



Monday 18th January 2021

**AN OPEN LETTER TO THE SPEAKER OF PARLIAMENT:
PARLIAMENT AS THE BEACON OF PUBLIC ACCOUNTABILITY AND THE URGENT
NEED TO PROTECT AND SUPPORT THE AUDIT SERVICE SIERRA LEONE AS AN
INDEPENDENT INSTITUTION**

Dear Mr. Speaker,

It is with considerable disquiet and concern that we, the undersigned organizations, have decided to write you this open letter. Transparency and public sector accountability are fundamental principles of democracy across the world. They offer a pathway for economic empowerment and political advancement for countries big and small.

Mr. Speaker, since the mid-1990s, civil society, including Campaign for Good Governance (CGG), has collaborated with government across a range of issues to promote a more effective, responsive, accountable, open, ethical and gender-inclusive governance system at both local and central government settings. In order to further our collaboration in promoting an inclusive, accountable and transparent democracy and support the work of parliament especially in its trinity function of representation, law making and oversight as provided for by Chapter six of the 1991 Constitution of Sierra Leone, CGG and its partners would like to draw your attention to the ongoing debacle surrounding the Audit Service – Sierra Leone.

Mr. Speaker, you will recall and indeed agree with us that the Audit Service – Sierra Leone (ASSL) has and continues to raise (from its annual public sector audits) recurring issues of public sector financial and managerial impropriety leading to loss of billions of Leones from the Consolidated Fund for over a decade now. Throughout these years, the ASSL has not only raised issues of mismanagement and allegations resulting in financial loss to the state, it has also proffered recommendations to improve on public sector management and accountability which the executive arm of government has not effectively implemented. We bring these issues before you Mr. Speaker as we see Parliament as the seat of accountability where MPs as representatives of the people – have sworn oaths to respect the constitution and promote the welfare of their constituents.

Mr. Speaker, we wish to re-emphasize that the role of the Auditor General is a constitutional provision enshrined in section 119. Specifically, sub-section 119(6) provides for the independence of the office

of Auditor General in the discharge of its functions. It is our firm belief that those provisions vest in the ASSL political, financial, and administrative independence from the executive arm of government and any other person or authority within that branch of government. Therefore, we see the office as not only sacred but one that promotes accountability and shines a light on public sector transparency and the promotion of our democracy. The constitutional grant and assertion of this independence is at the foundation of our entire governance and accountability processes. We must therefore guard it delicately and ferociously.

But even outside the Constitutional provisions, we are of the view that this Parliament recognizes that such independence is a critical attribute for certain national institutions like the ASSL. So though the Constitution may have given the ASSL some level of autonomy from the executive arm of government, we expect that the leadership in those institutions should be allowed to assert their independence and authority whenever it is challenged. Without that, the legal provisions that grant institutional independence would be meaningless, the functions of the Audit Service would be surrendered to government control, and Sierra Leone would be the ultimate loser for it.

This is why we are particularly disturbed by recent utterances and actions directed at the ASSL. Mr. Speaker, since the publication of the 2019 Audit Report and Special Audit into the COVID-19 Response Funds, CGG and its partners have seen deliberate actions from segments of society, that if not immediately curbed, will undermine decades of hard work of the ASSL. Most concerning is the direct attack on the personality of the Auditor General. It is our conviction Mr. Speaker, that if the leadership of Parliament does not act swiftly, the ongoing unwarranted and unprecedented attacks on the persona of the Auditor General - mostly by social media vigilantes and other media platforms- will undermine genuine efforts towards public accountability, protection of our democratic institutions and women's leadership in the public service. We therefore urge Parliament to fast track the debate on the reports presented by the ASSL, in accordance with the law with a view to protecting the integrity of the institution. Mr. Speaker, we cannot overstate the need to protect the independence of the office of the Auditor General both on state fiduciary issues and the strengthening of systems for checks and balances in our budding democracy.

The ASSL must be supported to remain politically neutral in the conduct of its duties and to exercise professional judgment at all times. The attack on the ASSL and its leadership is a disservice to our democracy and a diversionary approach to the problems of accountability and poor service delivery across the country. This must be condemned in no uncertain terms, and we call on the leadership of Parliament through your office to take the lead in not only condemning the attacks on the Auditor General but also to protect and guarantee the independence of her office and the institution.

Mr. Speaker, we are also gravely concerned about the on-going public perception on the decisions to summon the office of the ASSL to Parliament. Whilst we see no immediate issues with parliament seeking clarification on a number of concerns in the report and recognizing that ASSL has been giving technical support to the Public Accounts Committee (PAC), we believe that it is not the role of external auditors like ASSL to help the Auditees, whether from Parliament, Ministries, Departments and Agencies (MDAs) to answer questions raised in the audit reports. The burden of proof, we believe, lies with the MPs or MDAs to explain how public funds were utilized and they must respond to queries issued. Failing to do this, begs the question about the level of accountability of public servants. It also risks surrendering the independence of the ASSL to the whims of the very people and institutions whose fiscal mismanagement and lack of respect for due process it should be exposing.

Mr. Speaker, we are further convinced that in order to ensure the appropriate level of independence provided for in section 119(6) of the Constitution, the ASSL must be both operational and financially independent from the executive arm of government. To achieve this, CGG and its partners call on Parliament to ring fence the budget of ASSL so that there are enough resources to deliver on its mandate. Drawing from best practices around the world, the Office of the Auditor General should not submit budget to the Ministry responsible for finance but directly to Parliament. It is our considered view that where genuine independence exists, the ASSL cannot be auditing the executive and at the same be answerable to the same executive for its resources. The purpose behind all of these independent institutions under the law is to preclude the exercise of arbitrary power.

In conclusion Mr. Speaker, we would like to state that if Sierra Leone is serious about fighting corruption and shining a light on public sector accountability and productivity, Parliament as representatives of the people, have to protect public officers like the Auditor General and her team, not because they are infallible but because they show us that the accountable governance and society we clamour for is possible. For decades, Sierra Leoneans have complained about the lack of accountability, the lack of leaders with integrity and the dearth of good example and effectiveness in the way the country's public sector is managed. But the stewardship of the current Auditor General, has been exemplary. Her consistency of approach and institutional achievements are there for all to see. The recurrent issues consistently highlighted in the last 10 years from the Annual or Special Audit reports are testaments to the institution's loyalty to best practice. If anything, the findings of the audits ought to compel the need for urgent review of the systems and procedures obtaining within our MDAs and Parliament. It cannot be the norm that audit recommendations are not implemented. Rather than attempting to denigrate the personality and integrity of the Auditor General and her team, we expect everyone with good intention for the country to rally round the institution and protect it from being attacked by social media vigilantes. Let us as a country focus on the message and not shoot the messenger.

Mr. Speaker, allow us to ask through you, to encourage MDAs to cooperate and be ready to provide answers to the questions raised during the audit period. We are wary that, documents and other evidence that were not produced at the time of audit are now suddenly appearing for the attention of Anti-Corruption Commission (ACC) and eventually Parliament. This, we believe is creating a lot of confusion and such explanations after the facts have been established by the audits will only undermine efforts towards instituting accountability and good governance in Sierra Leone.

We thank you for your anticipated cooperation.

Yours faithfully,

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West Africa Network for Peace Building (WANEP) SL
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Human Rights Defenders Network (HRDN)
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