

Status: Possible duplicate information received from network
Deletable

Format:	Swift	Sub-Format:	Input		
Identifier:	fin.103	Expansion:	Single Customer Credit Transfer		
Application:	FIN	Nature:	Financial		
Sender:	GTBISLFRXXX	LT:	A		
Receiver:	BSLES LFRXXX	LT:	X		
Transaction Reference:	CON10042501				
Fin Copy Service:	SLR				
Priority:	Normal				
Monitoring:	None				
Banking Priority:	0010				
MUR:	CON10042501				
LIETR:	d7dfa007-af89-43cd-92c4-915791cb443e				
Amount:	1749613.92	Currency:	SLE	Value Date:	10/04/25

ACK/NAK Reception Date/Time (GMT): **2025/04/10 12:07:32**

Sender / Receiver

Sender Institution:	GTBISLFRXXX	Expansion:	GUARANTY TRUST BANK (SL) LTD FREETOWN FREETOWN SL SIERRA LEONE
Receiver Institution:	BSLES LFRXXX	Expansion:	BANK OF SIERRA LEONE FREETOWN FREETOWN SL SIERRA LEONE

Message Text

Block 4
F20: Sender's Reference
CON10042501
F23B: Bank Operation Code
CPED
F23E: Instruction Code
Instruction Code: SDVA
F26T: Transaction Type Code
001
F32A: Value Date/Currency/Interbank Settled Amount
Date: 250410 2025 Apr 10
Currency: SLE LEONE
Amount: 1749613.92 #1749613.92#
F50K: Ordering Customer - Account - Name and Address
Account:



NATIONAL REVENUE AUTHORITY

(A National Service Department)

Payment Receipt

Other Operations

Invoice number	0028 54004	Dated on	13/06/2025
Customer Name	MFCB - QUEEN ELIZABETH II COY		
Customer Reference No.			
Bank Name	HSBC BANK LIMITED	Branch	
Account Name	HSBC BANK LIMITED	Company	100010001
Branch	100010001		

Transaction	Reference	Amount paid	
(2) Bank payments	SMD	279,230.37	
(2) CASH SALES	SMD	18,518.52	
(2) OTHER	SMD	271,111.11	
Total collected for other payments		1,250,000.00	
Mode of payment	Reference	Bank	Amount paid
(2) CHEQUE	0422181	011	1,250,000.00
Total amount collected (S.F.)			1,250,000.00

I, the undersigned, Head of the Cashier Office QUEEN ELIZABETH II COY acknowledge that I have paid the sum of 1,250,000.00

13 JUN 2025
 THE TOWER
 (Signature)

BANK OF SIERRA LEONE
FREETOWN

13/05/2025

REF. TRANSACTION
DEPOSIT SLIP NO

TT/25133/89302
30648

TELLER

0053 BABINH

CASH DEPOSIT

THE FOLLOWING CASH DEPOSIT HAS BEEN CREDITED TO YOUR SLE
ACCOUNT NUMBER 0111001235 VALUED 13/05/25

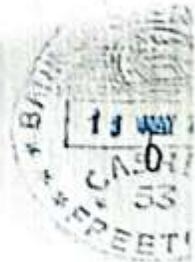
CUSTOMER NAME: TREASURY MAIN
AMOUNT DEPOSITED: SLE 10,000.00
AMOUNT CREDITED: SLE 10,000.00
NAME OF DEPOSITOR: PAYMENT FOR MEDICAL LABORATORY

Denomination(s) Deposited

DENOMINATION	UNITS	VALUE
SLE20	0	0.00
SLE10	1,000	10,000.00
SLE5	0	0.00
SLE2	0	0.00
SLE1	0	0.00
SLE.50	0	0.00
SLE.25	0	0.00
SLE.10	0	0.00
SLE.05	0	0.00
SLE.01	0	0.00

TOTAL

10,000.00





18 September 2025
14:41:42

Account Statement

Account : 0112012781
Customer : 100905 - MIN OF FIN
Currency : SLE

Booking Date	Reference	Description	Value Date	Debit	Credit	Closing Balance
		Balance at Period Start				0.00
15 MAY 25	FT2513508130	Outward CHQ Presentation Chq Sortant	16 MAY 25		218,732.73	218,732.73
		ESSCON SERVICES				
21 MAY 25	FT2514174225	RTGS Inward 103 - Credit	21 MAY 25		109,017.15	327,749.88
		TRF IFO REVENUE ARREARS ACCOUNT				
		IRO PAYE LIABILITIES DUE				
		TIN 1000006501 PR N 00000000425843				
04 JUN 25	FT2515572501	Outward CHQ Presentation Chq Sortant	05 JUN 25		630.00	328,579.88
		PLANNED PARENT HOOD ASSOCIATION				
08 JUL 25	FT2518953002	Account Transfer	08 JUL 25		1,000,000.00	1,328,579.88
		SLRSA REQ TRF OF FUND IFO				
		REVENUE ARREARS ACCOUNT				
		PYT IRO PAYE HELD IN ARREARS				
08 JUL 25	FT2518995809	Account Transfer	08 JUL 25		1,000,000.00	2,328,579.88
		SLRSA REQ TRF OF FUND IFO				
		REVENUE ARREARS ACCOUNT				
		PYT IRO NASSITH ELD IN ARREARS				
08 JUL 25	FT2518980830	Account Transfer	08 JUL 25		500,000.00	2,828,579.88
		SLRSA REQ TRF OF FUND IFO				
		REVENUE ARREARS ACCOUNT				
		PYT IRO WITHHOLDING TAX				
18 JUL 25	FT2519917904	Outward CHQ Presentation Chq Sortant	21 JUL 25		233,000.00	3,061,579.88



18 September 2025
14:41:42

NET PAGE SLIMI
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Balance at Period E
nd

3,061,579.88