

PARLIAMENT OF SIERRA LEONE

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PARLIAMENTARY JOINT COMMITTEES ENGAGE AUDIT SERVICE SIERRA LEONE ON 2026 BUDGET PROPOSAL

Joint Parliamentary Oversight Committees comprising the Finance Committee, the Public Account Committee Transparency Committee Education, Legislative among others, engaged the Audit Service Sierra Leone (ASSL) on Friday, 12th September 2025, at the Speaker's Conference Room in the Parliament Building at Tower Hill in Freetown. The purpose of the engagement was to scrutinize the 2026 budget estimates submitted by the ASSL, in accordance with the statutory provisions that guide the institution's financial autonomy.

In his opening remarks, the Chairman of the Finance Committee, Hon. Francis Kai-Samba emphasized the importance of the meeting. He noted that the engagement was intended to evaluate the Auditor General's budget proposal and understand the rationale behind ASSL's call for increased financial independence. He underscored the significance of empowering the Audit Service to carry out its mandate without financial constraints.

Representing the Audit Service, Mr. Selvin W. E. Bell, Deputy Auditor General for Finance and Corporate Services, outlined the agency's operational focus and strategic goals which include:

- 1. Institutional strengthening and capacity building
- 2. Improved access to revenue-related information
- 3. Coordination of specialized audits, including in procurement, information systems (IS), and environmental sectors
- 4. Support for non-state actors in tracking and following up on audit reports
- 5. Enhanced public engagement on audit findings and
- 6. Increased collaboration with the Anti-Corruption Commission and other oversight institutions to enforce audit recommendations and strengthen accountability mechanisms

Mr. Bell went on to inform the committee that the budget allocation for ASSL in 2024 was Le 17.145 million, of which Le 8.07 million was received. For 2025, a ceiling of Le 16.145 million was provided. He proposed a 2026 budget of Le 137,375,265, urging Parliament to approve the allocation to enable the institution to meet its growing responsibilities.

He highlighted ASSL's audit coverage achievements, noting that in both 2024 and 2025 Fiscal, the institution maintained a 73% audit coverage rate across ministries, departments, and agencies (MDAs).

Additionally, Mr. Bell presented several audit reports already submitted to Parliament which including:

- 1. A performance audit on the government's efforts toward achieving food sufficiency by 2023 and the impact of climate change on agriculture (Ministry of Agriculture)
- 2. A performance audit on water catchment management (National Water Resources Management Agency)
- 3. A performance audit on the implementation of youth empowerment programmes (Ministry of Youth Affairs)
- 4. A performance audit on access to education for children with special needs (Ministry of Education)
- 5. A performance audit on wetland conservation implementation (National Protected Area Authority) and
- 6. A performance audit on disaster risk reduction initiatives (National Disaster Management Agency)

Mt.Bell concuded by pointing out that Part Six of the 2014 Audit Service Act was amended to get the Audit Service (Amendment) of 2023 and Audit Service Regulations of 2024 . Specifically Section 28 (1) of the Amendment and Regulations 64 (1 -3) that provide that the ASSL should submit their budget

estimates for review and approval by HoP, in order to maintain budgetary and financial autonomy and to strengthen the independence of the ASSL, in line with international best practice.

During the discussion, Hon. Sulaiman Marry-Conteh requested clarification on the status of the outstanding payments to contractors involved in the construction of the new ASSL headquarters.

Hon. Mustapha Sellu questioned specific budget lines and sought justification for certain activities proposed in the 2026 budget. Meanwhile, Hon. Aruna Aaron Koroma stressed the need for the ASSL's budget proposal to align with national budgetary policies and recommended that detailed financial data be submitted for all proposed activities.

Other committee members made valuable contributions to the discussion, while the Auditor General, Mr. Aziz responded to queries and clarified concerns raised by the lawmakers.

Also, in attendance were CSOs, the media, and MoF

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