







Freetown – 15th January 2021

CITIZENS CALL ON PARLIAMENT TO ACT DECISIVELY ON SIERRA LEONE'S 2019 AUDIT REPORT

We, the undersigned organisations, have been carefully monitoring events following the release in December last year of the Auditor-General's reports on both the annual financial statement of 2019 and the Covid19 Response Funds. Like successive audit reports, the financial scandals revealed in the 2019 Audit across government agencies has once again exposed the underlying weaknesses in GoSL's regulatory systems which continue to pose challenges to effective delivery of public services.

We note the expressed concerns from sections of the public about the office of the Auditor General, and we hope that the parliamentary scrutiny of the 2019 reports would help resolve those concerns in ways that do not undermine or compromise the coveted independence of the Audit Service. We are, however, pleased to note that Sierra Leone's Audit Service has been lauded by both local and international Public Financial Management (PFM) evaluations as one of the most impressive contributors to strengthening financial management in the country. For example, in the 2020 Open Budget Survey, Audit Service Sierra Leone recorded a 72% score, which ranked as one of the most effective audit institutions in Africa. We call on Government to sustain this achievement.

We also observe that while the 2019 Audit did not reveal new forms or patterns of financial mismanagement or fraud, public interest in the findings has been overwhelming. This growing interest among the public is in line with the recent 2020 Afrobarometer findings, which states that 70.9% of the public believe that it is more important for citizens to hold government accountable, even if it means taking decisions more slowly. We are particularly pleased that there have been positive steps by Government in accordance with these expressed wishes of the public. For instance, in a directive from the Ministry of Finance (MOF), published by Awoko Newspaper on 15th January, 2020, the Financial Secretary has given a three-week ultimatum to all vote controllers to respond to the audit report or risk suspension. The Anti-Corruption Commission (ACC) has also taken prompt action in recovering some of the lost monies and assets mentioned in the audit. While we closely monitor adherence to the directives of MOF to vote controllers, we urge the ACC

to sustain its engagement with both Audit reports with the objective of not only recovering unaccounted public funds or assets, but also of bringing perpetrators to justice.

Our organisations are worried that successive parliaments have rarely given audit reports the attention they deserve because they failed to demand improved standards from MDAs or bring defaulters to book. We are, however, encouraged by the recent announcement by the leadership of the parliamentary Public Accounts Committee (PAC) that it is shortly commencing enquiries into both reports. Accordingly, we strongly encourage the PAC to use the regulatory weaknesses identified in the audit to effectively scrutinise all relevant Ministries, Departments and Agencies of government. The history of institutional reforms is replete of examples of how effective parliamentary oversight of government MDAs can help countries recover lost public confidence and trust in public financial management institutions.

That corruption has persisted in Sierra Leone is not because of poor quality audits, but rather the historic unwillingness to implement or address audit recommendations. In light of this experience, we are encouraged by the recent efforts by the ACC to investigate findings and take action on the audit reports; but we believe that there is a lot more that parliament can do. Failure to take drastic action on the 2019 findings may send the wrong signals about our Country's commitment to effective PFM especially in the light of our impressive record in controlling corruption over the last four years.

We stand ready to support parliament, and indeed our country in our collective endeavours to address continued PFM weaknesses.

- Budget Advocacy Network (BAN)
- Center for Accountability and the Rule of Law (CARL)
- 50/50 Group Sierra Leone
- Institute for Governance Reform (IGR)