



**Citizens'  
Barray**

## **Analysis of Auditor-General Tribunal Report Highlights Procedural Fairness and Evidentiary Standards Concerns**

The undersigned organisations published today 29th October 2024 an in-depth analysis of the Tribunal report regarding the Auditor-General, Mrs. Lara Taylor-Pearce, and former Deputy Auditor-General, Mr. Tamba Momoh. The analysis uncovers procedural deficiencies such as non-adherence to natural justice and the rule of law, unclear evidentiary standards, unsupported conclusions, and perceived partiality by the Tribunal.

The Tribunal's report demonstrates a failure to articulate specific allegations against Mrs. Lara Taylor-Pearce, and former Deputy Auditor-General, Mr. Tamba Momoh, misapplication of legal standards, exclusive reliance on state witnesses while neglecting expert testimony from recognized authorities, and a selective presentation of evidence, all of which compromise the Tribunal's credibility and the integrity of its findings.

This analysis indicates that the Tribunal's grounds for determining serious misconduct by Mrs. Taylor-Pearce and Mr. Momoh are unfounded and insufficiently substantiated. Furthermore, the Tribunal's perceived partiality undermines its recommendations for the removal of both individuals from the Audit Service Sierra Leone and a subsequent investigation by the Anti-Corruption Commission.

Given these findings, the analysis recommends that **Parliament** dismisses the recommendations in the report or delays any deliberation on the Tribunal's recommendations pending receipt from the Attorney-General of a complete and unbiased report with a full annex of evidence. **The Judiciary** is urged to expedite the Supreme Court case filed by Mrs. Taylor-Pearce, ensuring timely and fair hearing.

Should the Constitutional Review Committee (CRC) opt to evaluate the Tribunal's suggestion to amend section 119(9) of the 1991 Constitution of Sierra Leone, it is imperative that the CRC safeguards the independence of the Auditor-General, ensuring the office remains intact and unassailable. Monitoring or disciplinary measures in a proposed constitutional amendment should be restricted to clarifying existing procedures or addressing current gaps.

### **End of statement**

---

#### **About BAN**

*BAN is composed of local and international organisations such as Christian Aid Sierra Leone (CASL), Campaign for Good Governance (CGG), Network Movement for Justice and Development (NMJD), Western Area Budget Education Advocacy Network (WABEAN), ActionAid Sierra Leone (AASL), Talking Drum Studio (TDS) and Transparency International Sierra Leone (TISL).*

#### **About the 50/50 Women's Group**

*The 50/50 Group Sierra Leone is a non-partisan organization advocating for equal rights and political participation of women in Sierra Leone.*

#### **About the Sierra Leone Association of Journalists (SLAJ)**

*The Sierra Leone Association of Journalists (SLAJ) is the umbrella membership body for the media in Sierra Leone established to protect and promote free speech and a free press and hold public officials accountable.*

#### **About ILRAJ**

*An independent non-partisan public policy research and educational think tank established to explain, monitor and contribute to the protection of human rights and the rule of law.*

#### **About Citizens' Barray**

*Citizens' Barray promotes civic empowerment and active civic engagement to advance social justice in Sierra Leone.*

#### **About the Eminent Women Peace Mediators-Sierra Leone (EWPM-SL)**

*The (EWPM-SL) evolved from The Women's Situation Room (WSR) that The Angie Brooks International Centre (ABIC) for Leadership and Women's Empowerment in Liberia, had set up in Sierra Leone in 2012 and 2018, to monitor, prevent and mitigate elections related conflicts. The EWPM-SL has worked through two election cycles (2018 and 2023) observing local and constituency elections and setting up a situation room to monitor the 2018 and 2023 general elections.*