



GOVERNMENT OF SIERRA LEONE
MINISTRY OF FINANCE
PRESS RELEASE

**FORMULATION OF STANDARD OPERATING PROCEDURES MANUAL TO ENHANCE
THE IMPLEMENTATION OF AUDIT RECOMMENDATIONS**

On the 31st August 2022, Government approved the Standard Operating Procedures (SOPs) Manual to follow up on the implementation of audit recommendations by all public sector entities which are issued by either the Auditor-General or the Internal Audit Department.

The Manual is an important aspect of Government's Public Financial Management (PFM) reforms and includes the legal, institutional and policy frameworks for audit reports within a public sector entity and the responsibilities in implementing the audit recommendations therein.

The Ministry of Finance further wishes to inform the Public that the objectives for audit follow-up are:

- i. determine the status of audit issues and recommendations to confirm executive commitment to implement recommendations already agreed upon during the audit process, or to come up with executive commitments to solve those issues through the audit follow-up mechanisms;
- ii. confirm the implementation of the executive commitments by verifying the remedial actions taken; and
- iii. analyse and disseminate audit follow-up information to improve the overall governance and accountability environment.

These SOPs bring procedural clarity on how internal and external audit issues and recommendations are implemented; executive/auditees' commitments to implement remedial actions are documented; how the actual implementation of those actions is tracked; and the results of the follow-up process are disseminated broadly to stakeholders. The manual will also address the audit issues and recommendations emanating from Parliamentary Public Account Committee (PAC), predominantly based on the reports submitted by the Auditor General.

To improve on the low rate of implementation of both internal and external audit recommendations in the public sector over the years, Government has instituted penalties and sanctions ranging from withholding of remuneration, fees and allowances of Vote Controllers and other responsible persons. Therefore, responsible officers who fail to implement audit recommendations as per their respective performance contracts will be liable to punitive measures as outlined in either the Civil Service Code or their terms of employment.

Finally, the Ministry of Finance entreats all Heads of Public Entities, Vote Controllers and Responsible Persons of Ministries Department and Subvented Agencies, State-Owned Enterprises and Local Councils to support the implementation of this Manual and to ensure that audit recommendations are implemented to improve the overall public financial management. The SOP manual is available on the website of the Ministry of Finance (www.mofsl.gov.sl).



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