

ANNUAL REPORT 2021

THE ANTI-CORRUPTION COMMISSION
SIERRA LEONE



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FOREWORD

The Year 2021 can be considered another highly successful year in the fight against corruption as there was progress made in all the four pillars of our strategic plan – prevention, public education, investigation and prosecution.

Consistent with our mandate to raise awareness on the ills of corruption and to solicit public support in the fight against the scourge, the Commission continued with well-coordinated and targeted public education and outreach across the country. This helped to make many more Sierra Leoneans learn about the work and activities of the Commission and enabled the Commission to sustain vital public support in the campaign.

In the area of prevention, the Commission continued work to make public institutions stronger and better resistant to corruption. The Commission conducted a number of systems and processes reviews of public institutions, monitored the recommendations emanating from those reviews to ensure compliance and developed policies to guide the conducts of public officials.

In the third year of the current National Anti-Corruption Strategy (NACS), the Commission continued with its vigorous engagements with Ministries, Departments and Agencies, including local councils, in a bid to mainstream anti-corruption measures, through the integrity management committees operating in those institutions.

The Commission, in the year under review, maintained its stance of making corruption a low profit and high risk venture. By this, the Commission ensured that people who committed acts of corruption were investigated and charged to court. This helped the Commission in maintaining a high conviction rate and attendant benefits.

In 2021, the Commission made a number of important interventions in the 2015-2018 Auditor General's Report and the Specialized COVID-19 Report 2020. These interventions resulted in the prosecution of public officials and the recovery of public funds and physical assets, which have been returned to the Consolidated Revenue Fund and the respective public institutions respectively.

The Commission continued to support the Government's poverty alleviation strides across the country, by constantly monitoring the World Bank supported Social Safety Net (SSN) project. Through the Grievance Redress Mechanism component of the SSN, the Commission ensured that the extremely poor and vulnerable groups targeted by the project, received the cash transfers in a very transparent and corrupt-free manner.

The work of the Commission and the country's efforts in combating corruption made the country to further improve its score in the 'Control of Corruption' indicator of the Millennium Challenge Corporation Scorecard, to an unprecedented 83 percent. In the Transparency International's Global Corruption Country Rankings, Sierra Leone moved from 117 in 2020 to 115 out of 180 countries surveyed in the 2021 Transparency International Corruption Perception Index (TI-CPI). The country also increased its 2020 score of 33 to 34 in 2021, which was above the sub-Saharan average, and the highest the country has ever recorded since the CPI rankings began.

In the reporting year, the Commission hosted delegations from The Gambia and Liberia who were on a study tour to get first hand experiences of our legislative framework, the work and operations of the Anti-Corruption Commission of Sierra Leone and other accountability institutions. They confessed that Sierra Leone was chosen among the many other African countries because of the remarkable progress we have made in the anti-corruption campaign.

All these gains came at a time when there were still a number of COVID-19 restrictions across the country. The Commission also continued to grapple with the challenges of inadequate space for staff of the Commission while working very hard to complete the New Office Building at Tower hill, Freetown which now stands at

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about 90% complete. The Commission is grateful to His Excellency, President Brig (Rtd.) Dr. Julius Maada Bio and the Government for providing us with needed funds for the building project and encourage them to continue as we now move to the final phase of the completion of the Commission's proposed Head Office building at Tower Hill.

I am immeasurably thankful to the Government of His Excellency Rtd. Brig. General Julius Maada Bio for the consistent support it has been giving to the Commission. I also thank my dedicated Team at the ACC for continuing to give their all and very best to continue producing respectable results for the effort against corruption. The indications and results all point to one fact – we are winning!



PUBLIC EDUCATION AND EXTERNAL OUTREACH DEPARTMENT INTRODUCTION

The Public Education and External Outreach Department is one of the operational Departments of the ACC. Pursuant to Section 7 (2) (o) of the Anti-Corruption Act 2008, as amended in 2019, the Department is charged with the responsibility to “educate the public on the dangers of corruption, the benefits of its eradication and to enlist and foster public support in combating corruption”.

The Department comprises four Units, namely; Public Education, External Outreach, Public Relations and Audio Visual. Each Unit's activities are tailor-made to continue to promote the image of the ACC, inform and educate the public on its work using diverse platforms- both traditional and contemporary. Moreover, the Department solicits and enlists citizens' ownership and support in the fight against corruption by forging and consolidating partnership and collaboration with state and non-state actors. In 2021, the Department carried out the under-mentioned activities:

ANALYSES OF NEWSPAPER PUBLICATIONS ON CORRUPTION-RELATED ISSUES

A total of **3,376** articles on corruption and corruption-related issues were published in various newspapers in Sierra Leone in the year under review. In 2021, there was rise in the number of publications that bordered on the ACC and corruption; from the **2,002** articles published in **2020** to **3,376** in **2021**, recording a **59%** increase in the number of publications. Of these, **938** were news stories, **124** were commentaries and **41** were editorials. A total number of **1,456** articles were internally generated publications from the Commission.

Of the **3,376** articles that had corruption-related issues, **2,564** representing **76%** were Favorable, **462** representing **14%** were Ambivalent, while **350** representing **10%** were Unfavorable on the work of the Commission.

The Tables Below indicate the above analyses:

Categories of Media Publications	News stories	Commentaries	Editorials	Stories from ACC	Stories about the work of ACC	Grand Total
Total	938	124	41	1456	817	3376

Ambivalent, Favourable and Unfavourable Corruption publications for 2021

	AMBIVALENT ARTICLES	FAVOURABLE ARTICLES	UNFAVOURABLE ARTICLES	GRAND TOTAL
TOTAL	462	2,564	350	3,376
PERCENTAGE	14%	76%	10%	100%

RADIO AND TELEVISION PROGRAMMES

Radio and Television programmes, some of which are streamed live on Facebook, are two of the main media channels employed by the Commission to educate and disseminate anti-corruption messages and information to the public. They also elicit public opinion, reactions and comments on the work of the Commission. There are two categories of Radio and Television programmes; the regular paid-for ACC Hour on Radio and TV and the unpaid-for news and current affairs programmes. In 2021, the Department aired a total of **462** radio programmes on the work of the Commission across the country and **25** Television programmes in the Western Area. However, it is worthy to note that television stations do not broadcast live programmes from the Regions.

COMMUNITY OUTREACH PROGRAMMES

In 2021, the Department conducted a total of **130** community meetings to educate the public on the work of the Commission and to solicit public support in the fight against corruption. These engagements also served to raise awareness on the Grievance Redress Mechanism (GRM) component of the Social Safety Net (SSN) programme, which is spearheaded by the ACC and supported by the World Bank and UNICEF. Unlike 2020, the year under review saw a remarkable increase in the number of outreach meetings since the restrictions on the COVID-19 pandemic were intermittently relaxed.



Community meeting with residents of Badala, Diang Chiefdom, Koinadugu District

CUSTOMIZED MEETINGS

The Department organized **183** customized meetings with various ministries, departments and agencies (MDAs) in Freetown and the regions. The meetings were meant to mainstream anti-corruption measures and messages in the targeted MDAs in order to build stronger institutions for improved and effective service delivery.

COURT MONITORING

One of the activities of the Department is the monitoring of court proceedings dealing with the ACC cases charged to court. In 2021, a total of **31** cases in the Special Anti-Corruption Division of the High Court of Sierra Leone were monitored by the Department. This event made the ACC to follow the progress and outcomes of the Commission's cases and provided timely updates to the public on same.

NEWSLETTER PUBLICATIONS, PUBLIC NOTICES, NEWS ITEMS AND PRESS RELEASES

The publication of quarterly Newsletter- **The Eye** and a bi-monthly news bulletin was one of the key activities of the Department in 2021. These publications contained news stories on major activities of the Commission. They also featured jokes, poems, feature articles, etc, related to the work of the Commission or on general corruption issues. These publications were circulated notably to the Office of the President and other Government offices, Heads of the Diplomatic/Consular Corps, partners, universities and national libraries. In 2021, the Department published **2000** copies of its bi-monthly series of the Bulletin and **2000** copies of the quarterly series of the Newsletter (500 copies per quarter). In total, **4000** copies of Bulletins and Newsletters were printed and distributed.

In the reporting year, the Department published a total of **35** Press Releases and **2** Public Notices to update the public on the work of the Commission. These include the interventions made into critical emerging corruption issues such as findings from the Auditor-General's Report, the New York Chancery building investigations, the Scorpion Squad raids, recovery of stolen wealth through the out of court settlement approach, strategic engagements with local and international partners, updates on the performance of Sierra Leone in international corruption perception ratings and indexes such as, the Millennium Challenge Corporation Scorecard and the Transparency International (TI) Global Corruption Perception Index, etc.

CSO AND MEDIA UPDATES

In year under review, 4 (that is, 1 per quarter) press briefings, civil society and media engagements were held in Freetown and the Regional Offices. The CSO and media interface served as the platform to inform and update the media and civil society groups on the activities of the Commission, get direct feedbacks from journalists and civil society activists on the fight against corruption and strengthen the collaboration between the Commission, the Media and Civil Society.

The Commission also held one stakeholder engagement with registered political parties and the Political Parties Registration Commission (PPRC), partly funded by the National Democratic Institute (NDI), to address concerns from opposition parties that the ACC was on a selective campaign that was targeting their members and shielding those of the governing party.

In the meeting the ACC Commissioner presented facts, data and analysis on the work of the Commission since his assumption of office in 2018. It was evident from his presentation that the Commission, during the period in question, had probed more into corruption allegations and issues relating to the current government than the previous.



Stakeholder engagement with PPRC and registered political parties

ENGAGEMENTS WITH SCHOOLS, COLLEGES AND UNIVERSITIES

In 2021, the Department conducted a total of **308** engagements with schools and **22** engagements with staff and students of colleges and universities.

During these engagements, staff of the Department sensitized their audiences on issues of corruption in the education sector, like examination malpractices, other forms of corrupt practices and the expected best practices that will promote integrity, transparency, accountability and quality service delivery in the education sector.

FRONT DESK ENQUIRY

In the reporting year, 43 persons from the public visited the Department at the Commission's Headquarters on enquiries that centered on academic research and the general operations of the Commission. This activity availed the Commission the opportunity to enlist people into the fight against corruption and increase their knowledge and understanding on corruption and corruption-related issues consistent, consistent with the Right to Access Information Act.

SUPPORT TO THE IMPLEMENTATION OF THE SOCIAL SAFETY NET (SSN)

In 2021, the Commission continued to spearhead the GRM infrastructure within the SSN project, aimed at addressing complaints and grievances, ranging from mismanagement to acts of corruption. In that vein, the Department conducted sensitization and awareness raising programmes across the country to encourage beneficiaries to report grievances arising from the project implementation. The successes recorded in the implementation of the SSN project, have been largely attributed to these engagements. The Commission has District Monitors deployed in all 16 Districts in Sierra Leone for advocacy, awareness raising and effective monitoring of the project.



UPDATE OF THE ACC WEBSITE, NOTICE BOARDS AND SOCIAL MEDIA PLATFORMS

The Department continued with the work of keeping regular update of the Commission's website, notice boards, social media accounts, with information on the Commission's activities. In the year under review, a total of **2,590** visits were made on the Commission's website. The Commission had a total of 9 WhatsApp groups, managed and regulated by the Department, with each having up to 250 participants, an active official Twitter page, and a Facebook page with over ten thousand followers.

ENGAGEMENT WITH PARTNERS

In 2021, the Department conducted **65** customized engagements with partner- institutions. Some of these engagements were meetings organized by the ACC while others were meetings to which the ACC was invited to participate. The objective of these engagements was to update partners on the work of the Commission, strengthen partnership and empower them to raise awareness on issues of transparency, accountability, integrity and the fight against corruption in their respective communities.

Furthermore, the Department organized two sets of inaugural trainings for 41 partner-organizations,

to capacitate them on the operations of the Commission and what is expected of the partnership with the Commission.

MEMORANDA OF UNDERSTANDING

The Commission continued with its strategy of enlisting more partners into the anti-corruption campaign in tandem with one of its core values; **"Coalition Building and Partnership"**. In 2021, through the Department, the Commission engaged and signed Memorandum of Understanding (MoU) with three (3) institutions, namely; New Salone Woman, the Liberia Anti-Corruption Commission (LACC) and the Ministry of Health and Sanitation. Partnerships were also forged with Ten (10) organizations: Freedom Radio Freetown, Business Digest Newspaper, Sierra Leone Fellowship of Evangelical Students, United Citizens Against Corruption, Old Wharf Descendants Organization, Human Rights Defenders Network Sierra Leone, Patriotic Advocacy Network Sierra Leone, Budgit Sierra Leone, Zero Corruption Campaign and Citizens Forum for Democratic Accountability.

INTERNATIONAL CORRUPTION INDEXES/RATINGS AND COUNTRY RANKINGS

The efforts placed into the fight against corruption in Sierra Leone have been positively validated, nationally and internationally. In 2021, Sierra Leone made favourable improvements in credible international indexes and ratings like; Transparency International Corruption Perception Index (TI-CPI), and the Millennium Challenge Corporation (MCC) Scorecard. According to the Transparency International (TI) Corruption Perception Index-2021, Sierra Leone was ranked **115** out of **180** countries surveyed, moving two places upwards from **117 in 2020**. It also scored **34 in 2021**, one point upwards from the score of **33** in 2019, above the Sub Saharan Average. In the MCC mandatory **"Control of Corruption"** Indicator, Sierra Leone recorded its highest ever score of **83%** in **2021**, which was an additional two percent score.

Sierra Leone's Performance in International Ratings and Indexes 2017- 2021

ORGANISATION / INDEX	2017 SCORE/RA NK	2018 SCORE/RA NK	2019 SCORE/RAN K	2020 SCORE/RA NK	2021 SCORE/RA NK
Millennium Challenge Corporation Scorecard	49%	71%	79%	81%	83%
Transparency International Corruption Perception Survey	129 (ranking)	129 (ranking)	119 (ranking)	117 (ranking)	115 (ranking)
Transparency International Corruption Perception Index	30 (score)	30 (score)	33 (score)	33 (score)	34 (score)

RADIO AND TELEVISION MONITORING

In a bid to keep track of all corruption issues reported by the media (radio and television), the Department monitored 17 radio stations and 4 television stations across the country in the year under review.

COMMEMORATION OF THE INTERNATIONAL ANTI-CORRUPTION (IAC) DAY, 2021

The IAC Day is observed on December 9 every year, with the objective to raise public awareness about the ills of corruption, reflect on, and review the efforts of nations that have ratified the United Nations Convention Against Corruption (UNCAC) in combating the scourge. The global theme for 2021 was; **"Your right, your role: say no to Corruption"**. In observance of this Day, the local theme crafted by the Commission was **"Women Taking Centre Stage in the Fight against Corruption"**. A major activity was a Panel Discussion on the topic **"Maximizing the Role of Women in the Fight against Corruption: Opportunities and Challenges"**. The Honourable Justice Fatmata Bintu Alhadi served as the Keynote Speaker for the event. The panel discussion was moderated by Nicky Spencer-Coker Esq. Three distinguished women across the advocacy platform (Dr. Sylvia O. Blyden, Hon Veronica Kadie Sesay and Madam Hawa Samai) were the discussants. This event was held at the Freetown City Council Auditorium. It created a platform for a national conversation around what women, who form the greater percentage of our population and suffer the most from the effects of corruption, can do to help address the scourge and change the narrative.



Audience at the IAC Day symposium held at the Freetown City Council Auditorium

NATIONAL ANTI-CORRUPTION CREATIVE ART COMPETITION

As part of the activities to mark the IAC Day 2021, the second edition of the National Anti-Corruption Creative Art Competition was organized by the Commission in collaboration with the Children and Youth Awareness Forum (CYAF), African Young Voices (AYV) and Africell Mobile Telecommunications. This brought the best out of young people to portray corruption issues in Spoken Words, Short Film and Paintings. The star prize was **Le 50,000,000** while the Second and Third Runners-Up each bagged **Le 30,000,000** and **Le 20,000,000** respectively. The cash prizes were paid by Africell to the 1st Winner, Godfrina Favor Kamara (Spoken Words), 1st Runner-Up, Priscillia Gborie (Short Film) and 2nd Runner-Up Alusine G. Kamara (Painting).



Winners of the National Anti-Corruption Creative Art Competition

INTERFAITH CEREMONY

To climax the entire commemoration of the 2021 IAC Day activities, interfaith prayers were held at the Taylor Cummings Garden, Cotton Tree in Freetown. Religious leaders and worshippers were drawn from the two predominant faiths in Sierra Leone, which are Christianity and Islam, who elated their audience with strong anti-corruption messages from their respective scriptures.



Commissioner, ACC staff and worshippers at the interfaith prayer

AWARDS AND ACCOLADES

As the ACC continues to break new grounds, set new records and accomplish unimaginable achievements in the fight against corruption, the Commission and its leadership received a total of 19 awards in recognition of their efforts in the fight against corruption. These include the maiden **'International Anti-Corruption Champion'** award introduced by the US State Department of Bureau of International Narcotics Law Enforcement Affairs which was awarded to Commissioner Francis Ben Kaifala Esq. for his **"outstanding commitment to the prevention, exposure, and combating of corruption as Commissioner of Sierra Leone's Anti-Corruption Commission"**. Another of those awards was the one awarded to the Commission by the Society for Democratic Initiative in collaboration with the Right to Access Information Commission as the **'Most Right to Access Information Compliant Institution in Sierra Leone'**.

PREVENTION DEPARTMENT

INTRODUCTION

The Prevention Department is responsible for the implementation of the Anti-Corruption Commission's preventive measures in the fight against corruption. Its strategic focus is to establish and promote effective practices and procedures aimed at the prevention of corruption and maximising service delivery in the public and private sectors.

The mandate of the Department is provided for in Section 7 subsection 2(g) (h) (f) of the Anti-Corruption Act of 2008 as amended in 2019 as follows:

- ❖ To examine the practices and procedures of public bodies, identify weaknesses and loopholes and proffer recommendations;
- ❖ To advise and assist any person, authority, public body or private sector institution on changes in practices or procedures;
- ❖ To issue instructions to public bodies of changes in practices or procedures which are necessary to reduce or eliminate the occurrence of corrupt practices.

The Department comprises three Operational Units - Systems and Processes, Policy and Ethics and Monitoring and Compliance.

For the period under review, the main sources of funding for the Department were the Open Society Initiative for West Africa (OSIWA) and the Government of Sierra Leone (GoSL).

There was a 75% increase in staff strength for the Department through recruitments and transfers from 12 to 21. Also, for the first time in the history of the Commission, Prevention Officers were permanently deployed in the Northern, Eastern and Southern Regional Offices.

The activities undertaken by the Department, in line with the Strategic Plan and the OSIWA funding project, are as stated below:

A. SUMMARY OF ACTIVITIES FOR THE SYSTEMS AND PROCESSES REVIEW UNIT

Description	Quantity
Planned activities	12
Completed activities	8
Activities in progress	2
Activities not implemented	2

I. COMPLETED ACTIVITIES:

Thematic Reviews on Budget Allocation and Utilization in the Water Sector:

- a. Ministry of Water Resources
- b. Sierra Leone Water Company (SALWACO)
- c. Guma Valley Water Company (GVWC)
- d. National Water Resources Management Agency (NWRMA).

The key objective for the reviews of these three Agencies and the line Ministry was to identify weaknesses in the budgetary process that may create opportunities for corruption and provide recommendations to address those weaknesses.

The reviews covered the budget period of 2019 and the Department examined four stages of the budget process: Preparation stage, Funding stage, Execution stage and Monitoring stage.

- e. Finalization of the Prevention Manual. The development of the Prevention Manual has been completed and it now serves as a good practice tool to help officers of the Prevention Department execute duties. The Manual has been designed to give guidance to officers to act in accordance with the best practices of the Commission.
- f. Presentation of the Review of Practices and Procedures at the then Ministry of Social Welfare Gender and Children's Affairs. The review commenced in 2020, and the final report, which highlighted weaknesses in the system at the Ministry, was presented to the Ministry for implementation in 2021.
- g. Review of Operational Efficiency and Effectiveness at the Sierra Leone Cable Network (SALCAB). The findings and recommendations of the draft report were validated and the final report presented to Management.
- h. A holistic review of the practices and procedures of the Serabu Catholic Hospital was successfully conducted. The central focus of the review was to strengthen integrity in the management of drugs and other medical related services in the hospital.

II. ACTIVITIES IN PROGRESS

- a. Review of Practices and Procedures at the National Telecommunication Commission (NATCOM). The review was conducted and the draft report was presented for vetting. The validation and the presentation of the final report are to be done in the first quarter in 2022.
- b. Review of Practices and Procedures at the then Milton Margai Polytechnic. The Unit commenced a holistic review of the institution but the exercise was put on hold due to emerging activities and the fact that it was undergoing transformation from polytechnic to a University status.

III. UNIMPLEMENTED ACTIVITIES

- a. Review of Practices and Procedures at the Ernest Bai Koroma University. The Unit developed the work plan and proposal to undertake a holistic review of the university. However, the exercise was shelved as a result of an investigation launched by the Investigations Department of the Commission on the institution.
- b. Conduct study tour of Anti-Corruption Agencies in Africa to learn new and emerging techniques on preventing corruption. The Unit was unable to carrying out this activity due to concerns over the availability of funds.

A. SUMMARY OF ACTIVITIES FOR THE POLICY AND ETHICS UNIT

Description	Quantity	Status
Review of policies in MDAs	2	1 completed; 1 in progress
Ethics and Integrity Training Workshops	2	Both Completed
Development of IACP	3	2 completed; 1 in progress
Review & Development of Service Charters	10	7 completed; 3 in progress
Report Centre Files	7	5 completed; 2 in progress

I. REVIEW OF POLICIES IN MDAS

- a. Review of policy gaps at the Sierra Leone Maritime Administration (SLMA) is in progress.
- b. The Policy on the Award of Government Grant-in-Aid has been developed.

II. ETHICS AND INTEGRITY TRAINING WORKSHOPS

- a. Training conducted for Directors and Deputy Directors at the National Electoral Commission (NEC).
- b. Training workshop for Management and Staff of Serabu Catholic Hospital has been undertaken.

III. DEVELOPMENT OF INSTITUTIONAL ANTI-CORRUPTION POLICIES (IACP)

Institutional Anti-Corruption Policies were developed for the following institutions:

- 1: Sierra Leone Produce Marketing Company
- 2: National Commission for Social Action (NaCSA).
- 3: Environmental Protection Agency (EPA).

I. REVIEW AND DEVELOPMENT OF SERVICE CHARTERS FOR THE FOLLOWING INSTITUTIONS:

- a. Sierra Leone Produce Marketing Company
- b. Sierra Leone Local Content Agency
- c. Immigration Department
- d. Macualet Street Government Hospital
- e. Connaught Hospital
- f. Freetown City Council
- g. Ministry of Mines and Mineral Resources
- h. Ministry of Agriculture Forestry and Food Security
- i. Ministry of Fisheries and Marine Resources
- j. National Social Security and Insurance Trust (NASSIT)

II. REPORT CENTRE FILES

The Department also examined reports from the public that bordered on systemic problems in institutions. The under mentioned were some of the complaints looked into;

- 1: Operations of the Cooperative Department Report produced
- 2: Non-payment of stipends to students studying in Pakistan by the Ministry of Technical and Higher Education

SUMMARY OF ACTIVITIES FOR THE MONITORING & COMPLIANCE

Description	Quantity
Planned Activities	9
Completed Activities	5
In Progress	3
Unimplemented Activities	1

I. ACTIVITIES COMPLETED

- 1. Finalization and Presentation of the Compliance Handbook.** The Compliance Management and Sanctions Enforcement Handbook for Systems and Policy Review Recommendations was finalized, printed and presented in Freetown, and 5 District headquarter towns of Port Loko, Makeni, Kono, Bo and Kenema.
- 2. Monitoring on the use of the Compliance Manual.** 9 MDAs were monitored in the first quarter of 2021 as Baseline Compliance Levels for MDAs prior to the launch of the Compliance Manual. A report was produced and presented alongside the Compliance Manual.

3. Monitoring for compliance with Systems and Processes Review Recommendations (SPRR) on Fleet and Fuel Management at the Ministry of Basic and Senior Secondary Education (MBSSE) and MTHE (Thematic SPRR). A report was produced and presented to the two ministries.

4. Monitoring for Compliance with Systems and Processes Review Recommendations at the Ministry of Social Welfare (Holistic SPRR). A report was produced and presented to the Ministry.

II. ACTIVITIES IN PROGRESS

- a. Follow up monitoring for compliance with Systems and Processes Review Recommendations in 9 MDAs, meant to gauge the short-term impact of the compliance manual. About 90% of the activity was completed in the reporting year whilst the remaining 10% will be accomplished in the first quarter of the following year.
- b. Monitoring of Budgetary Allocation and Utilization in 6 Local Councils: 60% was completed and the remaining 40% is near completion and will be finalized in the first quarter of 2022.

III. ACTIVITIES NOT IMPLEMENTED

- a. **Border Posts monitoring**
This activity was dropped by the Department last year but there are plans to undertake it this year.

EXAMINATION OF REPORT CENTRE FILES

This Unit also examined reports referred to it by the Report Centre Unit of the Commission from the public on issues related to systemic issues in public offices. **About 71% of those reports had been completed.**

EMERGING ACTIVITIES

- a. The Unit undertook the monitoring of the Electronic Cash Register Machines (ECR) that were installed by National Revenue Authority (NRA) in business houses. The Department's intervention resulted in an increase in the revenue generated by the NRA.
 - b. Follow up monitoring on the 2019 Audit Service Sierra Leone recommendations alongside Transparency International on National COVID-19 Emergency Response Centre (NACOVERC). A report was produced and to be presented to NACOVERC.
- 3:** The Unit provided Support on the monitoring of duty waivers granted to institutions and individuals which equally led to an increase in government revenue collection through NRA.

INTELLIGENCE AND INVESTIGATIONS (I &I) DEPARTMENT

INTRODUCTION

The Intelligence and Investigations Department is one of the operational departments of the Anti-Corruption Commission. Its design satisfies a statutory mandate as provided for in Section 7 (1) b, c and d of the Anti-Corruption Act of 2008 as amended in 2019. This section prescribes the functions of the Department, which primarily includes to investigate alleged or suspected corruption referred to it by any person or authority and to ensure the prosecution of cases where the evidence adduced so warrant. In a nutshell, this Department gathers evidence, investigates and helps in the prosecution of corruption offences as authorized by the Act.

The Department is an aggregation of two units-Intelligence and Investigations units with distinct hallmarks that overlap and intertwine. These two units which constitute the Department are guided by a common objective in the execution of their different roles and functions.

This annual report attempts to bring to fore the achievements of the Department, the challenges faced and an apparition showing a trajectory of plausible innovations giving way to benchmark achievement in the succeeding year. A graphical picture of the cases that were investigated in 2021 will also be highlighted so as to make for easy comprehension and appreciation of the quantitative aspect of the report.

INTELLIGENCE UNIT

Functions and Structure

The Intelligence Unit has the foremost duty of gathering, collating and analyzing high quality information on persons and institutions suspected of engaging in corrupt conducts and or practices. The Unit makes use of a more pro-active overt and covert mode of operation to elicit information of first hand value. This information is analyzed for the benefit of the Investigation Unit in particular and the Commission in general in the fight against graft. In the bid to garner wide range of intelligence and to make its work more effective and efficient, the Unit liaises and cooperates with other Intelligence Units, security and law enforcement agencies in the country.

Activities undertaken in 2021

The Intelligence Unit undertook for the period under review a number of operations which include, but not limited to:

- Intelligence gathering and analyses
- Working on complaints from the Report Centre
- Tasking Assignments
- Probity Checks
- Joint operation with the Investigation Unit
- Joint operations with external Intelligence/Law enforcement agencies

The Unit prepared a number of status reports/problem profiles concerning alleged corrupt practices in various MDAs including the Ministry of Agriculture Forestry and Food Security, National Revenue

Authority, Sierra Leone Police, Sierra Leone Roads Safety Authority, Ministry of Local Government, the Judiciary, etc.

Also, the Unit, together with the Investigation Unit, carried out a number of successful sting operations including the arrest of DICOVERC personnel at the Macauley Street Government Hospital for falsification and issuance of Corona Virus Vaccination Cards.

As part of its routine assignments, the Unit engaged in probity checks on persons for which integrity certificate was required. The Unit also garnered intelligence in identification of properties owned by persons under investigation which were suspected to have been proceeds of corruption. This led to Restriction Notices as provided for under Section 60 of the ACA 2008 as amended in 2019 to be placed on series of properties.

The Intelligence Unit represented the Commission at the Joint Intelligence meetings, where it contributed to the development and execution of 'action points' regarding alleged corrupt practices and strategic decisions impacting on National Security. The Unit was also involved in several inter agency meetings with the Office of National Security (ONS) on issues of broader security spectrum including but not limited to those of the Transnational Organized crime Unit (TOCU), National Security Council Coordinating Group (NSCCG), Integrated Intelligence Group (IIG) and the Financial Intelligence Unit (FIU) with specificity to anti-money laundering and combating the financing of terrorism.

INVESTIGATIONS UNIT

Functions and Structure

This Unit is the bloodline of the enforcement arm of the Commission. Its operational spheres are fused with the Intelligence Unit and serves as a means through which malfeasance and other corruption offences are investigated.

In the period under review, the Unit had a total case load of **254**, among which **113** were brought forward from the year 2020. It was able to successfully investigate **108** cases out of 254, and the remaining cases carried forward to 2022.

The sum of **Five Billion Six Hundred Million Leones (Le 5, 600.000.000/00)** was recovered from corruption cases settled by the Commission.

Some of the high profile investigations from which indictments were proffered are noted below:

- Misappropriation of Public/Donor funds by some staff at the Sierra Leone Embassy in the People's Republic of China
- Breach of procurement procedures and other related offences contrary to the ACA 2008 as amended in 2019 in the award of the contract for the renovation of the Sierra Leone Chancery Building in New York.
- Misappropriation of Public Funds by some staff at the Sierra Leone Embassy in Kenya.
- 3 various investigations related to the misappropriation of funds amounting to Billions of

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Leones at EDSA.

- Procurement breaches in the award of the contract for the refurbishment of the Sierra Leone Maritime Administration.
- Misappropriation of donor funds in the Health Sector involving Gavi Funds.
- Abuse of Office and Misappropriation of Public Funds at the Freetown City Council.

Many other equally important investigations were carried out with some resulting in prosecutions, whilst some have overlapped into 2022 and are still being investigated.



DEPARTMENT OF PROSECUTIONS (DOP)

INTRODUCTION

In a bid to effectively investigate, gather evidence and prosecute corruption offences, the Anti-Corruption Commission has since established a separate Department of Prosecutions, having split the Prosecution Unit from the then Intelligence, Investigations and Prosecutions Department in 2016. The mandate of the Prosecution Department emanates from Section 7 (1) (d) and its prosecutorial powers are set out in Section 89, of the Anti Corruption Act of 2008, (as amended by Act No 9 of 2019).

Its primary function is the prosecution of all corruption cases investigated by the Anti Corruption Commission. It has secondary responsibilities of providing legal guidance in matters under investigation, as well as acting as the general legal advisory entity to the Commission and the Commissioner. Additional mandates include liaising with other law enforcement agencies, particularly in undertaking research in specific areas and representing the Commission in national conferences and seminars as directed by the Commissioner, and the Director.

During the year under review, the mandate of the Prosecutions Department was extended to include economic and corruption offences under the Anti-Money Laundering and Combating of Financing of Terrorism Act, 2012 as amended by the Anti-Money Laundering and Combating of Financing of Terrorism (Amendment) Act, No 3 of 2019). In terms of Section 71 (1) of the aforementioned Act, the Anti-Corruption Commission has the jurisdiction to investigate and prosecute related money laundering and financing of terrorism offences.

Consequently, during the year under review, the Anti-Corruption Commission commenced investigations into cases that involve aspects of money laundering.

This report will give an overview of the major developments in the department for the year under review, the challenges faced and the activities undertaken to address the same, within the capabilities of the Commission, and the objectives for the current year, 2021. In addition, the report will set out the cases undertaken and their status as at the close of 2021.

ACTIVITIES UNDERTAKEN IN 2021

During the year under review, the Department made some significant progress in creating a department that contributes significantly to the anti-corruption objectives of the Commission. These include but are not limited to the following:

- **Prosecution of cases in Freetown, as well as in the regional towns of Makeni, Bo, Kenema and Kono.** The decentralization of prosecution activities has called for greater operational cooperation between the Commission and the Judiciary. More importantly it has fulfilled the public's expectation that justice in corruption cases is not only done but is seen to be done from a national perspective. This increases the public's confidence and participation in the fight against corruption and contributes to the successful implementation of the plans of the other departments in the Commission, as well as the National Anti-Corruption Strategy.
- **Drafting of legal opinions to assist the Intelligence and Investigations Department in its work.** The objective has been to facilitate properly investigated cases and focus the activities of investigators on areas of investigation that add value to cases eventually brought up for prosecution. In this manner, throughout 2021, the cases that were indicted bear testimony to the level of cooperation between the two Departments.

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- The Department also proffered advisory opinion to the Commissioner and general legal advice to Management, as and when requested. The Department also responded to legal correspondence directed to the Commission from complainant institutions and individuals.
- Officers of the Department have regularly represented the Commission at different and various conferences, seminars and symposia. A case in point is the online Conference of prosecutors in the West African Region, held towards the end of 2021, and which was arranged and moderated by personnel from the American Embassy in Ghana. Nigeria, The Gambia, Ghana and Sierra Leone participated, with presentations made by anti-corruption prosecutors. The Commissioner of the Anti-Corruption Commission of Sierra Leone presented a paper, giving a comprehensive overview of the work of the Commission in Sierra Leone.

	NAME OF CASE	CASES CHARGED TO COURT IN 2021	DATE CHARGED	STATUS
1	Foday Suliaman Bangura & Abu Bakarr Sankoh (Makeni)	A1. Being a private Security Guard employed by Lion Rock Security Agency of 16 Maiguidi Street, Makeni A2. Being person unknown	25/1/2021	Case in progress
2	The State vs. Julian Clarke and Sallieu Kargbo	A1. Human Resource Manager of the Sierra Leone Civil Aviation Authority A.2 Senior Finance Officer of the Sierra Leone Civil Aviation Authority	2/2/2021	Case in progress
3	The State vs. Gladys Sesay(Bo)	Being the District Health Sister(DHSI) of the District Management Team(DHMT) in Bo	22/3/2021	20/4/2021
4	The State vs. Idrissa Alimamy Patience Kargbo (Port Loko)	Being Legal Officer and Regional Manager of the Office of the Ombudsman, and of No 23 Kambia Highway, Port Loko	6/5/2021	Case in progress
5	The State vs. Paul Sobba Massaquoi, Peter Joseph Menjor, Fodie U.K Dabor, Hartwell Williams, Victor Alpha & Festus Musa	A1. Being the former Executive Director of the Sierra Leone Maritime Administration(SLMA) living at 67 Sir Samuel Lewis Road, Aberdeen A2. Being the former Acting Director of Procurement of SLMA, living at 27 Thompson Bay, Off Wilkinson Road, Freetown A3. Being the Acting Director of Finance SLMA, living at 34D Peacock Farm A4. Being the Quality Assurance and Compliance Manager of SLMA, living at 11 Lab Lane A5. Being the Human Resource Manager of SLMA, living at 36 Hulet	31/5/2021	Case in progress

		SLMA, living at 36 Hulet Street A6. Being the Procurement Supervisor of SLMA, living at 9 Milton Street, Murray Town		
6	The State vs. Mohamed Sheku Turay, Alimamy Sesay, Noah Winnebair, Abioseh Ola Barnes, Musa Momoh Lahai, Hawa Y. Kamara, Mary Bangura (Mrs. Ngegbai) & Rugiatu Kalokoh	A1. Former Banker attached to the Operational Department of the Rokel Commercial Bank (SL) Ltd A2. Being a Reconciliation Officer with the Electricity Distribution and Supply Authority (EDSA) A3. Being a marketing Officer with the EDSA A4. Being an Accountant with the EDSA A5. Being the Head of Commercial North with the EDSA A6. Being a Revenue Reconciliation Officer with the EDSA A7. Being Revenue Assistant on contract with the EDSA A8. Being Revenue Assistant with EDSA	15/6/2021	Case in progress
7	The State vs. Alimamy Kamara	A1. Former Member of Parliament of the Republic of Sierra Leone	22/7/2021	Case in progress
8	The State vs. Gibrilla Kamara & Michael Abdulai	A1. DCOVERC Mobilizer working with the National Covid-19 Emergency Response Centre (NaCOVERC) A2. Mobilizing Officer for NaCOVERC	26/7/2021	Case in progress
9	The State vs. Senesie Kallon	Employee of the National Telecommunications Commission (NATCOM) from 2007 to 2017, and a resident of Freetown	26/8/2021	Matter did not proceed in court

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10	The State vs. Josephine Kaifineh & Amos Diggay Kamara	A1. Former Imprest Accountant of REDD+ and Capacity Building Project implemented through the Ministry of Agriculture Forestry and Food Security A2. Former Imprest Administrator of the REDD+ Capacity Building Project	21/9/2021	Matter did not proceed in court
11	The State vs. Saidu Nallo, Adikali Foday Suma, Foday Vah-Fomba, Samura Matthew Wilson Kamara, Dr Foday Basil Kamara & Jules Sanders Davis	A1. Being the former Head of Chancery and the Financial Attaché of Sierra Leone's Permanent Mission to the United Nations in New York A2. Being the former Permanent Representative of Sierra Leone's Permanent Mission to the United Nations in New York A3. Being the former Permanent Representative of Sierra Leone's Permanent Mission to the United Nations in New York A4. Being former Minister of Foreign Affairs and International Cooperation A5. Being the former Head of Chancery and the Financial Attaché of Sierra Leone Permanent Mission to the United Nations in New York A6. Being an Agent to the Sierra Leone's Permanent Mission to the United Nations in New York in the United States of America	23/12/21	Accused were arraigned on the 14/12/21 before Justice Adrian Fisher. Four of the accused pleaded not guilty save for the 5 th and 6 th accused who were absent

ACC CONVICTIONS AND ACQUITTALS IN 2021

S. No.	Case Name	Offence	Number of Persons convicted	Acquittals	Comment
1	The State vs. Bockarie Mattia	Soliciting and Accepting Advantage	1		On the 25/2/2021 in the Bo High Court Justice Ganda J. convicted the Accused person to a fine of 50 Million Leones or five years imprisonment. Fine to be paid in one month from the date of conviction.
2	The State vs. Bobordeen Bangura	Obstructing the course of justice contrary to section 127(1) of the ACA, 2008	1		On the 26/4/2021 Justice Browne Marke JSC convicted the Accused person on counts 3 & 4 Obstructing the course of Justice. Ordered to pay the sum of Le 5 Million Leones; alternatively, a term of imprisonment of 5 years on count 3. A fine of 5 Million Leones; alternatively, a term of imprisonment of 5 years. The fines are cumulative, total fines of 10 Million Leones and prison sentences concurrent for the two counts. Fines to be paid against Monday 3 rd May 2021.
3	The State vs Salihu Sheku Nyallay	Misappropriation of Public Funds contrary to section 36(1) of the ACA 2008	1		On the 25/5/2021, Justice Aiah Simeon Allieu convicted the accused person on count 1- Misappropriation of Public Funds, and sentenced him to a fine of 50 Million Leones or a term of 5 years imprisonment. The Accused was further ordered to pay into the Consolidated Revenue Funds on or before the 9/7/2021, the sum of 24 Million Leones, the amount he misappropriated and receipt of the

					misappropriated and receipt of the payment filed in the court.
4	The State vs. Prince Amara	Misappropriation of Public Property, Conspiracy to commit a corruption offence	1		On the 10/6/2021 the Accused pleaded guilty on count1 before Justice Anthony Ganda in the High Court in Bo; no evidence was offered on count 2 of conspiracy to commit a corruption offence. He was ordered to pay a fine of Le30 Million in two installments face 3 years imprisonment.
5	The State vs. Mohamed Sheku Turay, Alimamy Turay, Noah Winnebuh. Abioseh Ola Barnes, Musa MomohLahai, Hawa Y. Kamara, Mary Bangura(Mrs. Ngegbai) and Rugiatu Kalokoh	Misappropriation of Public Revenue, Conspiracy to commit a Corruption Offence	4		<p>On the 23/7/21, the first Accused pleaded guilty on count1 of misappropriation of public funds and Count 3 of conspiracy to commit a corruption offence. Justice Aiah Simeon Allieu ordered the convict to pay a fine of Le100 Million on both counts immediately or serve 10 years imprisonment. The Hon ourable judge ordered to pay a restitution of Three Billion, Nine Hundred and Twenty Million, One Hundred and Forty Five Thousand, Two Hundred and Sixty Leones(Le3,920,145,262.00) on or before the 30th September 2021 being funds he misappropriated from EDS A. The case continues for the seven accused persons.</p> <p>On the 11/8/2021 Hawa Y. Kamara, Mary Bangura (Mrs. Ngegbai) and RugiatuKalokoh</p>

					pleaded guilty on count 1 of misappropriation of public revenue contrary to section 36(1) of the Anti-Corruption Act No12, of 2008 as amended in 2019 and the Prosecution offered no evidence on count2. The Accused were ordered by the Judge to pay a fine of Le 50 Million each immediately or serve a jail term of five years and to pay a restitution of Le13, 333,000 each, being funds each of the misappropriated. The trial will continue for Alimamy Turay, Noah Winnebuh, Abioseh Ola Barnes and Musa Momoh Lahai on 11/10/2021.
6	The State vs. Joseph Sedu Mans &Yeabu M.D. Kamara	Engaging in a project without prior planning contrary to section 48(2)(C)of the Anti-Corruption Act No.12 Of 2008, Willfully failing to comply with the law relating to the tendering of contracts, contrary to section 48(2)(b) of the Anti-Corruption Act No. 12 of 2008, Misappropriation of public funds contrary to	1		On the 5/08/2021 Justice Miatta Maria Samba JSC convicted the 2 nd Accused person guilty on count 3 and cautioned and discharged on the other counts. She ordered the Accused person to pay a fine of Le50 Million immediately or serve three years imprisonment. The first accused is deceased.

		section 36(1) of the Anti-Corruption Act No.12 2008 and Conspiracy to commit a corruption offence contrary to section 128(1) of the Anti-Corruption Act, 12 of 2008			
7	The State vs. Daniel Kapri Serry	Soliciting and accepting an advantage	1		On the 15 th October, 2021 Justice Cosmotina Jarret J. convicted and sentenced the defendant to pay a fine of Le 50 Million or face 5 year imprisonment
8	The State vs. Chief Sahr Quee & Sundu Yongai	Misappropriation of donor property, contrary to section 37(1) and conspiracy to commit corruption offence , contrary to section 128(1) of the Anti-Corruption Act NO.12 of 2008	2		On the 2 nd December 2021 Justice Albert Moody convicted the accused person on three counts of corruption offences; misappropriation of donor property and conspiracy to commit a corruption offence. Both were sentenced to a fine of Le30 Million on each count or face 3 years jail term. The judge ordered that the fines be paid in three installments; Le10 Million be paid immediately and the final payments be made on or before the 10 th March 2022.

9	The State vs Sheka Sahid Kamara, Victor Bockarie Foh, Ibrahim Fackeh Conteh & Abubakarr Carew	Misappropriation of Public Funds contrary to section 36 of the Anti-Corruption Act NO 12. Of 2008	1	The 2 nd , 5 th 6 th Accused persons were acquitted and discharged. Bench warrant remained in force for the 5 th defendant who jumped bail while being investigated.	On the 15 th December 2021 Justice R.S. Fynn JA, convicted Sheka Sahid Kamara on two counts of misappropriation of public funds contrary to section 36 of the AC Act No 12 of 2008 and sentenced the accused person to 3 years on each of the count to run concurrently.
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APPEAL COURT

On the 19th January, 2021, Justice Miatta Maria Samba, JSC, Honourable Justice Ansumana Ivan Sesay, JA and the Honourable Justice Sulieman Bah, JA upheld convictions and sentences against Edward King and Sorieba Kamara.

OFFICE OF THE COMMISSIONER NATIONAL ANTI-CORRUPTION STRATEGY (NACS) COORDINATING SECRETARIAT

INTRODUCTION

The National Anti-Corruption Strategy focuses on controlling corruption through institution building mechanisms and by adopting a sector-wide approach and a targeted procedure that includes enforcement, awareness raising, prevention, monitoring and combating corruption in all its forms. The strategy is designed and implemented by a coalition comprising the state, civil society and the private sector.

The NACS Secretariat is charged with the responsibility to coordinate the implementation of the Strategy at both the national and sub-national levels. This is done by working directly with MDAs through their Integrity Management Committees (IMCs). This mandate is provided for in Section 5(1) (c) of the Anti-Corruption (Amendment) Act, 2019.

During the period under review, the Secretariat enhanced and strengthened the functionality of IMCs and as a sequel, proceeded to measure progress attained in the actual implementation of the NACS through quarterly reviews and annual monitoring of MDAs and local councils.

Notwithstanding the outbreak of the COVID-19 disease, the period under review was largely successful in terms of carrying out the departmental mandate and annual work plan of the Secretariat as indicated below:

ACTIVITIES UNDERTAKEN IN 2021

The following activities were successfully undertaken by the NACS Secretariat in 2021:

1. NACS PRESENTED STEERING COMMITTEE REPORT TO THE VICE PRESIDENT

On July 6 2021, the Secretariat joined members of the Steering Committee to present the Committee's Report on 'Supporting the Coordination and Implementation of the NACS 2019 – 2023', to the Vice President.

The Report provided a fair view of progress made by the Committee in carrying out its mandate of oversight in the implementation process. For the first time, the Steering Committee had the unique opportunity of discussing its roles and responsibilities with the Office of the President represented by the Vice President Dr Mohamed Juldeh Jalloh. Members of the Steering Committee shared the achievements and challenges as captured in the Report.

The Vice President assured the NACS Secretariat and Steering Committee members of Government's commitments to providing support to processes leading to the successful implementation of the NACS 2019-2023.



Handing over of the NACS Steering Committee Report to the Hon Vice President

2. MONITORED THE PROGRESS OF THE IMPLEMENTATION OF THE NACS 2019-2023

With technical support from the Monitoring and Compliance Unit of the Commission's Prevention Department, the Secretariat successfully carried out the monitoring exercise of MDAs' implementation of the NACS. The primary focus was on compliance with the agreed actions in various workplans submitted to the ACC.

The exercise commenced on 22nd March 2021. In total, 79 institutions, including 22 Local Councils and 57 MDAs, were monitored across the country.

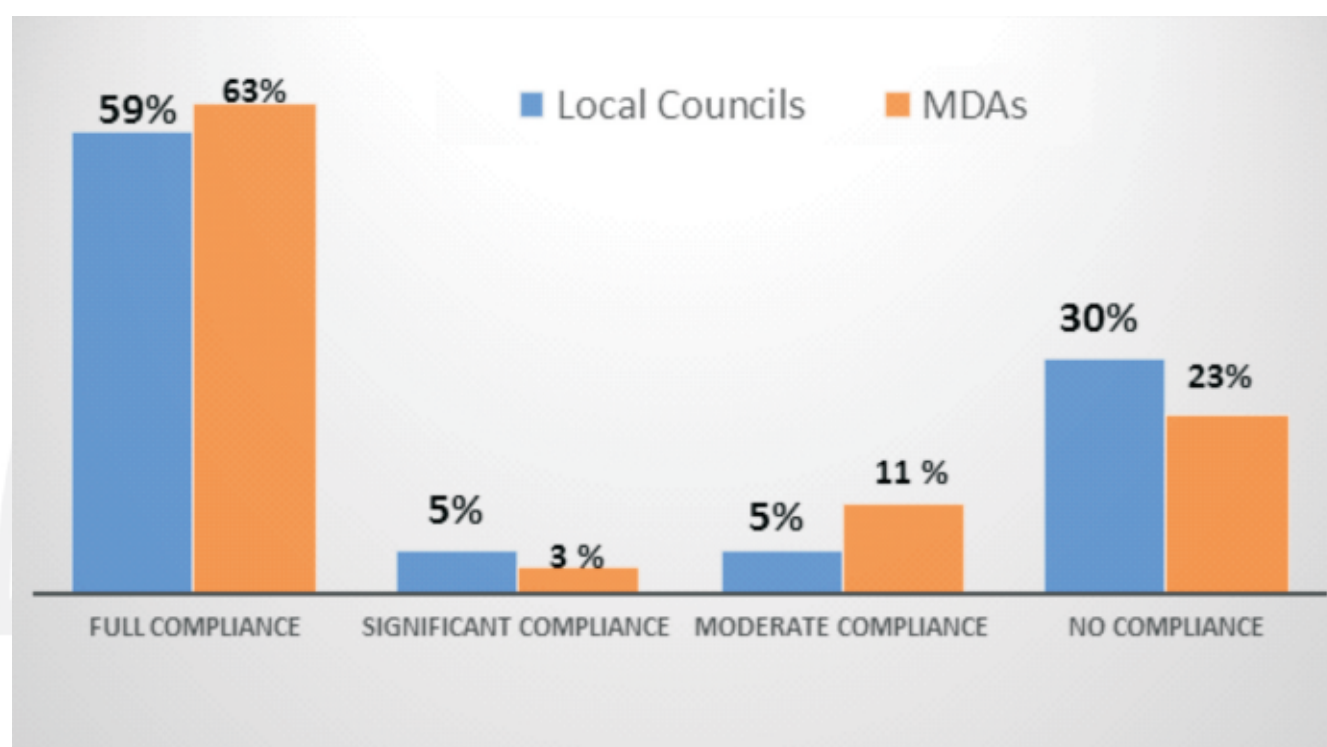
Various forms of engagements and models were used to measure performance such as:

- The questionnaire and progress assessment tool model, seeking clarification on actions taken by MDAs and Councils, was adopted.
- Physical examination, verification and review of related documents, were conducted.
- Personal interviews were conducted; processes and procedures were observed in the respective MDAs and Councils.

All of these were done to ascertain the validity and reliability of the responses submitted by the targeted MDAs and Councils.

The graph below indicates that there was tremendous progress made by some institutions. For instance, it indicates that 63% of the agreed action points were fully implemented by some MDAs and 59% by Local Councils. Furthermore, the graph indicates that 30% of actions allotted to MDAs and 23% to Local Councils were never implemented. Notwithstanding the high compliance status of MDAs and Councils, there was a serious concern for non-compliant MDAs, i.e. those that did not submit to the monitoring exercise at all.

Comparative Analysis of National Compliance Status of MDAs and Local Councils



Overall, the reason for the improved performance was due to the increased functionality of the Integrity Management Committees, reasonable ownership and commitment by public bodies to the public sector reform agenda highlighted in the NACS and its accompanying implementation plan.

The growing constructive partnership and strategic alliances with over 95% IMCs in the public sector also partly explains the progress attained in 2021. These interventions and successes when sustained, might build stronger institutions, reduce corruption opportunities and lead to improved service delivery.

Compliance Barometer

Description of Progress	Poor/No Compliance	Moderate Compliance	Significant Compliance	Full Compliance
Score Range	(0 -49%)	(50%- 79%)	(80% -89%)	(90-100%)
Color Code				

Based on the Compliance Barometer above, only three (3) institutions attained the “Full Compliance” status as seen in the Table below:

MDAs with Full Compliance Score

FULL COMPLIANCE SCORE					
N o	MDA	Total Action Points	Implemented Action Points	Outstanding Action Points	Compliance Status %
1	Anti-Corruption Commission	15	14	1	93%
2	National Telecommunicatio n Commission.	14	13	1	93%
3	Pujehun District Council	11	10	1	91%
TOTAL		40	37	3	93%

In addition to the above, a total of 6 MDAs fell within the “Significant Compliance” score, whilst 52 fell within the “Moderate Compliance” score. A total of 18 MDAs were Non-Responsive, which means that they did not respond to the monitoring questions and queries. Support from Management, proper handling of documentation, regular meetings of IMCs, are some of the reasons that made certain MDAs attain an outstanding performance in their rankings.

NATIONWIDE LEARNING AND SHARING SESSIONS

As a requirement of the Implementation Action Plan of the Secretariat, the NACS team together with the National Steering Committee was able to conduct learning and sharing sessions based on findings and recommendations of the monitoring report. The first session was held with MDAs in the Western Area including the Freetown City Council and the Western Area Rural District Council. This meeting was held on September 29 2021 at the Cathedral Hall in Freetown.

The second session was held from October 11 –19, 2021 at the various city and district councils. These meetings presented an opportunity for MDAs and councils to review the monitoring report as a group. The high performing institutions were given the unique opportunity to share good practices for the benefit of the non performing institutions.



Learning and Sharing Session – Western Area, Cathedral House

NACS IMPLEMENTATION STEERING COMMITTEE: ENGAGEMENTS AND ACTIVITIES

The nine-man Committee, drawn from diverse professional backgrounds, was appointed by the President and chaired by the Minister of State in the Office of the Vice President, to support and provide oversight to the coordination and implementation of the National Anti-Corruption Strategy.

During the period under review, two Steering Committee meetings were held. These meetings provided opportunity for members to be updated on progress made by the Secretariat in the coordination of the implementation of the NACS. For the first time the Committee presented its progress report to the Vice President on July 6 2021 at a well-attended ceremony in the Office of the Vice President.



Members of the NACS Steering Committee with the Vice President

ASSET DECLARATION UNIT

Section 119 of the Anti-Corruption Act of 2008 as amended in 2019 provides that: "Every Public Officer shall, within three months of becoming a public officer, deposit with the commission a declaration of his income, asset and liabilities and thereafter in every two years that he is a public officer, but not later than 31st march of that second year, deposit further declaration of his income, asset and liabilities and also while leaving office". This two years interval provided by the amendment started in the year 2020. As a result, 2021 was used to input details of staff of MDAs that declared their Income, Asset and Liabilities into the asset declaration database. The Asset Declaration Unit was also able to identify non-declarants during this period. The Unit was also able to serve notices on defaulters who failed to submit their asset declaration forms for 2020.

The Unit served notices on defaulters who failed to submit their assets declaration forms for 2020. Default notices were served on about 84 MDAs which resulted in a compliance rate of about 85%. Some of the disciplinary measures taken against defaulters included the following:

- (i) Withholding of salary;
- (ii) Suspension from office; and
- (iii) Dismissal.

The year under review was also used to map out strategies for the 2022 declaration year; key amongst these strategies were:

1. Development of a plan for the training of trainers of MDAs on the online asset declaration;
2. Popularization of the online asset declaration system;
3. Printing of asset declaration forms and distribution to selected target groups; and
4. Training on data collection strategy.

The Commission is determined to go paperless like other asset declaration sister regimes in a bid to make it easily accessible, manageable, more secured and cost effective.

INTERNAL AUDIT DEPARTMENT

INTRODUCTION

Section 75 of the Public Financial Management Act 2016 and Section 2(k) of the Public Financial Management Regulations 2017 dictate both the establishment and functions of the Internal Audit Department in Ministries Departments and Agencies (MDAs) to ensure accountability and transparency. The Department also provides management with an independent analysis, appraisals, recommendations, and assesses the Commission's performance in executing its mandates as stated in the Anti-Corruption Act 2008 as amended in 2019.

DELIVERY OF THE AUDIT PLAN- 2021

Invariably, as a value adding service to the core operations of the ACC, the Department provides both Audit and Non-Audit Assurance services to the Commission including but not limited to: Financial statements Audit, Performance Audit, Regional Operations review, Consultations for the development of ACC's strategic plan, Risk Management and Mitigation Strategies.

The Internal Audit Plan for the FY 2021 has been substantially delivered in accordance with schedule of strategic deliverables agreed with Management and the Audit Committee.

Quarterly Audit reports were submitted to the Audit Committee and discussed at quarterly Audit Committee Meetings in fulfillment of their mandate as encapsulated in Section 72(1) and (2) of the Public Financial Management Act 2016.

SUMMARY OF KEY INTERNAL AUDIT DELIVERABLES IN 2021

In addition to the Audit activities conducted in the FY 2021 as stated hereunder, the Department followed-up on prior audit issues originated by same and those by external partners (AASL and PWC) to ensure management had taken appropriate actions on the issues disclosed in the said reports.

The Department also coordinated the development and delivery of the ACC's Strategic Plan 2021-2023.

ACTIVITIES UNDERTAKEN IN 2021

No.	ACTIVITY	ACTIVITY DATE
1	2020 Year -End Inventory cash count	15 th January 2021
2	2020 Follow -up on Regional Performance Audit	26 th February 2021
3	1 st Audit Committee Meeting	31 st March 2021
4	2020 Financial Statements Audit	19 th April 2021

5	Review of Donor-funded Projects eg. World Bank, OSIWA, etc.	19 th April 2021
6	Certification and Academic Audit	31 st April 2021
7	2 nd Quarter Audit Committee Meeting	11 th June 2021
8	Regional Performance Review	July 2021
9	3rd Quarter Audit Committee Meeting	1 st October 2021
10	Follow-up on Audit recommendations for 3 rd and 4 th Quarters 2020, 1 st and 2 nd Quarters 2021.	8 th November 2021
11	Performance Review on Admin	December 2021
12	Cash count and Stock-take 2021	December 2021

During the FY 2021, other routine activities undertaken included procurement verification and certification, terminal benefit verification and the provision of Financial Management Services to the Staff Welfare Association (SWA) of the Commission.

In overall terms, the Department provided positive assurance that arrangements by Management to secure governance, risk management and internal controls are suitably designed and applied effectively in the areas of Financial Management, Support Services and Operational Management.

HUMAN RESOURCES (HR) DEPARTMENT

Introduction

The Human Resources Department (HR) provides a range of programmes and services as well as advice and guidance on staff employment. The HR has the primary responsibility for managing, assisting and dealing with employee-related matters including such functions as Recruitment and Selection Process, Policy Administration, Training and Development, Benefit Administration, employment and labour laws, new Employee Orientation, Personnel Records Retention, Salary administration, Employee Health and Safety, employee discipline and grievance redress administration and other employee assistance programmes. The Department works closely with all Departments to support and respond to their needs providing human resource leadership and expertise that promotes excellence, impartiality, integrity, respect and service.

This report gives a snapshot of the Department's activities for the year 2021.

1. HR Administration

The operations of the Commission continued to expand which required more HR prompt interventions by ensuring smooth communication flow of policies, apprising staff on new developments and management decisions. The Department also ensured staff were given the opportunity to bring out their concerns or challenges in the work place. Staff personal files were updated and monthly analyses of their attendance were prepared and appropriate measures taken against defaulters. The Department also continued to monitor vacation leaves, leaves of absence (sick leave, etc.), prepared and ensured end of service benefit payment to staff.

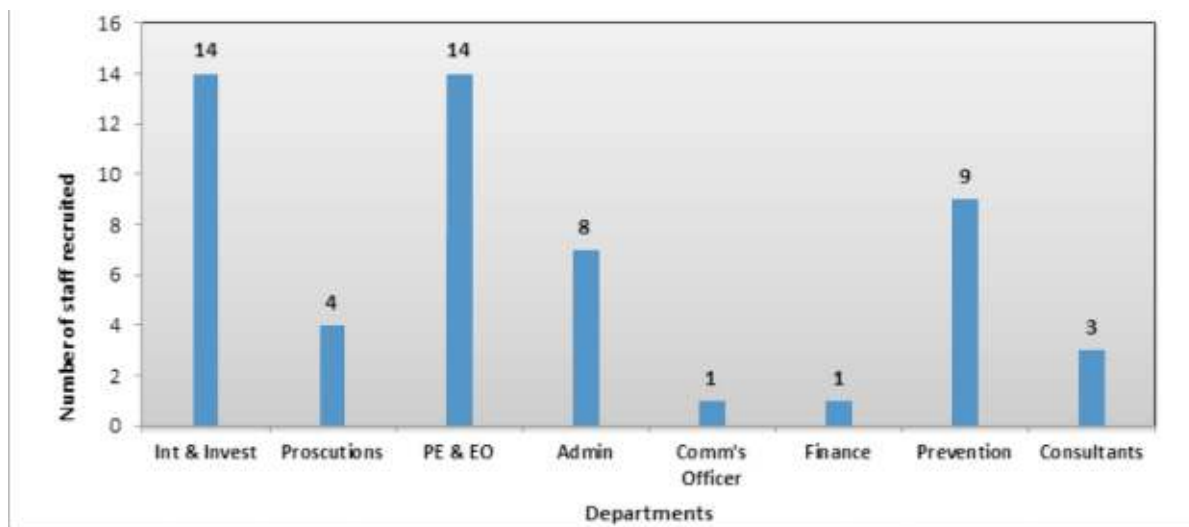
2. Recruitment

The year under review saw diversification of recruitment ranging from permanent, contract, internship and National Youth Corps (NYC) in line with the recruitment policy of the Commission.

- A total of **14** positions were advertised at varied times through the Commission's website, notice boards and selected newspapers.
- Over 4,500 employment applications were received and processed.
- A total of 54 applicants were recruited having successfully gone through background and probity checks. Out of this total, **51** were employed as permanent staff and **3** as Consultants.
- 90% of those recruited fall within the operational cadre.
- Out of the **54** recruited, **23** were females making up to **43%** of the total staff recruited. This is a clear indication of the Commission's stance in creating gender balance within the work place.
- Despite the Commission's space constraints, it was able to accept 9 interns and 4 NYC in line with its employment policy.

The graph below shows the total number of staff recruited per Department.

Figure 1. Graphical representation of recruitment per Department



The Intelligence and Investigations Department accounted for the highest number of new staff followed by Public Education and External Outreach Department.

3. Orientation

A three-day orientation programme was organized to help new employees gain an overview of the Commission and its operations as well as to enable them settle in quickly and adequately perform their functions. This is consistent with the Commission's recruitment and selection policy.

4. Workforce Trend

As at **December 2021**, the Commission had a total staff strength of **260** nationwide, of which **233** were on permanent appointments and **27** on contract as indicated in **Figure 2**. As at the end of 2021, the Headquarter office in Freetown had **184** staff while Regional Offices had **76**.

This shows a **12%** increase in staff growth compared with the total as at December 2020.

The graph below shows the total staff strength and the number of permanent and contract staff as at end of December 2021.

Figure 2: Staff Strength Analysis

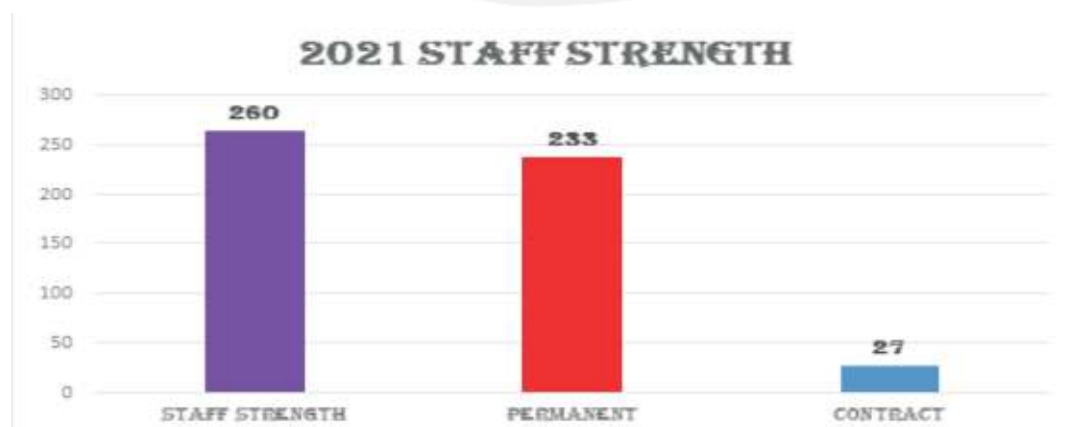


Figure 3: Staff Strength per Region

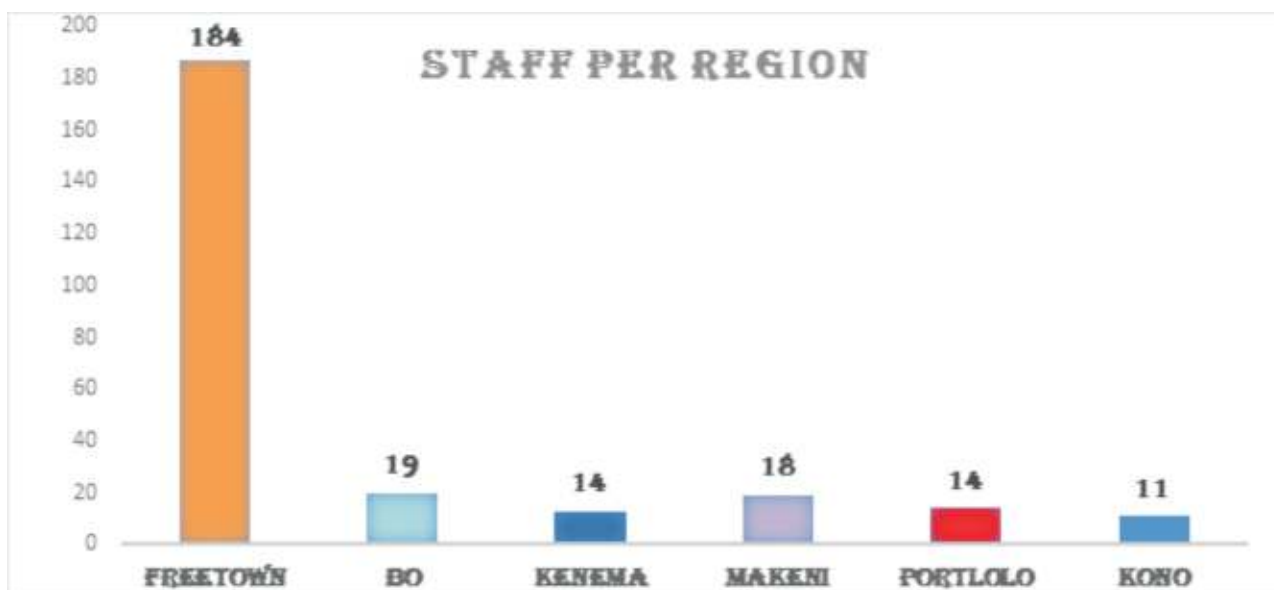


Figure 4: Staff Strength Analysis 2016 - 2021

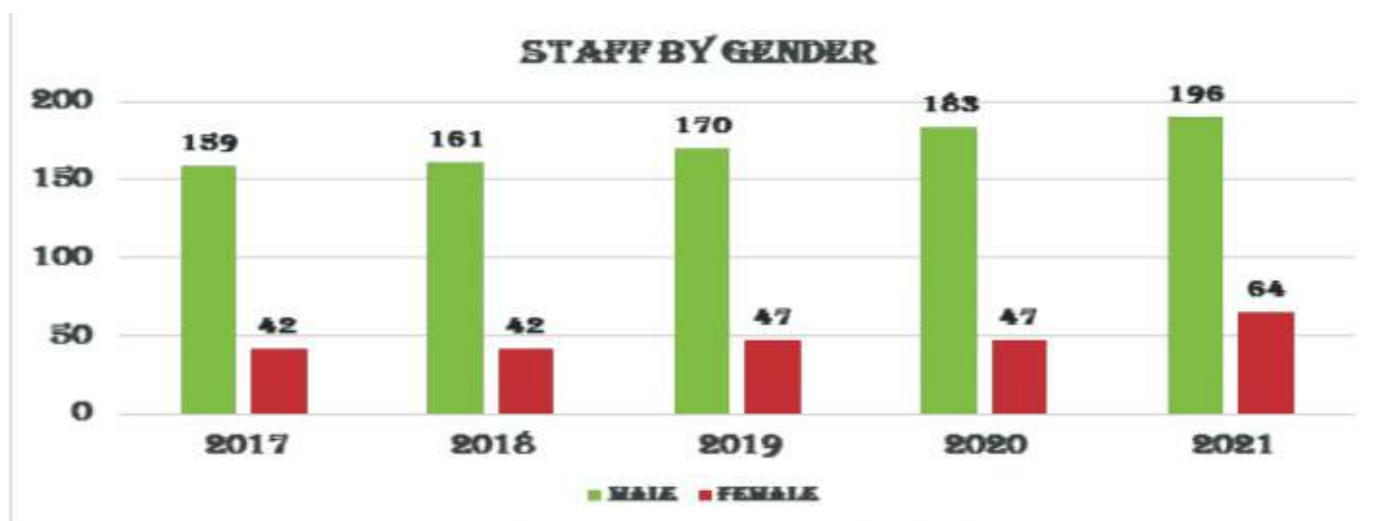


The graph above shows a steady increase in staff numbers from year **2016 to 2021** indicative of the Commission's growth and expansion on its operations with 2021 recording **13%** growth, the highest so far since 2016.

5. Gender Parity

The Commission continued to record an appreciable increase in the number of female employees. As at end of December 2021, the Commission recorded a **25%** female workforce growth and 75% male workforce giving a rise to a ratio of **1:3**. The highest growth is recorded during the year under review as shown in Figure 5.

Figure 5: Female Staff Population Growth



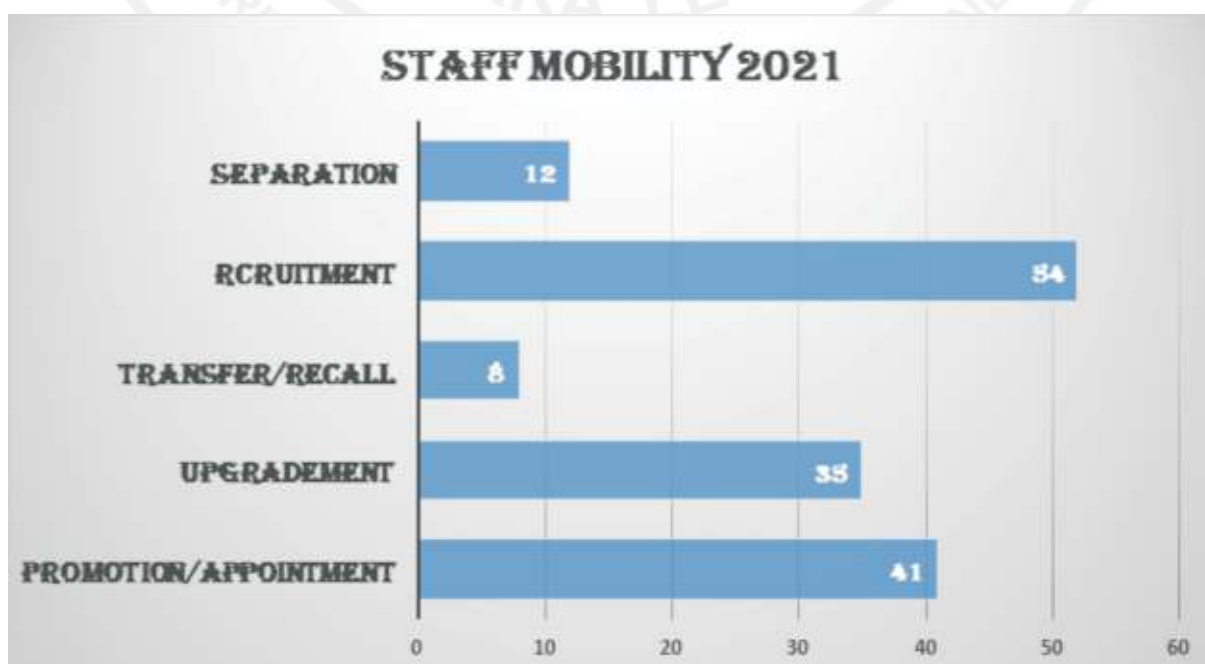
6. Staff Mobility

The year under review saw a tremendous increase in staff movements from lower positions to higher ones, lower grades to higher ones as well as movements to different duty stations. This mobility resulted from the systematic approach to reassigning staff through promotions/appointments, salary upgrades, re-designations and redeployment and transfers.

- **41** staff received new appointments/promotions,
- **35** upgraded or benefitted from a salary restructure
- **8** transferred to various regional offices and Headquarter office

It is evident that the Commission showed positive signs of commitment to building a motivated workforce with robust retentive strategy, a clear pointer to the increasing output of the Commission in general.

Figure 6: Staff mobility and recruitment



7. Staff Separation

A total of **12** staff separated from the Commission during the year under review; **5** left voluntarily (Resignation), **3** left involuntarily (Termination) and **4** ended their employment relationship due to retirement. The year under review recorded the highest number of retired staff compared to the previous years. However, the overall staff turnover rate is about 9%, which is reasonably low. From existing interviews conducted, most of the staff that left voluntarily did so for better conditions of service offered elsewhere.

8 Staff Health and Wellbeing

One of the main objectives of the HR Department is to ensure the health and wellbeing of staff members through a commitment to protecting and promoting health and safety at work and implementing policies and practices that will ensure an appropriate work-life balance. Initiatives including paternity leaves, maternity leaves, sick leaves, compassionate leaves and vacation leaves form part of the policies gearing towards the wellbeing of staff. In addition, the Commission provided a **Group Personal Accident** insurance cover for all staff which is a 24-hour cover in compliance with statutory requirement. Two staff who were involved in an accident had already benefited as per provision in the insurance scheme.

9. Learning and Development

As part of the Performance Management system, the Department facilitated few learning and development programmes both locally and internationally, aimed at building employee capacity to deliver services, meet strategic needs, and align with the Commission's strategy, values and overall mission. However, due to funding constraints, few staff benefited from overseas training and development programmes in operational areas, which were mostly sponsored by donor agencies and the GoSL. Nonetheless, considerable local training programmes were undertaken. The Intelligence and Investigations Department benefited from a local in-house training for all their staff and other local institutions also provided training for both operational and support staff. Conferences were also attended by Senior Management staff.

However, the Commission continued to face severe challenges in securing funds for the implementation of training plans. Nevertheless, it is worth noting the intervention of the under-mentioned donor agencies and the Government of Sierra Leone for providing some funds for the conduct of several training and development programmes and conferences both local and overseas.

The list of institutions below provided opportunities for learning and development of staff during the year under review.

1. **United Nations Office on Drugs and Crime**
2. **INTERPOL**
3. **AFRICAN UNION**

4. **GIAVA –GTZ**
5. **Financial Intelligence Unit Sierra Leone**
6. **GoSL**

A total of **32** staff benefited from the support of the agencies listed above, **9** of which were training programmes **and** **4** overseas conferences. The entire Intelligence and Investigations Department benefited from training programmes locally conducted. A total of **9** staff also benefited from conferences and seminars. Four training programmes were conducted locally for both operational and support staff. The analysis above represents **12%** of the total staff which is undoubtedly low.

Table 1: Distribution of Learning and Development

Department	Number of Staff sent for Training
Investigations and Intelligence	13 overseas and all staff local
Prosecutions	3
Prevention	2
Commissioner's Office	11
Administration	1
Public Education and External Outreach	1
Human Resource	1

Figure 8: Trend in staff learning and development - 2016 - 2021



The graph above shows slight increase in the number of staff benefiting from overseas training programmes in addition to those conducted locally.

Considering the nature of the Commission's operations and the expertise required to accomplish tasks, it is imperative that much consideration be given to building the capability of the human resource to keep a steady outstanding overall performance.

10. Performance Reviews

The year under review saw the Department engage in series of refresher training sessions with staff members on the performance review process. This process incorporated a performance measure that is based on strategic objectives and framework translated into a set of objectives and performance measures. This continued to create a culture of accountability, where both managers and supervisors continued to have performance-related conversations, feedback and management decisions on rewards.

11. Constraints

The Commission's annual budget is prepared on the basis of activities level. For most years now the Commission has suffered a heavy cut down on its budget original submissions. This tendency has always acted as a limiting factor to the implementation of capacity building programmes derived from annual appraisal training projections...

The Commission continues to lose competent staff holding critical positions as well as face severe funding challenges for capacity building. Voluntary turnover could deplete the Commission's output based on the fact that losing competent staff had an overarching effect on the Commission's productivity as well as diminishes morale amongst those left behind. The need therefore to lay premium in investing in its employees if it is to maintain and build on its competitive advantage as a high performing organization cannot be underscored.

Nonetheless, the Department will continue to foster innovative and responsive programmes geared towards strengthening the capacity of its most excellent resource.

ADMINISTRATION DEPARTMENT

The successes of the Commission in the year under review would not have been achieved without the support of the Administration Department. The Department facilitated the work of the operational departments within the Commission through the provision of the necessary administrative and logistical services with a view to enhancing effective and efficient performance of their mandates.

This Department has the responsibility to manage, supervise and coordinate the work of its constituent sub-units of Procurement, Security, Information Technology (IT), Stores and Fleet management, so that they achieve greater performance and meet the Commission's objectives.

During the year under review, the Department facilitated the visits of delegates from Guinea, Liberia and the Gambia who were on a learning and experience sharing drive.

Information Technology (IT) Unit

The IT Unit provides an important role in the efficient and quality delivery of services to various departments of the Commission. For the period under review, the Unit developed vital schemes which helped to guide the IT projects and processes undertaken.

ACTIVITIES UNDERTAKEN

In the reporting year, since one of the roles of the IT Unit is to re-evaluate technology yearly in order to provide the most efficient, cost effective solution for the Commission, one such re-evaluation was the online Assets and Liabilities Declaration system. This system was again customized to address various objectives that had hitherto troubled declarants in the course of their declarations. The system now runs on its own and this has improved downtime and restoration time period as well as security since the platform is primarily managed by Amazon Web Services, a Cloud Computing Platform. Most of all those challenges formerly being grappled with were addressed in the system during the year under review.

The IT Unit was also able to maintain a solid infrastructure as the fundamental building block of the Commission's IT architecture to support reliability, performance and security of the Commission's IT environment. It managed and maintained the Commission's network as an essential communication channel connecting people to information via modern server platforms and workstations.

PROCUREMENT UNIT

Public procurement is an important governance system for spending public money on the acquisition of goods, works, and services needed for public programmes and projects. Procurement comprises: (i) preparation of annual budget to estimate needs (ii) procurement planning following budgetary allocation, and (iii) execution of procurement plans. Procurement plans are implemented using a procurement cycle that includes tendering or bidding, contract award, and contract management. The primary objective of public procurement is to deliver goods and services necessary to accomplish government missions in a timely, economical and efficient manner.

ACTIVITIES UNDERTAKEN BY THE UNIT

Procured Goods, Works and Services on behalf of the Commission and in line with the National Public Procurement Authority (NPPA) legal Framework.

1. Sourced invoices, quotations and bids for the supply of various goods, works and services for the Commission.
2. Liaised with staff of other departments and Units to plan and coordinate procurement related activities and budgetary reviews.
3. Prepared and submitted quarterly procurement reports to the NPPA and also the Commission's updated data base of suppliers.
4. Developed the Commissions Database of Suppliers as a way of identifying competent and registered suppliers who have the capacity to supply various goods, works and services.

GOODS

Most procurement activities for goods were done through the award of a Framework Contract for commonly used items to competent suppliers for the supply of the under mentioned goods:

No	Description of Items	Procurement Method	Name of Supplier	Contract Type
1	Office Stationery	National Competitive Bidding (NCB)	Yoni Commercial Enterprise	Framework
2	Tyres and Lubricants	NCB	Jaward El-Zein& Sons	Framework
3	Electrical and Electronic Equipment	NCB	TamdelInvestment	Framework
4	ICT Equipment	NCB	Tamdel Investment	Framework
5	Computer Consumables	NCB	Alsam Enterprises	Framework
6	Office Provision and Cleaning Materials	NCB	Greenfield Farms	Framework
7	Office Furniture	NCB	ESS BEE International	Framework
8	Information, Education and Communication (IEC) Materials	NCB	Dels Enterprises	Framework

In addition to the Framework Contract, the Commission also procured works and services on a lump sum contract as given below:

SERVICES

Services carried out in 2021 Financial Year (FY) included but not limited to:

1. Printing of various IEC materials (Banners, Stickers, Posters and T-Shirts for the Commission)
2. Maintenance of Office Vehicles and Generator
3. Maintenance of Office Equipment and Building

WORKS

Construction of the Commission's Headquarters at Tower Hill was our major capital project for the 2021 FY. This project has lasted for over five years as a result of limited financial support. The contract was awarded in 2015 with an estimated completion period of 18 months. However, in the fourth quarter of 2018, the contractor (Gouji Investment and Construction Company) and engineering consultants (Ideas Ltd) were re-engaged for the recommencement of work and all payments on certificates of work presented have been made.

The work significantly progressed in 2021 and it has been estimated that the entire construction work will be completed by the Second Quarter of 2022 Financial Year.

RESOURCE CENTRE UNIT

The Administration Department oversees the Resource Centre Unit in discharging its functions. The Unit, like the others within the Department, collaborated with almost all the departments including but not limited to the National Anti-Corruption (NACS), Prevention, Public Education and Outreach, Human Resource and the Commissioner's Office.

The Unit is responsible for the design and production of promotional materials and reports of projects undertaken by the Commission.

The table below shows some of the in-house activities undertaken in the year 2021:

No.	DESCRIPTION OF JOB	DEPARTMENT/UNIT	QTY PRINTED	OUT SOURCED OR IN-HOUSE
1	Designed and printed Memorandum of Understanding between ACC and New Salone Woman	Public Education & Outreach Department	5 copies	In-house

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2	Designed and printed Compliance Management and Sanctions Enforcement Procedure Handbook	Prevention Department	41 copies	In-house
3	Designed and printed Newsletter for Financial Intelligence Unit, Sierra Leone	Financial Intelligence Unit Sierra Leone	193 copies	In-house
4	Printed Human Resource Policy and Procedures Manual	Human Resource Department	50 copies	In-house
5	Printed Newsletter Volume 36 Issue 13, March 2021 Edition	Public Education and Outreach Department	315 copies	In-house
6	Printed Newsletter, Volume 36, Issue 13, March 2021	Public Education and Outreach Department	218 copies	In-house
7	Edited and printed Frequently Asked Questions of the ACC	Public Education and Outreach Department	52 copies	In-house
8	Designed and printed Memorandum of Understanding between ACC Sierra Leone and Liberia Anti-Corruption Commission (LACC)	Director of Operations Office	10 copies	In-house
9	Designed and printed Compliance Management and Sanctions Enforcement Procedure Handbook for Systems and Policy Review Recommendations	Prevention Department	155 copies	In-house

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10	Printed Compliances Management and Sanction Enforcement Procedures Handbook for Systems and Policy Review Recommendation	Prevention Department	59 copies	In-house
11	Designed and printed May 2021 Edition of Bulletin, Volume 2, Issue 7	Public Education and Outreach Department	520 copies	In-house
12	Designed and printed Report on Supporting Coordination and Implementation of the National Anti -Corruption Strategy	NACS Secretariat	60 copies	In-house
13	Printed July 2021 Edition of Newsletter, Volume 37, Issue 14	Public Education and Outreach Department	58 copies	In-house
14	Designed and printed Memorandum of Understanding between ACC and Capital Radio	Public Education and Outreach Department	5 copies	In-house
15	Printed Report on Review of Practices and Procedures for the Management of Serabu Community Hospital, Bo District	Prevention Department	40 copies	In-house

TRANSPORT UNIT

The Transport Unit provides safe and efficient services for the movement of staff and logistics either by vehicle or motorbike.

The Commission had 26 vehicles and 32 motorbikes in total. Twenty vehicles, including those in the provinces were in good running order, while 6 were awaiting repairs including one that was involved in an accident. In addition, 29 motor bikes were operational and 3 provincial motorbikes needed repairs. The Fleets were well managed and utilized.

Over 80% of the Commission's fleets had been in operation for more than a decade now. As a result, vehicle allocation policy was based on the road worthiness of the vehicle and the nature of the terrain of operations.

The table below shows a list of the Commission's vehicles and motorbikes, locations, type and status

No.	LOCATION	TYPE OF VEHICLE	QTY	STATUS
1	Headquarter-Freetown			7 Operational, 2 Faulty and awaiting repairs
		Toyota Prado	9	
		Toyota Hilux	3	All operational
		Toyota 4Runner	3	All operational
		Ford	3	All operational
		Toyota Land Cruiser	2	All operational
		Mercedes Benz Car	1	Faulty-Awaiting repairs
		Honda-XL-125	13	All 13 operational
2	Bo Regional Vehicle	Toyota Land Cruiser	1	Operational
	Bo Motorbike	Honda-XL-125	3	Two operational but one faulty
3	Kenema Regional Vehicle	Toyota 4Runner	1	Operational
	Kenema Motorbike	Honda-XL-125	4	All operational
4	Kono Regional Vehicle	Toyota Land Cruiser	1	Operational
	Kono Motorbike	Lifan & Honda-XL-125	3	Two operational but one faulty
5	Makeni Regional Vehicle	Toyota Land Cruiser	1	Operational
	Makeni Motorbike	Honda-XL-125	2	All operational
6	Portloko Regional Vehicle	Toyota Land Cruiser	1	Operational
	Portloko Motorbike	Honda-XL-125	1	Operational
	TOTAL VEHICLES		26	24 operational & 2 breakdown vehicles
	TOTAL MOTOR BIKES		32	29 operational & 3 breakdown bikes

FINANCE DEPARTMENT

REPORT ON THE FINANCES FOR 2021 FINANCIAL YEAR

Receipts during the Year

During the 2021 financial year, the Commission received Le48,135,199,376 (Forty eight billion, one hundred and thirty five million, one hundred and ninety nine thousand, three hundred and seventy six Leones) from the Government of Sierra Leone (GoSL) for staff salaries and allowances, administrative expenses and capital and development expenditure as detailed below:

Purpose of Receipt	Amount - SLL
Staff Salaries and Allowances	35,462,341,631
Administrative Cost	4,172,857,745
Construction of the ACC building	8,500,000,000
Total	48,135,199,376

In addition to the above, the Commission also received financial support from the World Bank and United Nations International Children's Emergency Fund (UNICEF) totaling Le 6,512,673,619 (Six billion, five hundred and twelve million, six hundred and seventy-three thousand, six hundred and nineteen Leones). The said funds were received for monitoring the implementation of the Social Safety Net (SSN) and the handling the Grievance Redress Mechanism (GRM).

Consistent with Section 139 of the Anti-Corruption (Amendment) Act, 2019, the Commission recovered Le5,687,487,693 (Five billion, six hundred and eighty seven million, four hundred and eighty seven thousand, six hundred and ninety three Leones) from non-conviction based assets recovery or persons investigated for corruption.

Payments/Expenditure

During the year under review, the Commission paid total sum of **Le67,438,769,869 Sixty seven billion, four hundred and thirty eight million, seven hundred and sixty nine thousand, eight hundred and sixty nine Leones) for administrative expenses, staff salaries and allowances, capital and development expenditure including payment of Le8,000,000,000 (Eight billion Leones) to the Consolidated Revenue Fund in respect of funds recovered.**

These payments were financed from funds received during the year from GoSL, development partners, monies recovered plus cash and bank balances rolled over from 2020 financial year.

The statement of receipts and payments below summarizes the financial transactions for 2021.

Statement of Receipts and Payments for the Year Ended 31st December 2021

SLL

RECEIPTS:

Government of Sierra Leone	48,135,199,376
United Nations International Children's Emergency Fund (UNICEF)	785,775,329
World Bank	5,726,898,290
Recovery of funds from Corrupt Practices	5,687,487,693
Other Income (Bank Interest Received & sale of scrap vehicles)	41,827,239
	60,377,187,928

PAYMENTS:

Administrative Expenses	11,889,874,755
Staff Salaries & Allowances	39,798,168,719
Capital & Development Expenditure	7,750,726,395
Transfer of funds recovered to the Consolidated Revenue Fund	8,000,000,000
	67,438,769,869

Excess of payments over receipts	(7,061,581,941)
Foreign Currency Exchange Difference	259,265,331
Cash & Bank Balances as at 1st January 2021	18,058,847,979
Cash & Bank Balances as at 31st December 2021	11,256,531,369

Note:

The above statement of receipts and payments for the year ended 31st December 2021 is just a report on the Commission's finances and does not in any form replace the annual audited financial statements for 2021 financial year. The Commission will publish the 2021 audited financial statements as required by law as and when available.



GENERAL INFORMATION

Background Information

The Anti-Corruption Commission was established by the Anti-Corruption Act 2000. The function of the Commission is to prevent and investigate corrupt practices and other related matter.

Head Office

Cathedral House
3 Gloucester Street
Freetown

Commissioner

Mr. Francis Ben Kaifala

Advisory Board Members

Chairman

Mr. Eke Halloway

Member

Mr. Joshua Nicol

Bankers

Standard Chartered Bank (SL) Limited
Sierra Leone Commercial Bank Limited
Ecobank (SL) Limited
Rokel Commercial Bank Limited
Access Bank (SL) Limited
Bank of Sierra Leone

Solicitors

Law Officers Department

Auditors

Audit Service Sierra Leone
2nd Floor, Lotto Building
Tower Hill
Freetown
Sierra Leone

Audit of the *Anti-Corruption Commission* performed by the Auditor General

Addressee: *The Commissioner*

Date: 18th January, 2022

Dear Sir

Unqualified Opinion

I have audited the financial statements of the *Anti-Corruption Commission* for the year ended *31st December, 2020*. These financial statements comprise a *statement of financial position, statement of comprehensive income, cash flow statement* for the year then ended, and a summary of significant accounting policies and other explanatory information.

In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the *Anti-Corruption Commission* as at *31st December, 2020*, and (of) its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRS).

Basis for Opinion

We conducted our audit in accordance with the International Standards of Supreme Audit Institutions (ISSAI). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Commission in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to our audit of the financial statements in Sierra Leone, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. **For the period under review, there were no key audit matters identified.**

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with *IFRSs* and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible of overseeing the entity's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with *International Standards for Supreme Audit Institutions* will always detect a material misstatement when it exists. *Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.*

As part of an audit in accordance with International Standards for Supreme Audit Institutions, I exercise professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence, obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I also provide those charged with governance with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, I determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or, when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.



F/ACTING AUDITOR-GENERAL

Date: 23rd February, 2022

REPORT OF THE COMMISSIONER

STATEMENT OF THE COMMISSIONER'S RESPONSIBILITIES

The Anti-Corruption Act 2008, the Public Financial Management Act 2018, requires the Commission to prepare Financial Statements for each financial year which should show a true and fair view of the state of affairs of the Commission and performance for the period. In preparing these Financial Statements, the commissioners are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting policies have been followed, subject to any material departures disclosed and explained in the financial Statement;
- prepare the Financial Statements on a going concern basis unless it is inappropriate to presume that the Commission will continue its operation

The Commissioner is responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Commission and to enable the Commission to ensure that the Financial Statements complied with International Accounting Standards and the Anti-Corruption Act. The Commission is responsible for safeguarding the assets of the Commission and for taking responsible steps for the prevention and detection of fraud and other irregularities

Operating Results

The results and activities are set out in the attached Financial Statements.

Auditors

The 1991 Constitution of Sierra Leone and the Anti-Corruption Commission Act 2008 confers upon the Auditor General the mandate to carry out the Audit of the commission's Books of Accounts annually. The Financial Statements have been prepared in conformity with the International Accounting Standards and include amounts based on our judgement and estimates as required. The Financial Statements have been audited by the Auditor General as required by the 1991 Constitution and the Anti-Corruption Act 2008, she has expressed her opinion on the truth and fairness of the Financial Statements. The audit included a review of the systems of Internal Control, and tests of transactions to the extent considered necessary to form an opinion.

By order of the Commission



Mr. Francis Ben Kaifala
Commissioner

STATEMENT OF FINANCIAL POSITION

	Notes	2020 Le'000	2019 Le'000
Assets			
Tangible Non- current Assets			
Property, Plant and Equipment	6	14,604,479	10,744,844
Intangible Non-Current Assets	7	6,900	-
Total Non-Current Assets		14,611,379	10,744,844
Current Assets			
Other Current Assets	8	226,228	219,481
Cash and Cash Equivalent	9	18,058,847	7,725,952
Total Current Assets		18,285,075	7, 945,233
Total Assets		32,896,454	18,690,277
Funding and Liabilities			
Accumulated Fund	10	(17,976,168)	(24,013,927)
End of Service Benefit	11	41,363,670	39,228,745
Other Payables	12	8,539,505	3,200,956
Capital Fund	13	969,447	274,503
Total Funding and Liabilities		32,896,454	18,690,277

These Financial Statements were approved on.....21/02/.....2022

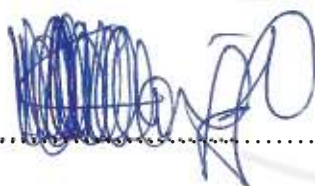


.....Commissioner

STATEMENT OF COMPREHENSIVE INCOME

	Notes	2020 Le'000	2019 Le'000
Income			
Grant Income	2	54,987,519	43,956,784
Commission on Recovery		699,833	1,122,947
Transfer to Income		374,334	216,721
		56,061,686	45,296,452
Other Income	3	86,494	58,514
Exchange Gain / (Loss)		65,704	136,593
Total Income		56,213,884	45,491,559
Expenditure			
Administrative Expenses	4	10,588,961	7,584,311
Personnel / Staff Cost	5	39,587,164	40,001,198
Total Expenditure		50,176,125	47,585,509
Results for the Year	10	6,037,759	(2,093,950)
Balance Brought Forward		(24,013,927)	(21,919,977)
Balance Carried Forward		(17,976,168)	(24,013,927)

These Financial Statements were approved on.....21/02/2022



Commissioner

STATEMENT OF CASH FLOW

	Notes	2020 Le'000	2019 Le'000
Operating Activities			
Net Cash Flow from Operating Activities	14	15,275,292	93,739
Investing Activities			
Acquisition of Property Plant and Equipment	6	(5,011,439)	(3,392,008)
Acquisition of Intangible Non-Current Assets	7	(9,200)	
Proceeds from disposal of assets		27,300	
Interest received	3	50,944	52,814
Net Cash inflow/Outflow from Investing Activities		(4,942,397)	(3,339,194)
Net Increase in Cash and Cash Equivalent		10,332,895	(3,245,456)
Cash and Cash Equivalent at Beginning of Year		7,725,952	10,971,408
Cash and Cash Equivalent at Year End	9	18,058,847	7,725,952

NOTES TO THE FINANCIAL STATEMENTS

1. Summary of significant accounting policies

(a) Basis of Preparation

The financial statements are prepared in accordance with International Financial Reporting Standards.

(b) Functional and Presentation Currency

The financial statements are prepared in Leones which is the Commission's functional currency.

(c) Foreign Currency Transactions

Transactions in foreign currencies are translated to the respective functional currency of the Commission at exchange rates at the date of the transactions.

(d) Monetary Assets and Liabilities

Monetary assets and liabilities denominated in foreign currencies at the reporting date are retranslated to the functional currency at the exchange rate at that date. Foreign currency differences (gains or losses) arising on retranslation are recognised in the income and expenditure statement.

(e) Provision

A provision is recognised, if as a result of past event (s) the Commission has a present legal or constructive obligation that can be estimated reliably and it is probable that an outflow of economic benefits will be required to settle the obligation.

(f) Use of estimates and judgements

The preparation of the financial statements require management to make judgements, estimates and assumptions that may affect the application of accounting policies and the reported amounts of assets, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revision to accounting estimates are recognised in the period in which the estimate is revised and in any future period (s) affected.

(g) Revenue

The revenue constitutes all funds accruing to the Commission in the form of budgetary allocation by the Government of Sierra Leone, funds from development partners, other income arising from retention (ten percent) from all debts recovered by the Commission in civil proceedings in the course of its work, interest received on the Commission's bank deposits and proceeds from disposal of assets.

(h) Revenue Recognition

- Revenue grants are taken into revenue on receipt

NOTES TO THE FINANCIAL STATEMENTS (Continued)

- Capital grants are credited to capital fund and released to income statement on a straight-line basis over the expected lives of the related asset (s).

(i) Property, plant and equipment

Recognition and measurement

Items of property, plant and equipment are measured at cost less accumulated depreciation and impairment losses.

Cost includes expenditure that is directly attributable to the acquisition of the asset. The cost of self-constructed assets includes the cost of materials, direct labour and any other costs directly attributable to bring the asset to a working condition for its intended use and the cost of dismantling and removing the item and restoring the site on which they are located. Purchased software that is integral to the functioning of the related equipment is capitalised as part of that equipment.

When parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items.

Subsequent Costs

The cost of replacing part of an item of property, plant and equipment is recognised in the carrying amount of the item if it is probable that the future economic benefit embodied within that part will flow to the Commission and its cost can be measured reliably. The cost of the day-to-day servicing of property, plant and equipment is recognised in the income and expenditure statement in the financial period in which they are incurred.

Depreciation and Amortisation

All non-current assets (excluding Land) are depreciated on a straight-line basis over their estimated economic useful life using the following annual rates. Full year depreciation is charge in the year of acquisition and none in the year of disposal.

Motor Vehicles	20%
Office Furniture	25%
Office Equipment	25%
Office Generator	10%
Office Building Refurbishment	20%
Intangible Assets	25%
Office Building	4.76%

NOTES TO THE FINANCIAL STATEMENTS (Continued)

(j) Cash and cash equivalent

Cash and cash equivalent comprise of cash in hand and deposits held at call with banks.

(k) Sundry Debtors

Receivables are recognised and carried at original invoice amount less an allowance for any uncollectible amounts. An estimate for doubtful debt is made when collection of the full amount is no longer probable. Bad debts are written off as incurred.

(l) Sundry Creditors

Liabilities for trade and other amounts payable are carried at cost which is the fair value of the consideration to be paid in the future for goods received and services rendered to the commission, whether or not billed to the commission.

(m) Income Tax

The Commission being a non-trading entity is not subject to taxation. No tax is therefore provided for in the financial statements

(n) Provisions and Accruals

A provision is recognised, if as a result of past event (s) the Commission has a present obligation (legal or constructive) that can be estimate reliably and it is probable that an outflow of economic benefits will be required to settle the obligation.

	2020 Le'000	2019 Le'000
2. Grant Income		
Government of Sierra Leone	46,146,692	40,791,316
World Bank	5,186,031	2,332,697
European Union	-	77,205
UNICEF	3,230,387	302,598
OSIWA	424,409	452,968
	54,987,519	43,956,784
3. Other Income		
Interest Received	50,944	52,814
Sale of scrap assets	27,300	-
Sale of Bidding Documents	8,250	5,700
	86,494	58,514

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4. Administrative Expenses	2020	2019
	Le'000	Le'000
Recruitment and Training	85,958	445,631
Local Travelling	142,032	136,869
Overseas Travelling	195,733	748,598
Professional Fees and Other Allowances	92,364	32,642
Transport, Fuel & oil	781,116	488,812
Electricity & Water Charges	297,063	308,106
Telephone & Other Communications	370,402	321,124
Printing, Publicity & Advertisement	187,691	144,422
Office Building & Equipment Maintenance	64,503	100,987
Generator Running Cost	135,961	123,970
Office Rent	615,180	556,777
Hospitality	47,872	68,790
Uniforms	16,100	9,678
General Admin Expenses	961,440	718,661
Computer Running Cost	145,029	163,535
Licenses & Insurance	23,499	10,076
Special Operational Activities	338,765	298,799
Corruption Prevention/Systems Reform	133,015	319,905
Community Sensitisation Activities	927,350	914,701
Bank Charges	293,120	302,720
National Anti-Corruption Strategy	102,554	488,465
Audit Fees	55,000	60,000
Advisory Board/ Audit Committee	8,224	9,035
Depreciation charge	1,151,805	722,946
Amortisation Charge	2,300	22,815
Asset's declaration	81,432	43,303
Prosecution Activities	132,181	22,944
Monitoring of SSN Project	3,201,272	-
	10,588,961	7,584,311

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. Personnel / Staff Cost	2020	2019
	Le'000	Le'000
NASSIT Employer's Contribution	1,894,385	1,783,501
Transport Allowances	1,472,442	1,417,008
Medical Allowances	1,606,511	1,551,256
Rent Allowances	4,088,546	3,956,569
Commissioners & Deputy Commissioner's Domestic Cost	49,200	49,250
Annual Leave Allowances	2,100,292	1,976,936
Disturbance/Acting Allowance	288,968	286,731
Salaries & Allowances for BO Office	1,038,517	1,107,615
Commissioner's & Deputy Commissioner's Utility Cost	49,200	49,250
Basic Salaries	21,016,804	19,056,372
Terminal Benefits	5,882,299	8,766,710
Staff Insurance Premium	100,000	
	39,587,164	40,001,198

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. Property, Plant and Equipment

In thousands of Leones

	Office Equipment	Office Furniture	Motor Vehicles	Plant & Machinery	Office Building	Work in Progress	Total
Cost							
As at 1 st January 2020	1,327,034	481,553	2,932,023	788,311	1,426,948	8,584,123	15,539,992
Additions	128,550	119,125	2,326,714	27,025		2,410,025	5,011,439
As at 31st December 2020	1,455,584	600,678	5,258,737	815,336	1,426,948	10,994,148	20,551,431
Depreciation							
As 1st January 2020	816,972	291,158	2,674,814	372,284	639,920	-	4,795,148
Charge for the period	281,316	115,609	608,525	78,431	67,923	-	1,151,804
As at 31st December 2020	1,098,288	406,767	3,283,339	450,715	707,843	=	5,946,952
Carrying Amount							
As at 1st January 2020	510,062	190,395	257,209	416,027	787,028	8,584,123	10,744,844
As at 31st December 2020	357,296	193,911	1,975,398	364,621	719,105	10,994,148	14,604,479

NOTES TO THE FINANCIAL STATEMENTS (Continued)

7. Intangible Non-Currents Assets	2020	2019
	Le 000	Le 000
Cost:		
Balance Brought forward	91,259	91,259
Additions During the year	9,200	-
Balance Carried forward	100,459	91,259
Provisions for Amortisation:		
Balance Brought forward	91,259	68,444
Charge for the year	2,300	22,815
	93,559	91,259
Carrying Amount:	6,900	-
8. Other Current Assets		
Prepayments	226,228	219,481
	226,228	219,481

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9. Cash and Cash Equivalent	2020	2019
	Le'000	Le'000
Sierra Leone Commercial Bank 01	4,244,196	1,746,108
Sierra Leone Commercial Bank 02	218,684	197,668
Sierra Leone Commercial Bank Bo	15,595	25,606
Sierra Leone Commercial Bank Makeni	8,634	18,456
Access Bank 01	1,456,137	9,860
Access Bank 02	8,442,387	2,674,115
Sierra Leone Commercial Bank Kenema	70,065	58,665
Sierra Leone Commercial Bank -05	1,542,086	461,634
Sierra Leone Commercial Bank Kono	41,564	12,949
Bank of Sierra Leone GBP	137,307	127,099
Bank of Sierra Leone SLL	22,839	22,839
Ecobank Cash Express Card	19,364	10,324
Rokel Commercial Bank USD - GRM/SSN	937,905	1,657,282
Rokel Commercial Bank SLL - GRM/SSN	245,366	223,839
ACC-OSIWA USD	523,059	93,467
ACC-OSIWA SLL	77,602	354,173
SLCB Port Loko	49,311	24,486
Cash in Hand	6,746	7,382
	18,058,847	7,725,952
10. Accumulated Funds		
Balance Brought forward	(24,013,927)	(21,919,977)
Results for the year	6,037,759	(2,093,950)
	(17,976,168)	(24,013,927)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11. Provisional for Employee End-of-

Service Benefit	2020 Le'000	2019 Le'000
Balance Brought forward	39,228,745	32,554,442
Provision for the year	5,787,954	8,723,423
Benefit paid within the year	(3,653,029)	(2,049,120)
	41,363,670	39,228,745

12. Other Payables

Accrued Expenses	87,500	541,484
Staff Welfare	60	40
Sundry Creditors	8,405,384	2,632,895
Withholding Tax	44,498	19,398
NASSIT	2,063	-
PAYE	-	7,139
	8,539,505	3,200,956

13. Capital Fund

Balance Brought forward	1,170,863	1,170,863
Capital Donation (Assets) Received During the Year	1,069,277	-
	2,240,140	1,170,863

Provision for Depreciation:

Balance Brought forward	896,359	679,639
Provision for Depreciation for the Year -		
Amount Transferred to the Income Statement	374,334	216,721
	(1,270,693)	(896,360)
Balance carried forward	969,447	274,503

NOTES TO THE FINANCIAL STATEMENTS

14. Net Cash Flow from Operating Activities

	2020 Le'000	2019 Le'000
Surplus / (Deficit) for the period	6,037,759	(2,093,950)
Interest received	(50,944)	(52,814)
Depreciation Charge	1,151,805	722,946
Amortisation Charge	2,300	22,815
(Increase)/Decrease in Receivables	(6,747)	(16,172)
Increase/ (Decrease) in Payables	8,168,419	1,510,914
Profit on disposal of assets	(27,300)	-
	15,275,292	93,739

15 Contingent Liabilities

No contingent liabilities existed as at 31st December 2020.



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