



GOVERNMENT OF SIERRA LEONE

**REPORT OF THE TRIBUNAL
ON THE AUDITOR-GENERAL,
MRS. LARA TAYLOR-PEARCE AND
THE DEPUTY AUDITOR-GENERAL,
MR, TAMBA MOMOH**

**MAIN LAW COURTS' BUILDING
SIAKA STEVENS STREET
FREETOWN
SIERRA LEONE**

MAY 2024

**This Report is submitted to His Excellency the President
pursuant to Section 137 (5) of the Constitution of Sierra
Leone 1991 (Act No. 6) of 1991.**

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I. INTRODUCTION

1. The Tribunal to investigate the Auditor-General, Mrs. Lara Taylor-Pearce and the Deputy Auditor-General, Mr. Tamba Momoh of the Audit Service Sierra Leone (ASSL) was set up by His Excellency the President of the Republic of Sierra Leone, Brigadier (Retired) Dr. Julius Maada Bio, under the provisions of Subsection (9) of Section 119, together with Subsections (5), (6) and (7) of Section 137 of the Constitution of Sierra Leone 1991 (Act No. 6) of 1991 (as Amended) [hereinafter referred to as, "The Constitution of Sierra Leone"].
2. The appointments of the Chairperson and Members of the Tribunal were published as Government Notices No. 67, 68 and 69 in No. 15 of Volume CXLXIII of Tuesday 17th March 2022, comprising the following three (3) individuals: (i) The Hon. Mrs. Justice Nyawo Matturi Jones JSC (Retired) - Chairperson; (ii) The Hon. Mr. Justice Ansumana Ivan Sesay JA - Member; and (iii) Lahai Momoh Farmah Esq. - Member.
3. The Tribunal had an enormous and a unique task to perform, in that it is the first of its kind that has been established to investigate a Public Officer other than a Judge of the Superior Court of Judicature. In previous years, when there were allegations of misconduct or corruption against certain Public Officers in any Government Ministry, Department or Agency that were of public interest, those allegations were investigated by other Tribunals or Commissions of Inquiry set up under Sections 147, 148, and 149 of The Constitution of Sierra Leone.
4. In contrast, though the Office of the Auditor-General is a Public Office, and an Agency of Government, if the question of the removal of the Auditor-General from office arises due to alleged misconduct or lack of professional performance, a Tribunal as in the instant case, will be established to investigate the said allegations with the aim of gathering facts in the nature of evidence, evaluating those facts, and arriving at findings that will enable its members to make conclusions that will subsequently provide the grounds upon which the Tribunal will recommend to His Excellency the President for the removal, or not of the Auditor General.
5. It is for the aforementioned reason that the Tribunal was set up pursuant to Subsection (9) of Section 119, together with Subsections (5), (6) and (7) of Section 137 of The Constitution of Sierra Leone. It is intended that the security of tenure of office of Judges of the Superior Court of Judicature should apply to the Office of the Auditor-General. Section 119 of The Constitution of Sierra Leone established the Office of the Auditor-General as a Public Office, and

Subsection (9) of Section 119 referred the process of removal of the Auditor-General to the provisions of Section 137 of The Constitution of Sierra Leone.

6. The question may be asked as to whether the Deputy Auditor-General can be investigated by the Tribunal, when allegations of misconduct are alleged against the Auditor-General by designation. The answer is that the Deputy Auditor-General can be investigated together with the Auditor-General by the same Tribunal. After all facts and findings have been gathered, the recommendation for his removal will be determined in accordance with the Audit Service Act (No. 4) of 2014. The authority supporting the investigation of the Deputy Auditor-General by the Tribunal is provided under Subsection 2 (d) of Section 171 of The Constitution of Sierra Leone, to wit:

“...words directing or empowering a public officer to do any act or thing, or otherwise applying to him by the designation of his office, shall include his successors in office and all his deputies or other assistants.”

7. The Auditor-General (hereinafter referred to as, “The 1st Respondent), the Deputy Auditor-General (hereinafter referred to as, “The 2nd Respondent), and their Assistants in the Audit Service Sierra Leone are all Public Officers; therefore, they can be investigated by the same Tribunal and appropriate recommendations made for their removal to the President.

II. TERMS OF REFERENCE

8. The Tribunal was set up with the following Terms of Reference (ToR):
 - (i) To consider all allegations of misconduct or lack of professional performance by Mrs. Lara Taylor-Pearce and Mr. Tamba Momoh as Auditor-General and Deputy Auditor-General, respectively, of Audit Service Sierra Leone.
 - (ii) To investigate Audit Service Sierra Leone, with particular reference to the performance or lack thereof of Mrs. Lara Taylor-Pearce as Auditor-General and Mr. Tamba Momoh as Deputy Auditor-General.
 - (iii) Any other matter (s) co-incidental to the above remit.

III. METHODOLOGY

9. The membership of The Tribunal agreed to carry out their mandate based on the Rule of Law as a fundamental guide to the investigation, and the principles of free and fair investigations.
10. In this regard, the Tribunal adopted the following legal framework:
 - i. The Constitution of Sierra Leone 1991 (Act No. 6) of 1991
 - ii. The Audit Service Act 2014 (Act No. 4 of 2014)
 - iii. The High Court Rules 2007
 - iv. The Practice Directions as prepared and adopted by the Tribunal.
11. The Tribunal adopted a combination of both the inquisitorial and adversarial legal systems that are used in some countries for investigating and adjudicating cases. In an inquisitorial system, the court or a judge takes an active role in investigating the facts of a case, gathering evidence, and determining the truth. This is in contrast to the adversarial system, where the parties involved in the case present their arguments and evidence, and the judge acts as a neutral arbiter. The judge plays a passive role in investigating the case, questioning witnesses, and examining evidence to determine the facts of the case.
12. It was therefore the responsibility of the Tribunal to play a greater role in directing the proceedings and determining the evidence to be considered to uncover the truth of the matter at hand, rather than merely focussing on the arguments presented by the parties and overseeing the process in a bid to ensure fairness and accuracy.
13. The burden of proof is based on the presumption of innocence of the party against whom the allegations are levied, and allowing the party alleging the wrongdoing to prove the allegations on a balance of probabilities, which is the standard of proof in civil proceedings, or in the case of criminal proceedings the standard is proof beyond reasonable doubt.
14. The Attorney-General and Minister of Justice representing the Office of the President presented the allegations as contained in the Concise Statement of Case filed.
15. The 1st and 2nd Respondents respectively filed their Responses in answer to the allegations.

16. The Rules of Evidence were relaxed as provided for in the Tribunal's Practice Directions and Precedents in related investigations.
17. Each Party led their Witnesses who were cross-examined and re-examined extensively. The Parties were given equal treatment to ensure fairness and impartiality.

THE AUDIT SERVICE SIERRA LEONE

18. The Audit Service Sierra Leone was established by Section 119 of the Constitution of Sierra Leone as a Public Office and is an Agency of Government. The Auditor-General is the head of Audit Service Sierra Leone and is appointed by the President of the Republic of Sierra Leone after consultation with the Public Service Commission, subject to the approval of Parliament.
19. The Audit Service Sierra Leone is empowered to audit all Public Accounts of all Public Offices, including the Courts, Central and Local Government Administration and all institutions or organisations, either set up partly or wholly out of public funds.

FUNCTIONS OF THE AUDIT SERVICE SIERRA LEONE

20. The Audit Service Sierra Leone performs various functions provided for all other employees of the Audit Service. These include the following:
 - a) ensure compliance with auditing standards and code of ethics established by the International Organization of Supreme Audit Institutions (INTOSAI) and other recognised standards issued or accepted by funding or donor organisations in conducting audits of their projects;
 - b) carry out special audits and investigations or any other audit for the purpose of ascertaining dishonesty, fraud or corruption.
 - c) carry out value for money and other audits to ensure that efficiency and effectiveness are achieved in the use of public funds.
 - d) as a result of any audit conducted under this Act, make such queries and observations addressed to the Accountant-General or any other person and call for such accounts, vouchers, statements, documents and explanations as he may think necessary;

e) report to the vote controller or person on whom he has made a surcharge; and

f) from time to time make recommendations to the Minister responsible for finance, as the Auditor-General may consider necessary, for the better management of public finances, including any revision of any regulations, directives or instructions issued under this Act or any function or power of the Auditor-General under this Act including:-

i. minimising the unproductive expenditure of public funds;

ii. maximising the collection of revenue, and

iii. averting loss by negligence, carelessness, theft, dishonesty or otherwise of public moneys.

21. Further to the above-mentioned functions, the Auditor-General as head of the Audit Service Sierra Leone can also perform other specific functions which include the following:-

- provide overall leadership in the conduct and management of the day-to-day business or activities of the Audit Service.
- initiate and maintain high-level contact with interested parties both local and international in relevant areas of the operations of Audit Service.
- monitor and supervise the preparation of the annual budgets and reports.
- oversee the work and discipline of the other staff of the Audit Service.
- carry out such other functions as may be necessary for the purposes of the Audit Service.

22. In order to effectively and efficiently discharge its mandate, the Audit Service Board, acting on the advice of the Auditor-General, shall appoint:- (a) such number of Deputies as may be deemed necessary to assist the Auditor-General in the performance of his functions; and (b) such other staff of the Audit Service as may be required for the effective discharge of its functions under the Act.

23. It is pertinent to note that Section 19 of the Audit Service Act provides that Employees of the Audit Service are not subject to the authority of the Public Service Commission.

IV. PUBLIC HEARINGS

24. The Tribunal commenced its investigation on the 17th day of March, 2022 after issuing and reading the appropriate Practice Directions as one of the guiding instruments, and requested both the State and Counsel for the 1st and 2nd Respondents to file a Statement of Case and Responses, respectively. The Respondents challenged the jurisdiction of the Tribunal, and after hearing their arguments a ruling was delivered on the 28th day of November, 2022 dismissing the objection on jurisdictional grounds. Both parties were then directed to file their papers, including Witness Statements.
25. The 1st and 2nd Respondents subjected themselves to the Tribunal for the investigation to continue. They denied the allegations made against them, and were represented by Messrs Wright & Co led by R.S.V. Wright Esq. and Edrina Chambers led by Mohamed Pa-Momo Fofanah Esq., respectively.
26. Both parties called a number of Witnesses, including Expert Witnesses.

V. EVIDENCE

27. The Attorney-General and his Team of State Counsel filed a Concise Statement of Case containing the allegations of stated misconduct, and Counsel for the Respondents filed their various responses as directed by the Practice Directions. The State called seven (7) witnesses, tendering and relying on a number of Exhibits to prove the allegations.
28. The details of the Witnesses called and examined by the State were as follows:

No.	State Witness (SW) Number	Name of Witness
1.	SW 1	Ibrahim Barrie
2.	SW 2	Abu Bakarr Amara
3.	SW 3	Musa Jajua
4.	SW 4	Jonathan Lamboi
5.	SW 5	Augustine Siaka

6.	SW 6	Alfred Saffa
7.	SW 7	Aiah Gbondo-Tugbawa

29. The details of the Witnesses called and examined by the 1st Respondent were as follows:

No.	Respondent Witness (RW) Number	Name
1.	RW 1	Aina Vivian Solomon Bell
2.	RW 2	Vidal Olounfe Paul Coker
3.	RW 3	Einar Gørrissen

30. The details of the Exhibits tendered by the State were as follows:

No.	Title of Exhibit	Exhibit Label
1.	Summary of Witness Statement for Ibrahim Barrie dated 6 th October, 2023	A1 ¹⁻⁵
2.	Letter of Engagement for the Audit of the Office of the President for the Financial Year 2020 addressed to The Secretary to the President, dated the 4 th May, 2021	A2 ¹⁻⁴
3.	Supporting Document to be attached to payment voucher-Travelling (Local/Overseas) verified by J.A. Elliot (JP) and authorised by B.M. Foh dated 9 th January, 2020	A3 ¹⁻⁹
4.	Government of Sierra Leone Payment Voucher AGD 0001550, issued to the Secretary to the President for travelling overseas dated the 29 th January, 2020	A4 ¹⁻⁸
5.	Government of Sierra Leone Payment Voucher No. 0083324, issued to the Secretary to the President for travelling overseas dated the 10 th March, 2020	A5 ¹⁻⁴

6.	Government of Sierra Leone Payment Voucher No. 0083325, issued to the Secretary to the President for travelling overseas dated the 10 th March, 2020	A6 ¹⁻⁸
7.	Supporting Document to be attached to Payment Voucher - Verified by J.A. Elliot (JP) and authorised by B.M. Foh dated 27 th August, 2020	A7 ¹⁻¹²
8.	Supporting Document to be attached to payment voucher-Traveling (Local/Overseas) verified by J.A. Elliot (JP) and authorised by B.M. Foh dated 24 th September, 2020	A8 ¹⁻⁶
9.	Supporting Document to be attached to payment voucher-Traveling (Local/Overseas) verified by J.A. Elliot (JP) and authorised by B.M. Foh dated 16 th September, 2020	A9 ¹⁻⁶
10.	Ocean Bay Hotel & Resort, Receipt #377 with a Total Amount of \$20,000	A10 ¹⁻⁵
11.	21 Nettleton, Receipt #306 with Total Amount of \$50,000	A11 ¹⁻⁵
12.	Receipt from Lancaster Eden Bay with Receipt No.4710 dated 18 th September, 2020 with a Total Amount of \$156,113.73	A12 ¹⁻⁴
13.	Receipt from Bulgari Hotel & Resort with Receipt #836 with Total Amount of \$25,000	A13 ¹⁻²
14.	Receipt from Zaya Nurai Island Hotel with Receipt #119 dated the 17 th January, 2020 with a Total Amount of \$40,000	A14 ¹⁻⁸
15.	Audit Verification Report on the Audit of the Office of the President for the Financial Year 2020 dated the 10 th October, 2021	A15 ¹⁻²⁰
16.	Audit Verification Report on the Audit of the Office of the President for the Financial Year 2020 dated the 15 th October, 2021	A16 ¹⁻²¹
17.	Final Compliance Report on the Audit of the Office of the President for the Financial Year 2020	A17 ¹⁻⁷⁰
18.	List of Documents to be provided by the Office of the President	A18

19.	Draft Compliance Report on the Audit of the Office of the President for the Financial 2020	A19 ¹⁻⁶⁶
20.	Summary of Witness Statement for Abu Bakarr Amara dated 9 th October, 2023	B1 ¹⁻⁴
21.	Final Management Letter for the Office of the President for the Financial Years 2011 – 2012	B2 ¹⁻⁴⁶
22.	Final Management Letter on the Audit of the Office of the President for the Financial Year 2016	B3 ¹⁻¹¹
23.	Final Management Letter on the Audit of the Office of the President for the Financial Year 2017	B4 ¹⁻³⁷
24.	Internal Memo from the Auditor-General, ASSL dated 15 th June, 2015 addressed to Deputy Auditors-General	B5
25.	A Letter of Request for Information for Audit Purposes from the Acting Auditor-General dated 11 th May, 2023	B6 ¹⁻⁵
26.	International Standards on Auditing (ISA) 505 – External Confirmation	B7 ¹⁻¹²
27.	Bank Confirmation Commentary	B8 ¹⁻⁶
28.	ISSAI 130: Code of Ethics INTOSAI Standards	B9 ¹⁻²⁹
29.	Financial Audit Guidelines: The Auditor's Responsibilities relating to Fraud in an Audit of Financial Statements, ISSAI 1240	B10 ¹⁻¹⁸
30.	Summary of Witness Statement for Musa Jajua dated 8 th November, 2023	C1 ¹⁻⁴
31.	Letter from Lancaster Eden Bay dated 21 st December, 2021 addressed to the Acting Auditor-General, Audit Service Sierra Leone - Verification of Receipt issued on Payment for Accommodation	C2 ¹⁻²
32.	Audit Verification Report on the Audit of the Office of the President for the Financial Year 2020 dated 19 th October, 2021	C3 ¹⁻²¹

33.	Summary of Witness Statement for Jonathan Lamboi dated 15 th November, 2023	D1 ¹⁻³
34.	Expert Opinion by Jonathan Lamboi	D2 ¹⁻⁸
35.	Resume/Curriculum Vitae of Jonathan Lamboi	D3 ¹⁻⁴
36.	Summary of Witness Statement for Augustine Siaka dated 15 th November, 2023	E1 ¹⁻⁴
37.	Invoice/Receipt signed on the 3 rd February, 2020	E2 ¹⁻²
38.	Summary of Witness Statement for Alfred Saffa dated 17 th November, 2023	F1 ¹⁻⁴
39.	Summary of Witness Statement for Aiah Gbondotugbawa dated 17 th November, 2023	G1 ¹⁻³
40.	Management Attendance Register of Audit Service Sierra Leone	H1 ¹⁻¹⁸⁶
41.	Letter dated 22 nd October, 2021 addressed to the Secretary to the President, Office of the President – Audit of the Office of the President for the Financial Year 2020	J1 ¹⁻²

31. The details of the Exhibits tendered by the 1st Respondent were as follows:

No.	Title of Exhibit	Exhibit Label
1.	Expert Witness Statement by Aina Vivian Solomon Bell dated 29 th November, 2023	K1
2.	Addendum to Expert Witness Opinion of Aina Vivian Solomon Bell dated 6 th December, 2023	K2
3.	Expert Witness Opinion by Vidal Olounfe Paul Coker dated 6 th December, 2023 attached with Witness Statement of Alfred Saffa dated 17 th November, 2023	L1 ¹⁻⁴
4.	Financial Audit Guideline: The Auditor's Responsibilities relating to Fraud in an Audit of Financial Statements – ISSAI 1240	L2 ¹⁻⁵

5.	International Standards on Auditing: The Auditor's Responsibilities relating to Fraud in an Audit of Financial Statements – ISA 240- IFAC	L3 ¹⁻¹¹
6.	Expert Witness Statement by Einar Gørrissen dated 14 th December, 2023	M1 ¹⁻⁹

EVIDENCE-IN-CHIEF OF STATE WITNESS IBRAHIM BARRIE AS SW1:-

32. That he is a Chartered Accountant and a Principal Auditor working with the Audit Service, Sierra Leone.
33. That he was employed by ASSL as a Principal Auditor in 2013 and now as a Divisional Head of Specialized Division responsible to Audit Government Departments, including the Office of the Secretary to the President of the Republic of Sierra Leone.
34. That as a Principal Auditor, he is required to draw up Operational Plans for his Division for the approval of Management and nominate and assign Auditors for a particular or specific Audit that will be carried out under his supervision.
35. That he reviews the work of his Team members and makes necessary corrections where required.
36. That he drafts Reports with Audit Conclusions and submits them to the Deputy Auditor-General in charge of the particular unit for necessary action.
37. That he can serve as team lead for critical and special Audits as the need arises.
38. That between 2020 and 2021 he served in the capacity of a supervisor for a team of Auditors auditing the office of the Secretary to His Excellency the President of the Republic of Sierra Leone at State House; and was required to review the work of the Team and submit Reports to the 2nd Respondent, which he did.
39. That in 2021 the Audit Service Sierra Leone commissioned a Compliance Audit for the Office of the Secretary to the President for the 2020 Financial Year and issued an Engagement Letter for the Audit of the Office of the President for that purpose and a Team of professional Auditors were deployed to carry out the audit which was supervised by him.
40. That at the conclusion of the audit, a draft Report was prepared by the Team and forwarded to the 2nd Respondent for review.

41. That at the conclusion of the review by the 2nd Respondent, a verification exercise was undertaken by the Team of Auditors and a Verification Report was prepared for the attention of the 2nd Respondent.
42. That the 2nd Respondent subsequently issued his final verification report with some conclusions different from the conclusions contained in the draft Verification Report forwarded to him by the Team of Auditors.
43. That both Respondents did not further engage the Team of Auditors before issuing the final verification report which contained different conclusions.
44. That the Final Auditor-General's Report for the Financial Year 2020 issued in December 2021 contained the findings of the 2nd Respondent which were never verified by the Auditors.
45. **Cross-examination for the 1st Respondent:** SW stated that he is a Chartered Accountant. That he is familiar with International Audit Standard 240 and International Audit Standard 500. These Standards guide them in their duties. That it is true that his team engaged State House in the auditing for six weeks. That he returned to his office upon conclusion. After the six weeks, they issued a Query Letter because they were not satisfied with the exercise. That after issuing the Query Letter, they had not received these receipts referred to before submitting the Audit Verification Report. That he issued the query on site. That the receipts were submitted to answer to the queries issued by the Team. Cross-Examination was then deferred and the matter was adjourned to the 17th day of October, 2023.
46. **Continuation of Cross-examination by Counsel for the 1st Respondent:** when the matter resumed, SW1 further testified that he is familiar with Standard 240. He stated that the auditor must always be cautious – and be quenching in mind. He referred to this as Professional Skepticism.
47. That he was shown Exhibit A10 which is a receipt issued by Ocean Bay Hotel Resort in the Republic of Gambia. Under the Column "Price per room", it is \$1,825 per night. When this sum is multiplied by 7 it is \$12,775. That the name on Exhibit A10 is State Chief of Protocol. He was also referred to Exhibit A19, the Draft Compliance Report. That he and his team prepared it. That it was prepared before A10 – A13. That their findings related to retirement details. That he was satisfied with Exhibit A10 as per Internal Standard Audit 240. That it provides that the auditors can accept a document as genuine when they have no reason to believe otherwise. That he cannot tell whether A10 is a forgery.
48. That Exhibit A11 is a document he was satisfied with and he cannot tell whether it was a forgery.
49. That he also cannot tell or know whether Exhibit A13 was forged. That his boss has the right to exercise professional skepticism and one of the ways is

contacting a 3rd party. That he cannot ascertain what his boss did as he did not know the procedures he followed. That is all.

50. **Cross-examination for the 2nd Respondent:** Counsel for the 2nd Respondent adopted cross-examination by Mr. Wright. That is all.

51. **Re-Examination:** None.

EVIDENCE-IN-CHIEF OF ABU BAKARR AMARA AS SW2:-

52. That he is a Fellow Chartered Accountant employed by the Audit Service Sierra Leone and is presently a Principal Auditor and a Head of the Division responsible to audit State Owned Enterprises (SOE) including Donor Projects.

53. As a Principal Auditor and a Divisional Head his duties include preparation of Annual Operational Plans for his Division, nominate, select and assign Auditors for a particular or specific audit that can be carried out under his supervision.

54. That he can draft and issue Engagement and Management Letters and liaise with external actors on issues relating to audits that should be conducted by the Audit Service Sierra Leone and can also participate in the preparation of Reports containing audit Conclusions and submit them to a Deputy Auditor General for necessary action.

55. That the principal mandate of Audit Service Sierra Leone is to audit and prepare Reports on all public accounts and public offices, companies and other bodies and organizations established by an Act of Parliament or Statutory Instrument or set up wholly or in part by public funds, and that there are different Service Manuals prepared by the Audit Service for specific audits and staff are expected to comply with the provisions of those Manuals during auditing.

56. He stated that audit processes commence with Pre-Planning and Planning Activities, which will include the issuance and acknowledgment of Engagement Letters, outlining the responsibilities of the Auditors and Auditee and dates for meetings and discussions; they will then proceed to the execution phase which will include actual field work. After field execution they will then proceed to reporting and will conclude with follow ups.

57. That between 2012 and 2018 he was part of the Team of Auditors who audited the Office of the Secretary to His Excellency the then President of the Republic of Sierra Leone at State House; and was required to review the work of the Team and submit Reports to the Deputy Auditor General, Mr. Tamba Momoh.

58. That Compliance Audits were separately done on the Office of the Secretary to the President for 2012 to 2018 Financial Years and regular auditing procedures were implemented in conducting such audits.
59. That at the Conclusion of those Audits, draft Reports were prepared by the Team and forwarded to the Deputy Auditor General, Mr. Tamba Momoh for review.
60. That Audit Service Sierra Leone held Exit Conferences at the conclusion of those Audits conducted between 2012 and 2018 and the Deputy Auditor-General, Mr. Tamba Momoh was present in those Exit Conferences.
61. That the Deputy Auditor General, Mr. Tamba Momoh and other Supervisors can further query draft Reports during Exit Conferences and get assigned Auditors to clarify issues with their Auditees.
62. That he is familiar with the principle of "Third Party Confirmation". He stated that third party process is contained in the International Standard on Auditing ISA 505 and he has been involved in the engagement of ISA 505 at the Audit Service Sierra Leone. He further stated that external confirmation usually relates to a process of requesting or obtaining information in respect of account balances and related elements. It can also be used to confirm terms of reference and terms of agreements. The need for Third party confirmation arises when the Auditor is skeptical during auditing.
63. He confirmed that both Respondents were the Auditor-General and Deputy Auditor-General respectively between 2012 and 2018 and the 2nd Respondent was his direct supervisor and was responsible for specialized audits.
64. That the Audit Service Sierra Leone had prepared Audit Manual containing a template of external confirmation. He noted that Auditors are required to print out the template for specific audits and input the specific issues to be confirmed. Copies are usually made in duplicates and the required information are inputted by the Auditor.
65. That duplicate copies are signed by the Head of the Division conducting the audit or senior personnel of the ASSL and are sent to the Auditee. Both copies are then sent to the Third party for response. When responding, the third party will attach the response to a copy of the confirmation request and the copy will be placed in the working audit file.

66. He stated that as an Auditor he cannot contact a Third party directly to avoid any breach of confidentiality but to go through the client who has to sign what is called limitation of scope. As an Auditor to engage in Third party confirmation he will have to get the permission of his supervisor.
67. That he Auditee must always sign the request before it is sent to the third party and the Auditee will be given a copy of the response(s). He noted that it is not a normal process for a supervisor to contact a third party directly without seeking the consent or referring to the client.
68. During Cross-examination of SW2 by Counsel for the 1st Respondent; the Witness stated that where there is need for a 3rd party confirmation, the head will be informed and he in turn will inform the supervisor for his signature.
69. That when the team is in the field, all documents received during the auditing will be logged. That they use relevant documents in the draft report and that documents received after the auditing shall be logged, but this could not be fixed in the original document. That they can also do a third party confirmation even after receiving documents thereafter.
70. That the 505 Standard document is not only limited to Account Balances, but could be used for contracts and terms of agreement.
71. That if he is given the opportunity, he will be in a position to produce the Memo referred to, the 505 and the manual.
72. An application was made and Counsel noted that in the light of the fact that the witness has referred to documents and its content which said documents are not in court as exhibits, he applied that the evidence of SW2 be expunged as cross-examination will be incomplete without these documents.
73. In response, Counsel for the State noted that Counsel for the 1st Respondent was merely asking for legislations that were already available to him and was attempting to conduct the Case for the State.
74. In reply, R.S.V Wright Esq. noted that the response by the State was faulty because the Witness had accepted to produce the documents and that he was not referring to the Internal Memo.
75. SW2 was directed to produce the Audit Manual and Internal Memorandum as applied for, while the application to produce the International Standard Instruments 505 and 240 was refused.

76. **SW2 Further Cross-examination:**
77. SW 2 stated that he had used ISA 505 but not when he was auditing State House.
78. That Financial Statements deal with Financial Statement assertions and the Auditor should express opinion on the Financial Statement. That compliance is where the entity has complied with various laws and regulations relating to auditing Financial Statements; and that one is expected to refer to Bank Account Statements. That in Compliance Audits one can check Bank Accounts and that the Secretary to the President has a Bank Account. The Account is opened by the Accountant-General in the name of the Office of the President. That the Secretary to the President does not sign or prepare a Financial Statement. That the exercise they conducted on the Office of the Secretary to the President was a Compliance Audit. It deals with the retirement of Imprest in consonance with the Public Financial Management Act of 2016 and the Regulations of 2018. That they deal with Bank Statements in Compliance Auditing.
79. That SW2 was shown Exhibits B5, B6¹⁻⁵ and B7¹⁻¹², B8¹⁻⁶ - Bank Confirmation Commentary; B9¹⁻²⁹ is the Code of Ethics; B10¹⁻¹⁸ "The Auditor's responsibilities relating to Fraud and Financial Statement.
80. That the Office of the President does not provide a Balance Sheet nor Profit and Loss. ISA 505 is used when doing Financial Bills and Compliance Audits.
81. References were made to page 412 of B7 and also page 410.
82. References were also made Exhibit B10 at Para A9 at page 252, Exhibit B5.
83. SW2 further testified that at the initial meeting, the auditee should be informed about the possibility of a third party confirmation. At that level, it is his duty to ensure that everything has been done. That is all.
84. **Cross-examination for the 2nd Respondent:** Counsel for the 2nd Respondent adopted the answers in cross-examination by Mr. Wright.
85. SW2 further clarified that at the end of his audit he presented a draft Report to his Supervisor and in this case he was the Deputy Auditor-General. That is all.
86. **Re-Examination: None.**

EVIDENCE-IN-CHIEF OF MUSA JAJUA AS SW3:-

87. That he is an Accountant at the Office of the Accountant-General and is attached to the Accounts Department at the Office of the President.

88. That his duties include working with and supervising other Accountants and preparing Payment Vouchers for the Office of the Secretary to the President of the Republic of Sierra Leone and also working with the Ministry of Finance and Accountant-General's Department for processing of payments approved for the Office of the Secretary to the President.
89. He also works closely with the State Chief of Protocol and coordinates approved payments for both local and overseas travels.
90. He recalled ASSL issuing an Engagement Letter for 2020 Audit which was acknowledged by the Office of the Secretary to President. A meeting was held with the Team of Auditors and they highlighted a list of documents that they would need during their audit processes.
91. That he provided the documents required by the Auditors and they proceeded with the auditing. At the conclusion, the Auditors issued a draft Report and further requested for additional documents that were not provided during the audit. The Team later went in to verify the documents provided and they were satisfied. They then issued a final draft Report indicating that the queried issues have been resolved.
92. He identified amongst other documents receipts from hotels which the Auditors verified and concluded the queries to have been resolved.
93. He also identified another Report containing different findings and noted that the Office was never contacted in respect of the supposed verification and they were never kept in copy of any request sent to a third party.
94. **Cross-examination:**
95. During Cross-examination, he stated that the documents initially requested were provided to the Team of Auditors. That he filed all receipts of payment of hotel bills.
96. That Exhibits A11 and the audit exercise took place in 2021. The date on the Exhibit is 6/2/2020.
97. That the date on Exhibit A12 is 18/9/2020
98. That the date on Exhibit A13 is the 22/3/2020
99. That the date on Exhibit A14 is 7/1/2020
100. That the audit took place in 2021. That he did not produce some receipts at the beginning of the audit exercise as they were not in his possession and were in the possession of the State Chief of Protocol.

101. That Exhibit A10 is one of the receipts he produced to the Audit Team and whether there are discrepancies was not within his knowledge.
102. That Exhibit C2 at page 1 was addressed to the Acting Auditor-General. It bears the date 21st December, 2021. The first verification response is dated the 10/10/21. The second verification response is dated the 15/10/21. The third verification response is dated the 19/10/21.
103. **Cross-examination for the 2nd Respondent:** Counsel for the 2nd Respondent adopted the answers in cross-examination.
104. **Re-Examination:** None.

EVIDENCE-IN-CHIEF OF JONATHAN LAMBOI AS SW4:-

105. That he is a Chartered Accountant and an Associate Consultant with TEIM Chartered Certified Accountants, London, United Kingdom.
106. That he presently serves as an Audit and Financial Management Manager with TEIM & Associates in Freetown, Sierra Leone and the United Kingdom.
107. As a Certified Accountant, he is aware of provisions in various International Standards on Auditing applicable to Accountants/Auditors in Sierra Leone and they are required to comply with those standards and code of ethics established by the International Organisation of Supreme Audit Institutions (INTOSAI) and other recognised international standards generally accepted.
108. That he has over 20 years of work experience as an Accountant and worked with various institutions in and out of Sierra Leone.
109. That as an Accountant he has conducted series of third party confirmation during auditing processes.
110. He explained that during the planning stages of an auditing exercise, you assess the risk associated with the audit, determine the issues of materiality, and gather required evidence sufficient to draw reasonable conclusions.
111. He also noted that during the process to obtain third party confirmation the Auditor should design a confirmation request to obtain information as a response to assess risk of material misstatements due to fraud at the assertion level.
112. That the third party confirmation is designed by Auditors guiding the process and ensuring that specific information by third party confirmation is embedded in the letter and should be authorised by them. Further, after designing the confirmation request Auditors have to seek confirmation from the Auditee that

a particular request will be sent and such request must be signed by a responsible authority from the Auditor's institution.

113. Asked about certain documents suggested to be third party confirmation, the witness stated that those documents do not fulfil the requirements of a properly executed third party request and confirmation.

114. Speaking on the issues of objectivity and confidentiality, he stated that an Auditor must be objective in executing his duties and should always protect issues of confidentiality during financial, compliance or performance audits. These issues should be considered in the best interest of your clients.

115. That the issue of confidentiality is very important under the Codes of conduct for Accountants as Auditors are usually in a position to acquire sensitive information from Auditees. Such sensitive information must not be used to the disadvantage of the Auditee but the Auditors must maintain objectivity and integrity in using sensitive information obtained from Auditees and should not discuss such information with a third party without authority. He affirmed that the Auditor needs to discuss the contents of a third party confirmation with the Auditee.

116. **Cross-examination for the 1st Respondent:**

117. The witness was shown Exhibit D1¹⁻³. Particularly page 2 and stated that report can be based generally on auditing as it could be financial or compliance audit. That he distinguished between ISA 240 & ISA 500.

118. He was also shown Exhibits B10 at page 18 para. 9, Exhibit A10 at page 3 and he testified that these do not amount to authentication.

119. He was also shown Exhibit D3¹⁻⁴. He noted that the list he gave did not include the Public Sector. That he is highly experienced but did not indicate that in his CV specifically. That he is a Chartered Accountant in his institution.

120. **Cross-examination for the 2nd Respondent:** counsel for the 2nd Respondent adopted the answers in cross-examination. That is all.

EVIDENCE-IN-CHIEF OF AUGUSTINE SIAKA AS SW5:-

121. That he is a Credit and Marketing Officer of Apex Bank Sierra Leone Limited.

122. That presently he is the head of the Marketing Department with three Community Banks under his supervision.

123. That the Bank has Internal Auditors and in addition the Kamakwie Branch is usually audited externally by LKG whose Team of Auditors is led by Mr. Tamba Momoh, the 2nd Respondent.
124. That LKG was contracted to audit Apex Bank for a fee and after the audit processes, payments will be made to LKG through Mr. Tamba Momoh and he has been acknowledging receipts of such payments by signing on behalf of LKG.
125. That he was present when the 2nd Respondent arrived to conduct audit exercises on the Apex Bank and the Bank provided accommodation and after the audit, fees were paid to LKG through Mr. Momoh.
126. **Cross-examination for the 2nd Respondent:**
127. That the audit was conducted by Tamba Momoh in his presence. The team comprised three members including Tamba Momoh and that Mr. Tamba Momoh signed as LKG. That it was signed his my presence. That Tamba Momoh and team have been auditing since 2018 – 2020 and that LKG means Light Kongomanyi.
128. That LKG do have stamps and Tamba Momoh signs on behalf of the Team of Auditors as he is a member of LKG. The witness further stated that he has worked for seven years with FSA and it is part of the Apex Bank where he had worked for thirteen years. That Exhibits E1¹⁻² comes from Kamakwei Community Bank headed by Manager Julius Barba. That he knows Mr. Tamba Momoh. That the money was collected by Tamba Momoh himself. That Mr. Nelson Salia Konneh was the head of the Apex Bank. That all what he said about Tamba Momoh is true. That is all.

129. **Re-Examination:** None.

EVIDENCE-IN-CHIEF OF ALFRED SAFFA AS SW6:-

130. That he is a Principal Auditor at the Audit Service Sierra Leone and has been an Auditor for twenty (20) years.
131. That in 2020 he was given the responsibility by ASSL to lead a Team of Auditors to carry out a Performance Audit on Local Council Development Plans. That the team executed a pre-study of the process and held an initial Audit Conference with the Mayor of the Freetown Municipality at the Freetown

City Council. The initial Conference was also attended by the Chief Administrator, Finance Administrator, Development Planning Officer and a Member of the Transform Freetown Delivery Team, which was one of the Development Plans to be audited.

132. That the purpose of the initial conference was to have discussions on the objectives of the audit and to set out the parameters.
133. He stated that the Performance Audit was done to assess whether Government's undertakings, operation and systems were efficient, economical and effective and whether there was any room for improvements. The members of the Performance Audit Team included himself as supervisor, Mr Tamba Momoh, Mr. Aiah Gbondo-Tugbawa, Mr Ibrahim Massaquoi, Mr Solomon Soloku and Mr Ansu Koroma.
134. That the 1st Respondent was the substantive Auditor-General at the time of the audit and she instructed them not to audit the Transform Freetown Project, which was meant to be part of the audit. When they received the instructions not to carry out the audit, he informed his supervisor, Mr. Aiah Gbondo Tugbawa, who promised to discuss it with the 1st and 2nd Respondents.
135. That in his presence the 2nd Respondent was contacted in respect of the instruction that they should not proceed with that particular audit and he promised to get back to the team on that but he never did.
136. That he was later directed to draft a Letter for the attention and signature of the 1st Respondent, addressed to the Mayor of the Freetown Municipality informing the implementing partners about the planned audit, but the 1st Respondent refused to sign the Letter and instead directed that the said audit will be carried out by the Financial Auditors.
137. That he was not aware whether the Financial Auditors audited the said Project.
138. **Cross-Examination by Counsel for the 1st Respondent:**
139. That Performance Audit takes between 9 months and a year. The Deputy Auditor-General was out of office for nine (9) months.
140. That when a Deputy Auditor is absent another one acts in his place. That he could not remember the time he took the draft letter to the 1st Respondent to sign and recalled that she refused to sign. That the 1st Respondent was not present at the initial meeting. That he wrote the Engagement Letter meant for the Audit.

141. The witness was shown Exhibit F1¹⁻⁴ particularly page 2 and noted that Auditor-General was absent. That he was the Team's Supervisor. That he had done several draft letters that were given to the Auditor-General. That on the instruction of his boss he was asked to take the letter to the 1st Respondent. That there is a difference between drafting a letter addressed to the Auditor-General and drafting a letter upon instruction.
142. That Paragraphs 13 and 17 are different.
143. **Re-Examination: None.**
144. **Cross-examination by Counsel for the 2nd Respondent: None.**

EVIDENCE-IN-CHIEF OF AIAH GBONDO-TUGBAWA AS SW7:-

145. That he is the Deputy Auditor-General of the Audit Service Sierra Leone and his responsibilities included managing Auditors during audit activities and providing leadership for Senior Management Staff and has been an Auditor for about 18 years.
146. That in 2020 he was part of a team carrying out Performance Audits on Local Councils for activities carried out between 2015 and 2019.
147. That the purposes of such performance audits were to enable the Auditors assess how efficient the Local Councils were regarding the preparation, implementation, monitoring and evaluation of Local Council Development Plans.
148. He stated that he was to supervise the Performance Audit process and he was supervised by the Deputy Auditor-General, Mr Tamba Momoh in charge of the Specialised Audit Unit.
149. He referred to the provisions of section 11(2)(c) of the Audit Service Act, 2014 citing that the Audit Service Sierra Leone can carry out value for money audit and other audits to ensure that efficiency and effectiveness are achieved in the utilisation of public funds. He noted that the Transform Freetown Project was a project carried out by the Freetown City Council which he was supposed to audit.
150. He noted that there were about 49 Projects to be audited and these included Projects sponsored by the Government of Sierra Leone and Projects sponsored by Donors, with the latter having funds transferred directly to the Freetown City Council. There were also funds transferred to the Freetown City Council through Implementing Partners, including International Non-Governmental Organisations.

151. That there was an initial meeting in respect of the said Performance Audit and the terms of the audit were clearly stated in an Engagement Letter sent to the Municipality of Freetown. That during the initial meeting issues of accreditation were also discussed and focal persons were identified. Also, certain documents were requested for from the Freetown City Council and other Councils.
152. That when the request was made for documents in respect of the Transform Freetown Project, the Freetown City Council initially failed to produce them and after significant delays in producing them, they later received the lists of projects relating to the Transform Freetown Project.
153. That another request was made to the Mayor for a much more comprehensive list of documents in respect of those projects. That some of the documents received were not sufficient to enable the team to conduct a comprehensive audit on the Transform Freetown Project. That he further requested Mr. Alfred Saffa, Principal Auditor and supervisor of the team to draft a letter requesting the Mayor to submit all documents of the project for implementing partners and for the Mayor to authorise the team to speak with the implementing partners on how the audit would be conducted.
154. That the 2nd Respondent was to approve and sign the letter but he was however away from the office, busy conducting a real time audit of the Covid Funds, and in the Audit Service, when Auditors are faced with any challenge, they must escalate such challenge to their bosses. As a result, Mr. Saffa was directed by his supervisor to take the letter to the Auditor-General for her approval and signature.
155. That the Auditor-General refused to sign the letter and instead instructed Mr. Saffa to consider other areas. That based on the information from Mr. Saffa, Mr. Tamba Momoh, was informed and he responded that "the Mayor is credible and full of integrity." That he further enquired from Mr. Momoh whether the project should not be audited since the Mayor was credible, and Mr. Momoh told him that he will discuss with the Auditor-General and get back to him, which he never did.
156. That after a week, he enquired whether the Transform Freetown Project should not be part of the audit and his enquiries were left unaddressed and unanswered. The Project was never audited and the scope of the work was limited when the 1st Respondent refused to sign the request to contact other parties.
157. The witness stated that at that juncture, it is interesting to note that Mr. Tamba Momoh, when faced with a similar situation supervising the audit of the Office of the Secretary to the President, did not find the Office credible and full of integrity, and as such had to embark on a third party confirmation exercise without the Auditee's consent in clear breach of professional standards.

158. **Cross-examination by Counsel for the 1st Respondent:**
159. During cross-examination, the witness stated that he did not obtain the documents from the Financial Audit Team with the consent of the FCC. The Financial Auditors were at the conclusion of the auditing. In the cause of the said auditing, he was an assistant to the A.G.
160. That in August 2022, he was Deputy Auditor-General. That his immediate boss was Tamba Momoh. That he did not ask the FCC for documents at the initial meeting and that the time they requested for documents normally is contained in the Engagement Letter.
161. That he cannot produce the Engagement Letter. He further stated that the standard practice is when one Deputy is either on leave or outside the country, he hands over his responsibilities to another Deputy. That he was keeping the Auditor-General informed of the challenges and that Tamba Momoh was also informed of the challenges and he was pretty fine with them. That he was not physically present when SW6 handed over the letter to the Auditor-General for her signature.
162. **Re-Examination: None.**
163. **Cross-examination by Counsel for the 2nd Respondent, A. Senesie Esq:**
164. Counsel for the 2nd Respondent adopted the answers in cross-examination by R.S.V. Wright Esq.
165. SW7 further referred to paragraph 11 at page 2 of his Witness Statement. That his immediate supervisor was in Freetown at the time of the refusal of the Auditor-General signing the letter. That he did not meet Mr Tamba Momoh on a daily basis and that Mr Tamba Momoh was aware of the instructions given to SW6 (SAFFA).
166. He confirmed that Paragraph 13 of his witness statement is correct. That is all.
167. **Re-Examination: None.**

THE RESPONDENTS' CASE

168. At the close of the State's Case, Counsel for the 1st Respondent, R.S.V. WRIGHT ESQ. called and led three (3) Witnesses, while Counsel for the 2nd Respondent relied on their Written Statement of Case filed.

EVIDENCE-IN-CHIEF OF AINA VIVIAN SOLOMON BELL AS RW1:

169. That he is an Accountant and an Auditor and that he did an Expert Opinion for the attention of the Tribunal on behalf of the Institute of Chartered Accountants Sierra Leone (ICASL).
170. That he knows of three types of audits, namely, Financial, Compliance and Performance Audits.
171. That Financial Audit involves the auditing of a set of financial statements in which you are presented with a set of financial statements relating to a specific period usually 12 months and also a list of balance sheets for a given Financial Year.
172. That in Performance Audit, there is usually no Financial Statements, rather the Auditor would be presented with certain structures or drawings and you have to examine the end product, whilst for Compliance Audit, you look at the laws or regulations in relation to the compliance.
173. That he has been an Auditor for twenty-five (25) years and as an Accountant for over forty (40) years practicing in Sierra Leone and the United Kingdom and that he is familiar with the International Regulations and Standards, both ethical and professional standards and regulations.
174. That the Public Sector is usually governed by the International Organization for Supreme Audit Institutions and for Sierra Leone there is the Audit Service Sierra Leone.
175. That the Institute of Chartered Accountants of Sierra Leone (ICASL) regulates the Accounting profession in Sierra Leone and that he is a member of ICASL (the Regulatory Body).
176. That there are different standards applicable to various audits and that in all his years of practice he has never come across a provision in the standards that states that an Auditor must request the consent of the Auditee before approaching third parties as this is not a legal requirement by any standards.
177. That for Financial Audits, there has been a practice to encourage Auditees either to speak to clients (Banks) because of confidentiality and the nature of financial transactions. The Auditor requests a client to issue a blanket authorisation to the financial institution and authorise them to disclose information that they may be required or requested by the Auditors. That there is however no mandatory requirement to do so, rather they have developed a set of procedures for only Financial Audits.
178. **Cross-examination.**

179. That as an Expert he would rely on what he had stated and the document he had submitted.
180. He stated that ICASL can issue standards as and when necessary for code of ethics, as the Act gives them that authority.
181. He stated that he had worked for ASSL as an independent contractor and noted that ASSL cannot make or issue Audit Standards but can only implement them and that he is held to a certain standard as to how he can execute his contract with ASSL. He further confirmed that Auditors are held to standards provided for by law.
182. That there can be confidential arrangements between Auditees and Financial Institutions especially for quick response and this is a good practice for Financial Audit.
183. That he has been engaged in all three types of audits; and the principles governing them are not the same. He could not tell whether the Ministry of Health was at any point audited, but could confirm that the Office of the Secretary to President was audited.
184. He recalled he had been contracted to audit the Medical and Dental Association but there were no issues of confidentiality, and stated that there is no issue of confidentiality in Performance and Compliance Audits.
185. That in Compliance Audit, you do not need to clarify issues with the Auditee; and if you suspect fraud, you do not need to contact the Auditee before contacting a third party.
186. He stated that he does not know whether ICASL took a position calling on its members not to take the position of substantive Auditor-General and Deputy Auditor-General and that prior to testifying he had discussions with the 1st Respondent.
187. He said he was requested by ICASL to testify because of his knowledge in auditing and that during Compliance or Performance audits, the Auditor is not required to verify issues with the Auditee except where there are gaps.
188. He explained that an Auditor can review a document and if he comes across something that is questionable, he can proceed to verify or authenticate the information or document without discussing with the Auditee. That there is no law providing for this procedure but Auditors can use best judgement/endeavour or good conscience to arrive at this.
189. That an Auditor can prove his skepticism based on fact and if confronted with two different answers to one issue, he will take the first answer.

190. When shown Exhibit C2¹⁻² he stated that if he were to be involved in such audit, the audit process will not end upon the discovery in Exhibit C2¹⁻² and further noted that he does not wish to comment on one of those Exhibits.
191. He also noted that if he were to receive two responses from a third party, he will stick with the first response.
192. Asked about his opinion on Exhibit A12, he confirmed that the letter was addressed to the 2nd Respondent and not to ASSL.
193. He confirmed that he will not sign a document he has not approved and that the Auditor-General can be held responsible for the conduct of the subordinates and issues of negligence could lead to summary dismissal as Auditors are held to a high standard.
194. He concluded by explaining his understanding of external or third party confirmation as provided in ISSAI 500 and how a confirmation request is designed.
195. **Cross-examination for the 2nd Respondent: None.**
196. **Re-examination: None.**

EVIDENCE-IN-CHIEF OF VIDAL OLOUNFE PAUL COKER AS RW2:

197. That he has been a Chartered Accountant for about 23 years and had worked with ASSL for 7 years and now retired. That he was a former Deputy Auditor-General at ASSL and very familiar with procedures and practices in that office including audit regulations and guidelines. That he is a member of ICASL and made an expert opinion in respect of the investigations.
198. That the Deputy Auditor-General can sign-off on final Reports for individual audits as the Audit Team is treated as independent, and the Engagement Partner (usually the Deputy Auditor-General) signs off the final Report and not the Auditor-General.
199. That the Engagement Partner has the ultimate responsibility for the individual audit exercise. That Exhibits A12¹⁻⁴ page 2 is a standard letter signed by any personnel, including a Deputy Auditor-General or other personnel. He further stated that the Audit Team Leader can also sign a letter for and on behalf of the Auditor-General. On Exhibit C2¹⁻² at page 2, he stated that if he were to come across such a document he would think of money laundering issues and will raise the issue of audit skepticism.
200. He confirmed that he was aware that the 1st Respondent was suspended and that Exhibit C2¹ was addressed to the Acting Auditor-General, Audit Services Sierra

Leone acting in place of the Auditor-General who had been suspended in November 2021.

201. **Cross-Examination.**

202. That he served as Deputy Auditor-General and put together teams to conduct audits.
203. He explained that individual audits are audits for individual sub-vented agencies and when the Deputy Auditor-General signs off on such audits, the Auditor-General cannot review the work of the Deputy Auditor-General. He also later confirmed that he is not aware that the Auditor-General can review the work of the Deputy Auditor-General or can even supervise him.
204. He further confirmed that he was aware that ASSL carried out compliance audits on the Office of the Secretary to the President and as Deputy Auditor-General he relied on the work of the professional Auditors who were posted to carry out such audits.
205. He noted that it is possible that professional skepticism can be developed when reviewing the work of others and that such skepticism can be resolved during team meetings where there is materiality of a higher degree.
206. He said it is a good practice for a Deputy Auditor-General to participate in the audit process by going to the field and speaking with the Auditee, especially after detecting professional skepticism.
207. That it is not practical for a Deputy Auditor-General to conclude on an audit without meeting with Auditors or the Auditee and it will be a bad practice if such were to occur as the Auditee is required to answer to queries raised by Auditors. The Deputy Auditor-General can go back to the Auditee for further verification/clarification and that can be a good practice. There are audit standards for third party confirmation and issues of confidentiality for financial and compliance audits.
208. A Confidentiality Clause is signed during Audit and a breach will be a bad practice. He confirmed that as a Deputy Auditor-General, it will be bad practice to conduct an audit on self. He noted that Memoranda can be issued from ASSL without the expressed or implied consent of the Auditor-General. That while serving as Deputy Auditor-General, he signed for the Auditor-General without her consent and that was a standard practice and procedure that had long been in existence.

209. He stated that the Auditor-General is the head of the ASSL and that Senior Management will always meet with the Auditor-General to update and brief her on the status of activities within ASSL.

210. **Re-examination: None.**

EVIDENCE-IN-CHIEF OF EINAR GØRRISSEN AS RW3:-

211. That he lives in Yorkshire 630377 Norway and he is an Auditor. That he had worked with a number of auditing firms in Malawi and Zambia and other international institutions. That he is the Director-General at the INTOSAI Development Initiative (IDI), the body of INTOSAI that publishes regulations and standards, a member of INTOSAI.

212. That he has never come across a requirement that an Auditor should seek the consent of an Auditee before confirmation can be made from a third party. 206 in the International Standards, there are no standards for an Auditor to get consent for Third Party Confirmation.

213. That he prepared an Expert Opinion which he would rely on.

214. **Cross-examination.**

215. That he attended Queen Mary University of London.

216. He stated that an engagement letter was shown to him by the 2nd Respondent during discussions as he was following the investigations against them.

217. He confirmed that Third Party Confirmation is an exercise to seek information from a Third Party. He was referred to Exhibit A2¹⁻⁴ and confirmed that it was signed by both the Auditor and Auditee.

218. He further confirmed that the Engagement Letter imposed the responsibility on the Auditee to provide the Auditors access to information and to provide such information when required; and as this was a Compliance Audit the Auditors should request for information from the Auditee.

219. He stated that he has been engaged in many audits and had supervised Audit Teams. He noted that if there is an issue of conspiracy between the Auditors and the Auditee to cover-up anything, he would not go back to the Team or the Auditee to verify or clarify. He also noted that an Engagement Partner has the right to change the pattern of an audit if he is suspicious of a conspiracy between the Auditors and Auditee.

220. He noted that he had not done a third party confirmation before but had been engaged in third party investigations. He confirmed that he had not seen a Third Party Template for Sierra Leone and he is not familiar with the audit process in Sierra Leone, and that he spoke with the 2nd Respondent but did not enquire from him about third party processes in Sierra Leone. He noted that he does not know how the third party verification process operates in Sierra Leone.
221. He said he could not explain relevant provisions in the Constitution of Sierra Leone, 1991 and the Audit Service Act, 2014 unless he checked them up, and that third party confirmation was applicable to Financial, Performance and Compliance Audits.
222. **Re-Examination: None.**

VI. FINDINGS

223. At the close of the investigations, the parties filed and adopted their final written submissions on the facts and the applicable law. The Tribunal diligently appraised and evaluated the evidence led by both State Counsel and Counsel for the Respondents, including the cross-examination evidence and the voluminous Exhibits, and those of Expert Witnesses on both sides.
224. Upon an evaluation of the evidence led, the Tribunal made specific findings on each area of the investigation which are set out below:-

Inclusion of Unjustified and Unverified Conclusions in the Audit Report 2020

225. The Final Auditor-General's Report on the Office of the President for the Financial Year 2020 issued in December 2021 contained findings and conclusion made by the 2nd Respondent, which were adversely different from the findings and conclusion made by the Team of Auditors from the Audit Service Sierra Leone who conducted the Audit, as stated by State Witness 1 Ibrahim Barrie, who led the Team of Auditors in Exhibit A15 which is the Audit Verification Report on the Office of the President for the Financial Year 2020 with the following findings and conclusion:

"The necessary retirement details were made available during the audit verification, and were inspected. The issue is therefore resolved."

226. Contrary to the findings and conclusion of the Team of Auditors, the 1st and 2nd Respondents, on their own volition, prepared another Audit Verification Report on the Office of the President for the same Financial Year 2020 dated

15th October 2021 without contacting the Team of Auditors who conducted the Audit and prepared Exhibit A16 which contained the following comments:

AUDITOR'S COMMENT

PAYMENT VOUCHER DETAILS	VERIFICATION COMMENTS
H.E. and Entourage to South Africa	The retirement details provided are inappropriate and false according to third party confirmation
H.E. and Entourage to Dubai	The retirement details provided are inappropriate and false according to third party confirmation
First Lady and Entourage to The Gambia	The retirement details provided are inappropriate and false according to third party confirmation

227. The above findings, conclusions and comments were made by the 1st and 2nd Respondents without further verification with the Auditee, or the Team of Auditors. These were quite different from the findings, conclusions and comments made by the Team of Auditors as contained in Exhibit A15, the Audit Verification Report on the Audit of the Office of the President for the Financial Year 2020 dated 10th October, 2021.

228. The 1st and 2nd Respondents requested confirmation of the audit documents that were initially verified by the Team of Auditors who inspected the retirement receipts and concluded that they were satisfied with them. That notwithstanding, the 2nd Respondent requested confirmation of the authenticity of the following Receipts obtained from the Third Parties:-

- I. REQUEST FOR CONFIRMATION OF RECEIPT NO. 264 ISSUED BY THE OCEAN BAY HOTEL PLUS SUN BEACH HOTEL AND RESORT- GAMBIA dated 13th October 2021, as shown on Exhibit A10.
- II. REQUEST FOR CONFIRMATION OF RECEIPT NO. 306 ISSUED BY 21 NETLETON HOTEL dated 13th October 2021, as shown on Exhibit A11.
- III. REQUEST FOR CONFIRMATION OF RECEIPT NO. 4710 ISSUED BY THE LANCASTER EDEN BAY dated 13th October 2021, as shown on Exhibit A12.

IV. REQUEST FOR CONFIRMATION OF RECEIPT NO.836 ISSUED
BY THE BULGARI RESORT DUBAI UNITED ARAB EMIRATE
dated 13th October 2021, as shown in Exhibit A13.

229. The above request for confirmation of the authenticity of the Receipts were made by the 2nd Respondent WITHOUT THE PERMISSION of the Auditee, the Office of the President, as required by Audit Principles of Third Party External Confirmation as indicated in the evidence of State Witness 2 Abu Bakarr Amara in paragraph 16 of the Summary of his Witness Statement and Oral Testimony. The principle was corroborated in the evidence of State Witness 4 Jonathan Lamboi at paragraph 27 of the Summary of his Witness Statement.
230. In defence of the 1st and 2nd Respondents, the Witness RW1 Aina Vivian Solomon Bell in his Evidence-in-Chief stated that, there were three (3) Types of Audit: Financial, Compliance and Performance Audits. RW1 went further to state that throughout his practice in twenty-five years he has never come across a provision in the Standards that an Auditor must request the consent of the Auditee before approaching a third party, as it is not a legal requirement by any Standards. RW1 stated further that in Compliance Audit, an Auditor will not clarify issues with the Auditee, particularly when the Auditor suspects fraud. He went further to state that ICASL requested him to testify before the Tribunal.
231. However, in questions put to RW2 in his cross-examination, he stated that it is not practical for a Deputy Auditor-General to conclude an audit without meeting with the Auditors or the Auditee, and that it will be a bad practice if such were to occur as the Auditee is required to answer to queries raised by the Auditors. The Deputy Auditor-General can go back to the Auditee for further verification/clarification and that can be a good practice. There is an Audit Standard for third party confirmation and issues of confidentiality for Financial and Compliance Audits.
232. **Exhibit B5** is an Internal Memorandum of the Auditor-General, Mrs. Lara Taylor-Pearce sent to the Deputy Auditor-General on the subject of Third Party Information stating thus:

“Please be informed that with immediate effect, wherever found necessary during the carrying out of an audit exercise, we are mandated by Law to request all relevant evidences to support an audit issue. Third party information forms part of such evidences.

In view of this, please refer to part 3- “Functions of power of the Audit Service Sierra Leone” under our Audit Service Act 2014, as well as part 7- “miscellaneous provision” under the Act.

With this in mind, we should, as auditors take all necessary measures to retrieve any relevant information on a third party that may be related to a subject under review.

Auditees should be made fully aware of the above-mentioned process during initial meetings and general interactions with them."

233. The findings, conclusions and comments in the Audit Exercise carried out on the Office of the President are issues contained in the following Final Management Letters on the Office of the President:-

(i) Exhibit B2 1-14 for the Financial Years 2011-2012.

(ii) Exhibit B3 1-11 for the Financial Year 2016.

(iii) Exhibit B4 1-13 for the Financial Year 2017.

234. The above contents were never reflected in the Auditor-General's Report for the Years 2011-2012, 2016 and 2017.

Misconduct or Lack of Professional Performance by the 1st and 2nd Respondents

235. The State led evidence to prove that the Office of the Auditor-General published the Audit Report on the audit of the Office of the President for the Financial Year 2020 without further verification by the 1st and 2nd Respondents. This is buttressed by the Summary Witness Statement and testimony of SW1, together with documentary evidence, namely, Exhibit A15¹⁻²⁰: Audit Verification Report prepared by the Team of Auditors. In that Verification Report, the Team of Auditors concluded that they were satisfied with the response to the queries raised by the Team of Auditors during the audit of the Office of the President.

236. However, the 1st and 2nd Respondents abandoned the verified Report that was prepared by the Audit Team. The 2nd Respondent, without further verification of the Receipts with the Auditee, prepared another Verification Report as shown in Exhibit A16¹⁻²¹ dated 15th October, 2021. The said Report contained Conclusions that were adversely different from those submitted to him. The 2nd Respondent was obliged as Supervisor of the Audit Team to have contacted the Team, or the Auditee, before issuing the Verification Report.

237. According to the testimony of RW2 (the Expert Witness called on behalf of the 1st and 2nd Respondents), he stated thus:

“It is not practical for a Deputy Auditor-General to conclude on an Audit, without meeting the Auditors, or the Auditee, and it will be a bad practice if such were to occur, as the Auditee is required to answer to queries raised by Auditors. The Deputy Auditor-General can go back to the Auditee for further verification/clarification and that can be a good practice.”

Improper Third Party/External Confirmation

238. The State led evidence by SW2 to prove that the 1st and 2nd Respondents conducted a Third Party Confirmation without reference to the Auditee. The 2nd Respondent carried out the Third Party Confirmation as shown in the following Exhibits:-

I. Exhibit A10¹⁻⁵ - Request for Confirmation of Receipt No. 264 issued by the Ocean Bay Hotel Plus Sun Beach Hotel and Resort - Gambia dated 13th October, 2021;

II. Exhibit A11¹⁻⁵ - Request for Confirmation of Receipt No. 306 issued by 21 Nettleton Hotel dated 13th October, 2021;

III. Exhibit A12¹⁻⁴ - Request for Confirmation of Receipt No. 4710 issued by the Lancaster Eden Bay dated 13th October; 2021; and

IV. Exhibit A13¹⁻² - Request for Confirmation of Receipt No. 836 issued by the Bulgari Resort Dubai, United Arab Emirates dated 13th October, 2021.

239. The above requests for confirmation of the authenticity of the Receipts were made by the 2nd Respondent WITHOUT THE PERMISSION of the Auditee, in accordance with standard audit practice.

240. In Cross-Examination by Counsel for the 1st Respondent, SW2 had this to say:-

“Where there is need for a 3rd party confirmation, the head will be informed and he in return will inform the supervisor for signature. When the team is in the field, all documents received in re-auditing will be logged. We use relevant documents in the draft report. Documents received after the auditing called shall be logged, but this could not be fixed in the original document. We can also do a third party confirmation even after receiving documents thereafter.”

241. He said further that as an Auditor he cannot contact a Third Party directly to avoid any breach of confidentiality, but will go through the client who has to sign what is called Limitation of Scope. As an Auditor, to engage in Third Party Confirmation, he will have to get the permission of his Supervisor.
242. The Auditee must always sign the request before it is sent to the Third Party and the Auditee will be given a copy of the responses. He noted that it is not a normal process for a Supervisor to contact a Third Party directly without seeking the consent or referring to the client.
243. Further, SW3 (the Accountant of the Auditee) confirmed in his testimony that they were never contacted for any other verification of the Audit Exhibits, nor were they kept in copy of any requests sent to a Third Party by the 2nd Respondent for the supposed verification that he claimed to have done, as shown in Exhibit A16¹⁻²¹ – Audit Verification Report dated 15th October, 2021. This was never controverted.
244. Despite the fact that the Final Compliance Report for the Financial Year 2020, as shown in Exhibit A17¹⁻⁷⁰ contained adverse Conclusions supposedly derived from the Third Party Confirmation Requests, the evidence shows that the response from the Chairman of Lancaster Eden Bay was fully honoured by the State Chief of Protocol and that the Receipt in question was valid. The response is contained in a letter dated 21st December, 2021 addressed to the Audit Service Sierra Leone, which reads verbatim as follows:

“Verification of receipt issued on payment for accommodation on 18th September 2019 [sic] Lancaster Eden Bay Beirut.

We would like to confirm to you that or to whosoever it may concern that the receipt you shared with us is your last correspondence with the amount of 156,113.73 USD is correct payment received in cash from the State Chief of Protocol of the Republic of Sierra Leone and receipt issued by our Hotel as the total cost of the stay of H.E. the President of the Republic of Sierra Leone and his entourage in Beirut, September 2019 [sic].

As you may be aware, customers profile details and accounts are usually held secret. In fact, high profile personalities are handled by the highest management of the Hotel and in confidentiality.

Against that backdrop, we regret that the good name of the State Chief of Protocol could appear in an audit report 2020 for payment which was fully honored.

*Sincerely yours,
Chairman
Mohamed Wissam Achour
Eden Bay Resort S.A.L."*

245. SW4 Jonathan Lamboi, an Expert Auditor and Chartered Accountant of international and domestic standing told the Tribunal, that after designing the confirmation request, Auditors have to seek confirmation from the Auditee that a particular request will be sent, and such request must be signed by a responsible authority from the Auditor's institution. This was not done in this present case by the 1st and 2nd Respondents.
246. The 3rd Witness called by the 1st Respondent, EINAR GØRRISSEN in cross-examination by the State told the Tribunal that he had not done a third party confirmation before, but had been engaged in third party investigations. He confirmed that he had not seen a third party confirmation Template for Sierra Leone and was not familiar with the audit process in Sierra Leone, and that he spoke with the 2nd Respondent but did not enquire from him about third party processes in Sierra Leone. He further stated that he did not know how the third party confirmation process operates in Sierra Leone.
247. These answers in cross-examination, to a very large extent, suggest that the Witness does not know how third party confirmation procedures operate in Sierra Leone, and therefore, little weight was given to his testimony.

Failure to Conduct Proper Audit Exercise at the Freetown City Council for the Financial Year 2020

248. The State also led evidence by SW6 that he was given the responsibility to lead a Team of Auditors to carry out a Performance Audit of the Freetown City Council (FCC) in respect of their Development Projects funded by both the Government of Sierra Leone (GoSL) and Donors.
249. According to the evidence, there were forty-nine (49) Projects to be audited and these included Projects sponsored by GoSL and Projects sponsored by Donors,

with the latter having funds transferred to the FCC, through Implementing Partners, including International Non-Governmental Organisations (INGOs).

250. There is evidence that an Entrance Meeting was held comprising Senior Departmental Heads of the FCC, including the Mayor. The objective of the meeting was to inform the Senior Management of the FCC of the Performance Audit process. This included the examination of Projects and documents relating to the expenditure that the FCC had carried out on the Projects during the period 2015 to 2019.
251. The essence of the audit was to determine the efficiency and effectiveness of the utilisation of public funds (value-for-money). In that meeting, it was expected that the Team of Auditors was to access documents relating to the implementation of the Projects. That expectation was never realised because the Mayor initially failed to give access to the Team of Auditors to audit their books.
252. It is in evidence that, SW6 was instructed by SW7 to draft a letter requesting the Mayor to submit all documents of the Projects, and for the Team of Auditors to speak with the Implementing Partners about how the audit would be conducted. The 1st Respondent refused to sign the said letter and instead instructed SW6 to consider other areas. Based on this instruction, SW7 informed the 2nd Respondent who remarked that, "*the Mayor is credible and full of integrity.*" SW7 then inquired from the 2nd Respondent whether the Projects should not be audited, since he had stated that the Mayor was credible, and he again remarked that he will discuss with the 1st Respondent and get back to him, which he never did.
253. In the final analysis, the Performance Audit was never carried out, and the scope of work was limited when the 1st Respondent refused to sign the letter of request to contact the other parties involved in the Projects. This evidence remains uncontroverted and unchallenged.
254. Instead of discontinuing the audit entirely, the Auditor General may consider alternative actions such as conducting further assessments, obtaining additional evidence, or seeking independent verification to address concerns about the auditee's credibility. These actions can help ensure a comprehensive and objective evaluation of the auditee's performance rather than just discontinuing the performance audit based upon the credibility of the Mayor of Freetown City Council. See the evidence of SW6, ALFRED SAFFA.

255. In conclusion, whilst the Auditor-General and/or her deputy have the authority to make decisions regarding audit processes, including discontinuing audits, such decisions should be based on valid reasons, compliance with professional standards, and ethical considerations to uphold the integrity and credibility of the audit function. Transparent communication and adherence to established auditing practices are essential in addressing concerns about the auditee's credibility during a performance audit.

256. Section 11(2) of the Audit Service Act of 2014 was breached by the Auditor-General and her deputy. It reads:-

“Without prejudice to the generality of subsection (1), the function of the Audit Service to:-

(a) ensure compliance with auditing standards and code of ethics established by the International Organization of Supreme Audit Institutions (INTOSAI) and other recognised standards issued or accepted by funding or donor organizations in conducting audits of their projects.”

257. SW6 and SW7 explained their level of frustration in auditing the Freetown City Council, more particularly, the Transform-Freetown Project which was financed both by Government and Donor Funds. The Respondents deliberately failed or refused to carry out their constitutional and statutory mandates in ensuring proper auditing of Government or Donor Funds and further prevented their subordinates from carrying out effective audit as was required of them. Such unprofessional conducts were knowingly and strategically executed by the Respondents without any recourse to their professional and ethical duties. See Exhibit B9¹⁻²⁹ which is ISSAI 130: Code of Ethics - INTOSAI Standards.

Conflict of Interest

258. The State led evidence through the testimony of SW5 to prove that the 2nd Respondent undertook a private audit exercise on behalf of a private Auditing Firm (LKG Accountants) in respect of a partly Government-funded Agency (Apex Community Bank - Kamakwie Branch) for remuneration. This is in conflict of his interest and functions as Deputy Auditor-General.

259. The 2nd Respondent's involvement in private auditing could create conflict of interest, as his private auditing activities may intersect with his responsibilities

at Audit Sierra Leone. Conflicts of Interest can compromise the integrity of audit processes and raise questions about the individual's ability to prioritise the public interest over personal or private interests.

260. Professional Codes of Ethics in the auditing profession emphasise the importance of avoiding conflicts of interest, maintaining independence, and upholding professional standards. Auditors are expected to adhere to ethical guidelines that promote transparency, integrity, and accountability in audit practices.
261. Laws and Regulations governing audit practices have provisions that restrict auditors from engaging in certain activities that could create conflicts of interest or undermine their independence. It is important for the 2nd Respondent to comply with legal requirements and ethical standards to uphold the credibility of Audit Service Sierra Leone's operations.
262. If the 2nd Respondent is engaged in private auditing activities, it is essential for him to disclose this information to relevant authorities, stakeholders, and colleagues to ensure transparency and accountability. Transparent disclosure of potential conflicts of interest can help mitigate risks and maintain trust in the audit process. See the evidence of AUGUSTINE SIAKA SW5 who testified inter alia that LKG was contracted to Apex Bank for a fee and after the audit process, payments will be made to LKG through TAMBA MOMOH, and he has been acknowledging receipts of such payments by signing on behalf of LKG a private auditing firm.
263. The 2nd Respondent's involvement in private auditing activities, whilst holding a full-time position at Audit Service Sierra Leone, raises ethical concerns. It is crucial for an individual to carefully consider the implications of such dual roles and ensure compliance with professional ethics, independence requirements and transparency measures, so as to uphold the integrity of the audit profession.
264. In the context of a Performance Audit conducted by the 1st Respondent or her office, it is important to consider the implications of discontinuing the audit process based on the 1st Respondent's judgment of the Auditee's credibility.
265. Auditors, including the 1st and 2nd Respondents, are expected to maintain independence and objectivity in their audit work to ensure impartiality and unbiased assessment of the Auditee's operations. Discontinuing an audit based solely on the 1st Respondent's perception of the Auditee's credibility may raise concerns about the objectivity and integrity of the audit process.

266. Professional auditing standards and guidelines provide a framework for conducting audits, including Performance Audits. Auditors are expected to adhere to established procedures, criteria, and methodologies to ensure the quality and reliability of audit findings. Abruptly discontinuing an audit at the Freetown City Council at the peak of an audit without valid reasons or evidence does not comply with professional standards and ethics.
267. Ethical considerations play a crucial role in audit practices, and auditors are expected to uphold ethical principles such as integrity, transparency, and accountability. The decision to discontinue an audit should be guided by ethical considerations, including the need to provide a fair and unbiased assessment of the auditee's activities.
268. If the 1st Respondent believes that the auditee's credibility is a cause for concern, it is important to communicate this issue to the Audit Team and relevant stakeholders. Transparency in decision-making and clear communication of the reasons for discontinuing the audit are essential to maintaining trust and credibility in the audit process.
269. Instead of discontinuing the audit entirely, the 1st Respondent should have considered alternative actions such as, conducting further assessments, obtaining additional evidence, or seeking independent verification to address concerns about the Auditee's credibility. These actions can help ensure a comprehensive and objective evaluation of the Auditee's performance rather than just discontinuing the performance audit based upon the credibility of the Mayor of Freetown City Council. See the evidence of ALFRED SAFFA SW6.
270. In conclusion, while the 1st and 2nd Respondents have the authority to make decisions regarding audit processes, including discontinuing audits, such decisions should be based on valid reasons, in compliance with professional standards, and ethical considerations to uphold the integrity and credibility of the audit function. Transparent communication and adherence to established audit practices are essential in addressing concerns about the Auditee's credibility during a Performance Audit.

Breach of Confidentiality

271. Confidentiality is a fundamental principle in auditing that requires Auditors to maintain the confidentiality of information obtained during the audit process.

This includes sensitive financial data, internal documents, and other proprietary information of the audited entity.

272. Breach of confidentiality occurs when the 1st and 2nd Respondents disclose confidential information obtained during the audit to unauthorised individuals or entities **without proper consent or legal authority.**
273. Disclosure of information to a third party must be done in compliance with legal and ethical guidelines. The information shared should be relevant, accurate, and necessary for the purpose of the audit.
274. The 1st and 2nd Respondents must ensure that the disclosure of information does not violate confidentiality agreements, privacy laws, or compromise the integrity of the audit process.
275. The principle of breach of confidentiality and disclosure of information to a third party in the course of the audit of the Office of the President by the 1st and 2nd Respondents require a balance between transparency and confidentiality. It is crucial for them to uphold ethical standards, protect sensitive information, and comply with legal requirements when handling and sharing audit-related information.
276. The evidence of SW1 and SW2 show that the standard guidelines relating to obtaining third party confirmation were not followed in several ways.
277. Firstly, the consent of the Secretary to the President was not obtained before embarking upon the third party confirmation.
278. Secondly, contacting third parties directly seeking clarifications of certain payment receipts relating to foreign hotel accommodation of the President without prior notification to that Office may have the tendency of bringing the Office of the President into disrepute and shame, whilst also compromising the security of the President in his overseas travels, part of which has to do with his medical check-up, which should be confidential.
279. Thirdly, conducting a third party confirmation on fresh issues relating to payments to foreign hotels for the accommodation of the President and his entourage without due deference or referrals to the head of the initial Audit Team headed by SW1 (IBRAHIM BARRIE) and SW2 (ABU BAKARR AMARA) who had initially concluded that all unresolved issues had been clarified and concluded and were satisfied with their audit report was a breach

of the ethics of auditing and in breach of section 11(2) of the Audit Service Act of 2014 and also a breach of INTOSAI Standard Practice.

280. The 1st and 2nd Respondents were under ethical obligations to have contacted the Office of the President by sending them the designed Confirmation Request Letter for their approval before dispatching such letters to the aforementioned Hotels as contained in the Exhibits below:-

Exhibit A10¹⁻⁵ - Request for Confirmation of Receipt No. 264 issued by the Ocean Bay Hotel Plus Sun Beach Hotel and Resort -Gambia dated 13th October, 2021;

Exhibit A11¹⁻⁵ - Request for Confirmation of Receipt No. 306 issued by 21 Nettleton Hotel dated 13th October, 2021;

Exhibit A12¹⁻⁴ - Request for Confirmation of Receipt No. 4710 issued by the Lancaster Eden Bay dated 13th October, 2021; and

Exhibit A13¹⁻² - Request for Confirmation of Receipt No. 836 issued by the Bulgari Resort Dubai, United Arab Emirates dated 13th October, 2021.

Fraud in Auditing

281. Even though the 1st and 2nd Respondents did not testify, it appeared from cross-examination of the Witnesses that the 1st and 2nd Respondents were alleging fraud with regards Exhibits A10, A11 and A13. In cross-examination of SW1 (IBRAHIM BARRIE) by Counsel for the 1st Respondent, the Witness had this to say:-

"I have been shown Exhibit A10. A receipt issued by Ocean Bay Hotel Resort in the Republic of Gambia. Under the Column "price per room, it is \$1,825 per night. When this sum is multiplied by 7 it is \$12,775. The name on Exhibit A10 is State Chief of Protocol. See Exhibit A19. It is the draft compliance report. It is prepared by me and my team. It was prepared before A10 – A13. I did not because our findings were about retirement details. I was satisfied with Exhibit A10 as per internal standard Audit 240. It is stated there that the auditor can accept a document as genuine when they have no reason to believe otherwise. I cannot tell whether A10 is a forgery.

Exhibit A11 is a document I was satisfied with. I cannot tell whether it was a forgery.

Exhibit A13: I also cannot tell or know whether it was forgery”.

282. In Compliance Auditing, forgery is proved through a series of procedures which are as follows:-

i. Examination of Documents: The Auditor-General or her deputy will examine all relevant documents, including financial records, contracts, invoices, and other supporting documents to identify any signs of forgery.

ii. Comparison of Signatures: One of the key procedures is to compare signatures on documents with known authentic signatures. Any discrepancies or inconsistencies may indicate forgery.

iii. Forensic Analysis: Forensic experts may be brought in to conduct detailed analysis of documents, including ink analysis, paper analysis, and handwriting analysis to determine if any forgery has taken place.

iv. Interviewing Witnesses: The Auditor-General or her deputy may interview individuals who were involved in the creation or signing of the documents to gather additional information and verify the authenticity of signatures.

v. Review of Internal Controls: The Auditor-General will also review the internal controls in place to prevent forgery, such as segregation of duties, authorization procedures, and access controls.

vi. Reporting Findings: Once the forgery is proved, the Auditor-General or her deputy will report their findings to the relevant authorities and take appropriate actions, such as recommending legal action or disciplinary measures.

283. It is important to note that proving forgery in Compliance Auditing requires thorough investigation, attention to detail, and adherence to professional standards and ethics. It is regrettable to note that the aforementioned procedures were not adopted or followed by the 1st and 2nd Respondents. This in our estimation has cast doubts on the Audit Report on the Office of the President.

284. When an Auditor suspects fraud during an audit, it is a serious matter that must be handled in accordance with professional auditing standards and ethical guidelines. This was not the case in this present audit.

VII. ANALYSIS OF FINDINGS

285. The findings of the Tribunal on the Auditor-General and Deputy Auditor-General reveal a series of serious misconduct and ethical violations that have raised significant concerns regarding their conduct and performance in their respective roles. The Tribunal identified the following key areas of misconduct:

Audit Exercise on the Office of the President for the Financial Year 2020 conducted in 2021:

286. SW1 in his testimony and Summary Witness Statement gave evidence on the audit exercise in paragraph 16 of his Witness Statement, as follows:

“In consultation with the Team Lead and Divisional Heads, a drafted Management Letter, in the form of a Draft Compliance Report on the Audit of the Office of the President, was compiled and submitted to the 2nd Respondent (Exhibit A15¹⁻²⁰) for his review. The Draft Management Letter compiled by the Audit Team was based on the resolved matters in the Exit Meeting discussed with the Management of the Office of the President.

In Paragraph 19, he stated that the Audit Team concluded as follows:

“The necessary retirement details were made available during the Audit Verification and were inspected. The issue is therefore resolved” (Exhibit A15¹⁻²⁰).”

287. Upon his review of the Draft Audit Verification Report, the 2nd Respondent changed the Conclusions and various Comments of the Audit Team. He prepared another Draft Audit Verification Report on the Office of the President for the Financial Year 2020 dated 15th October 2021 (Exhibit A16¹⁻²¹) containing the following Comments, without contacting the Team of Auditors who conducted the Audit Exercise, or the Auditee, for further verification:-

PAYMENT VOUCHER DETAILS	VERIFICATION COMMENTS
H.E. and Entourage to South Africa	The retirement details provided are inappropriate and false according to third party confirmation

H.E. and Entourage to Dubai	The retirement details provided are inappropriate and false according to third party confirmation
First Lady and Entourage to Gambia	The retirement details provided are inappropriate and false according to third party confirmation

288. The 1st and 2nd Respondents were under obligation to have contacted the Auditee by sending to them the designed draft Confirmation Request Letter for their approval before dispatching them to the Third Parties. The failure of the 1st and 2nd Respondents to have followed this procedure is in breach of Section 11 (2) (a) of the Audit Service Act 2014 (Act No.4) of 2014, which adopts the INTOSAI Standards imposed upon Auditors working for Supreme Audit Institutions. The disclosure of the Audit Exhibits to Third Parties by the 1st and 2nd Respondents **without informing** the Auditee as required was unethical and a breach of confidentiality, and amounts to **bad practice**, which had the tendency to compromise the security of the President during his overseas travels.
289. Also, the publication of the unverified Final Compliance Report for the Financial Year 2020 and its contents, as shown in Exhibit A17¹⁻⁷⁰, was evidence of unprofessional performance, or lack thereof, exposing the bad professional conduct/misconduct of the 1st and 2nd Respondents, arising out of the constitutional obligation of **good behaviour** provided for under subsection 1 of section 137 of the Constitution of Sierra Leone, to wit:-

“Subject to the provisions of this section, a Judge of the Superior Court of Judicature shall hold office during good behaviour.”

290. Professional Misconduct: The Tribunal found evidence of professional misconduct by the 1st and 2nd Respondents, indicating a failure to adhere to professional standards, ethical guidelines, and best practices in the auditing profession. This includes violations of auditing protocols, negligence in performing duties, and a lack of integrity in conducting audits.
291. The 1st and 2nd Respondents completely breached such ethical considerations and professionally misconducted themselves without consulting the Auditee. See Exhibit B9¹⁻²⁹ which is ISSAI 130 on Code of Ethics: INTOSAI Standards. The Internal Memorandum dated the 15th June 2015, addressed to the 2nd Respondent which is EXHIBIT B5 supra was not followed. The initial Team of Auditors that conducted the auditing in the Office of the President was not consulted any further after submitting their final draft Report in respect of

which they were satisfied that all unresolved issues have been duly resolved by the submission of the relevant Audit Exhibits.

292. The 1st and 2nd Respondents completely breached their own very Memorandum on the issue of retrieving relevant information on a third party that may be relied on as an audit subject under review. From the evidence adduced, it is crystal clear that Exhibit A6 to Exhibit A16, Exhibit A1-A16 were not considered by the 1st and 2nd Respondents before their Final Audit Report 2020 including that of Exhibit B1-B8 and Exhibit C1-C3. The consent of the Auditee was not sought as required by professional practice and considerations. Their acts are all tantamount to stated misconduct and professional misconduct.
293. In the field of auditing, maintaining professional ethics and integrity is paramount to ensure the credibility and reliability of audit processes. The involvement of the 2nd Respondent in private auditing activities while holding a full-time position at Audit Service Sierra Leone raises ethical considerations and potential conflicts of interest. The following are some key points to consider:-
- (i) Conflict of Interest: the Tribunal uncovered instances of conflict of interest involving the 1st and 2nd Respondents, where personal interests or relationships may have influenced their decision-making process or compromised their objectivity in carrying out audit responsibilities. This conflict of interest undermines the independence and credibility of the auditing process. See supra.
 - (ii) Breach of Confidentiality: the Tribunal identified breaches of confidentiality by the 1st and 2nd Respondents, where sensitive information or data obtained during the auditing process was disclosed to unauthorised parties or individuals outside the auditing department. This breach of confidentiality jeopardises the security and integrity of audit findings and compromises the trust of stakeholders. See Supra.
 - (iii) Disclosure of Information to Third Parties: The Tribunal also revealed instances where the 1st and 2nd Respondents disclosed confidential information to third parties without proper authorisation or consent. This unauthorised disclosure of information violates professional ethics and confidentiality guidelines/rules, potentially leading to the misuse or misrepresentation of audit findings. See supra.
 - (iv) Failure to Properly Conduct Third Party Confirmations: the Tribunal highlighted the failure of the 1st and 2nd Respondents to properly conduct third party confirmations in compliance auditing. This oversight raises concerns about the accuracy and reliability of audit

reports, as third party confirmations are essential in verifying the information provided by audited entities and ensuring compliance with regulatory requirements.

294. In compliance auditing, especially in the context of transparency and proactive response, it is essential to consider the Auditee's consent. Transparency is crucial in compliance auditing, and it involves admitting mistakes, explaining what happened, and apologising when necessary. Transparency and honesty enable the parties concerned to be understanding and forgiving when mistakes occur.
295. Therefore, in the process of third party confirmation or compliance auditing, obtaining the auditee's consent is not only an ethical consideration but also a practical one in fostering open communication and transparency despite the fact that it is not expressly contained in the ISSAI on external confirmation procedures. As had been said supra as a matter of ethical consideration, it is always essential to obtain the consent of the auditee and in this case the Office of the President before proceeding with the external confirmation.
296. The 1st and 2nd Respondents completely breached their own very Memorandum on the issue of retrieving relevant information from a third party, which may be relied on for an audit subject under review. From the evidence adduced, it is crystal clear that Exhibit A6 to Exhibit A16, Exhibit A1-A16 were not considered by the 1st and 2nd Respondents before their Final Audit Report 2020, including that of Exhibit B1-B8 and Exhibit C1-C3. The consent of the Auditee was not sought as required by professional practice and considerations. Their individual conduct was tantamount to stated misconduct or lack of professional performance.
297. Moreover, there was a lack of proper audit of Government and Donor Funds to the tune of **Le101,000,000,000.00 (One Hundred and One Billion Leones)** in 2019 in respect of the FCC's Transform Freetown Projects for 31 out of 49 of the said Projects.
298. Further, in 2020 the 1st Respondent again failed to properly audit the **Transform Freetown Projects** to the tune of **US\$22,000,000.00 (Twenty-two Million United States Dollars)**, and failed to use the statutory powers under the **Constitution of Sierra Leone, the Audit Service Act of 2014** and the **Public Financial Management Act of 2016** to access the relevant information to execute a proper audit.
299. The 2nd Respondent, whilst working as a full-time employee of Audit Service Sierra Leone, was also engaged in working for a private Auditing Firm LKG, contrary to Sub-section 1 of Section 137 of the Constitution of Sierra Leone and Sub-section 2 of Section 11 of the Audit Service Act 2014, which give him an **obligation of good behaviour.**

Bad Faith

300. The 1st and 2nd Respondents are key officials responsible for ensuring transparency, accountability, and integrity in the auditing process. Acting in bad faith would go against the principles of their roles and responsibilities. However, under rare and exceptional circumstances, the 1st and 2nd Respondents have potentially acted in bad faith - failure on the part of the 2nd Respondent to disclose or manage conflicts of interest that could compromise the independence and impartiality of the audit process, such as having financial interests in LKG.

Selective Reporting

301. The 1st and 2nd Respondents deliberately omitted to continue the auditing of the Freetown City Council on Projects financed by the Government of Sierra Leone to favour the Mayor of the Freetown City Council despite concerns raised by the Team Head of that audit, thereby misrepresenting the true state of financial affairs and accountability of the Freetown City Council Projects.
302. Both the 1st and 2nd Respondents used their respective positions to discourage the Audit Team in the discharge of their functions as Auditors of the Freetown City Council Projects by describing the Mayor of the Freetown City Council as "credible and full of integrity," and therefore, there was no need to continue with the audit despite concerns raised by the Audit Team, thereby undermining the credibility and integrity of the audit function. See the evidence of SW6.
303. Moreover, both the 1st and 2nd Respondents demonstrated a lack of professionalism, ethical behaviour, or integrity in conducting audits, such as breaching confidentiality, engaging in unprofessional conduct, and failing to adhere to auditing standards.

The Public Financial Management (PFM) Act of 2016

304. The 1st Respondent is responsible to ensure, through her independent audit functions, that the budget was executed in accordance with the law and public services delivered.

See Powers of the Auditor-General (Sections 90, 93, 94, 95 and 96 of the PFM Act)

305. When conducting audits, the Auditor-General may:- require any person to provide him or any auditor appointed by him, information, evidence, books, records, returns and documents and to answer questions, either orally or in writing; enter and remain on any premises of a person subject to his audit with full and free access to any documents, property and bank accounts of the person.

When auditing the accounts of the Consolidated Fund, the Auditor-General shall draw the attention of the appropriate authority to any irregularity disclosed during the examination.

306. These provisions were breached by the 1st and 2nd Respondents for failing to request further information, evidence, returns and documents on the concluded audit on the Office of the President by the Audit Team, where there was any professional skepticism, before directly contacting the third party for confirmation.
307. Overall, the analysis of the Tribunal's findings indicate a pattern of misconduct, ethical lapses, and negligence on the part of the 1st and 2nd Respondents, which have serious implications for the credibility, integrity, and effectiveness of the auditing process. Addressing these findings is crucial to restoring trust, accountability, and transparency in the Audit Service Sierra Leone and upholding the highest standards of professionalism and ethical conduct in the Public Sector. The recommendations and actions taken in response to these findings will be critical in addressing the identified issues and preventing similar misconduct in the future.

VIII. CONCLUSION

308. Based on the findings of the Tribunal, it is 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, 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.
309. 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, conflict of interest, and disclosure of information undermine the trust and integrity of the audit system, thereby compromising the credibility of Audit Reports and the overall effectiveness of the Audit Service Sierra Leone.
310. In the light of the above-mentioned findings, it is imperative that immediate action be taken to address the misconduct and restore confidence in the auditing process.
311. The provisions of Section 137 of the Constitution of Sierra Leone, relating to the removal of a Judge of the Superior Court of Judicature, other than the Chief

Justice, from office, shall apply to the Auditor-General...," "...the Auditor-General of the Republic of Sierra Leone shall be removed for stated misconduct..." inter alia.

312. Within the context of Sections 119 (9) and 137 (4) of the Constitution of Sierra Leone, 1991, the Auditor-General of the Republic of Sierra Leone can be removed for stated misconduct and by Section 171 (2) (b) of the Constitution. The Auditor-General may also include his or her deputy. It reads:
"In this Constitution unless a contrary intention appears - words directing or empowering a public officer to do any act or thing, or otherwise applying to him by the designation of his office, shall include his successors in office and all his deputies or all other assistants;...."
313. It is essential for the 1st and 2nd Respondents to uphold high ethical standards in their work to maintain the integrity and credibility of the auditing profession.

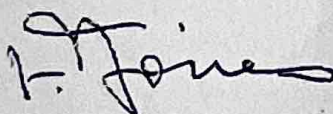
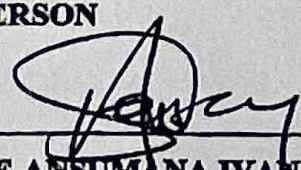
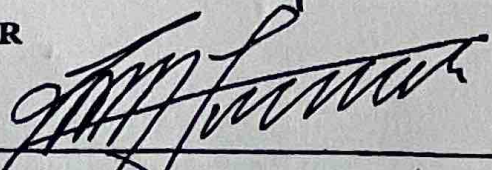
IX. RECOMMENDATIONS

314. Based on the Facts and Findings of the Tribunal on the Professional Performance of the 1st and 2nd Respondents herein mentioned below:-
1. (a) The Inclusion of Unjustified and Unverified Audit Conclusions in the Final Auditor-General's Report for the Financial Year 2020 (paragraphs 225 - 247) supra;
 - (b) Improper Third-Party External Confirmation (paragraphs 238 - 247);
 - (c) Failure to Conduct Proper Audit Exercise on the Freetown City Council for the Financial Year 2020 (paragraphs 248 - 257) supra;
 - (d) Conflict of Interest (paragraphs 258 - 270);
 - (e) Breach of Confidentiality (paragraphs 271 - 280); and
2. The Breach of:-
- (a) Subsection 1 of Section 137 of the Constitution of Sierra Leone;
 - (b) Subsections 1 and 2 (d) of Section 11 of the Audit Service Act 2014 (Act No. 4) of 2014 (As Amended);
 - (c) Subsection 1 of Section 36 of the Audit Service Act 2014 (Act No. 4) of 2014 (As Amended)

Are manifestations of grave Misconduct of Professional Performance of the 1st and 2nd Respondents and the Tribunal hereby makes the following Recommendations:

- i. 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.
- ii. That, the 2nd Respondent, Mr. Tamba Momoh be removed from the Audit Service Sierra Leone by the Audit Service Board Sierra Leone.
- iii. 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.
- iv. 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.

DATED THIS 29TH DAY OF MAY, 2024.

1. SIGNATURE: 
NAME: HON. MRS JUSTICE NYAWO MATTURI JONES (JSC RETIRED)
DESIGNATION: CHAIRPERSON
2. SIGNATURE:  I AGREE.
NAME: HON. MR JUSTICE ANSUMANA IVAN SESAY JA
DESIGNATION: MEMBER
3. SIGNATURE:  I AGREE.
NAME: LAHAI MOMOH FARMAH ESQ. (RETIRED PRINCIPAL STATE COUNSEL)
DESIGNATION: MEMBER