



The Institute of Chartered Accountants of Sierra Leone

ICASL'S OPEN LETTER TO THE ATTORNEY GENERAL ON THE SUSPENSION OF THE AUDITOR GENERAL AND DEPUTY AUDITOR GENERAL

16th November 2021

The Attorney-General & Minister of Justice
Guma Building
12-14 Lamina Sankoh Street
Freetown

Dear Sir,

Suspension of the Auditor General and the Deputy Auditor General of Audit Service Sierra Leone (ASSL)

We write in relation to the above subject matter. The Institute of Chartered Accountants of Sierra Leone (ICASL) was established by an Act of Parliament to regulate the profession of accounting and auditing and its practitioners in the public interest.

The Audit Service of Sierra Leone is a constitutionally protected entity responsible for the independent audit of public finances. The Auditor General and the Deputy Auditor General are members of the Institute and are subject to our regulation. Our understanding is that the global International Organization of Supreme Audit Institutions (INTOSAI) Audit Standards which ASSL utilises are fully consistent with the global standards issued by the International Auditing and Assurance Standards Board (IAASB) of International Federation of Accountants (IFAC). Our members are subject to the Code of Ethics issued by IFAC's International Ethics Standards Board for Accountants (IESBA).

ICASL PRESS RELEASE ON SUSPENSION OF AUDITOR GENERAL & DEPUTY AUDITOR GENERAL

The Institute of Chartered Accountants of Sierra Leone (ICASL) has learnt with great concern of the indefinite suspension of the Auditor General of the Republic of Sierra Leone, Mrs Lara Taylor-Pearce and one of the Deputy Auditor General, Mr. Tamba Momoh and we view this situation with grave concern.

The Institute is mandated under our Act of 1988, to amongst other things to promote the Accountancy and Audit Profession and regulate the conduct of our members. Both Mrs Lara Taylor-Pearce and Mr Tamba Momoh are upstanding members of ICASL of many years.

It is the Institute's view that both Mrs Lara Taylor-Pearce and Mr Tamba Momoh have served Sierra Leone, diligently and selflessly for decades without any blemish to their names. They have upheld the highest standards of our Accountancy and Audit Profession and worked in accordance with all the relevant International Auditing and Accountancy Standards and International best practices.

The timing of this suspension is even worrisome for the Institute, considering the deadline for laying of the 2020 Financial Year Audit Report for the Country in line with the regulatory framework; that officers (Mrs Lara Taylor-Pearce and Mr. Tamba Momoh) charged with ensuring accountability and judicious use of public funds should be under indefinite suspension.

In the interest of the public and fairness, we urge the Office of the President to provide the Institute in a timely manner, the reasons of the suspension of the Auditor General and whether due processes were followed in accordance with both sections 119 and 137 of the 1991 constitution.

If the answer to the above is yes, we kindly request that this evidence is made public in the interest of fair play and transparency.

Similarly, to our above request, the Institute would appreciate to be provided with reasons for the indefinite suspension of Mr. Tamba Momoh and whether the procedures laid down in the Audit Service Sierra Leone Act of 2014 were followed.

The Institute takes note of the unprecedented suspension from their ASSL employment of our members who are bound by these Code of Ethics and we are gravely concerned about the manner in which the suspension was effected.

We kindly request, in the public interest, your timely provision to ICASL of such information that formed the basis of these suspensions and the procedures followed pursuant to sections of 119 and 137 of the 1991 Constitution. To do otherwise may fail the test of equity and natural justice and may be harmful to the public interest.

The provision of the required information will also allow the Institute to assess, and pronounce itself, on the extent to which our global professional codes of practice and conduct were breached, if at all.

We are confident that you will find it reasonable to directly furnish us with such to allow our statutory duty to be performed.

Until we are satisfactorily advised on this matter, we will alert our membership that any substantive appointment accepted in these circumstances, in replacement of the office holders, may be subject to disciplinary proceedings by the Institute and a report to IFAC.

Whilst we await your timely response, we advise that ICASL is establishing a Standing Committee of Senior Practitioners to monitor any developments relating to this communication until this matter comes to a satisfactory and professional close.

Yours faithfully,



Mrs. Blanche Gooding
President, Institute of Chartered Accountants of Sierra Leone

Copy: Office of the President of the Republic of Sierra Leone
International Federation of Accountants
International Organization of Supreme Audit Institutions