



**Government of Sierra Leone**

**Agreed Roadmap between the Ministry of Finance and the Audit Service Sierra Leone to Strengthen its Financial Independence and Budgetary Autonomy**

***Benchmark Trigger***

*The MoF and ASSL will jointly publish a roadmap, in consultation with the Fiscal Affairs Department of the International Monetary Fund, which aims to enhance the budgetary autonomy of the ASSL. The road map will make statutory amendment proposals on the issue as follows; the process of setting and approving the ASSL budget, the timely and complete disbursement of the budget for mandatory spending of the ASSL and the processing of the audit fees.*

**The Ministry of Finance and the Audit Service Sierra Leone shall work towards and take all necessary steps, including the obtaining of Cabinet Approval, Statutory Amendments to the Audit Service Act 2014, the Public Financial Management Act 2016 (as amended) and the Public Financial Management Regulations 2018 to strengthen and enhance:**

- i. Financial Independence and Autonomy of Audit Service Sierra Leone;**
- ii. Budgetary autonomy of Audit Service Sierra Leone; and**
- iii. Unfettered Ability of Audit Service Sierra Leone to recruit, train, retain and determine the conditions of service of its Staff**

**In furtherance of achieving the above, the Ministry of Finance and Audit Service Sierra Leone agree that the Ministry of Finance shall obtain Cabinet Approval and make necessary statutory amendments proposals to achieve the following:**

- a. The budget of the ASSL should be submitted directly to Parliament for review and approval.
- b. Half ASSL's approved budget allocations be released to ASSL in the first week of the financial year, with the remainder of approved budget allocations to be released within a week after the first six months of the Financial Year.
- c. ASSL to recruit staff and determine their conditions of service in order to facilitate its ability to retain the right level of staff to carry out the mandate of the Auditor-General
- d. ASSL to retain audit fees received from Non-Subvented Agencies to defray the costs of auditing such agencies with the excess funds received to be used to finance the training cost of its staff.

The Ministry of Finance and the Audit Service Sierra Leone both agree that the necessary statutory amendments required are illustrated in the matrix below:

EXISTING PROVISION	PROPOSED AMENDMENT	OBJECTIVE	KEY STAKEHOLDERS	TIMEFRAME
<p><b>Section 28 Audit Service Act 2014</b>                      The financial requirements and expenditure of the Audit Service shall be prepared and submitted for consideration by the Budget Bureau in accordance with the Government Budget and Accounting Act, 2005, but Parliament shall ensure that any Appropriation Bill passed by Parliament has made adequate provisions for the budgetary requirement of the Audit Service.</p>	<p>The financial requirements and expenditure of the Audit Service shall be prepared and submitted for consideration to Parliament.</p> <p>Parliament shall ensure that any Appropriation Bill passed by Parliament has made adequate provision for the budgetary requirement of the Audit Service.</p> <p>The Ministry of Finance shall release half of the approved Audit Service Budget in the first week of the financial year, with the balance to be released within a week after the first six months</p>	<p><b>Budgetary autonomy of Audit Service Sierra Leone</b></p> <p><b>Budgetary autonomy of Audit Service Sierra Leone</b></p> <p><b>Financial Independence and Autonomy of Audit Service Sierra Leone</b></p>	<p><b>Parliament, Cabinet, Ministry of Finance, Audit Service Sierra Leone, Ministry of Justice</b></p> <p><b>Parliament, Cabinet, Ministry of Finance, Audit Service Sierra Leone, Ministry of Justice</b></p> <p><b>Parliament, Cabinet, Ministry of Finance, Audit Service Sierra Leone, Ministry of Justice</b></p>	<p><b>4<sup>th</sup> Quarter FY2022 To 1<sup>st</sup> Quarter FY2023</b></p> <p><b>4<sup>th</sup> Quarter FY2022 To 1<sup>st</sup> Quarter FY2023</b></p> <p><b>4<sup>th</sup> Quarter FY2022 To 1<sup>st</sup> Quarter FY2023</b></p>

<p><b>Section 91 (1), (2) and (3) Public Financial Management Act 2016 (as amended)</b></p> <p>(1) An entity subject to the audit of the Auditor-General or any auditor appointed by him, except for Ministries, Department, local councils and Chiefdom Councils, is liable to pay the Auditor General such fees as determined by him for the audit by him or any auditor appointed by him.</p> <p>(2) Fees mentioned in subsection (1) shall be paid by such date and in such manner as specified by the Auditor-General.</p> <p>(3) The Auditor-General, on behalf of the State, may recover unpaid fees charged under subsection (1) as a debt in a court of competent jurisdiction.</p>	<p><b>NEW proposed ADDITIONAL provisions (4), (5) and (6)</b></p> <p>(4) the Audit Service shall be financed by funds consisting of all other moneys which may, from time to time, accrue to the Audit Service in the course of its activities, including charges levied by the Auditor General on bodies other than central and local government administrations including but not limited to self-accounting agencies and international organisations.</p> <p>(5) All fees collected by the Auditor-General shall be paid into the Treasury Single Account</p> <p>(6) Notwithstanding the generality of subsection (5), all charges levied by the Auditor General on bodies stipulated in subsection (4) shall be refunded into an account designated by the Auditor-General to defray the cost of the audits and finance the training expenses and other</p>	<p><b>Financial Independence and Autonomy of Audit Service Sierra Leone</b></p> <p><b>Financial Independence and Autonomy of Audit Service Sierra Leone</b></p> <p><b>Financial Independence and Autonomy of Audit Service Sierra Leone</b></p>	<p><b>Parliament, Cabinet, Ministry of Finance, Audit Service Sierra Leone, Ministry of Justice</b></p> <p><b>Parliament, Cabinet, Ministry of Finance, Audit Service Sierra Leone, Ministry of Justice</b></p> <p><b>Parliament, Cabinet, Ministry of Finance, Audit Service Sierra Leone, Ministry of Justice</b></p>	<p><b>4<sup>th</sup> Quarter FY2022 To 1<sup>st</sup> Quarter FY2023</b></p> <p><b>4<sup>th</sup> Quarter FY2022 To 1<sup>st</sup> Quarter FY2023</b></p> <p><b>4<sup>th</sup> Quarter FY2022 To 1<sup>st</sup> Quarter FY2023</b></p>
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	related expenses not included in the annual Other Charges budget of the Audit Service.			
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**Mr. Abdul Aziz**  
**Ag. Auditor General**

**Sahr Lahai Jusu**  
**Financial Secretary**