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## **CALL FOR THE REINSTATEMENT OF THE AUDITOR GENERAL AND DEPUTY AUDITOR GENERAL OF SIERRA LEONE**

(STATEMENT BY THE INTOSAI GENERAL SECRETARIAT, THE INTOSAI  
DEVELOPMENT INITIATIVE AND AFROSAI-E ON THE INDEPENDENCE OF THE  
AUDIT SERVICE OF SIERRA LEONE)

The International Organization of Supreme Audit Institution (INTOSAI) community has learned with great surprise and concern that the Auditor General of Sierra Leone, Mrs. Lara Taylor-Pearce and her Deputy, Mr. Tamba Momoh have been put on indefinite suspension without disclosure of the motives, and would like to express the following:

- 1) The existence of an independent Supreme Audit Institution (SAI) and its protection from undue Executive interference is a key element of democracy and adherence to the Rule of Law. The United Nations General Assembly in its 69<sup>th</sup> Session (A/RES/69/228), after recognizing the key role of SAIs in the promotion of accountability, stresses that SAIs can only accomplish their tasks objectively if they are independent and protected against outside influence. The Mexico Declaration on SAI Independence (INTOSAI P-10), which is the benchmark on SAI Independence and establishes essential requirements of proper public sector auditing, postulates that the Head of a SAI should benefit from security of tenure and legal immunity in the normal discharge of their duties.
- 2) The suspension decision, as well as its timing, has drawn major criticisms from diagonal accountability actors (CSOs and media) locally and internationally, who questioned the constitutionality as well as the opportunistic timing of the decision. In addition to those concerns, we would like to stress that this decision may negatively affect the Audit Services' ability to perform its accountability function without fearing retaliation and/or repercussions. This may ultimately hinder the SAI's ability to freely decide on the content and timing of its audit reports, as encapsulated in principle 6 of the Mexico Declaration on SAI Independence.
- 3) Mrs. Taylor-Pearce is a renowned member of the INTOSAI community. Her leadership qualities, integrity and professionalism are globally recognized and have led to her occupying prominent positions in the community. She currently serves as the Chairperson of the African Organization of English-speaking Supreme Audit Institutions (AFROSAI-E), and as Vice-Chair on the Board of the INTOSAI Development Initiative (IDI). Mrs. Taylor-Pearce's reputation

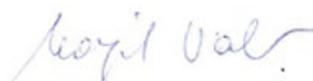
extends well beyond the INTOSAI's community and she has been the recipient of several awards in recognition of her work.

- 4) Supporting the independence of SAIs is one of the crosscutting priorities of INTOSAI's current Strategic Plan 2017 - 2022 and a fundamental principle of INTOSAI. The suspension of Mrs. Taylor-Pearce, a renowned member of INTOSAI, is contradictory to the international principles and standards regarding the independence of SAIs to which INTOSAI commits itself.

Considering all the above, we are calling for the annulment of the suspension of Mrs. Taylor-Pearce and her Deputy Mr. Tamba Momoh.

We will continue to monitor the situation alongside interested stakeholders, and we stand ready to contribute and support all possible actions aimed at strengthening the independence of SAIs as encapsulated by the UN General Assembly Resolutions and the INTOSAI Principles.

This is a voluntary and non-binding statement, whose content is the sole responsibility of its signatories and without legal status.



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