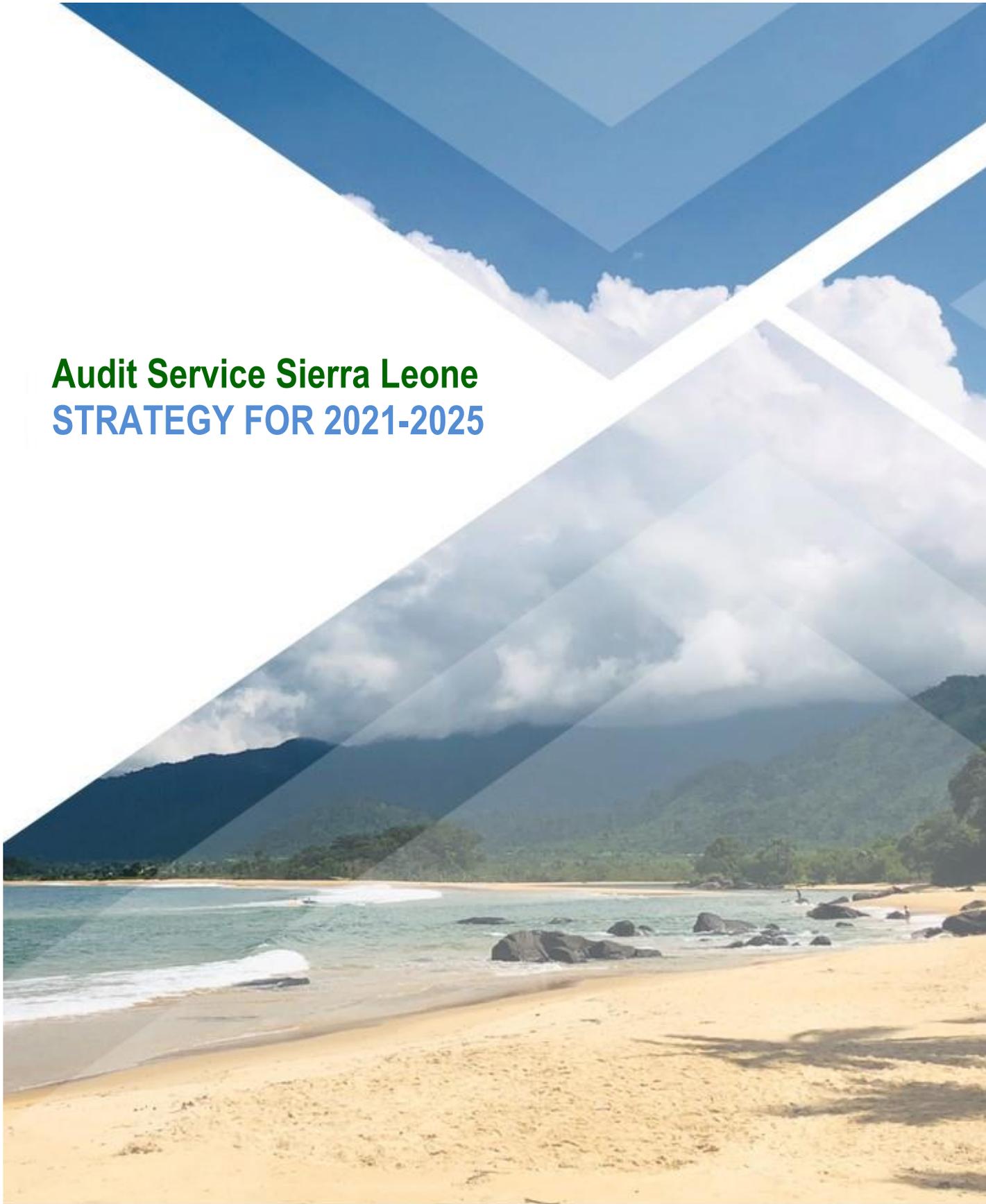


**Audit Service Sierra Leone**  
**STRATEGY FOR 2021-2025**



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# Abbreviations and Acronyms

AG	Auditor-General
AFROSAI-E	African Organisation of Supreme Audit Institutions - English-Speaking
AMIS	Audit Management Information System
ASSL	Audit Service Sierra Leone
CSOs	Civil Society Organisations
HR	Human Resources
ICASL	Institute of Chartered Accountants of Sierra Leone
ICBF	Institutional Capacity Building Framework
ICT	Information and Communication Technology
IEC	Information, Education and Communications
IS	Information Systems
IT	Information Technology
MDAs	Ministries Departments and Agencies
PAC	Public Accounts Committee
PSRU	Public Sector Reform Unit
SAI	Supreme Audit Institution
SAI PMF	Supreme Audit Institution Performance Management Framework
SLAJ	Sierra Leone Association of Journalists

## Foreword

We are pleased to present our Strategic Plan 2021-2025. This Plan builds on our achievements over the past five years and considers the expectations of our stakeholders for the next five years.

Much of our target for 2016-2020 was achieved although the Covid-19 pandemic slowed down our actions to realise our 2020 milestones. The pandemic poses significant challenges and uncertainties for the future. It has transformed the way we work and the way our auditees conduct their affairs.

Our work continues to attract great public interest and scrutiny. Our reports are being used by governments for reference and decision making; by the citizens, to determine the level of performance of public institutions and the Government; and by other external stakeholders to assess the degree of accountability and transparency of Sierra Leone. The expectation on the ASSL is therefore huge and is the basis for key elements in this Strategic Plan.

We value the contributions of our external partners and stakeholders. We will therefore continue to engage them in a more holistic manner, and use our professional relationship with them to ensure that our reports and our work are better understood by all. We will support the Parliament to ensure that our audit recommendations are addressed by auditees.

Our team is committed to deliver on our mandate. We have shown great commitment to produce quality and timely reports, notwithstanding the many challenges and limited resources. We are poised to stand out as a leading public institution promoting good governance and accountability in the public sector.

Lara Taylor-Pearce (Mrs.)

**Auditor-General**

## Introduction

In developing this Plan, and under the direction of a Strategic Planning Working Group, the views and contributions of all stakeholders, both internal and external, were considered. The analysis of their feedback, including review of various institutional performance reports led to the identification of critical issues and development of a set of strategic questions. The priorities detailed in this plan are therefore based on a frank assessment of ASSL's external environment, its strengths, weaknesses, opportunities, and threats. The Plan intends to contribute to broader development efforts such as the Sustainable Development Goals and the National Development Plan.

### **Our Mandate and Work**

As the Supreme Audit Institution of Sierra Leone, the mandate of the ASSL covers the entire public sector, with the responsibility to audit the central and local government, public enterprises, the central bank, state-owned commercial banks, and other state-owned financial corporations. Section 119 of the 1991 Constitution of Sierra Leone and the Audit Service Act are the legal instruments through which this mandate was given.

The 1991 Constitution of Sierra Leone, the Public Financial Management Act of 2016, and the Audit Service Act of 2014, specifically spells out the responsibilities of the Auditor-General. Among others, it empowers her to carry out financial, compliance and performance audits of the accounts of Ministries, Department and Agencies (MDAs). The Constitution of Sierra Leone further gives the AG the mandate to report on any matter which in her opinion ought to be brought to the attention of Parliament. Some of the audits are outsourced to private audit firms; although the ASSL retains overall responsibility for the audits carried out by those firms and reports on them to Parliament as part of its annual report.

### **Situational Overview**

The ASSL's credibility remains our greatest asset, and it is underpinned by a strong reputation at home and abroad, unwavering leadership, dedicated staff and proven ability to deliver hard-hitting audits even during crises. We also benefit from long-established relationships with

regional and international partners, and growing connections with local oversight actors such as CSOs, the media and the Anti-Corruption Commission

There is much the ASSL must overcome to fully realise our vision. Even though we have a dedicated workforce, yet our staff strength is inadequate. Limited financial resources and a reliance on one of our auditees - the Ministry of Finance, to ensure our budget is both sufficient and disbursed in time, is an ongoing challenge to our day-to-day operations as well as a threat to the independence we hold sacred. The ASSL also faces an uphill task in dealing with one of the enduring challenges of our office: the lack of political will in the Public Accounts Committee and Government to take meaningful action on our findings and recommendations.

We will take advantage of the improving ICT infrastructure in Sierra Leone and the availability of social media platforms to engage our stakeholders and promote our work. Our external partners are poised, and we count on them, to help us ensure value for money from public funds by pursuing action on our audit reports.

# The ASSL Strategy

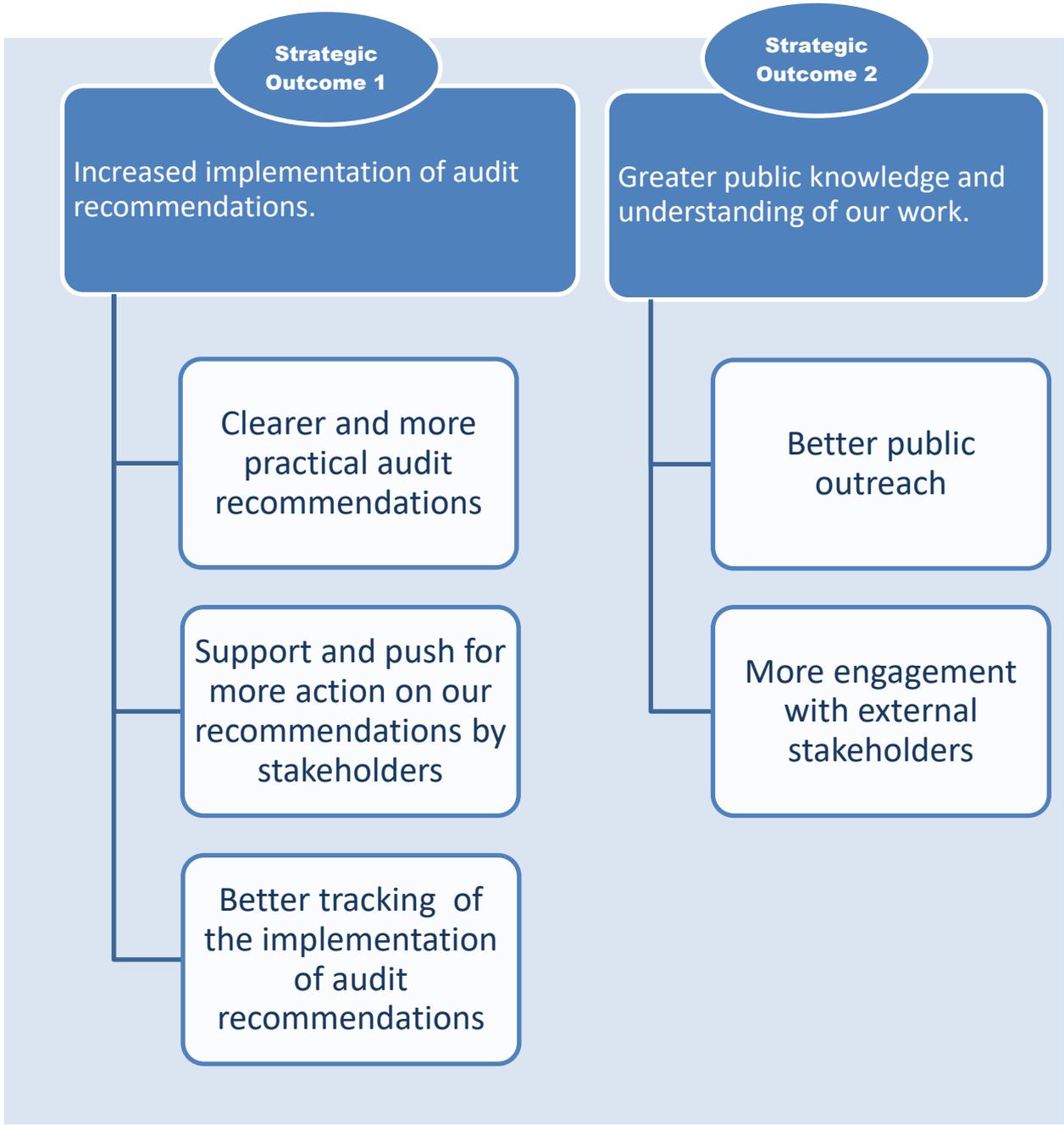
• To be a leading audit organisation promoting excellence and accountability in public institutions.

**Vision**



- To independently ensure value for money from public funds in collaboration with external stakeholders, through a highly competent and motivated workforce of integrity.

**Mission**



## Our Values

### Professionalism

- We are competent and impartial, carrying out our work with care and adherence to ethical standards and best practice.

### Integrity

- We are straight forward and honest in all our professional and business relationships with due regard for confidentiality.

### People

- We respect and care for our team and we have high regard for our stakeholders.

### Independence

- We are empowered by our constitutional mandate to deliver quality service without external influence.

### Objectivity

- We are unbiased and politically neutral, avoiding any actual or perceived conflict of interest in the work we do.

## Our Strategic Outcomes and Outputs

Our priorities for the next five years have been categorised as two outcomes that will make us realise our vision by 2025. An assessment of the institutional environment and, the internal and external stakeholder consultations during this strategic planning process, brought to light a number of weaknesses and threats, and the prevalent issues have culminated in these two outcomes. They reflect the expectations of our stakeholders; they embrace the opportunities that will make us excel and position us to address emerging risks.

### **Outcome 1**

#### Increased Implementation of Audit Recommendations.

The work of the ASSL has been credited for quality and usefulness over the years. The fact that recommendations are repeated on a yearly basis however, threatens the credibility of our work and reduces impact. The majority of repeated findings cover the same areas such as issues with procurement, inadequate documentation and payroll irregularities. We will therefore do what it takes to ensure that public institutions understand and take action on the recommendations proposed for proper accountability and transparency. We are the guardian of Sierra Leone's Economic Security and therefore, taking action on our audit recommendations is a means to that end.

#### **Outputs**

To this end we will:

- a) make clearer and more practical audit recommendations;
- b) support and push stakeholders to act on our recommendations and
- c) do better tracking of the implementation of audit recommendations.

Our stakeholder consultations suggests that our auditees and the public should better understand our recommendations and the benefits of taking action on them. We will therefore provide suggestions in simple and clear language, including the benefits of adopting them. We will provide them with cost-effective and feasible solutions and if possible, involve the auditees in the formulation of such recommendations.

We require the support, collaboration and engagement of our various stakeholders to get the impact we expect from our work. We will need to engage our auditees in a manner that builds confidence in our findings and recommendations. Improved auditee engagement such as participatory audit, will make it easier to formulate practical recommendations.

We will continue to provide technical support and insight to the Public Accounts Committee (PAC) to enable them pursue action on MDAs based on our findings. One way we will do this is by providing an up-to-date report on the status of implementation of audit recommendations. We will collaborate with other accountability actors such as the Anti-Corruption Commission, the Internal Audit Department of the Ministry of Finance and the Public Sector Reform Unit to use our reports to get more accountability and good governance in public institution.

## **Outcome 2**

### Greater Public Knowledge and Understanding of Our Work.

The public holds us in high esteem, and for that purpose, reputation will be well guarded. We will continue to enlighten all stakeholders about our work, our findings and what needs to be done to get the impact for accountability and transparency in the public sector.

We will engage actively with stakeholders in order to improve and sustain public interest and confidence in the work we do. Our reputation is threatened by the lack of action on our work. We will assure the public and all stakeholders that our work remains of the highest standard and what is required is a concerted effort to make sure that our reports are understood, our recommendations are implemented and public officials are held accountable for not complying. We will therefore continue to enlighten the public and all stakeholders about our work, our findings and what needs to be done for improved accountability and transparency in the public sector.

#### **Outputs**

To this end we will:

- a) do better public outreach
- b) have more engagements with external stakeholders.

We will embark on more public engagements through traditional and social media programmes to enhance public knowledge of our work. Our clients are part of the public, so when they understand what we do, why we do what we do, and how we can help, then we expect to have greater impact.

Civil Society Organisations have high regard for our work and are prepared to advocate for more resources for the office, more action by the PAC and improved compliance by public institutions.

The expectation of the public on what we should do with non-performing MDAs is quite extensive. Some suggest we take action, legal or otherwise but there are limitations to our mandate. Our work stops at reporting to Parliament and that we always do. We will therefore use our connections with the Judiciary, CSOs, the media, ICASL and other bodies to help us achieve the results that will guarantee value for money for public funds.

# What Needs to be Done to Implement Our Strategy

Our stakeholder consultations revealed that some changes must be made if we were to have the desired impact from our work. We have identified key capacities that need to be strengthened for these changes to happen and make us deliver the outputs we seek.

## 1. Develop a System of Tracking and Reporting on Compliance with Audit Recommendations

We have limited resources to track progress made by auditees on the implementation of the recommendations we make every year. Yet, we want to make it easier for the PAC, the CSOs and other accountability bodies to support our efforts by monitoring compliance. We will use our knowledge to catalogue our findings and recommendations in such a way that it provides meaningful insights to the issues that need attention and action for good governance to happen. A system of this nature is already in place and is being handled by our PAC Division. An up-to-date tracking database system that ranks public institutions based on their level of adoption/implementation of audit recommendations should however be a useful tool for recognising success, and penalising defaulting entities. We will classify the recommendations into three categories - immediate, mid-term and long term, so that MDAs can be ranked on how best they implement the immediate recommendations as compared to one another.

## 2. Strengthen Auditing Skills and Quality Control

We want to make our recommendations simple, clear and achievable but we will not compromise the principles and standards of auditing. Our team should be able to make the best judgement and proffer appropriate recommendations. To achieve this, we will conduct a series of training on the ISSAIs to improve their understanding of the standards, especially those that relate to risk-based auditing and reporting. Such training will improve on the overall quality and efficiency of our work. We will increase quality control and supervision of our audit processes to make the exercise more effective.

## 3. Develop Information Systems Audit Capabilities

Our work is expanding and becoming more complex. The expectations from our audit clients and stakeholders demand that we conduct information systems and forensic audits. Developing our IS audit capabilities will ensure that we understand and make reasonable

judgment on the systems we audit. An Information Systems Audit Division has recently been set up so we will strengthen its capacity with sufficient personnel and training. This will help us deliver high quality and actionable recommendations drawn from government institutions' information systems.

#### 4. Establish an Audit Management Information System

A computerised way of carrying out audits will increase efficiency and improve the quality of our work. More staff time will then be available to handle the increasing scope of work. Our findings and recommendations will also be documented in a more organised manner, making it easier for producing reports that will support the work of Parliament in the tracking of recommendations.

#### 5. Improve Communications Capabilities

Our information and communication activities have been commendable. Our reports are being referenced in many quarters where accountability is discussed. There has been conflicting understanding of our work and our role as a supreme audit institution. For this reason, therefore, the public, stakeholders and the institutions we audit require newer and better ways of educating and engaging them on how we work and the outcome of our activities.

We will therefore need to broaden our knowledge and ability to reach out to our various connections in a productive way. We have to understand what channels to use, how to use them and who is responsible. A holistic approach to engaging all stakeholders need to be understood and adopted. As such, we will develop our skills to engage on social media, draft better and clearer reports, dialogue with auditees, engage the PAC and CSOs. We will strengthen our Information, Education and Communications Division by providing more human and financial resources to facilitate the increased media engagement.

#### 6. Increase Efficiency

The ASSL is not financially independent and relies on the central government for subvention. Austerity measures have been put in place and this has affected our ability to make available the resources needed to do our work. We will advocate for more and timely funding from the Ministry of Finance for human resources development, information systems upgrade,

increased mobility, and better office facilities. We will also advocate for our budget to be submitted directly to, and approved by Parliament. It is important as it will enable us to strengthen our internal systems and structure.

We need to be able to recruit more staff and retain them within a system that recognises performance, supports career growth, considers gender and diversity. Our scope of work is getting larger, extending to emergencies, special requests from stakeholders and emerging fields of audits. More human resources will help us take over our outsourced audits and raise funds from audit fees. We shall review our organisational structure and determine the staff establishment.

As our work becomes more diverse and complex, there will be need for more training. Our in-house training capabilities will have to be enhanced.

Much investment has been made in our IT systems and we will continue to do more to take advantage of the values of emerging technologies.

# Visual Framework of our Strategy

## Mission

To independently ensure value for money from public funds in collaboration with external stakeholders, through a highly competent and motivated workforce of integrity

## Vision

To be a leading audit organisation promoting excellence and accountability in public institutions

## Outcomes

Increased implementation of audit recommendations

Greater public knowledge and understanding of our work

## Outputs

Better tracking of audit recommendations

Support and pressure for more action on our recommendations

Better public outreach

More engagement with external stakeholders

Clearer & more practical audit recommendations

## Capacities

Audit recommendation tracking system

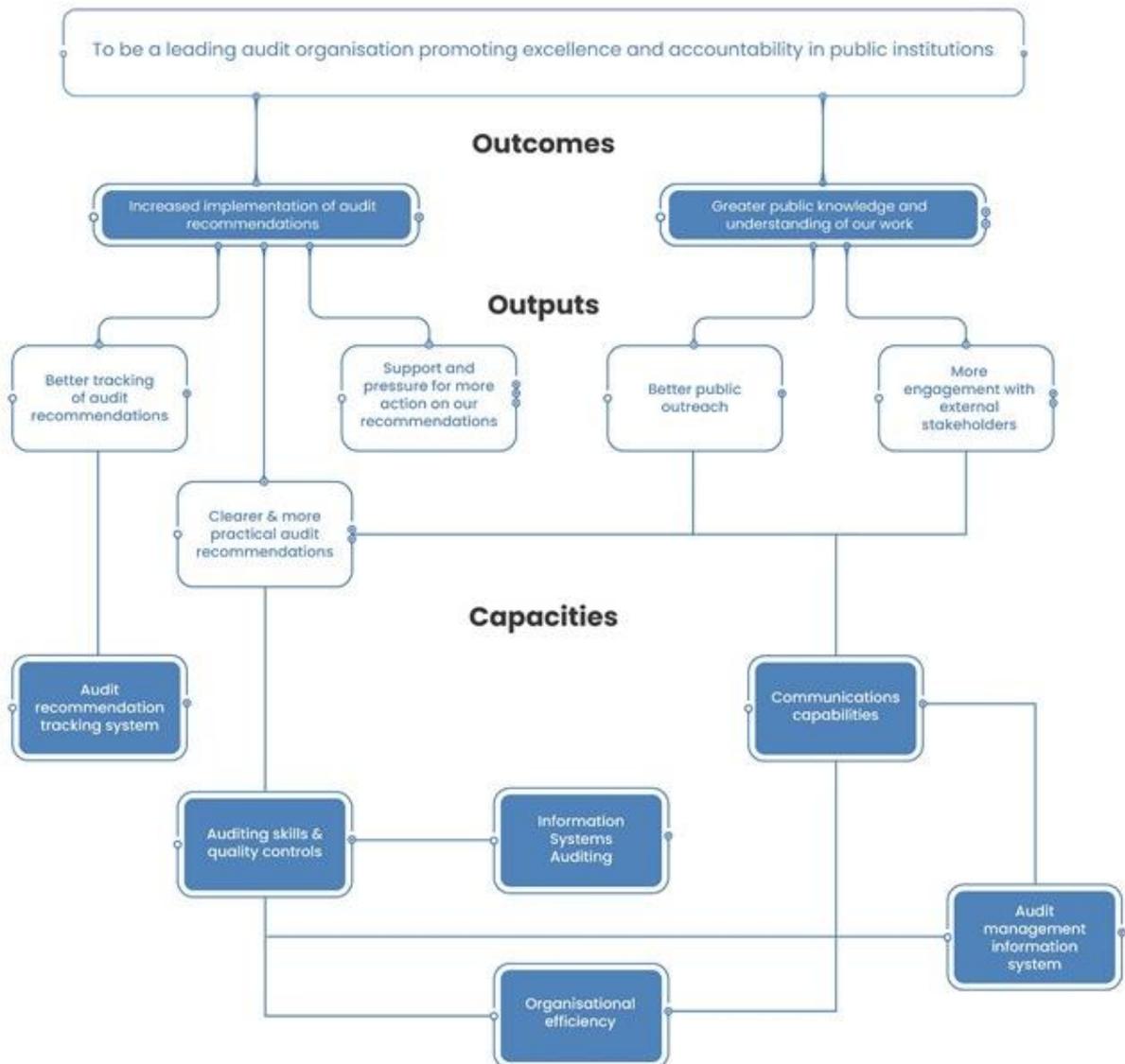
Communications capabilities

Auditing skills & quality controls

Information Systems Auditing

Audit management information system

Organisational efficiency



## Measuring Performance

Priority	Indicators	Targets and Milestones				
		2021	2022	2023	2024	2025
<b>OUTCOMES</b>						
Increased implementation of audit recommendations.	Reduction in repeated findings.	Determine baseline for repeating findings.	Baseline -3%.	Baseline -6%.	Baseline -9%.	Baseline -10%.
Greater public knowledge and understanding of our work.	Increased number of constructive feedbacks from auditees, the public and other stakeholders.	Determine baseline for the number of constructive feedbacks received from stakeholders.	Baseline -3%.	Baseline -6%.	Baseline -9%.	Baseline -10%.
<b>OUTPUTS</b>						
Make clearer and more practical audit recommendations.	Increased number of management responses addressing audit recommendations.	Determine baseline for the number of management responses addressing audit recommendations.	<ul style="list-style-type: none"> <li>• Baseline +5%.</li> <li>• Modification of the draft Management Letter layout.</li> </ul>	Baseline +10%.	Baseline -15%.	Baseline +20%.
Support and push stakeholders to act on our recommendations.	a) Increased action on the AGs report by the PAC. b) Ministry of Finance withholding budget allocation for defaulting MDAs.	<ul style="list-style-type: none"> <li>• Determine baseline (a) for number of actions taken by the PAC on the Auditor-General's Report.</li> <li>• Determine baseline (c) for the</li> </ul>	<ul style="list-style-type: none"> <li>• Update MOU with ACC.</li> <li>• Establish MOU with Internal Audit Department.</li> </ul>	<ul style="list-style-type: none"> <li>• Make a proposal to establish a sub-committee of the PAC to work on audit recommendation (sub-committee can have an agreed.</li> </ul>	<ul style="list-style-type: none"> <li>• Assess effectiveness of MOU with ACC and Internal Audit Department.</li> <li>• Assess the effectiveness of</li> </ul>	<ul style="list-style-type: none"> <li>• Organise a stakeholder's conference on the audit recommendations.</li> <li>• Baseline (a) +10%.</li> </ul>

	c) Percentage of recommendations followed up by the ACC.	percentage of recommendation followed up by the ACC.	<ul style="list-style-type: none"> <li>• Meet with PAC to provide more understanding of ASSL work and enhance relationship with PAC.</li> <li>• Baseline (a) +2%.</li> <li>• Baseline (b) +2%.</li> </ul>	<p>action plan with MDAs).</p> <ul style="list-style-type: none"> <li>• Engage the Judiciary on disallowances and surcharges.</li> <li>• Baseline (a) +5%.</li> <li>• Baseline (b) +5%.</li> </ul>	<p>the relationship with the PAC.</p> <ul style="list-style-type: none"> <li>• Baseline (a) +7%.</li> <li>• Baseline (b) +7%.</li> </ul>	<ul style="list-style-type: none"> <li>• Baseline (b) +10%.</li> </ul>
Priority	Indicators	Targets and Milestones				
		2021	2022	2023	2024	2025
OUTPUTS						
Better tracking of the implementation of audit recommendations.	Reports on the implementation of recommendations.		Produce a report recognising auditees who have been compliant.	Produce a report point out auditees who have not been compliant.	A report showing trend of compliance.	
Better public outreach.	Increased public engagements.	<ul style="list-style-type: none"> <li>• Determine Baseline for number of public engagements.</li> <li>• Conduct public lectures on the ASSL in secondary schools and tertiary institutions.</li> <li>• Organised outreach sessions in the various local councils and wards.</li> </ul>	<ul style="list-style-type: none"> <li>• Baseline +5%</li> <li>• Organise sessions with the Sierra Leone Association of Journalists and the Guild of Editors</li> <li>• Design new television and radio programme.</li> </ul>	<ul style="list-style-type: none"> <li>• Baseline +7%.</li> <li>• Include a blog on the ASSL website.</li> <li>• Update the ASSL website to link to social media accounts and to track usage</li> <li>• Make transcript of PAC hearings available on the</li> </ul>	<ul style="list-style-type: none"> <li>• Baseline +10%.</li> </ul>	<ul style="list-style-type: none"> <li>• Baseline +15%.</li> </ul>

			<ul style="list-style-type: none"> <li>• Design new and improved outreach programmes.</li> <li>• Establish social media accounts.</li> </ul>	ASSL website and social media platforms.		
More engagement with external stakeholders.	Increased number of stakeholder meetings and conferences held.	Determine baseline.	Baseline +3%	<ul style="list-style-type: none"> <li>• Develop a framework for involving other stakeholders such as CSOs at the planning phase of audits as part of the citizen participatory audit approach.</li> <li>• Baseline +5%.</li> </ul>	Baseline +5%.	Baseline +7%.
Priority	Indicators	Targets and Milestones				
		2021	2022	2023	2024	2025
CAPACITIES						
Develop a system of tracking and reporting on compliance with audit recommendations.	Percentage of audit recommendations tracked.	<ul style="list-style-type: none"> <li>• Determine baseline for the percentage of audit recommendations that are tracked for compliance.</li> <li>• Assign a staff that should collect the update and maintain the database.</li> </ul>	<ul style="list-style-type: none"> <li>• Introduce indexing in the database for all engagements, audit findings and completed tasks.</li> <li>• Expand database to capture tracking information on all audit recommendations being implemented</li> </ul>	Conduct follow-up audits to ascertain the extent to which audit recommendations have been implemented.	Baseline +8%.	Baseline +10%.

		<ul style="list-style-type: none"> <li>Update database of audit findings and recommendations.</li> </ul>				
Priority	Indicators	Targets and Milestones				
		2021	2022	2023	2024	2025
CAPACITIES						
Enhance knowledge and understanding of auditing standards.	<ul style="list-style-type: none"> <li>Good feedback from QA reviews</li> <li>Average score in the ICBF domain on audit standards &amp; methodology.</li> </ul>	Conduct training on ISSAIs and new emerging areas.	<ul style="list-style-type: none"> <li>More Quality Assurance staffing.</li> <li>Improve on ICBF score.</li> </ul>	Improve on ICBF score.	Improve on ICBF score.	Improve on ICBF score.
Develop Information Systems audit capabilities.	Number of IS audits conducted.	<ul style="list-style-type: none"> <li>Recruit staff for the IS division.</li> <li>Train staff on IS audit.</li> </ul>	Conduct one IS audit.	Conduct Two IS audits.		
Establish an Audit Management Information System.	Full implementation of AMIS.	Acquire an audit software.	Training staff on using the audit software.	Roll out of the software.		
Improve Communications Capabilities.	Average Score in the ICBF domain on communication & stakeholder engagement.	<ul style="list-style-type: none"> <li>Recruit more communications staff for IEC Division.</li> <li>Develop a database of key stakeholders</li> </ul>	<ul style="list-style-type: none"> <li>Develop a tracking system of the number of criticisms received for each report that is made public.</li> </ul>	<ul style="list-style-type: none"> <li>Training on presentation and facilitation skills.</li> <li>Improve on ICBF score.</li> </ul>	Improve on ICBF score.	<ul style="list-style-type: none"> <li>Conduct a stakeholder survey on the ASSL.</li> <li>Improve on ICBF score.</li> </ul>

		<p>for regular engagement.</p> <ul style="list-style-type: none"> <li>• Conduct training on new report writing.</li> </ul>	<ul style="list-style-type: none"> <li>• Establish a communication tracking system for press coverage, enquiries, social media feedback and PAC briefings/hearings.</li> <li>• Conduct training on Social media engagement.</li> <li>• Improve on ICBF score.</li> </ul>			
Priority	Indicators	Targets and Milestones				
		2021	2022	2023	2024	2025
CAPACITIES						
Increase Efficiency.	Average Score in the ICBF domain on organisation and management.	<ul style="list-style-type: none"> <li>• Engage Ministry of Finance for timely receipt of budgetary allocation.</li> <li>• Review organisational structure.</li> </ul>	<p>Review the quality control and assurance system to improve on its effectiveness.</p> <ul style="list-style-type: none"> <li>• Determine staff establishment.</li> <li>• New gender and inclusion policy.</li> <li>• Improve on ICBF score.</li> </ul>	<ul style="list-style-type: none"> <li>• Engage external stakeholders to push for ASSL's budget to be submitted directly to and approved by parliament.</li> <li>• Establish a reward and recognition system.</li> <li>• Improve on ICBF score.</li> </ul>	<ul style="list-style-type: none"> <li>• Establish a structured staff rotation policy to enhance career development and quality control.</li> <li>• Improve on ICBF score.</li> </ul>	Improve on ICBF score.

## Key Considerations & Risks

The achievement of the various priorities outlined in this strategy will be dependent on the ASSL's ability to manage several critical success factors which, if not addressed will pose several risks. We account for these risks in the priorities highlighted in our plan and the proposed actions to deliver on those priorities. Nonetheless, it is worth noting that we recognise that they exist, and we will work towards limiting or mitigating them in other ways as needed.

The lack of financial independence and its related challenges experienced in sourcing funds for our operations and administrative activities pose a lot of risks. This is because our budgets are often cut considerably and are delayed, and if this should get worse, it will limit our ability to develop the systems and skills that need to be strengthened to achieve this Plan. Specifically, it will pose challenges for staff resourcing, development, and retention; the IT systems that should take us to the next level of efficiency will not be established and our communications strategies will not be realised. We plan to engage stakeholders and advocate for more financial independence and more resources. We also plan to strengthen relationships with key actors in public financial management.

The political will to see that audit recommendations are implemented and the full cooperation by Parliament/PAC to provide reports to the ASSL after concluding deliberations are critical to the realisation of one of our outcomes – that is, to see an increase in the rate of implementation of audit recommendations. Notwithstanding the good reputation of the ASSL, the public perception that nothing happens after an audit report is released is a risk we face if these critical success factors are not met. This plan therefore seeks to strengthen our relationships with the PAC through continuous engagement and technical support. We will also use the goodwill of CSOs to advocate on our behalf for accountability institutions to do right by taking appropriate actions to force public institutions to comply with our audit recommendations.

The Corona Virus Disease (COVID) remains a key health concern with many related challenges. Sierra Leone has managed the pandemic better, relative to many other countries around the world. The continued presence of COVID-19 in the country will however have a significant effect on how we deliver on our strategic plan.

# ANNEX – Current Organisational Structure

