

## Recent Elevations

NAME	FROM	TO
Aiah Gbondo Tugbawa	Principal Auditor	Assistant Auditor General
Alie Badro Kargbo	Principal Auditor	Assistant Auditor General
Hassan O. Kamara	Assistant Auditor 1	Auditor
Aminata Turay	Assistant Auditor 1	Auditor
Melinda Dixon	Assistant Auditor 1	Auditor
Mohamed Barrie	Assistant Auditor 1	Auditor
Marcus M. Jabbie	Assistant Auditor 1	Auditor
Anthony Rogers	Assistant Auditor 1	Auditor

## Birthdays

JANUARY
Vidal Paul-Coker
Ayodele Creamwright
Olayinka B. Williams
Regina Noah
Fatmata Bangura
Rev Bunting Shaw
Alusine Koromanteen
James Musa
Musa Mambu
Anthony Rogers
Julius Swaray
Alusine Mansaray
Umu Bah
Muctarr King
Mariatu Muranah
Ayodele Williams

FEBRUARY
Mohamed Mustapha
Theresa Jones
Yvonne Smith
Jonathan Teckham
Amadu Bangura
Moseray Kargbo
Donald Wihelm
Joseph Fofanah
Ibrahim K Vangahun
Esther Kamara
Ansu Koroma
Michael Priddy

MARCH
Alie Badro Kargbo
Aiah Gbondo Tugbawa
Adama Renner
Morie Lansana
Martin Sandy
Albert Lamin
Alpha Sanu
Philip Langha
Shiaka Swaray
Emencia Khan
Karthy Williams
Verita Sesay
Christian Chinsman-Williams
Josemond Harmon
Aiah Lamin
Alusine Mansaray
Samuel Grant
Francis Johnson
Solomon Mac-Martyn
Sia M Gbondo
Marcus M Jabbie
Anthony Rogers

## Joke Centre



IEC OFFICER

1) A priest announced to his congregation: "I have good news and bad news. The good news is that, we have enough money to pay for our new building program. The bad news is, it's still out there in your pockets."

2) A man went to buy half size bread at a shop, but the boy at the counter told him that he will only sell full size. The man insisted on half size, so the boy decided to ask his manager about it. He went to the manager's desk and said, "There is a stupid bloke out there who wants to buy only half size bread". He turned around only to find the man standing right behind him, so he added, "and this gentleman wants to buy the other half"

3) **Mom:** Abu, what did you learn in school today?

**Abu:** I learnt that if you have two bananas and one banana is added to it you will get three bananas.

**Mom:** Good! So if you have two pineapples and one is added to it, What will you get?

**Abu:** We just learned about Bananas, we've not reached the pineapple part yet because pineapples are very expensive these days.

4) **MUM:** Momoh, why are you not going to school today?

**MOMOH:** Mum, the maths teacher is confusing me

**MUM:** Why?

**MOMOH:** On Monday, she said  $7+3=10$ . On Tuesday she said  $6+4=10$ . Yesterday she said  $5+5=10$ . Which one am I going to take?

5) A boy was caught in an exam hall cheating. The lecturer decided to search him and found some more spying materials. The student shouted in the hall, "Sir, that one is not for your subject, it's for the subject we will be having in the afternoon!"



# AUDIT SERVICE SIERRA LEONE



## QUARTERLY NEWS LETTER VOL 1

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Jan-Mar 2011

Information is  
Knowledge.



## ACTING AUDITOR GENERAL'S MESSAGE



I am pleased to present to you the maiden edition of Audit Service Sierra Leone's (ASSL's) newsletter. Communication in an organization could be hierarchical, that is, from top to bottom or vice versa. It could also be formal or informal. This newsletter is geared towards encouraging communication flow between management and the general staff body. Contributions and comments from staff will not only create an impact in the newsletter but also help towards the development of the institution and the nation as a whole.

The Information Education and Communication (IEC) division in ASSL has a responsibility to inform and educate the staff, public and partners about the activities, successes and challenges of our institution.

This newsletter is a quarterly brochure that will open up information flow and give detailed information on the activities and functions of the Audit Service Sierra Leone. Over the years, there have been many misconceptions about the institution; I believe that quarterly newsletters will help immensely in giving factual information to the staff and the public.

The Audit Service Sierra Leone through the IEC unit has been partnering with the Media to promote dialogue and free flow of information between the people and the ASSL. This newsletter will give additional support in the collaboration with the media to inform the public about the activities of ASSL.

I look forward to your continued support towards this channel of communication.

**The Board, Management  
& Staff of the Audit Service Sierra Leone  
Congratulate  
His Excellency President Dr Ernest Bai Koroma  
&  
Vice President Alhaji Samuel Samsumana  
and the People of Sierra Leone  
A HAPPY 50TH INDEPENDENCE ANNIVERSARY**



## PHOTO GALLERY



*ASSL Football Team*



*ASSL Football Team & Supporters*



*Class of 2011 Performance Auditors in Africa*



*Internal Audit & IEC Celebrate 50Yrs Independence*

## Audit Service Sierra Leone-Vacancy Announcement

Job Title: **Principal Auditor**

Grade: Level 9

Reports: To the Assistant Auditor General/Deputy Auditor General of the Division

### Duties & Responsibilities

- Develop, together with the relevant ASSL staff, a one year operational audit plan for the audit of MDAs under his/her Division/Supervision in line with the 5 year strategic plan. This has to be done in accordance with guidelines in the Audit Service Audit Manual.
  - Ensure timely development and execution of the divisional annual operational plan and advise the relevant Deputy Auditor General on a timely basis where risks of failure to adhere to the operational plan are foreseen.
  - Ensure the development of individual audit task plans for approval by the Deputy Auditor General or any other person assigned by Auditor General.
  - Takes the lead in the preparation of the audit programmes and present to the Deputy Auditor General for approval before the assignments are executed.
  - Ensure the requirements for Quality Assurance and Review are met through the 2<sup>nd</sup> stage file review.
  - Ensure that an in depth review has been carried out by the Team Leader as required.
  - Prepare monthly progress and status report
  - Preparation of annual divisional budget
  - Must ensure the best use of available resources in order to guarantee maximum coverage of the audit population.
  - Responsibility for liaising with auditees on all matters geared towards ensuring rapid and quality service delivery.
  - Review and approval of draft reports, audit opinions and working paper files
  - To be in a position to attend with the DAG of the Division (should the need arise) hearings of the Public Accounts Committee of Parliament and to contribute in the deliberations thereon, should the need arise.
  - General Administration and supervision of subordinate staff in the Division
  - Conduct both initial and exit conferences with key personnel
  - Prepare Absenteeism & Punctuality Returns
  - Preparation of Annual Vacation Leave Roster.
  - Monitoring responses from auditees.
  - Prepare briefs on an ongoing basis for inclusion into the Auditor General's Annual Report.
- Conduct regular assessment and annual performance appraisal for all team members in Division and provide technical support to strengthen identified weaknesses where necessary.
- Organizing Divisional Staff Meetings as and when necessary.
  - Prepare for and attend fee fixing meetings with management as and when necessary
- Carry out any other duties as are within the scope, spirit and purpose of the job, the title of the post and its grading as may be requester by management.

### Person Specification – Principal Auditor

#### **Essential**

- ACCA or Equivalent with at least two (2) years experience in an Audit/Accounts function, OR Masters in Accounting, Finance, or Auditing, with 4yrs post qualification experience in an Audit/Accounts function.
  - Highly Computer literate - Knowledge and experience in the use of the internet, and Microsoft office (especially WORD and EXCEL).
  - They should have the ability to work with a wide variety of partners and produce a quality audit product under pressure.
  - Good analytical, communication and report writing skills.
  - Must possess strong people management skills
- Experience of supporting staff and prioritizing own workload.

#### **Desirable:**

Proficiency in the use of CAATs, such as IDEA or ACL

#### **Personal Qualities**

Excellent time keeping, reliability and personal organisation skills.

- Flexible. Can adapt to changing work priorities at little notice, take on the ideas of others and adapt own way of working.
- Systematic- enjoys working and making systems work for others.
- A problem solver and can use own initiative - High analytical skills and good professional judgment.
- Positive, service-oriented and helpful inter-personal communication.
- Good at multi-tasking - enjoys doing several different tasks at once.
- Experienced self-confident person and must possess integrity
- Able to prioritise own workload and work effectively without supervision

Have the ability to pursue personal development of skills and knowledge necessary for the effective performance of the role.

## AUDIT SERVICE FELLOWSHIP DONATES TO ST GEORGE'S HOME

The Audit Service Sierra Leone Christian Fellowship (ASSL CF) has donated foodstuffs and other items to the old peoples at St George's Home in Kissy. The items which included a bag of rice, palm oil, toiletries, provisions and clothes were distributed to the inmates by the Human Resource Manager, Mrs. Olayinka Brenda Williams.

Mrs Blanche Kabba-Kargbo in her opening remarks stated that as Christians all over the world were observing the Lenten period, the ASSL CF thought it wise to share with the inmates of the home in a bid to show love to them all.



Welcoming the Fellowship to the Home, Mrs Emma Greene Deputising the Matron of St George's Home expressed the delight of the inmates to receive the delegation from the Fellowship, explaining that some of the inhabitants were sick and could not be at the ceremony. Mrs Greene also said that the Home will be transferred to Grafton in due course and therefore urged ASSL to appeal to government to improve their conditions.

The then Auditor General, Mrs Anna Caesar appealed to the occupants to be neighbourly peaceful in all that they do at the home. She asked them to always praise God for any provision given to them as God Cares for them all adding that the donation was given as a means of complementing the efforts of Government in taking care of the aged. She also pleaded with them to always look towards the future and ignore the past.



Bro Sahr Musa, Public Relations Officer of the Fellowship stated that the donation was an initiative of the then Auditor General, Mrs Anna Caesar, who felt that the people at the home desperately needed help. He stressed that the fellowship wanted to show love to them just as Jesus showed love to mankind when he was on earth.

One of the Auditors, Miss Roundella Cole, pointed out that the fellowship was in a small way portraying the love of Christ to the Home as Christ did not only teach the people the word of God but also fed them. She noted that the fellowship was trying to work in line with what Jesus Christ said when he was on earth that "whatsoever good you do to the least of my brethren, that you do unto me".

## AUDITOR GENERAL BIDS FAREWELL TO STAFF

The Auditor General of Audit Service Sierra Leone, Mrs Anna Caesar has bidden farewell to the staff of Audit Service Sierra Leone. Mrs Caesar who worked for the Government of Sierra Leone at Audit Department, Auditor General's Department and Audit Service Sierra Leone for 45 years retired in March 2011.



*Mrs Anna Caesar - Auditor General*

During a general meeting with all Audit Service staff at the Atlantic Hall in Freetown on the 18<sup>th</sup> March, 2011, Mrs Caesar pointed out that she had worked for the Government of Sierra Leone for 45 years and it was time for her to retire according to the constitution of Sierra Leone. She urged staff to work hard as there was always room for improvement. She informed staff that God has always been on her side and that was why she had been able to succeed. "Your work is of paramount importance therefore it is only God that should be above your Job" said Mrs Caesar. She informed the staff that the Audit Service Board had agreed that the Deputy Auditor General Finance and Corporate Services, Mrs Lara Taylor-Pearce would be the Acting Auditor General. "I know she will continue to move the organization forward where I was unable to take it" Said Mrs Caesar. She appealed to staff to give the Acting Auditor General the fullest support for the institution to achieve its objectives.

Mrs Lara Taylor-Pearce thanked the out going Auditor General and all parties involved for giving her the opportunity to serve as Acting Auditor General. She pointed out that she had been fortunate to interact with other Auditor Generals in many countries. She also said Audit Service was doing fine but there were lots of areas for improvement. She appealed to the staff to show more commitment in their job and work towards the main goal of the office - accountability.

Prior to the general meeting in Freetown with all the staff, Mrs Anna Caesar bade farewell to staff in the regional offices.

On the 16<sup>th</sup> February, 2011, Mrs Caesar bade farewell to staff in the Southern region and introduced to them the new Divisional Head, Mr Morie Lansana. She pointed out that it was time for her to retire after 45 years in the service. She noted that the new Divisional Head was very much capable to head the Southern Region as he has already created a lot of impact at the Public Accounts Committee in Parliament. The New Divisional Head, Mr Morie Lansana thanked the Auditor General and stated that the institution would miss her as she has been a mother to every staff at Audit Service. He urged the staff in Bo to work hand in glove with him so that they could continue to push Audit Service forward.

On the 8<sup>th</sup> March, 2011 in Kenema, Mrs Caesar appealed to the staff to work as a team as Auditing was team work. She stated that the staff should not do things that would compromise their integrity. She also said that the staff should work hard and support Mr Aiah Gbondo Tugbawa, the new Divisional Head in Kenema.

Mr Aiah Gbondo Tugbawa focused on the achievements of the out going Auditor General from the days of transforming the Auditor General's Department to Audit Service Sierra Leone. He noted that the out going Auditor General has been able to attract professional staff along with qualified staff. He also said that even though she was to retire soon, the experience gained from her by existing staff would be implemented within the institution.

## ASSL ORGANISES ANNUAL OPERATIONAL PLANNING MEETING

By David Polite



The Training Division of Audit Service Sierra Leone conducted a two-day Strategic planning meeting for Divisional Heads at Mamba Point on the 6<sup>th</sup> and 7<sup>th</sup> January, 2011. The meeting was chaired by the Acting Auditor General then Deputy Auditor General Finance and Corporate Services, Mrs Lara Taylor-Pearce. She intimated all that the workshop was different from those held in the past, as the focus of audits was going to be based on the functional review. The then Auditor General, Mrs Anna Caesar welcomed the Divisional Heads to the yearly Annual Planning Workshop and stressed the need for fruitful deliberations. She intimated all that the meeting was her last annual planning workshop that she was attending and hoped that the workshop would continue to serve as a planning stage for divisional heads in the organization.

The Presentations started with the Internal Auditor, Mr Abdulai Fullah outlining his Plans for 2011. He stressed that the unit was very new within the organization and pointed out that he had a mandate to monitor the internal control system within the Audit Service and also to advise management on best practices. He noted that time lines were deliberately not attached to his plans so that management could make inputs to it before it could be finalized. During response from participants, concerns were raised about the focus on finance by the Internal Auditor who left out other areas of importance like corporate related issues.

The Office Manager Mrs. Theresa Jones on behalf of her division requested that staff in the provinces as well as Freetown be appraised and rotated after a certain period of time. She stressed that dispatch should be sent at intervals to the provinces to deliver documents in order to ease the delays in the submission of mails to the provinces. Another suggestion was the proper use of the Close User Group (CUG) which should be used in communicating messages to the provinces as the internet could not be relied upon.

The Human Resource Manager, Mrs Olayinka B. M. Williams outlined the successes and challenges of her division. She highlighted the number of staff that left the Audit Service and recruitment made in 2010. Although her plans were well delivered, concerns were raised as to what her role will be based on the functional review as people will be resistant to change. Concerns were also raised about the Staff turnover and the reasons for them leaving. She explained that a report had been put together and forwarded to management for action to be taken.

During the ICT Presentation, the Network Administrator Mr. Samuel Andrews stated that the ICT staff should not be involved with only work related to IT issues like updating anti-virus and repairing laptops, but should take an active part in IT related audits by giving support or advice on IT work as this was the practice in most Supreme Audit Institutions. The issue of virus was a concern for all as it has become a thorn in the flesh; as such the ICT division was advised to try its best to salvage the situation. The Network Administrator responded that there were plans to get new modems that were better and faster than the previous ones which would be used to constantly update the anti-viruses that were installed on the laptops, thereby prolonging their lifespan. The Information Education & Communications Officer, Mr Martin Sandy stressed on the importance of communication and the need to strengthen it at the Audit Service. He highlighted amongst other constraints the lack of a proper flow of communication from top to bottom and vice versa. When asked how he intended to ensure a proper channel of communication within the ASSL, he replied that he would try his level best to finalise the Audit Service Communication Policy and circulate it to staff for implementation. He also informed all that the transcribed jingles in major dialects were geared to reaching even the grass roots as an awareness campaign to help people understand "who we are, what we do and why Audit Service exists". He also noted that radio discussion programmes would be held in all the districts, so that the public would be properly sensitized about the activities, challenges and constraints of the institution.

Mrs. Mary Musu Combey, Senior Auditor of Performance Audit looked forward to six audits to be done in 2011 adding that the Performance Audit Training Workshop organized by AFROSAI-E and Audit Service had given them the adequate training to do the audits. Amidst the constraints raised by the Senior Auditor, the participants raised doubts as to whether they would be able to complete and publish the reports before the end of the year. Mrs Combey pointed out that the audits were selected based on the Government's Agenda for Change, and also the consideration of public interest, adding that they would liaise with other divisions to gain valuable information. She also stated that the Performance Audit Committee was fully aware of the activities of the Unit. Mr Selvin Bell, Principal Auditor of Public Enterprises narrated all his plans for the division. He referred to audits completed in 2010 and those that would be completed in 2011. At the end of his presentation, the participants raised concern that the Government was losing lots of money as 52% of the Job of Audit Service comprising all big and sensitive audits were outsourced. One such area highlighted was the Bank of Sierra Leone. Mr. Bell responded by saying that the Audit Service lacked the experience to do those jobs because of the complexity of the systems..

Various divisions recounted their successes and challenges faced in 2010 and outlined their plans for 2011. The D.A.G Finance and Corporate Services, Mrs Taylor-Pearce later encouraged everyone to put hands on deck and ensure that they work hard to meet the demands of the institution.

## AUDIT SERVICE CONDUCT PERFORMANCE AUDIT TRAINING

The Audit Service Sierra Leone (ASSL) in collaboration with African Organisation of English Speaking Supreme Audit Institution (AFROSAI-E) Secretariat conducted a three-phase training module in Performance Audit Methodology for Performance Auditors.



Thirty Two Performance Auditors from various Supreme Audit Institutions in English speaking African countries benefited from the three-phase Performance Audit Training workshop which commenced at Hill Valley Hotel on the 13<sup>th</sup> September, 2010.

Participants from Sierra Leone, Liberia, Ghana, Nigeria, Gambia, Uganda, Rwanda and Tanzania attended the high-ranking training which would help the auditors undertake Performance Auditing independently and execute an entire Performance Audit process unaided. Facilitators came from Zimbabwe, Kenya, Ghana and Norway.

The first training module was held from the 13<sup>th</sup> – 17<sup>th</sup> September, 2010 at Hill Valley Hotel in Freetown. The Keynote address was given by the then Deputy Auditor General Finance and Corporate Services now Acting Auditor General, Mrs Lara Taylor-Pearce. She stated that capacity building was an on-going process especially in new specialised audit areas as that would strengthen staff and equip them to surmount the challenges in the execution of the audit work. She pointed out to the participants that they had a role to safeguard public money and ensure that it was used prudently in order to enhance efficient service delivery. "The need for capacity building in performance auditing through a formal and certified training programme cannot be over emphasized as it is very crucial and will enable performance Auditors to work independently in line with established Audit plans" Said Mrs Taylor-Pearce



The second training module was held at the same venue from 15 – 26<sup>th</sup> November, 2010. During the second module, the keynote address was delivered by the then Auditor General, Mrs Anna Caesar. She appealed to the participants to make good use of the training as it would contribute immensely to the economic development of their country. She also encouraged them to put their shoulders to the wheel so that they would have a pool of Performance Auditors in Africa.

The final training module was conducted from the 7<sup>th</sup> – 10<sup>th</sup> March, 2011. The keynote address was delivered by the Chairman of the Audit Service Sierra Leone Board, Mr Martin Katta who encouraged the participants to use the knowledge gained in each of the modules to improve the standard of work in their various countries as well as being exemplary figures in their respective Supreme Audit Institutions (SAIs). The Board Chairman also expressed gratitude to the Ministry of Finance and Economic Development for their unflinching support to the ASSL through the Integrated Public Financial Management Reform Project (IPFMRP).



The lead facilitator of the training, Chipso Magada from Zimbabwe stated that the purpose of the final module was to make improvement on the reports submitted by participants. She advised that the reports should be tabled in the Parliaments of the various SAIs represented in the training after they would have been improved and properly analysed. She reiterated that the participants should make good use of the training modules as Performance Audit would help them bring development to their respective countries.

At the closing ceremony on the 10<sup>th</sup> March, 2011, the keynote address was delivered by the Principal Deputy Financial Secretary of the Ministry of Finance and Economic Development, Mrs Avril Cummings. She congratulated the 2011 graduating class of Performance Auditors and urged them to work very hard in their various countries to put Performance Auditing on the map. She noted that Knowledge was power as it should be the tool to be used for empowerment in their jobs. She urged them to use what they had learnt for the enhancement of transparency and accountability. She also appealed to make their knowledge available to their Supreme Audit Institutions and country.

Certificates were issued to the participants