

Briefing Note

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INTOSAI General Secretariat and INTOSAI Development Initiative Joint Position on the Removal Process of the Auditor General of Sierra Leone

Background and Context

1. On Tuesday 9 July 2024, the Office of the Press Secretary of the Government of Sierra Leone provided an update on the Tribunal Report on the Suspended Auditor-General and Deputy Auditor-General, Mrs. Lara Taylor-Pearce and Mr. Tamba Momoh. The press release states that on Wednesday 12 June 2024, the President of the Republic received the Report from the Chairperson of the Tribunal that was set up to investigate the suspended Auditor-General and Deputy Auditor-General. The President of the Republic has accepted all the recommendations of the Report, among which is the removal of the suspended Auditor-General and Deputy Auditor-General.
2. The President of the Republic also directed the following:
 - That the Attorney-General and Minister of Justice initiates the necessary procedure for the removal of the suspended Auditor-General, Mrs. Lara Taylor-Pearce, pursuant to section 137 (7) (b) of the Constitution of Sierra Leone 1991.
 - That the Audit Service Board pursues action for the removal of the suspended Deputy Auditor-General, Mr. Tamba Momoh.
3. According to section 137 (7) of the Constitution, applicable to the Auditor General by virtue of Section 119 (9):
 - a. if the question of his removal from office has been referred to a tribunal appointed under subsection (5) and the tribunal has recommended to the President that he ought to be removed from office; A Judge of the Superior Court of Judicature shall be removed from office by the President, b. if his removal has been approved by a two-thirds majority in Parliament.
4. Such a procedure is unprecedented, as it is the first time since the introduction of democracy in Sierra Leone that a public official is subject to this removal procedure. It is even more concerning that this procedure is applied to an individual whose professionalism and

competence have been recognised and celebrated globally. Mrs. Taylor-Pearce is a renowned member of the INTOSAI community. Her leadership qualities, integrity and professionalism are globally recognised and have led to her occupying prominent positions in the community. Mrs. Taylor-Pearce's reputation also extends well beyond the INTOSAI community, and she has been the recipient of several awards in recognition of her work.

5. If this unprecedented removal process is conducted to its term, it will constitute a major setback in the establishment of an independent audit and oversight function in Sierra Leone. Until recently, the Audit Services of Sierra Leone (ASSL) was considered by many as the only independent accountability institution remaining in the country. This removal will unequivocally act as a deterrent for future Auditors General, or indeed for heads of other oversight institutions, to act independently and objectively, by fear of being subjected to what is considered by many as a politically motivated attempt that restrains the scope for accountability and transparency.
6. It could also have significant repercussions for Sierra Leone as a country, as the existence and the stability of an independent audit function is a key element of the checks and balances, and contributes to trust that citizens, development partners and financial institutions place in government systems.
7. As the fate of the suspended Audit General now rests in the hands of Parliament, and ultimately, the people of Sierra Leone, the INTOSAI General Secretariat and the INTOSAI Development Initiative (IDI) are publishing this information to communicate their position on the case, to all interested stakeholders.

The INTOSAI General Secretariat and INTOSAI Development Initiative position on the case

8. INTOSAI has been closely monitoring the case since its inception in 2021 and has commented publicly in two instances. Once, in November 2021, at the time of indefinite suspension of the Auditor General and the Deputy Auditor General. And secondly, in December 2023, when the IDI appeared as an expert witness on the side of the Defence, during the proceedings of the Tribunal.

9. In November 2021, the INTOSAI General Secretariat, the INTOSAI Development Initiative and the AFROSAI-E Secretariat issued a statement of concern. All parties unanimously expressed concern over the indefinite suspension without disclosure of the motives and called for the annulment of the suspension decision and the reinstatement of the two officials.
10. In support of its statement, IDI also conducted an analysis on the constitutionality of the suspension of the Auditor General and Deputy Auditor General of Sierra Leone, which highlighted significant deviations from the constitutional process.
11. During the proceedings of the Tribunal, IDI was requested to provide interpretations over certain provisions in the auditing standards related to an alleged case of “professional misconduct” by the Auditor General and her Deputy. They were accused of not respecting the professional standards around third-party confirmation, as one of the allegations made by the state was related to the authority around seeking external third-party confirmation.
12. The interpretation centred around two issues:
 - a. the type of engagement and standards applicable to the audit
 - b. the audit procedures applicable for third-party confirmation during a compliance audit
13. Given the type of engagement (i.e., compliance audit) and the function of the ASSL vested through Section 11(2)(c) under the Audit Service Act of 2014 (i.e., to ensure compliance with auditing standards and code of ethics established by the International Organization of Supreme Audit Institutions (INTOSAI)), the ISSAI 4000 – Compliance Audit Standard were therefore identified as an appropriate reference to set the requirements for the audit.
14. On the issue of third-party confirmation, the INTOSAI standards for compliance audit state the following:

“When the auditor identifies conditions that cause the auditor to believe that a document may not be authentic or that terms in a document have been modified but not disclosed to the auditor, possible procedures to investigate further may include:

 - a. **Confirming directly with the third party**
 - b. *Using the work of an expert to assess the document’s authenticity.*

There is no provision herewith requiring auditors to ask permission when sending confirmation. Due to the nature and sensitivity of the investigation on potential instance

of fraud, seeking authorization from the audited entity will diminish the effectiveness of such procedure (i.e., to avoid evidence tampering), which justifies why seeking authorization is not reasonable in the circumstances “

15. From IDI’s perspective, if the allegations of professional misconduct pertain to not seeking the auditee’s approval before performing third-party confirmation during a compliance audit, then these allegations are baseless and unfounded from a professional standard perspective.

Final considerations

16. As we are entering the final stage of a process of critical importance to the global community of external auditors and beyond, whose outcome will have far-reaching repercussions beyond the borders of Sierra Leone, the INTOSAI General Secretariat and the INTOSAI Development Initiative consider it of the utmost importance that the Parliamentary process occurs in a transparent and timely manner.
17. As it is the first time in the history of Sierra Leone that a public official is subjected to such a removal procedure, and given the unprecedented nature of the case, conducting transparent proceedings should be paramount. As such, the allegations against the Auditor General and the Deputy Auditor General, as well as the Report of the Tribunal set to investigate those allegations, should be made public. It is a sine qua non condition for the credibility and the legitimacy of the entire process.
18. As this case will have repercussions that reach beyond the audit world and the confines of Sierra Leone, one can expect the Parliament to exercise its duty with due care, diligence and objectivity. Similarly, one can expect civil society organisations, development partners, local and international media to acquaint themselves with the case, stay vigilant and monitor the outcome.
19. INTOSAI Development Initiative stands ready to provide any assistance or explanation on our position on the case. To that end, we have released a detailed information note with supporting documents that can be accessed on IDI’s website at www.idi.no, or you can contact independent.sai@idi.no if you would like to engage further on this issue.



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