



THE TWO FACE OF THE KAMBIA DISTRICT COUNCIL ON AUDIT REPORTS



SIMPLIFIED KEY AUDIT ISSUES FOR KAMBIA DISTRICT COUNCIL (2020)

MAY 2022

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Acknowledgement

We are pleased to present the simplified version in cartoon of key audit issues from the Auditor General's report for the 2020 fiscal year for the Kambia District Council. We intend to provide a reader friendly and satire document for the citizen to understand the key issues mentioned in the Kambia District Council audit in a bid to hold the council accountable on the implementation of audit recommendations.

We would like to thank the cartoonist Ahmed Sahid Nasaralla for the diagram, Budget Advocacy Network staff for the development of the concept for the diagram, ABC Development and ActionAid team for their input and comment. Another thanks to the Audit Service Sierra Leone for using some of their diagram to explain the mandate and role of the Auditor-General.

Special thanks to the European Union for providing funding for this work under the 'Action for Inclusive Social and Economic Service Delivery in Kambia' project and ActionAid Sierra Leone for providing leadership.

1. Mandate of the Auditor-General

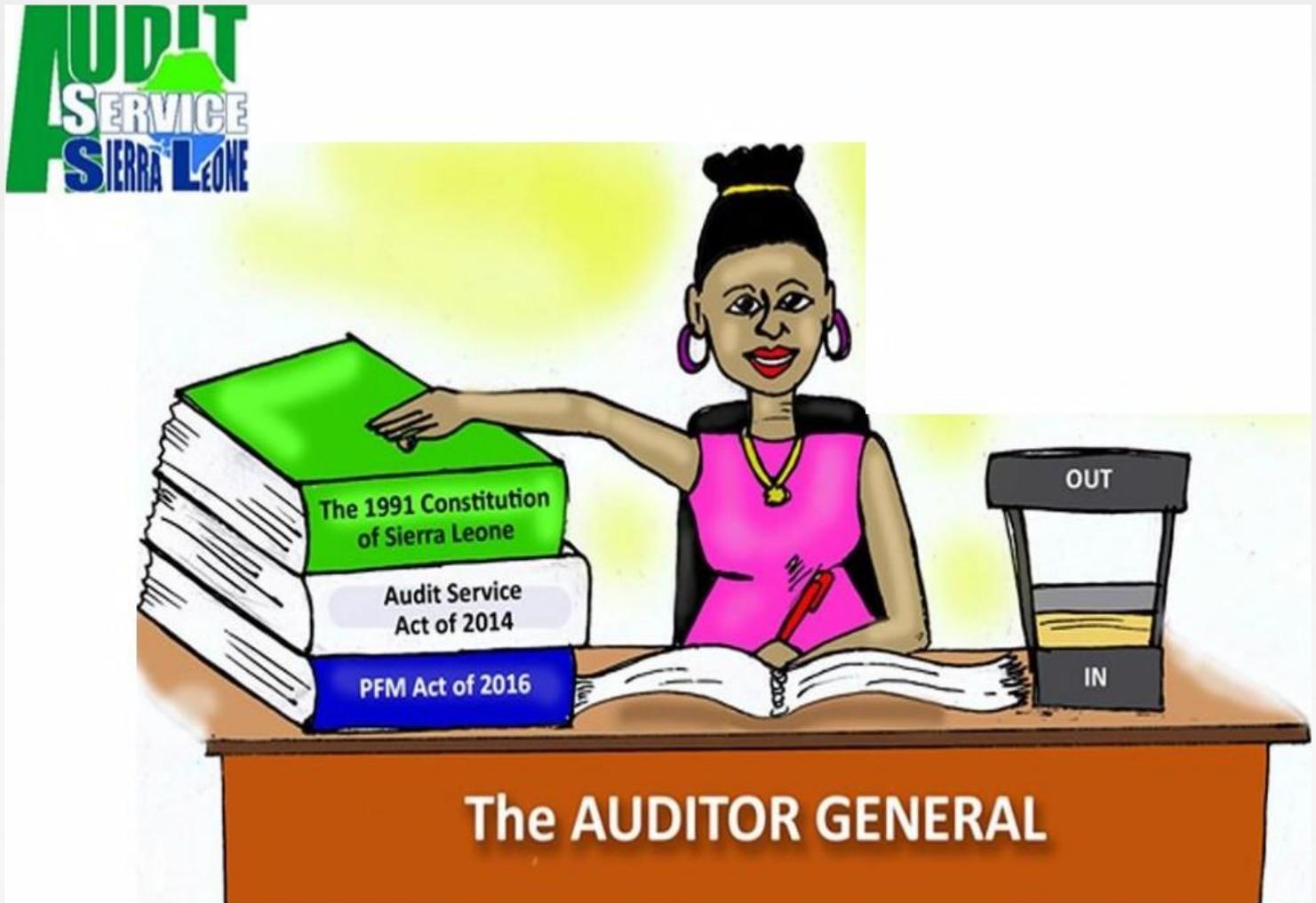


Diagram by Audit Service Sierra Leone

Section 119 of the 1991 Constitution of Sierra Leone

The 1991 Constitution gives the Auditor-General the mandate to audit (check) how public monies are being utilised.

Audit Service Act 2014

The Auditor-General shall access documents and records of public entities and has the power to call witnesses in instances of doubt in checking the books of all public institutions.

Section 16 of the Public (PFM) Act 2016

The Auditor-General shall submit financial statements of the Consolidated Revenue Fund Account, Central Government, budgetary agencies, subvented agencies, local councils, social security funds and public enterprises.

2. The role of the Auditor-General

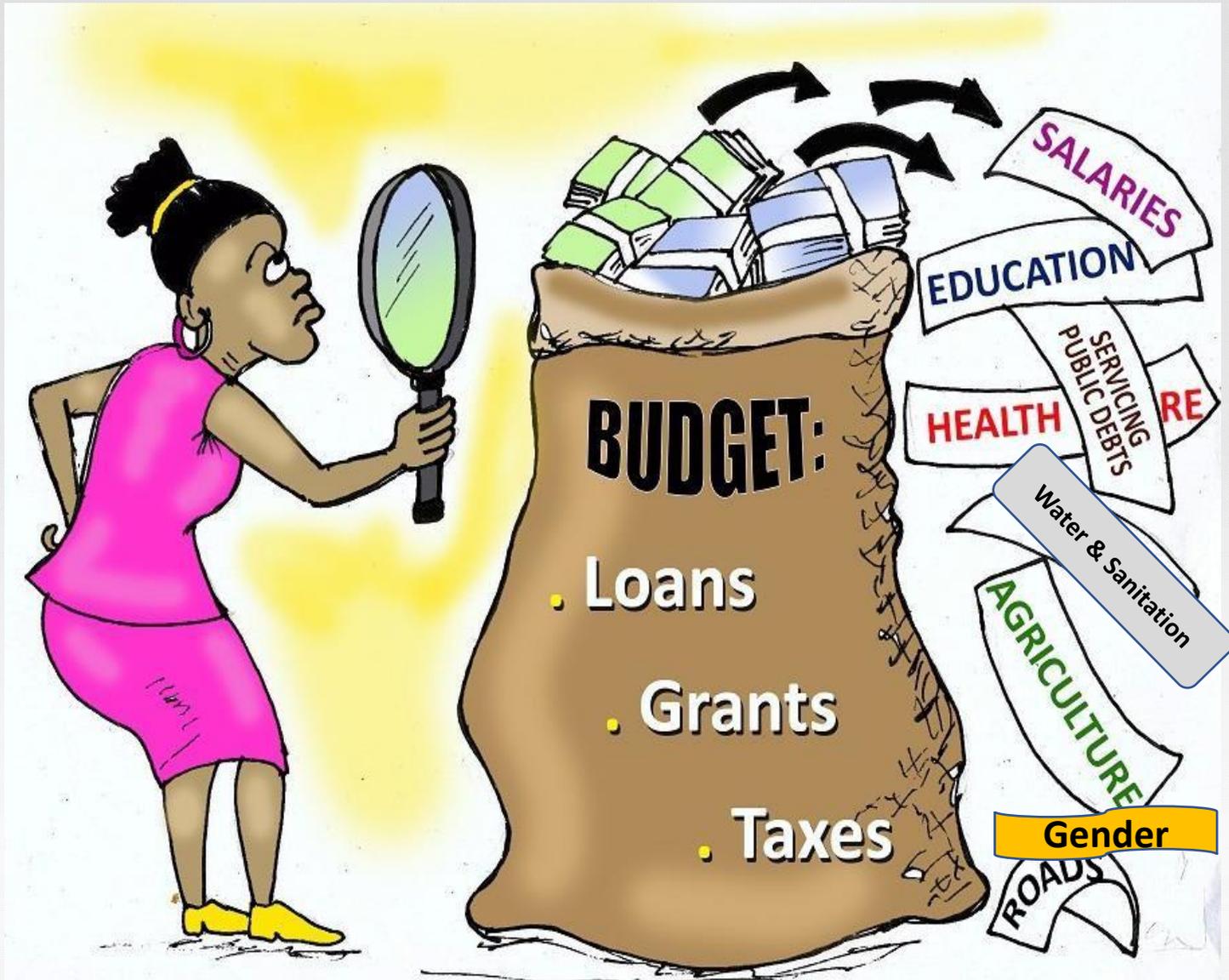


Diagram by Audit Service Sierra Leone

As the guardian of public funds, the Auditor- General checks government's performance to ensure that funds are used for their intended purposes.

3. The Auditor-General and Entities of Government

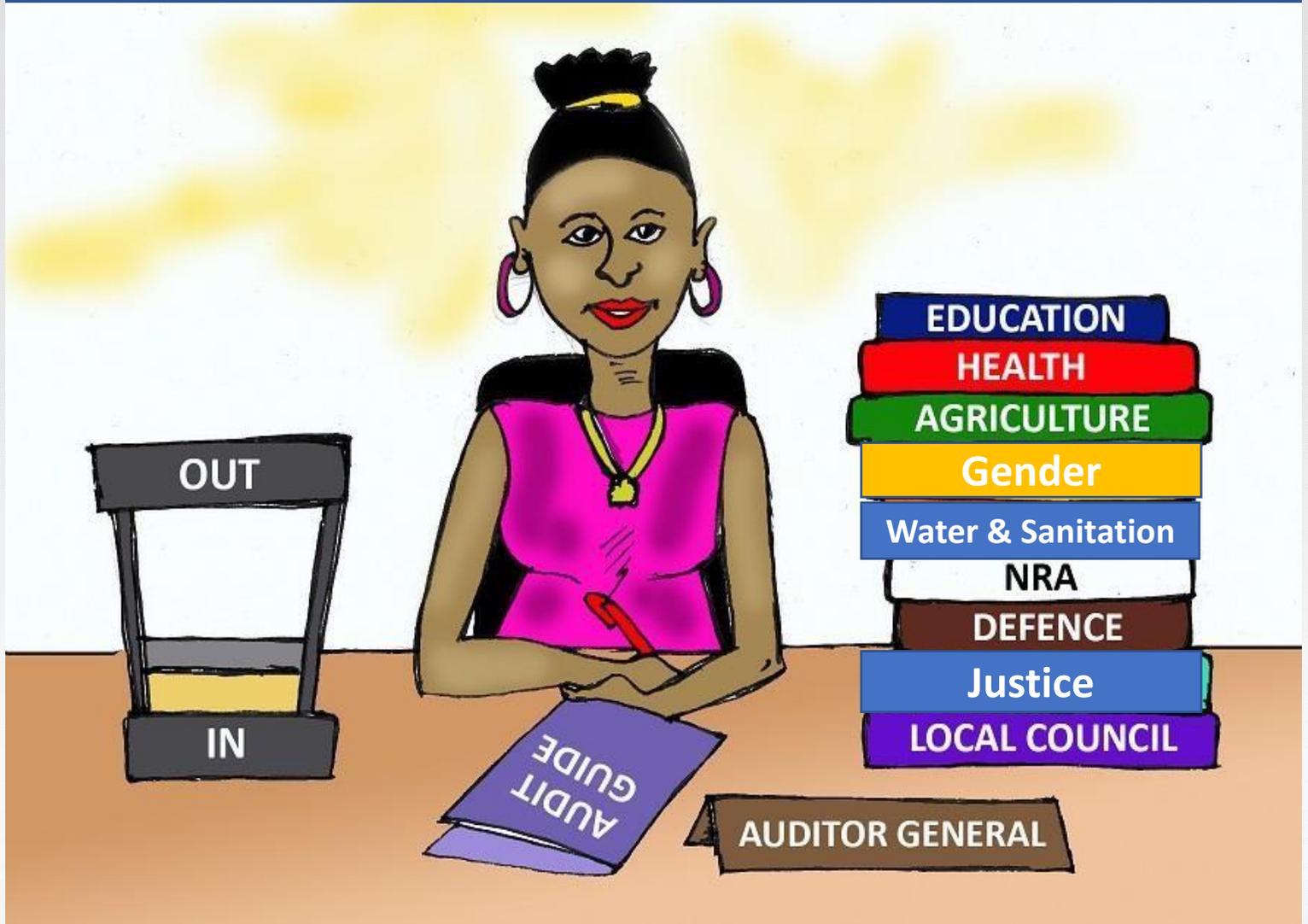


Diagram by Audit Service Sierra Leone

Three months after the end of the financial year, MDAs should submit to the Auditor-General their annual financial statements.

(Section 86 of the PFM Act, 2016).

4. The Auditor-General and Accountant General



Diagram by Audit Service Sierra Leone

Not later than three months after the end of the financial year, the Accountant General shall draw up and sign the annual financial statements of the Consolidated Revenue Fund Account.

(Section 87 of the PFM Act, 2016).

5. The Auditor-General and Parliament



Diagram by Audit Service Sierra Leone

The Auditor-General should, within 12 months of the end of the immediate preceding financial year, submit his/her annual report to Parliament.

(Section 95 of the PFM Act, 2016).

6. Key audit issues- Kambia District Council 2020

Auditor-General opinion- Unqualified

Financial statement gives a true and fair view of the financial position of the Kambia District Council for 2020

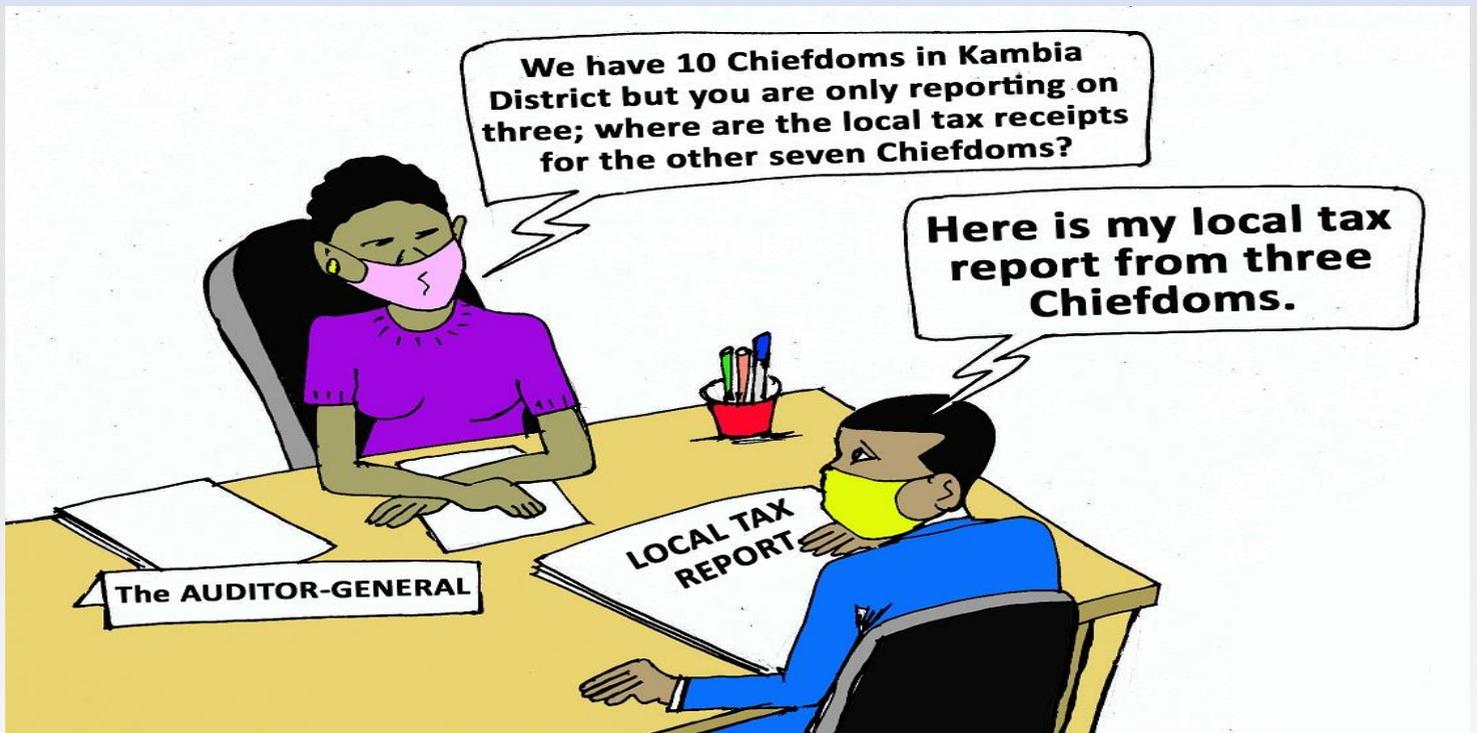


Late submission of Audit Report

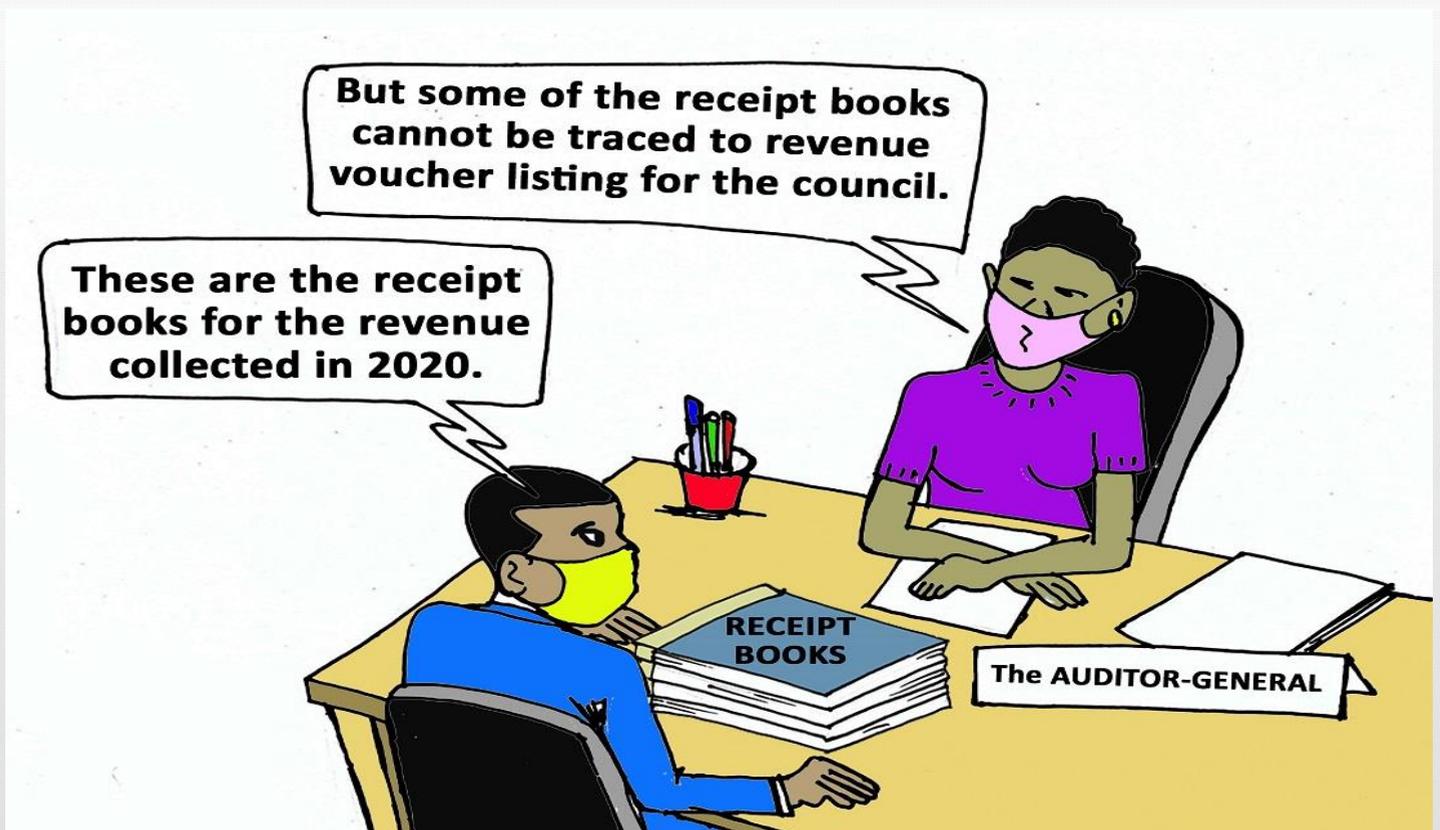


Key audit issues- Kambia District Council 2020

Local tax receipt

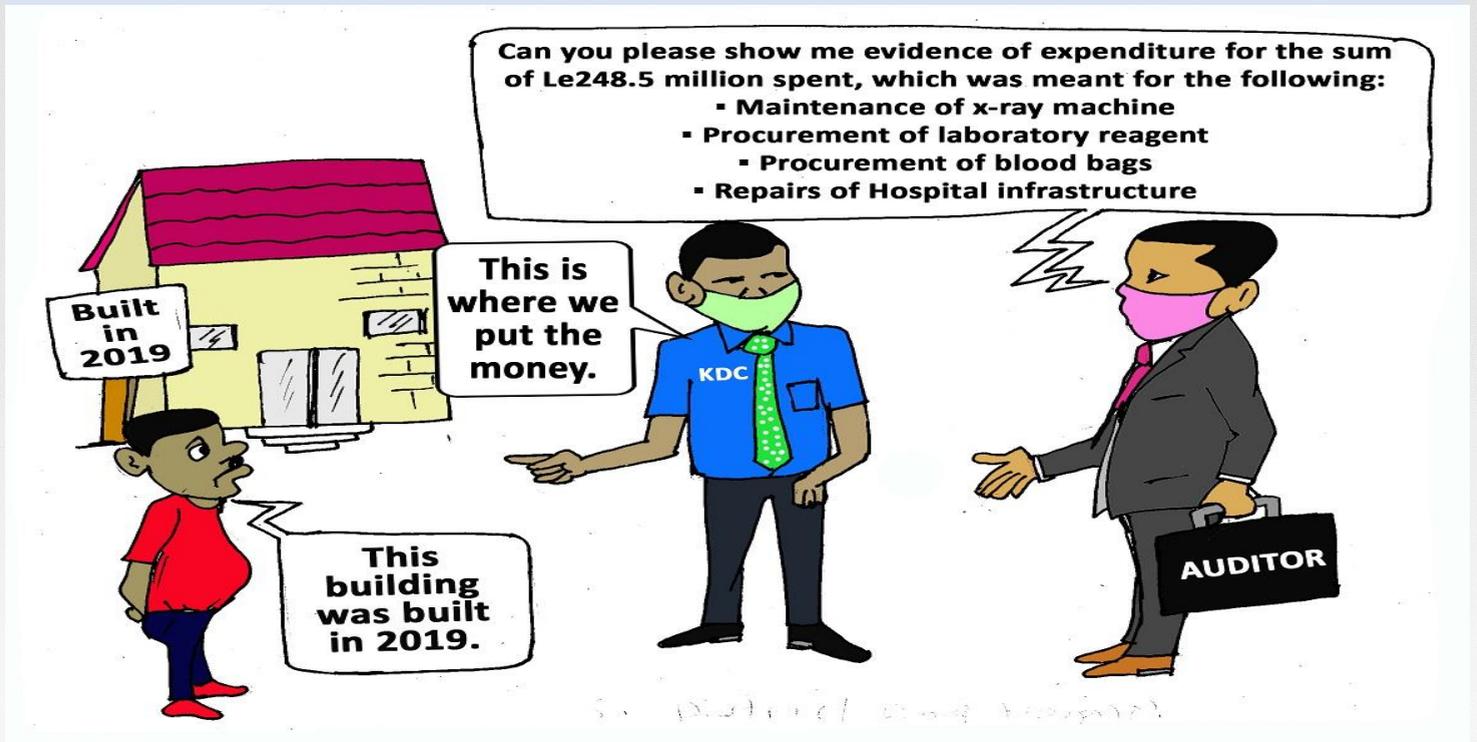


Receipt books not traced to revenue voucher listing



Key audit issues- Kambia District Council 2020

Unconfirmed payment in respect of Kambia District Government Hospital – Le 248.5 million

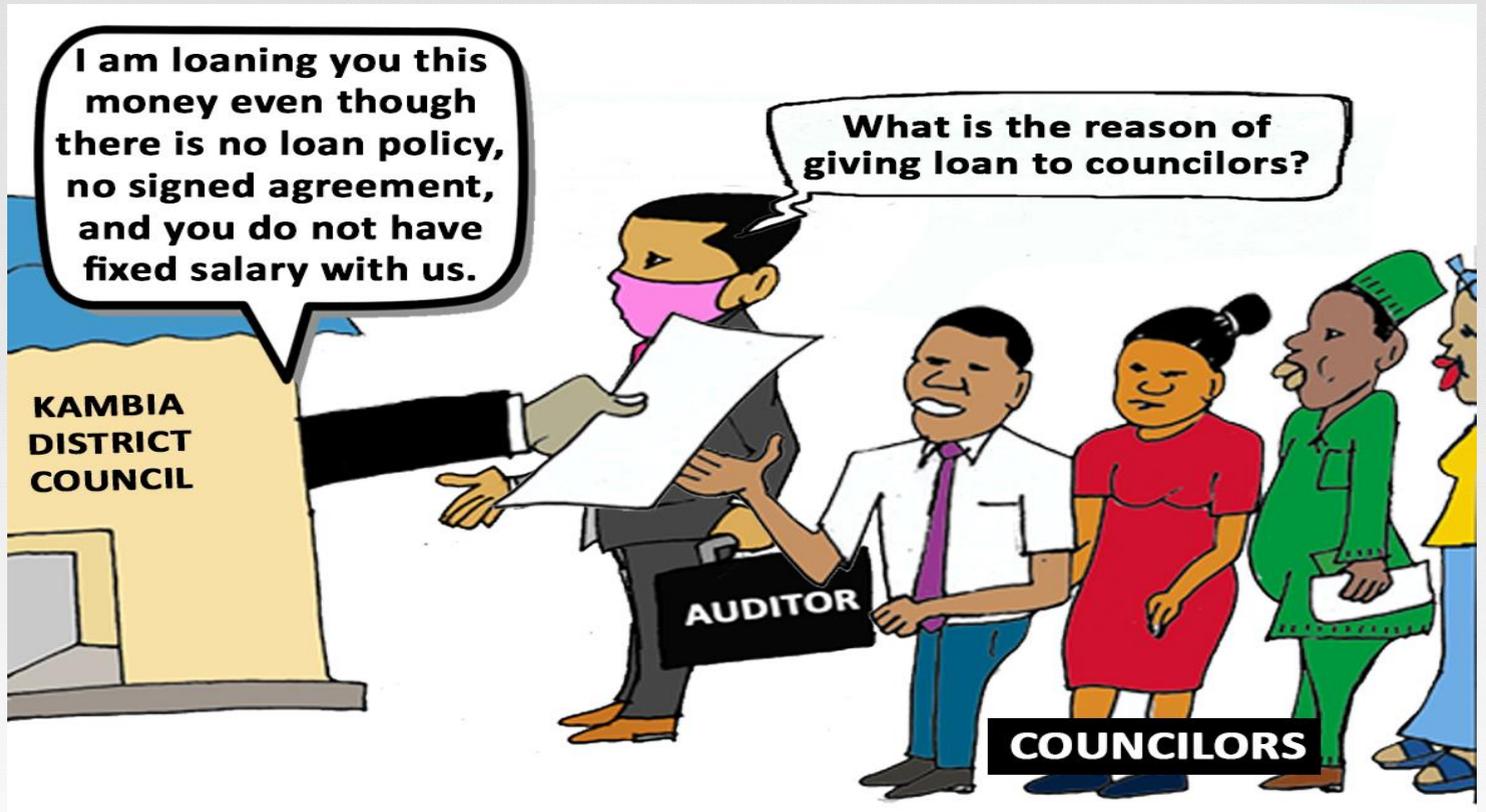


Own source revenue not bank intact and evidence of utilization not provided



Key audit issues- Kambia District Council 2020

Loan given to council with no evidence of repayment.



Seating fees paid without evidence of council meetings



Key audit issues- Kambia District Council 2020

Seating fees paid to councilors without attending council meeting

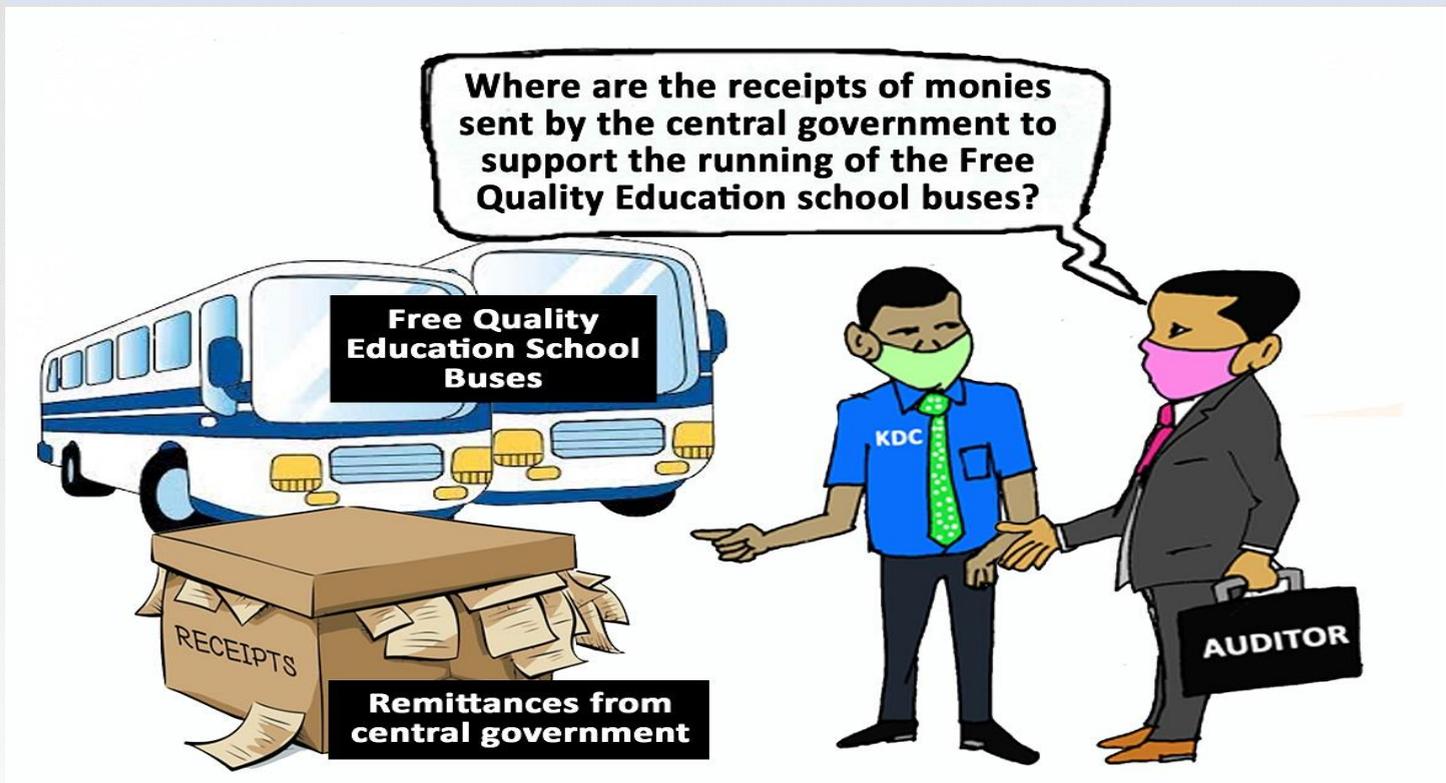


No comprehensive insurance for 2 vehicles, 4 motor bike and five tricycles



Key audit issues- Kambia District Council 2020

Kambia District Council cannot confirm receipts for Le 30 Million school bus support

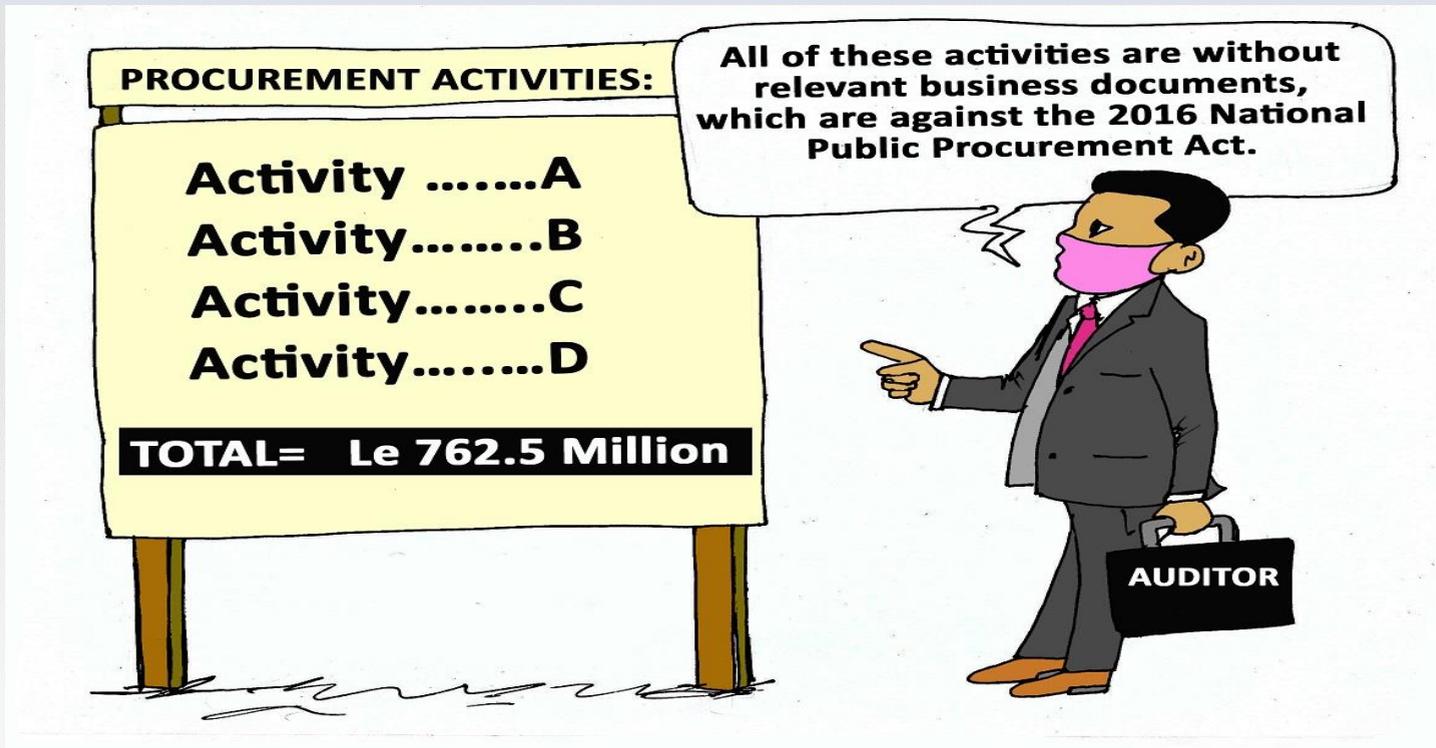


The Procurement Officer did not submit a list of procurement activities undertaken during the period under review



Key audit issues- Kambia District Council 2020

Procurement without relevant procurement business documents

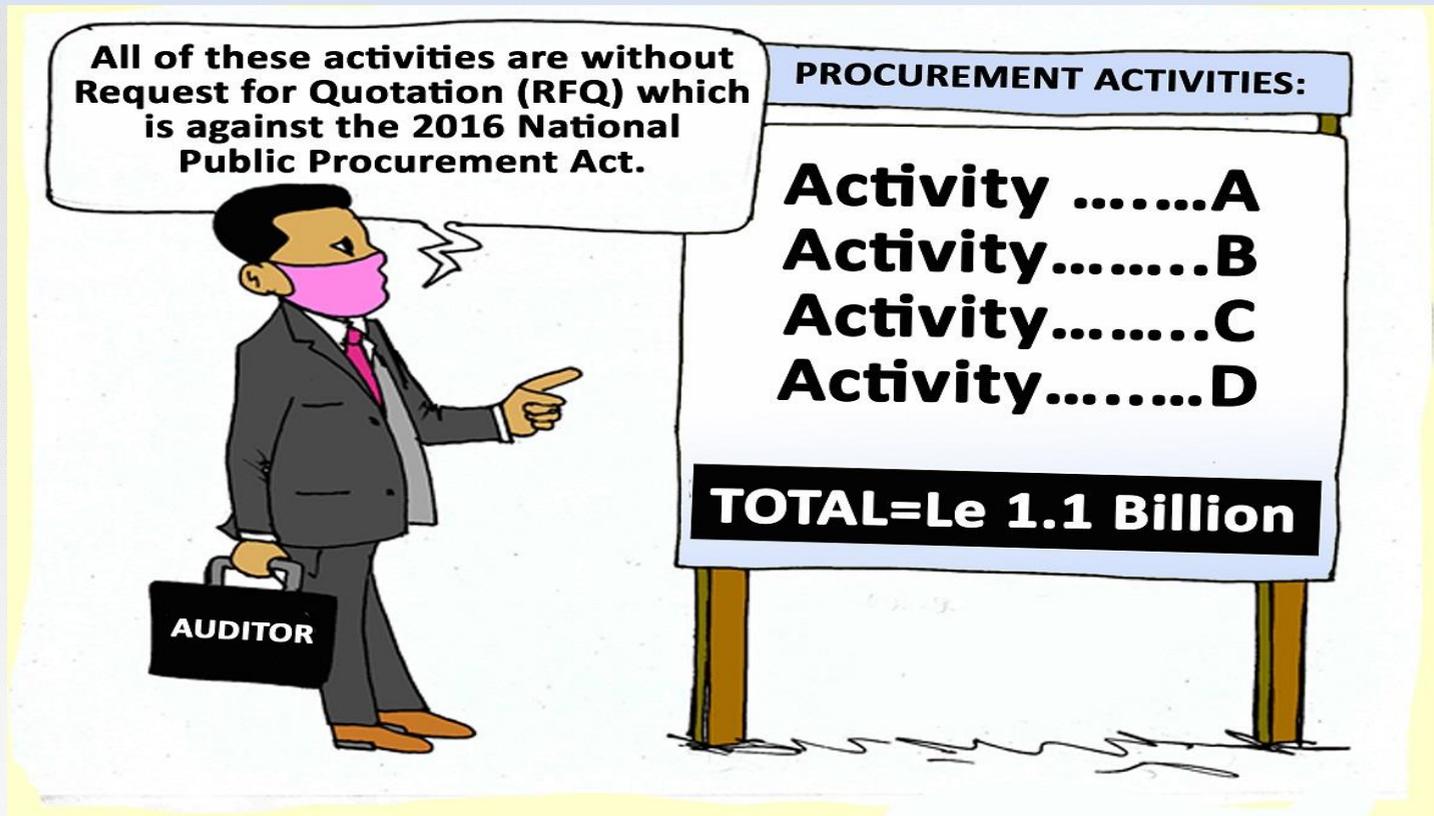


Contracts signed after completion of work.



Key audit issues- Kambia District Council 2020

Procurement activities without Request for Quotation (RFQ).



Contracts awarded before evaluation is done



Key audit issues- Kambia District Council 2020

Notification and award of contract signed the same day



Implementation status of key issues in the 2019 audit report

NO	KEY AUDIT ISSUES IN KAMBIA DISTRICT	IMPLEMENTATION STATUS		
		Implemented	Ongoing	Outstanding
1	Financial statement do not given a true and fair view of the financial position of the Kambia District Council	Implemented		
2	Expenditure Misclassification in the financial		Ongoing	
3	Non-Recognition of payments made in respect of road maintenance in the financial statement	Implemented		
4	Auditors unable to ascertain whether this balance is free from material misstatement		Ongoing	
5	Inconsistences in revenue collected, banked and recognized in the financial statement			Outstanding
6	Expenditure not supported by relevant documentary evidence		Ongoing	
7	Late submission of requested documents and schedules resulted in the audit taking longer than anticipated	Implemented		
8	2017-NASSIT not paid to the relevant authorities	Implemented		
9	Non Disclosure of requested statements in the financial statement		Ongoing	
10	Payment for fuel totaling Le 1,262,538,343 made in the name of fuel station manager and council staff instead of the fuel station	Implemented		
11	Recycled fuel receipt	Implemented		
12	Receipt without serial number	Implemented		
13	Life cards not submitted to confirm ownership for six vehicles and two motorbikes		Ongoing	
14	bank reconciliation statements not submitted for audit inspection			Outstanding
15	general receipt books not accounted for			Outstanding
16	Duplicate receipts ranging from 2782-2800			Outstanding

About the project

ActionAid Sierra Leone (AASL) and its partners Budget Advocacy Network (BAN) and ABC Development are implementing a three-year European Union (EU) funded project titled “Action for Inclusive Social Economic Service Delivery in Kambia District”. The project is implemented in 40 communities in 13 Wards across 5 of the 10 Chiefdoms in Kambia District. The overall objective of this project is to contribute to the country’s long-term stability, equitable growth, poverty reduction, democratization, and the rule of law, and to foster an integrated local development approach. The goal of the project is to ensure “civil society actors and citizens make an active contribution to promote democratization, inclusiveness and sustainable local development in Sierra Leone”

About Budget Advocacy Network

The Budget Advocacy Network (BAN) is a Network of Civil Society Organisations in Sierra Leone committed to work on budgets and budget policies to enhance policy making and implementation for sustainable and equitable development. BAN was established in 2006. BAN consists of local and international organizations such as the Campaign for Good Governance (CGG), Network Movement for Justice and Development. (NMJD), Western Area Budget Education Network (WABEAN), Action Aid Sierra Leone (AASL), Search for Common Ground (SFCG), Christian Aid (CA) and Transparency International (TISL).

