



SIMPLIFIED KEY AUDIT ISSUES FROM KONO DISTRICT COUNCIL AUDIT REPORT FOR 2020



BRING AUDIT ISSUES TO THE PEOPLE



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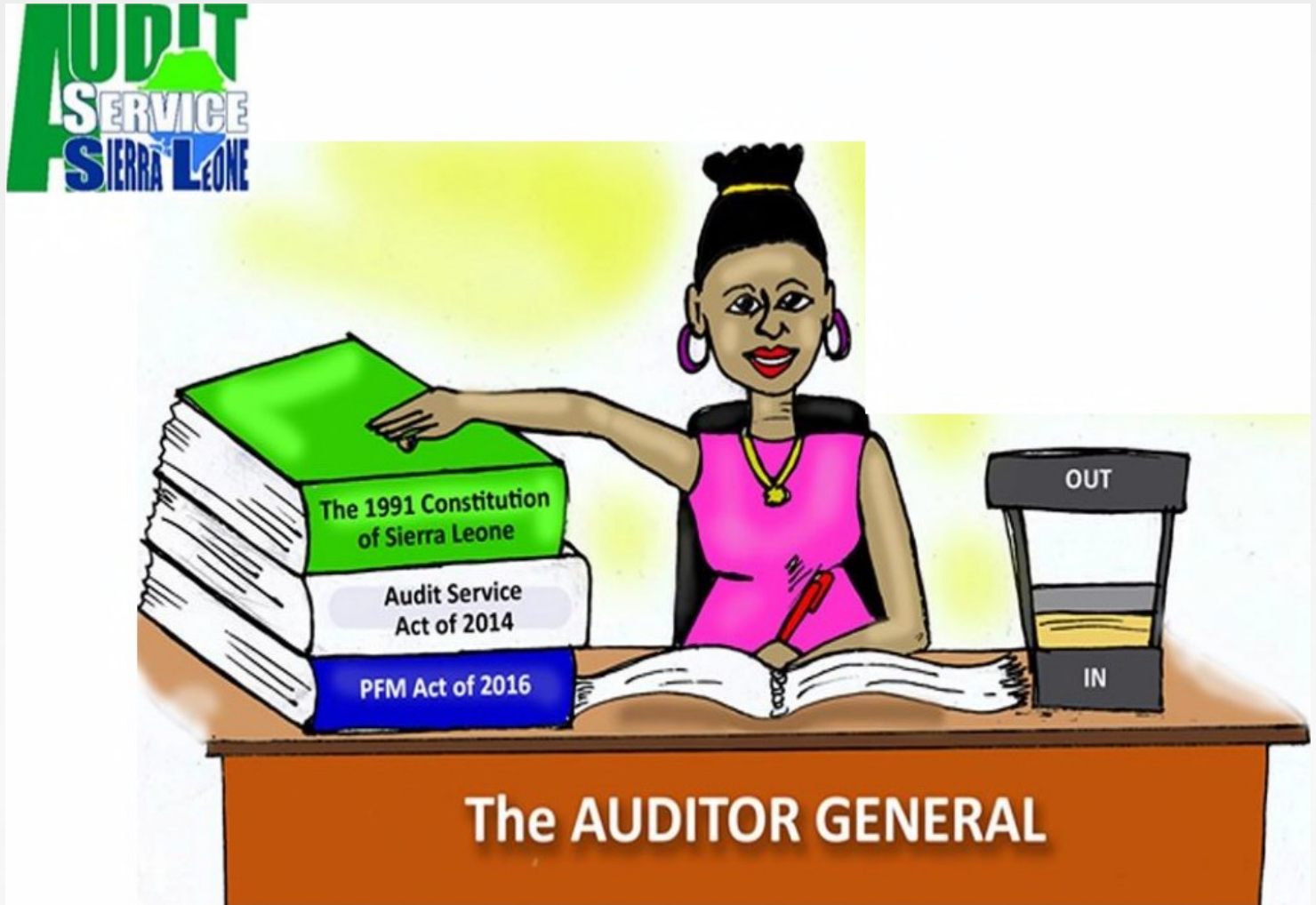
Acknowledgement

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 Kono District Council. We intend to provide a reader friendly and satire document for the citizen to understand the key issues mentioned in the Kono 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 and Talking Drum Studio team for their input and comment.

Special thanks to the Irish Aid for providing funding for this work under the project titled “Strengthening the Role of Women for Inclusive Governance and a Peaceful Society” and Talking Drum Studio for providing leadership.

1. Mandate of the Auditor-General



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.

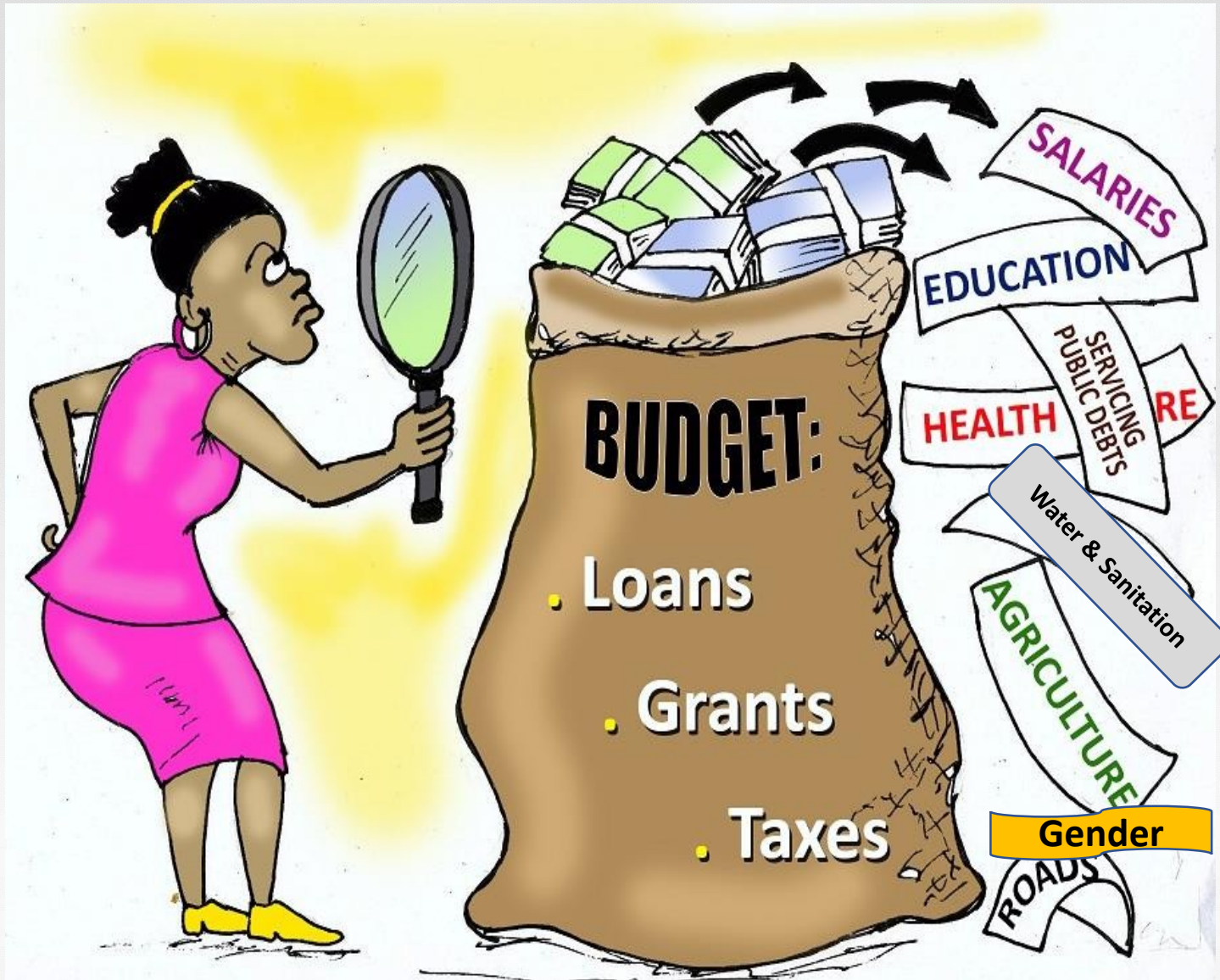
Audit Service Act 2014

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

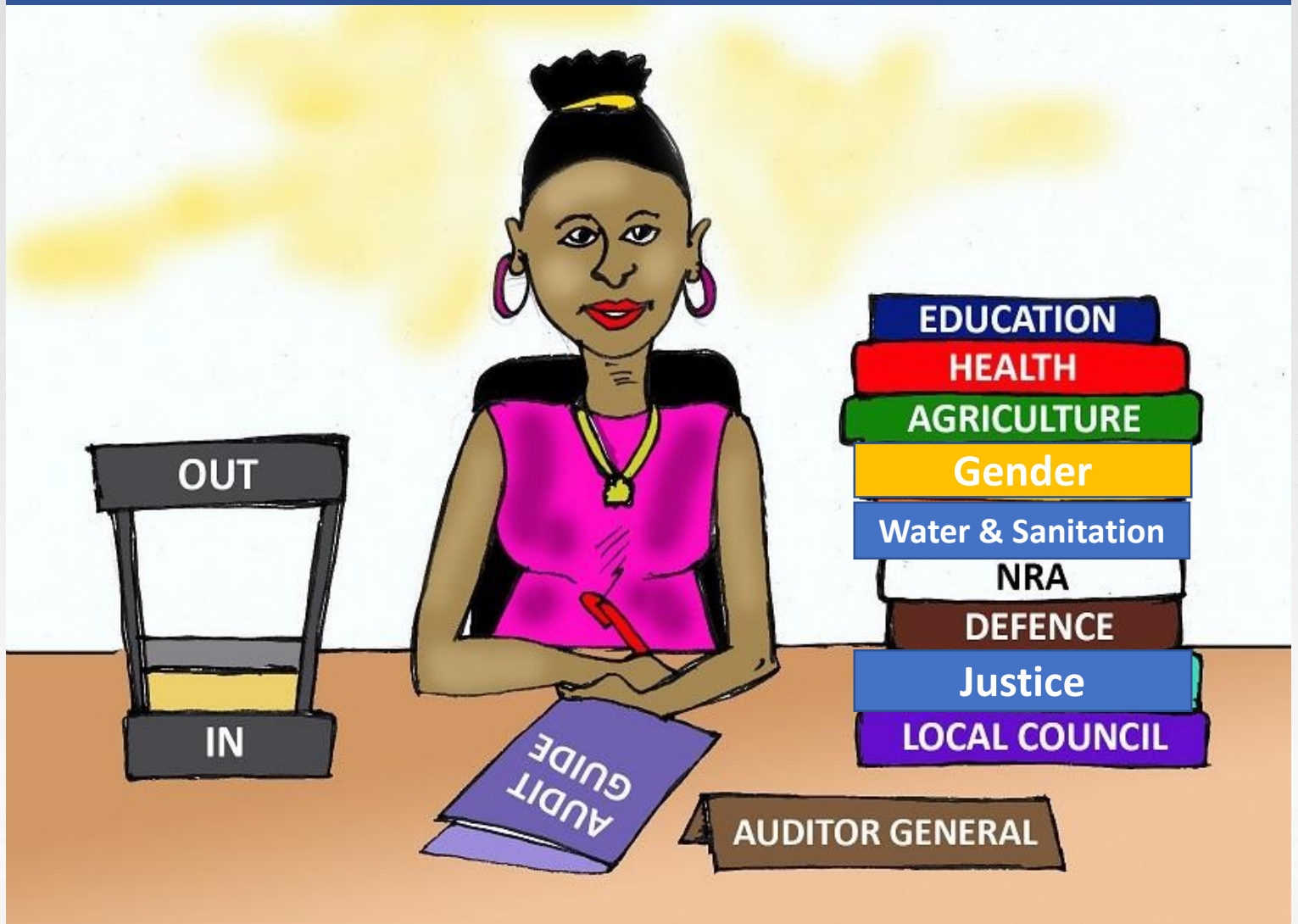
The Auditor-General shall submit financial statements of the Consolidated Revenue Fund Account, Central Government, budgetary agencies, subvented agencies, local councils, social security funds and public enterprises.

2. The role of the Auditor-General



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



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



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



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- Kono District Council 2020

Auditor-General opinion- Unqualified

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



Late submission of financial statement



Key audit issues- Kono District Council 2020

Inadequate Control over Revenue Management- Agriculture

- Official receipt books and receipts issued for revenue collected were not made available for audit inspection. Although revenue collected as in deposit slips totalling Le35,000,000 were made available
- Auditor could not reconcile receipt books to deposit slips/receipt issued.
- Tariff/service charter was not available to ascertain prices of timber logging, board, power saw operations in the District, and charcoal mining in the District in respect of District Forestry Officer fee

District Education bank account were not presented for audit review



About the project

Talking Drum Studio Sierra Leone (TDS-SL), in partnership with the 50/50 Group and Budget Advocacy Network (BAN), secured funding from Irish Aid to implement a 24-month project that seeks to scale-up, consolidate, sustain, and increase the reach and impact of the Women Unite! Project implemented by Search for Common Ground (Search) and its partners from 2018-2021. The new phase of the project is designed to accommodate emerging issues from the five districts and at the national level engagement undertaken during the period. The overall goal of this action is to strengthen women's role in promoting democratic, accountable and inclusive governance in Sierra Leone. The project will particularly focus on strengthening the capacity of women to demand improved services and equal political representation; increase their participation and representation in the 2023 electoral cycle; violence mitigation and peace building; inclusive governance, local level accountability; social, economic, and political empowerment of women, policy advocacy and increased access to information.

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).

