



PARLIAMENT OF SIERRA LEONE

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20th December, 2024

PRESS RELEASE



PARLIAMENT ENDORSES THE REMOVAL OF THE AUDITOR GENERAL AND DEPUTY WITH OVER TWO-THIRDS MAJORITY VOTES

Sierra Leone Sixth Parliament of the Second Republic has, on Friday, 20/12/2024, carried a motion for removing the Auditor General, Lara Taylor-Pearce and Deputy Auditor General Tamba Momoh with over Two-Thirds Majority Votes. One hundred and thirty-seven (137) Members of Parliament participated in the election. One hundred (100) Members of Parliament voted Aye in support of the removal of the Auditor General and Deputy, thirty-six (36) Members of Parliament voted Nay, which is against the motion for the removal of the Auditor General and Deputy with One (1) void vote.

Moving the motion for the removal of the Auditor General and Deputy, the Majority Leader and Leader of Government Business, Hon. Mathew Nyuma, referenced the Tribunal Report on the Auditor General and Deputy indicating that based on the findings of the Tribunal, it was evident that both the 1st and 2nd Respondents have been found wanting for a series of serious misconduct, including professional misconduct, conflict of interest, breach of confidentiality and disclosure of information to third parties. Additionally, he said the failure to conduct a third-party confirmation exercise in compliance with auditing standards further highlights the lack of adherence to professional guidelines and ethical practices. With reference to the Tribunal Report, the Leader of Government Business also asserted that the extent of the misconduct and negligence displayed by the 1st and 2nd Respondents is deeply concerning, as their roles are critical in ensuring transparency, accuracy and accountability in auditing the Accounts of Ministries, Departments, and Agencies. The violations of confidentiality the Leader said such as conflict of interest and disclosure of information, undermines the trust and integrity of the audit system, thereby compromising the credibility of audit reports and the overall effectiveness of the audit service in Sierra Leone.

Hon. Mathew Nyuma also referenced the recommendations in the Tribunal Report on the Auditor General and Deputy that the 1st Respondent, Mrs. Lara Taylor-Pearce, the suspended Auditor-General of the Audit Service Sierra Leone, be removed from the Audit Service Sierra Leone by the President of the Republic of Sierra Leone, upon the approval of Parliament; that, the 2nd Respondent, Mr. Tamba Momoh be removed from the Audit Service Sierra Leone by the Audit Service Board Sierra Leone; Pursuant to Section 78 of the Anti-Corruption Act of 2008 (as Amended), it is hereby recommended that the Anti-Corruption Commission investigate the conduct of both Mrs. Lara Taylor-Pearce and her deputy, Mr. Tamba Momoh as Auditor-General and Deputy Auditor-General respectively, leading to the publication of the Audit Report of 2020 and in carrying out audit on the Office of the President and the Freetown City Council; and that, Subsection 9 of Section 119 of the Constitution of Sierra Leone (Act No. 6) of 1991, which provides for the application of Section 137 of the same Constitution (Security of Tenure for Judges) in relation to the removal of the Auditor-General be reviewed by the Constitutional Review Committee with a view to providing an effective mechanism for the monitoring and disciplining of the Auditor-General.

Presenting the Position Paper of the opposition, rejecting the motion for the removal of the Auditor General and Deputy, the Leader of the Opposition, Hon. Abdul Kargbo, said following the suspension of Auditor General Lara Taylor-Pearce from office on 11" November 2021, they had followed with keen interest the proceedings of the Tribunal that was set up to investigate her, and the Deputy Auditor General Mr. Tamba Momoh for alleged professional misconduct and lack of professional performance.

Since the Tribunal's report was made public, he said they had read it and noted the provisions of the Sierra Leone Constitution and other related legislations. We have also received and noted submissions made by international professional bodies, members of the public, and the two auditors that were investigated.

The Leader of the Opposition noted that the Auditor General and her deputy were strictly guided by the International Standards on Auditing [ISA] 240 or its public sector equivalent, the International Standards of Supreme Audit Institutions (ISSAI) 2240, which states that an auditor is usually not trained or expected to be an expert in the authentication of documents, however, when an 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 includes confirming directly with the third party.

Hon. Abdul Kargbo expressed that owing to the composition of this Sixth Parliament, it is evident that a two-thirds majority of all Members of Parliament is needed to vote in favor of the removal of the Auditor General as provided for in section 137 [7] [b], of the Constitution of Sierra Leone, cannot be achieved without the support of the opposition. He, therefore, said in the best interest of accountability and transparency, which the Audit Service has stood for over the years, to advise that His Excellency the President reconsiders the recommendations in the tribunal report relating to the removal of the Auditor General and her deputy.

However, a division emerged in the house, which warranted the Rt. Hon. Speaker Segepoh Solomon Thomas to announce an election on the motion.

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