

SIMPLIFIED KEY AUDIT ISSUES IN THE WESTERN AREA RURAL DISTRICT COUNCIL (WARDC) AUDIT REPORT FOR 2021



BRING AUDIT ISSUES TO THE PEOPLE

Volume 1



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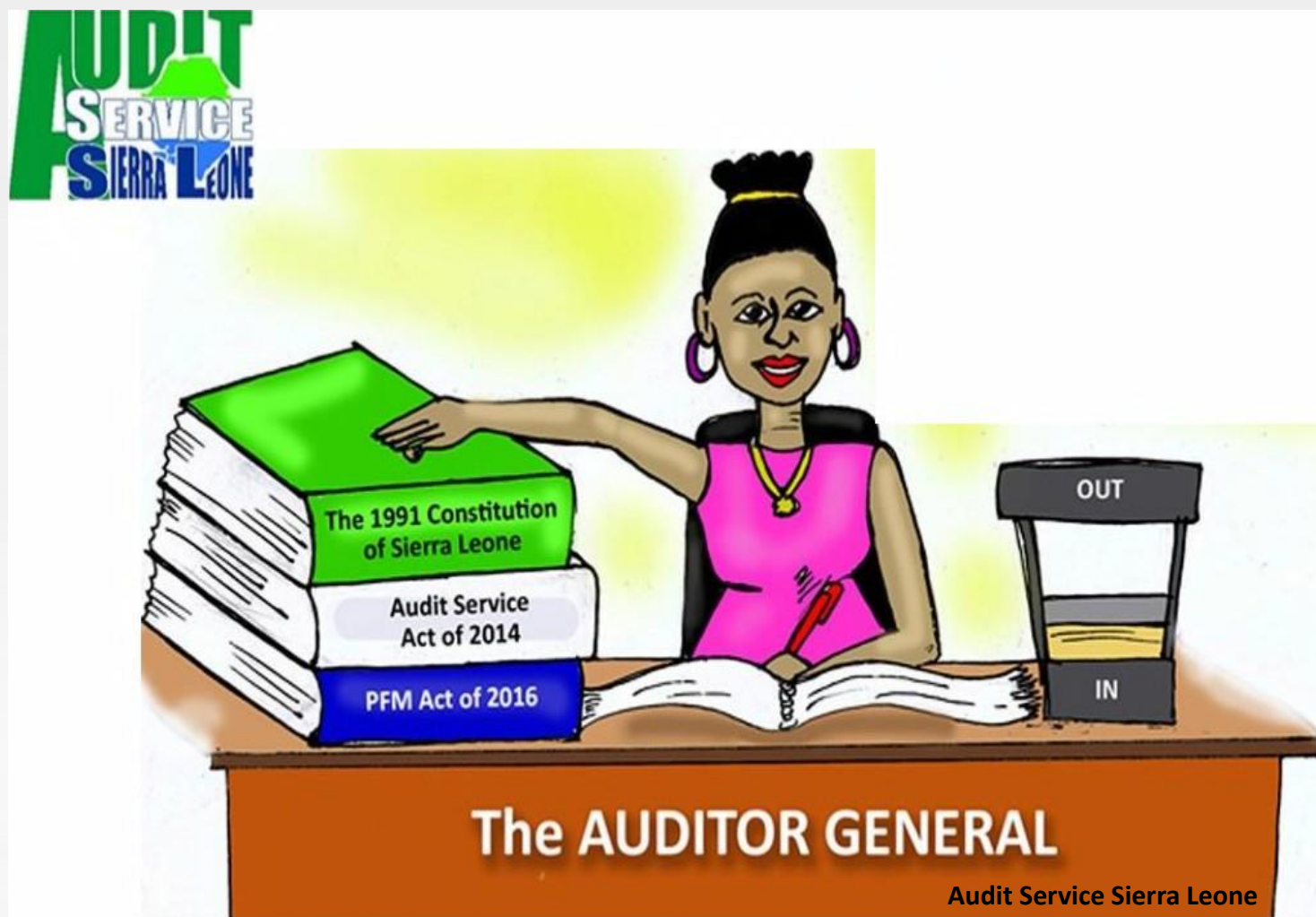
Acknowledgement

We are delighted to present the simplified version of the Auditor General's report for the 2021 fiscal year for the WARDC in the form of a cartoon. In an effort to hold the Council accountable for the implementation of audit recommendations, we intend to provide a document that is both reader-friendly and satirical and that explains the main issues raised in the audit.

We would like to thank cartoonist Ahmed Sahid Nasaralla for the diagram, Budget Advocacy Network staff for developing the diagram's concept, and the Christian Aid for their input and feedback.

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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.

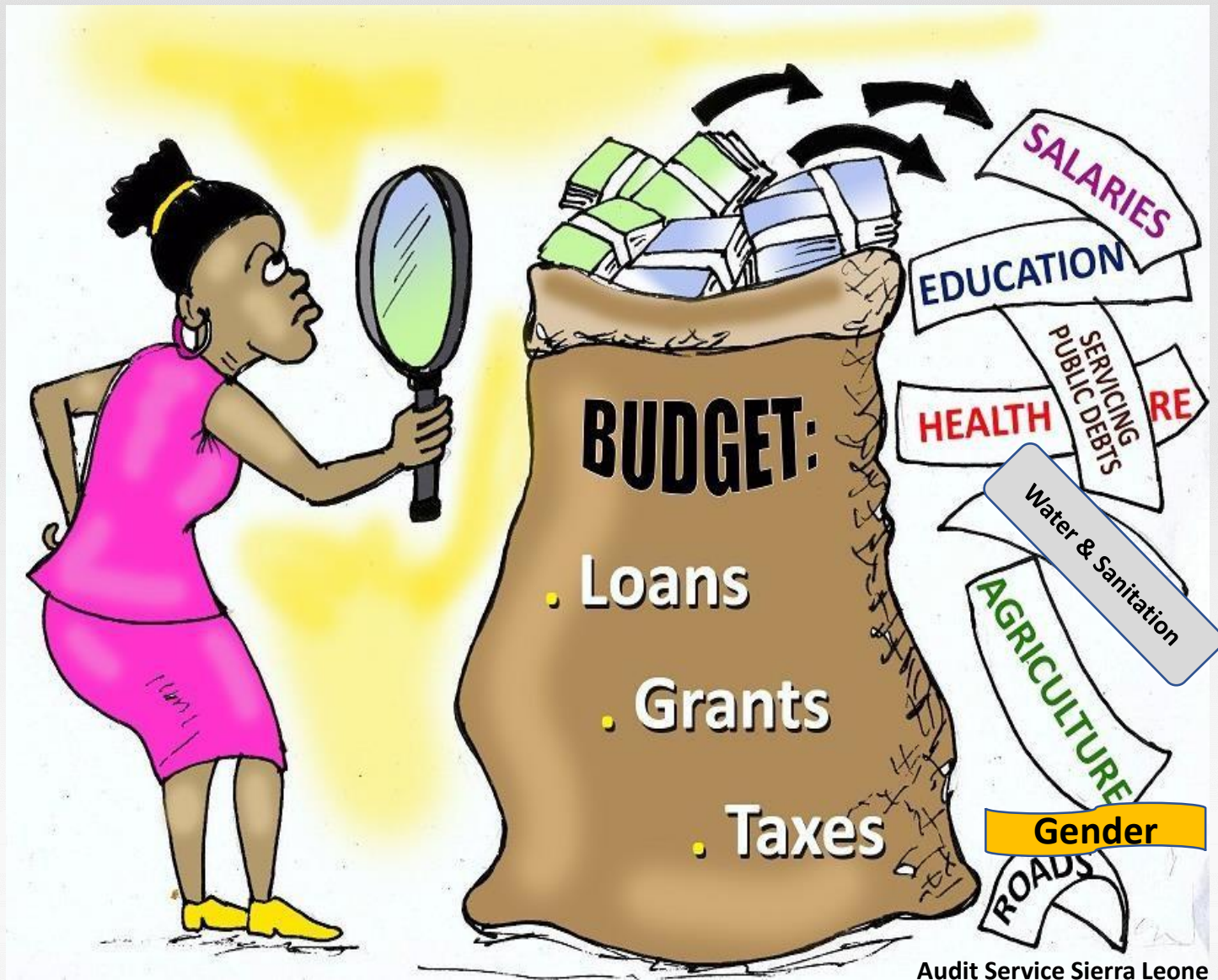
Audit Service Act 2014

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.

The role of the Auditor-General



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.

The Auditor-General and Parliament



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).

LOCAL GOVERNMENT ACT 2022 AND AUDIT

Audit Committee at the Council Level



Books of Account

A local council shall keep proper books of accounts and proper records in relation to the accounts and shall, within the first quarter of the next financial year, prepare a statement of its final accounts in conformity with existing financial regulations.



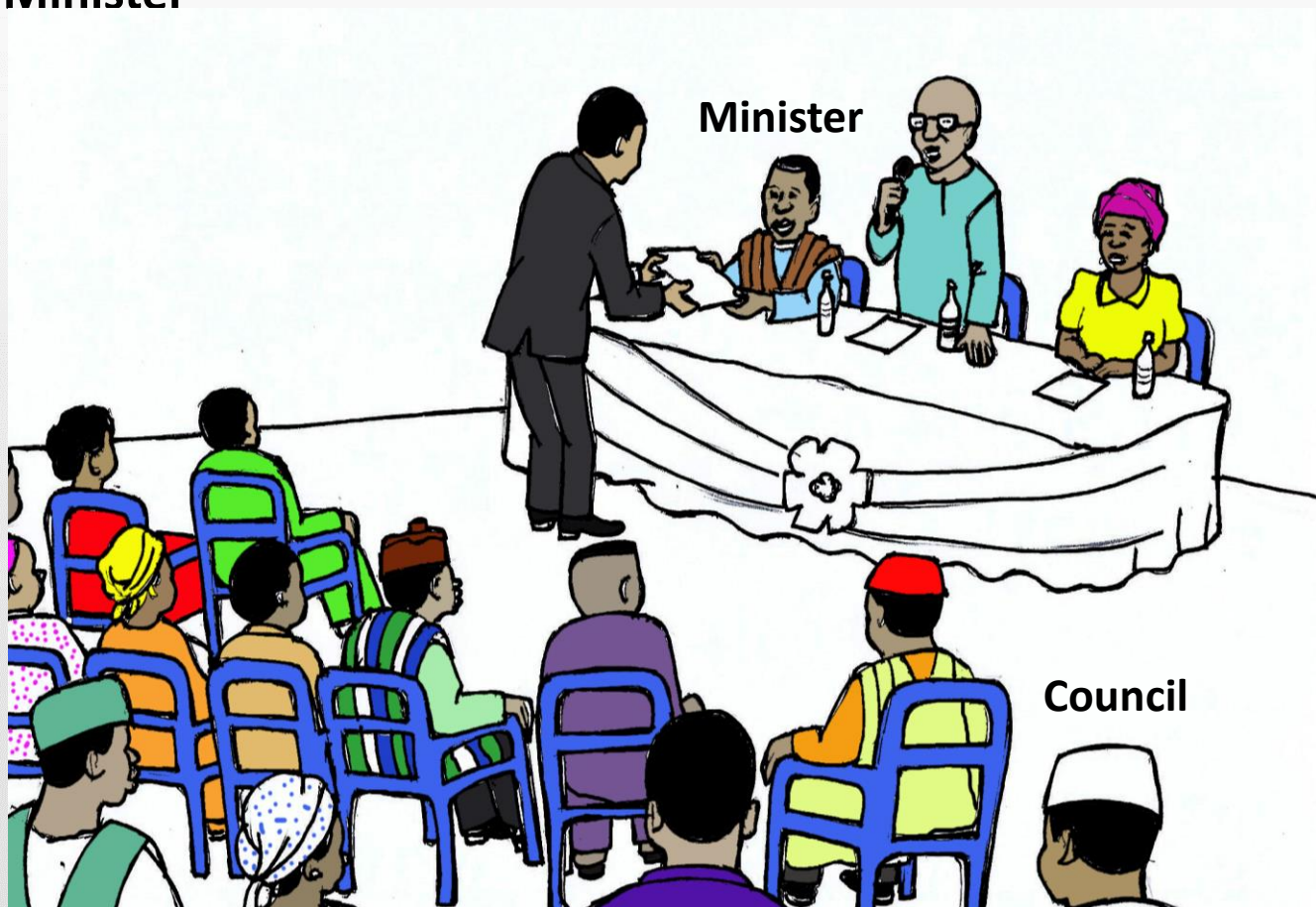
LOCAL GOVERNMENT ACT 2022 AND AUDIT

Audit of the Financial Statement of Council



Section 88(2) of the 2022 LGA

Submission of the Audit Report to the Council and the Minister



Section 88(3) of the 2022 LGA

LOCAL GOVERNMENT ACT 2022 AND AUDIT

Publishing of the Audit Report



Council Annual Accounts and Auditor General's Report should be Presented to the Council



LOCAL GOVERNMENT ACT 2022 AND AUDIT

District Council Chairman shall submit a report on the Minister on actions taken by the local council on the report within sixty days of receipt of the report



The Minister shall lay the report of the Auditor General and a report of actions taken thereon if any, before



Section 88(8) of the 2022 LGA

LOCAL GOVERNMENT ACT 2022 AND AUDIT

The Auditor-General shall have the power to disallow any item of expenditure which is contrary to this Act and to surcharge

As auditor, I have the power to surcharge any staff if the expenditure is contrary to what the Act says.



Section 89(1) of the 2022 LGA

Internal Auditor shall submit to the Council the Internal Audit Report every three (3) months

As head of the internal audit department, I present to you my report.



Section 91(2) of the 2022 LGA

Key Audit Issues- WARDC -2021

Auditor-General opinion- Unqualified

Financial statement gives a true and fair view of the financial position of the WARDC District Council for 2021



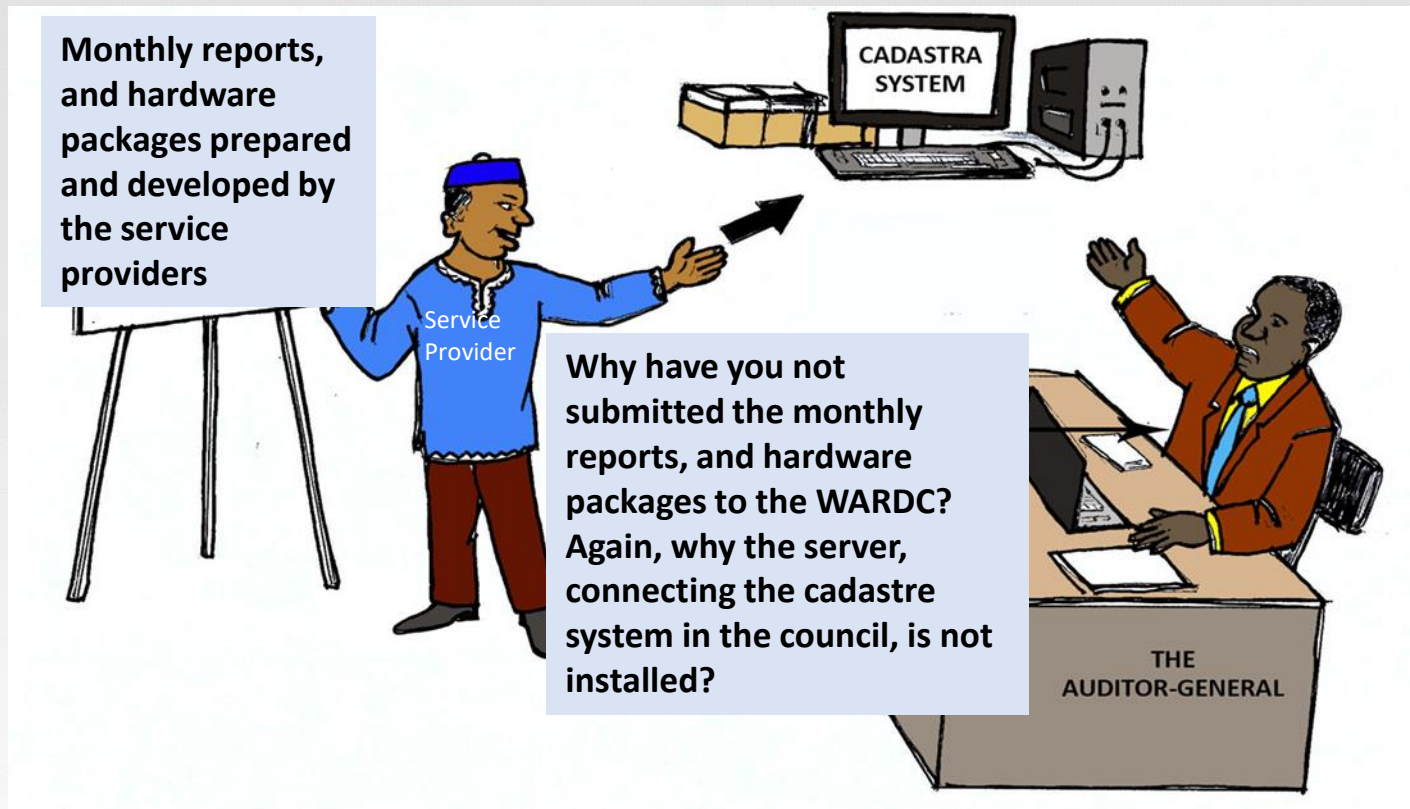
Revenue Not Paid by Consultant

Why have you not submitted 92% of the WARDC's own source revenue?

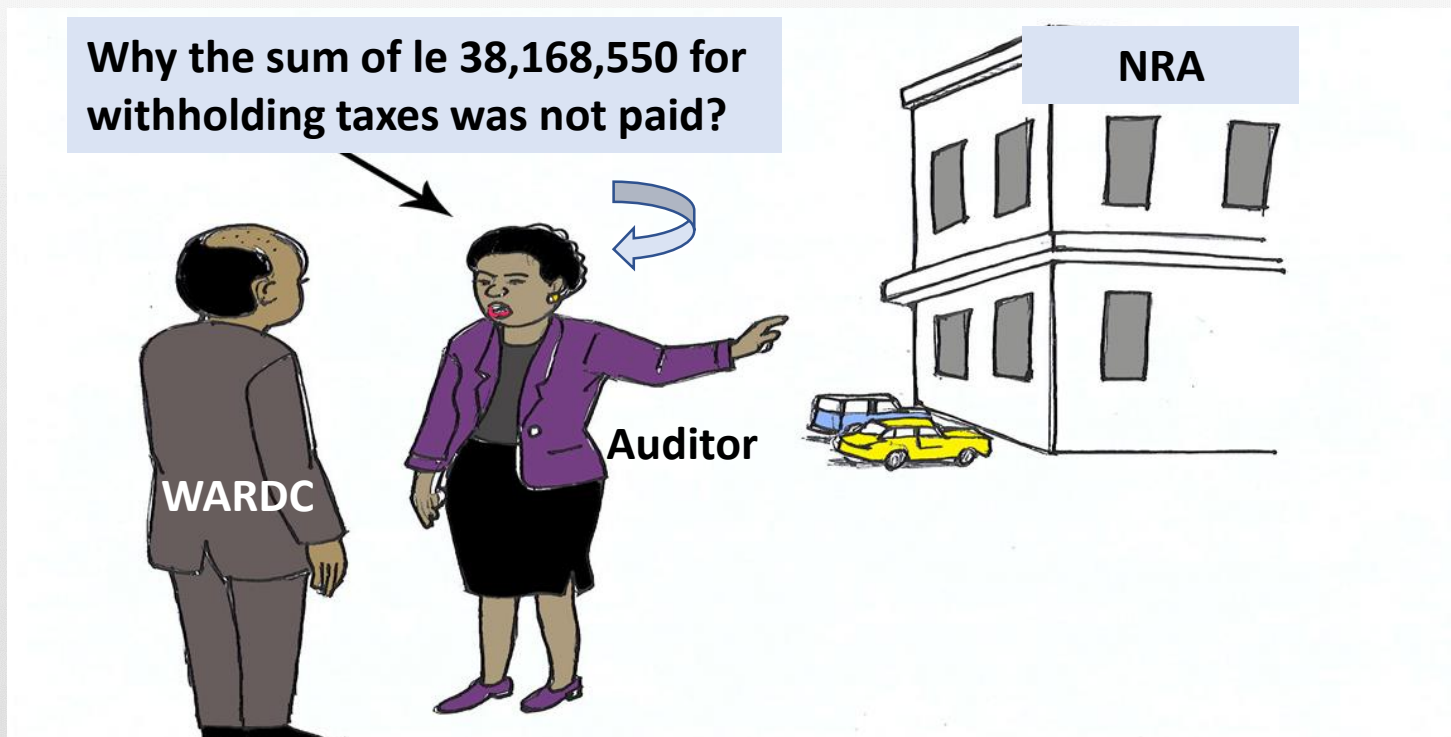


Key Audit Issues- WARDC 2021

Cadastre Software and System Not Handed Over to Council by Service Provider

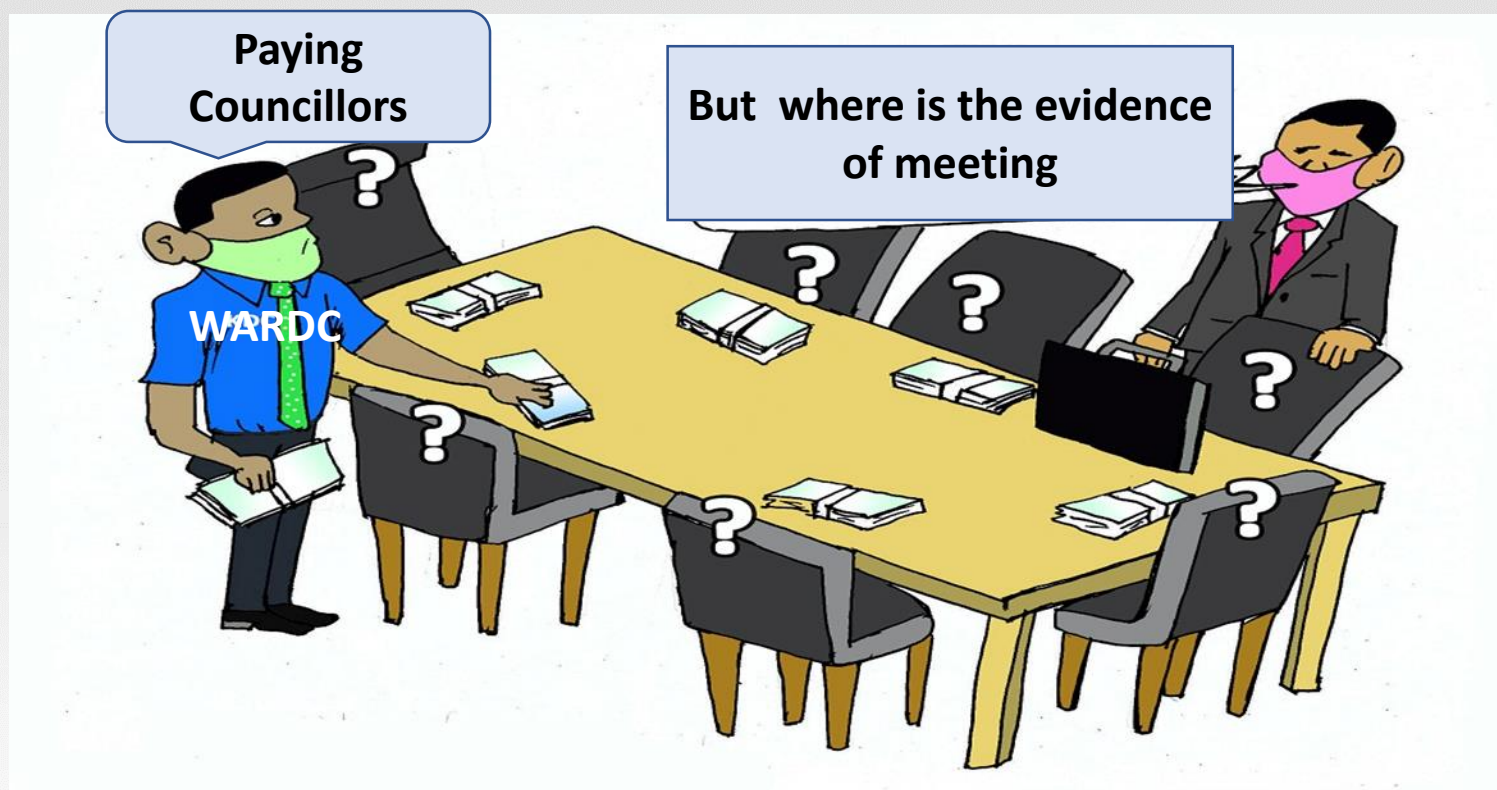


Non-payment of Statutory Obligations: Withholding Taxes -Le 38,168,550.



Key Audit Issues- WARDC- 2021

Ineligible Payment of Councillors' Sitting Fees and Allowances



The sum of Le18,200,000 was paid as sitting fees and allowances for March, May, July, August, September, and December 2021. However, there was no evidence of meetings held during this period.

Key Audit Issues- WARDC- 2021

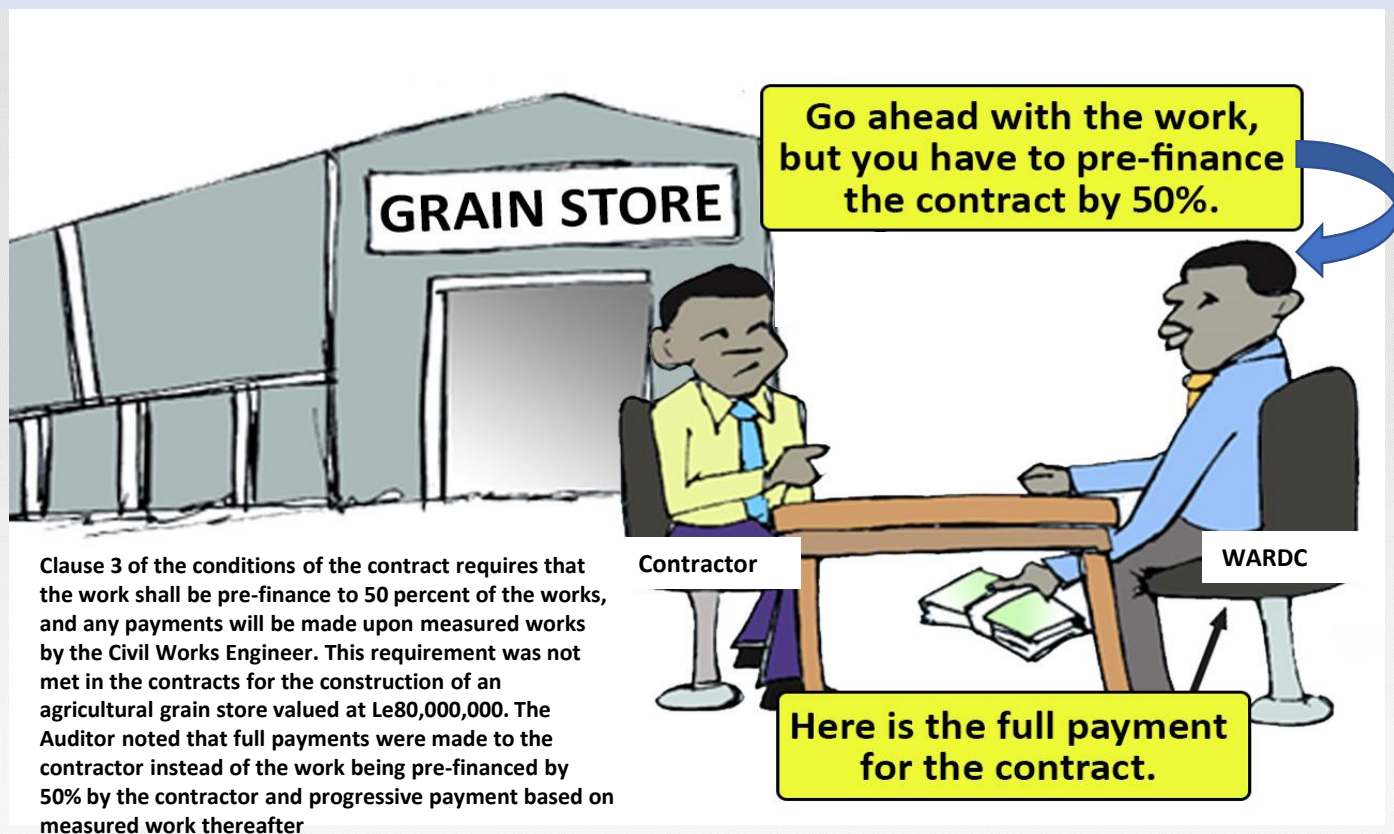
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Key Audit Issues- WARDC- 2021

Contract Agreement for Construction of Four Rooms Recycling and Agricultural Grain Store Not Followed



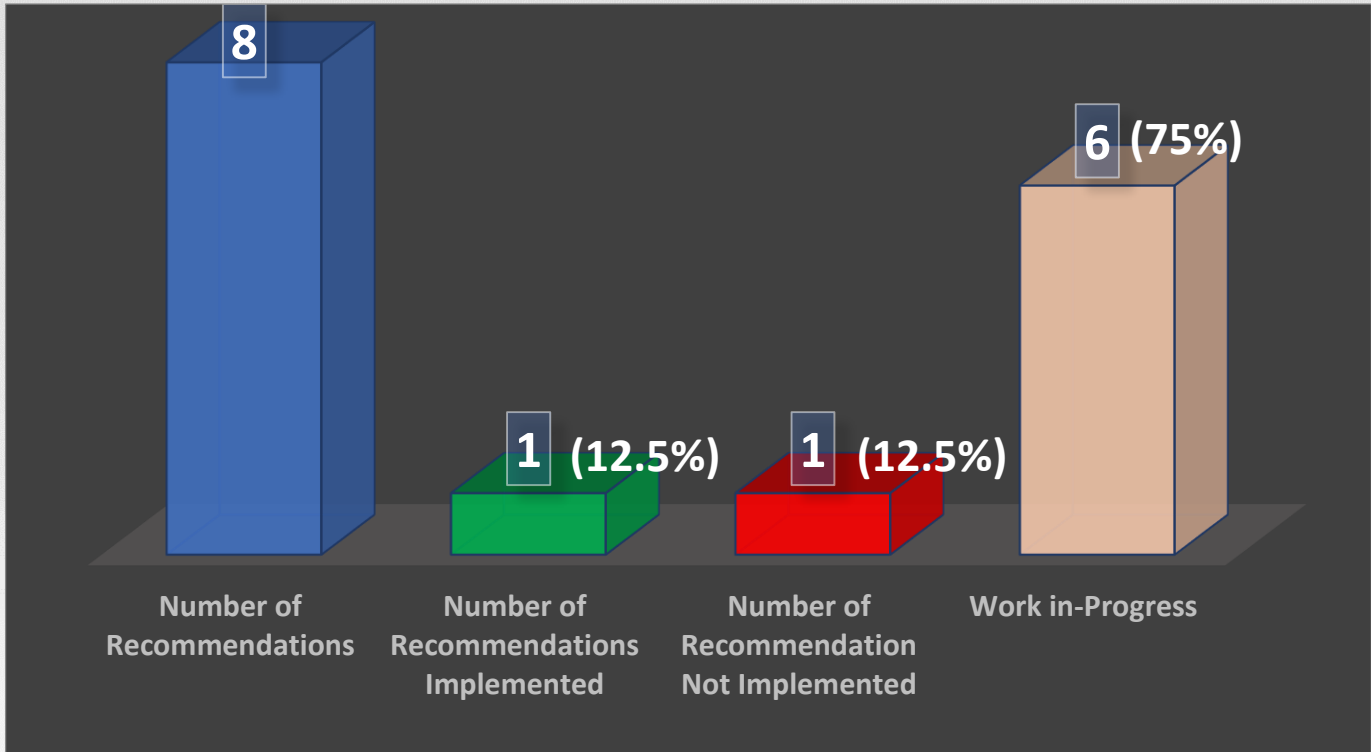
Feeder Roads Maintenance Not Completed After Full Payments

Civil Works Engineer's supervision and monitoring report of 21st August, 2021 revealed that the work was still ongoing even though the full payments of Le207,739,800.00 and Le438,750,000.00 (excluding retention) were made. . There was a risk of possible collusion between the contractors and some dishonest officials of the Council.

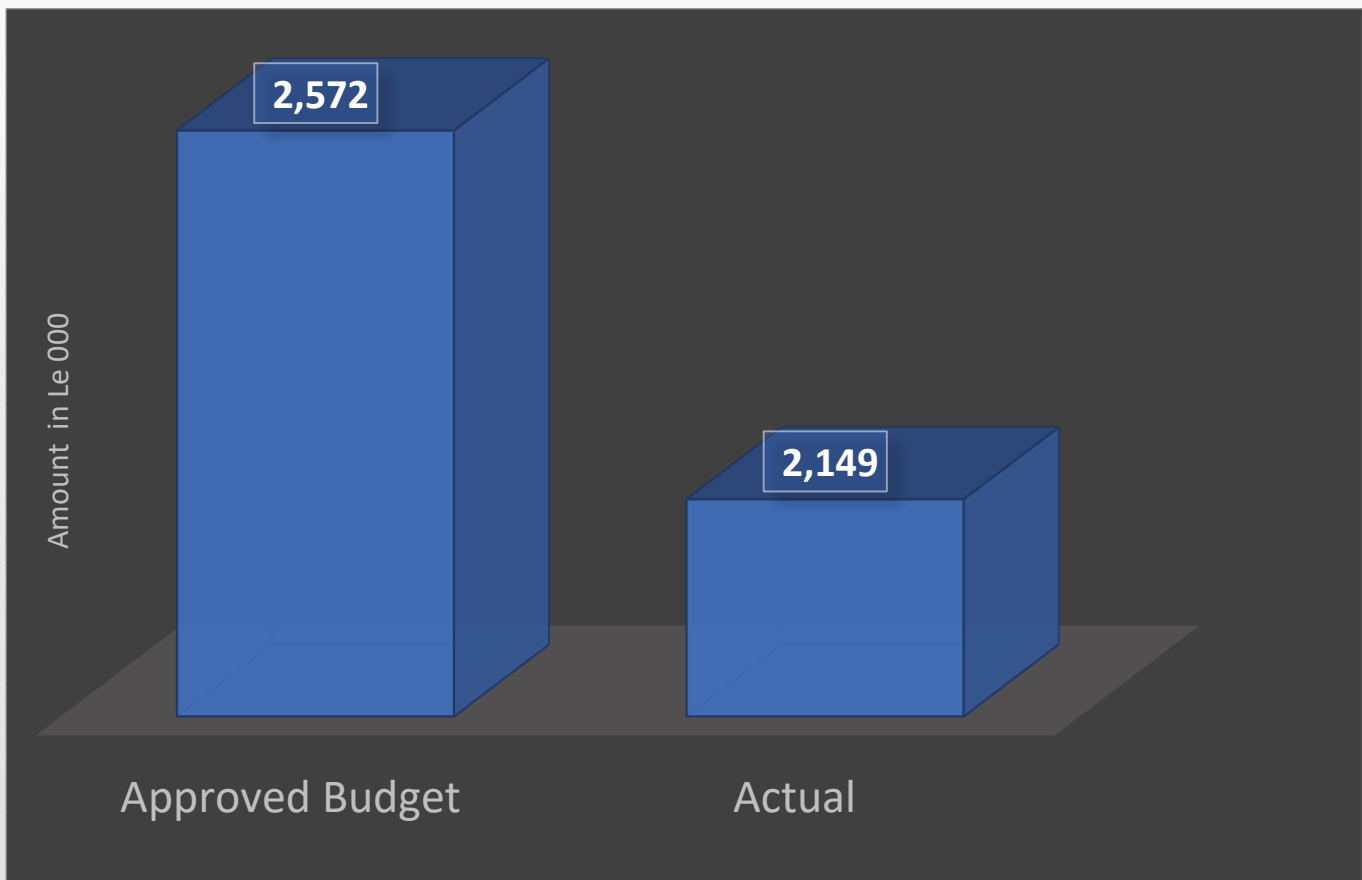


Key Audit Issues- WARDC- 2021

Status of Implementation of Recommendation



Approved Budget Versus Actual 2021



About Budget Advocacy Network

The Budget Advocacy Network (BAN) is a Network of Civil Society Organisations in Sierra Leone committed to working 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), Talking Drum Studio (TDS), Christian Aid (CA) and Transparency International (TISL).

