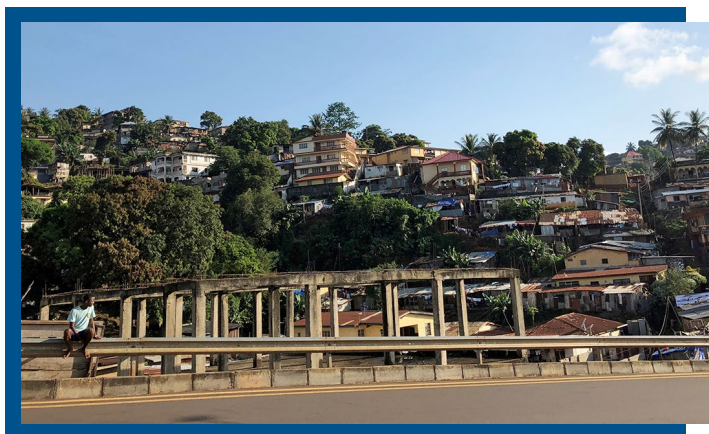




## COVID-19 AUDIT

# SIERRA LEONE CASE STUDY

In December 2020, with COVID-19 cases rising and many countries back in lockdown, the Audit Service Sierra Leone published what would be the first in a series of audits of the Government's pandemic response.



This was not the first time the office had conducted audits during an emergency. Two reports delivered during the 2014–2015 Ebola crisis revealed significant failures in the Government's control systems, including payments made without supporting documentation, wasteful spending, and a disregard for procurement rules. The Audit Service's first set of Ebola response findings prompted considerable public outcry and, notably, the follow up report found the Government's record-keeping and overall management of the response ultimately improved.

Building on this experience and aiming to help strengthen the national response, the Audit Service moved quickly to deliver another real time audit when the COVID-19 crisis hit. The scope included the main coronavirus response centre as well as nine other Government entities entrusted with managing public emergency funds in the first few months of the crisis, totalling more than 92 billion Leones (US\$9.3 million).

The Government responded to a draft of the audit report — shared by the Audit Service to fact-check the initial findings — by refusing to review it until the end of the state of emergency. A letter sent from the Ministry of Justice stated the emergency response was not at that time subject to the authority of the Auditor-General. This claim was inconsistent not only with the precedent set during the Ebola crisis, but also with the constitutional mandate of the office.

The Audit Service continued, undeterred, to push for the necessary reviews and responses from Government entities and tabled the final report in parliament a few months later. The audit highlighted many of the same inadequate controls, missing documentation, and poor asset management as the Ebola audits, as well as significant losses linked to inflated prices and the use of middlemen. These findings were covered extensively in the press and on social media, and there was widespread public outrage over the mismanagement and waste uncovered.

**“ ... the follow up (Ebola) report found the government's recordkeeping and overall management of the response ultimately improved. ”**

A few months later there was a sudden surge of articles questioning the integrity of the Auditor-General and calling for her to be fired. This negative coverage was published mainly by media houses friendly to the Administration, and many of the articles either misunderstood or misrepresented previous audit findings, as well as the office's collection of fees and the way in which its own auditors are appointed. In response, the Audit Service took the somewhat unusual step of calling a press conference to detail and defend its work.

With public opinion behind the Auditor-General, the backlash quietened down a few months later. The Anti-Corruption Commission also issued several updates on actions taken to follow up on the findings, including the recovery of some improperly spent funds.

In November 2021, shortly before the 2020 annual report on public accounts was expected to be finalised, the Auditor-General and one of her deputies were suspended by order of the President. The allegations against them were criticised as vague, spurious, and even unconstitutional by many prominent civil society groups, former government officials, and international organisations.

The Tribunal appointed by the President to consider the case has been in place for more than a year, but progress has been extremely slow and repeatedly stalled. Recently, Members of Parliament have expressed concern over both the delays in the proceedings and the cost of salaries paid to the members of the Tribunal.

If the Auditor-General is permanently removed from her office, it will be seen as a great loss by many Sierra Leonean citizens, journalists and civil society, as well as the global community of Supreme Audit Institutions by whom she is considered a champion for accountability. There is a significant risk that the Tribunal process stalls indefinitely, leaving Sierra Leone without a fully empowered Auditor-General.

However, it does not appear any of this has diminished the Audit Service's commitment to carry out hard-hitting audits. In 2021, a second audit of the emergency response was initiated by the Audit Service. The office had attempted to start the audit sooner, again reviewing transactions and processes in real time. They were, however, reportedly prevented from doing so by the Government's refusal to participate in the meetings necessary to agree the scope and processes for the audit.

This second COVID-19 audit report was considerably delayed, but with strong commitment from the Audit Service – and despite the sensitivities and implications of having an indefinitely suspended leader – it was finally published in May 2022. The most recent annual report on public accounts was once again published on time, and a third COVID-19 audit report is expected to be completed before the end of this year, reportedly conducted with some improved cooperation from the Government. Determined as ever and despite institutional or global health crises, it would seem that continuing to carry out their mandate on behalf of the people of Sierra Leone is the Audit Service's forte.



Suspended Auditor-General – Mrs Lara Taylor-Pearce

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