




THE ANTI-CORRUPTION COMMISSION SIERRA LEONE


ANNUAL REPORT 2023

 LinkedIn: [anti-corruptioncommission-sierraleone](https://www.linkedin.com/company/anti-corruptioncommission-sierraleone)

 Anti-Corruption Commission-Sierra Leone

 Anti-Corruption Commission SL

 Tiktok: [@anticorruptioncommissionsierraleone](https://www.tiktok.com/@anticorruptioncommissionsierraleone)

 @ACCSALONE

 Website: <http://www.anticorruption.gov.sl>



**H. E President Brig. (RTD) Dr. Julius Maada Bio
President of the Republic of Sierra Leone**

“Integrity, transparency and the fight against corruption have to be part of the culture. They have to be taught as fundamental values.”



EXECUTIVE MANAGEMENT TEAM



Francis Ben Kaifala Esq.
(Commissioner)



Mr. Augustine Foday Ngobie
(Deputy Commissioner)



Mrs. Yatta M. Katta
Director
Human Resource Department



Mr. Saidu Dumbuya
Director
Administration Department



Mr. Nabillahi-Musa Kamara
Director
National Anti- Strategy Secretariat (NACS)



Calvin T. Mantsebo Esq.
Director
Prosecution Department



Emmanuel K. Amara Esq.
Coordinator of Operations



Mr. Sheku Kanu
Director
Finance Department



Mr. Victor S. Peacock
Director
Internal Audit Department



Mrs. Evelyn S. Kuyateh
Director
Intelligence and Investigation Department



Mr. Patrick Sandi
Director
Public Education & Outreach Department



Mr. Babar Rashid Turay
Director
Prevention Department



TABLE OF CONTENTS

EXECUTIVE MANAGEMENT.....	1
ACRONYMS.....	3
FOREWARD.....	5
OFFICE OF THE COMMISSIONER.....	7
NATIONAL ANTI-CORRUPTION STRATEGY COORDINATING SECRETARIAT.....	7
ASSETS DECLARATION UNIT.....	12
REPORT CENTER UNIT.....	15
INTERNAL AUDIT DEPARTMENT.....	16
INTELLIGENCE AND INVESTIGATIONS (I&I) DEPARTMENT.....	20
INTELLIGENCE UNIT.....	20
INVESTIGATION UNIT.....	21
PROSECUTIONS DEPARTMENT.....	24
PREVENTION DEPARTMENT.....	28
PUBLIC EDUCATION AND EXTERNAL OUTREACH DEPARTMENT.....	33
HUMAN RESOURCE DEPARTMENT.....	37
ADMINISTRATION DEPARTMENT.....	43
PROCUREMENT UNIT.....	43
ESTATE UNIT.....	46
INFORMATION TECHNOLOGY (IT) UNIT.....	49
TRANSPORT UNIT.....	49
SOUTHERN REGIONAL OFFICE.....	56
NORTH EASTERN REGIONAL OFFICE.....	62
NORTH WESTERN REGIONAL OFFICE.....	65
EASTERN REGIONAL OFFICE.....	68
KONO REGIONAL OFFICE.....	72
FINANCE DEPARTMENT.....	76



ACRONYMS

ACC	-	Anti-Corruption Commission
ADU	-	Assets Declaration Unit
CAACC	-	Commonwealth Africa Anti-Corruption Centre
CDIID	-	Complaints, Disciplinary and Internal Investigations Department
CRMC	-	Complaints Review and Monitoring Committee
DISEC	-	District Security Committee
EDSA	-	Electricity Distribution and Supply Authority
FIU	-	Financial Intelligence Unit
FY	-	Financial Year
GIABA	-	Inter-Governmental Action Group against Money Laundering in West Africa
GoSL	-	Government of Sierra Leone
GRM	-	Grievance Redress Mechanism
I&I D	-	Investigation and Intelligence Department
IACD	-	International Anti-Corruption Day
ICASL	-	Institute of Chartered Accountants Sierra Leone
IMCs	-	Integrity Management Committees
INGO	-	International Non-Governmental Organisation
KCC	-	Kenema City Council
KDC	-	Kenema District Council
MBSSE	-	Ministry of Basic and Senior Secondary School Education
MCC	-	Millennium Challenge Corporation
MDAs	-	Ministries, Departments and Agencies
MMTU	-	Milton Margai Technical University
NACS	-	National Anti-Corruption Strategy
NaCSA	-	National Commission for Social Action
NASSIT	-	National Social Security and Insurance Trust
NGO	-	Non-Governmental Organisation
NIN	-	National Identification Number
NMA	-	National Minerals Agency
NPPA	-	National Public Procurement Authority
OSIWA	-	Open Society Initiative for West Africa
PAC	-	Public Accounts Committee
PAYE	-	Pay as You Earn
PEO	-	Public Education Officer
PEOD	-	Public Education and Outreach Department
PROSEC	-	Provincial Security Committee



PSSNYE	-	Productive Social Safety Net and Youth Employment
RMFA	-	Road Maintenance Fund Administration
SALPOST	-	Sierra Leone Postal Services
SALWACO	-	Sierra Leone Water Company
SLAJ	-	Sierra Leone Association of Journalists
SLP	-	Sierra Leone Police
SLRSA	-	Sierra Leone Roads Safety Authority
SPU	-	Systems and Processes Unit
SSN	-	Social Safety Net
UNCAC	-	United Nations Convention Against Corruption
UNODC	-	United Nations Office on Drugs and Crimes
USAID	-	United States of America International Development
WAEC	-	West African Examination Council
WASSCE	-	West African Senior School Certificate Examination
ZCC	-	Zero Corruption Campaign





FOREWORD

In 2023, Sierra Leone was preoccupied with Presidential, Parliamentary, and Local Council Elections. There was also a failed coup attempt at the end of the year. These incidents invariably caused significant challenges to our work. Despite that, the Commission accomplished a great deal in carrying out the task of controlling corruption in the country.

Sierra Leone continued to progress tremendously in international indexes like the Transparency International (TI) Corruption Perception Index (CPI). According to the TI-CPI-2023 Report, Sierra Leone ranked **108** from **110 in 2022 out of 180** countries surveyed. The country also moved its score on the TI Corruption Index from **34 in 2022 to 35 in 2023**, above the Sub-Saharan average of 33.

Moreover, Round 9, 2021/2023, ranked the Sierra Leone Government's Performance in fighting corruption with a Score of 58 percent, far above the 39-country average of 29 percent. Also, Sierra Leone was ranked as one of ONLY Six (6) African countries with majority approval of their Government's stellar performance in fighting corruption. The country was further ranked 39 percent, 2nd to Benin at 58 percent, with a massive change in approval of the Government's performance in the fight against corruption.

In 2023, the country scored **76 percent (Excellent Score)** in the Millennium Challenge Corporation (MCC) '**Control of Corruption**' Indicator, making it the 6th consecutive year of unprecedented and significant progress in the country's score in the MCC Scorecard since 2018.

These sustained gains are consistent with our mandate to take all the steps necessary to prevent, control, suppress, and eradicate corruption through our multi-pronged approach of public education, prevention, intelligence and investigation, prosecution, and non-conviction asset-based recovery model.

In the year under review, we continued with our sustained public education drives across the country, educating the public on the dangers of corruption and enlisting their assistance in the national campaign to eliminate the malaise. This made many Sierra Leoneans aware of the Commission's objectives, achievements, and operations.

As part of the Commission's prevention efforts, comprehensive reviews were undertaken by the Prevention Department to deepen and strengthen integrity in public sector institutions. An extensive review –which gives a holistic approach to assess the level of accountability and transparency in an institution- and a thematic review –which offers an in-depth assessment of a specific area in an accountability structure- was conducted at the Milton Margai Technical University, and the Ministries of Health and Labour.

The National Anti-Corruption Strategy (NACS) Secretariat also worked with the NACS Steering Committee to strengthen, support, and improve the functionality of Integrity Management Committees (IMCs) in MDAs and Local Councils. In 2023, an indigenous team of experts, comprising professionals from different fields, commenced crafting the 5th Generation of the National Anti-Corruption Strategy, which will serve as the country's roadmap in the fight against graft for Five Years (2024-2028).

In 2023, the Commission stopped using hard-copy or paper-based asset declarations. Public officials who failed to make their declarations in 2022 did so online at www.anticorruption.gov.sl or <https://assets.anticorruption.gov.sl>.

In the area of investigation, the Investigation Department handled 441 cases in total; 184 were carried over from 2022. The Department concluded an examination of 81 of those cases.

The Prosecutions Department expanded its mandate to include economic and corruption offenses under the



Anti-Money Laundering and Combating of Financing of Terrorism Act, 2012, and the Anti-Money Laundering and Combating of Financing of Terrorism (Amendment) Act, No 3 of 2019. In 2023, the Department secured two convictions and drafted 21 legal opinions, but the case docket remained large due to carried-over cases. Also, the decentralization of trials to Makeni, Bo, Kenema, and Kono was well-received by anti-corruption stakeholders, with the Judiciary demonstrating cooperation in handling criminal trials.

In May/June 2023, the Commission completed the construction and moved into the Integrity House at Tower Hill in Freetown. It is a massive edifice, officially opened by His Excellency the President Brigadier (Rtd.) Dr. Julius Maada Bio, whose Government provided all the needed support to complete the construction work and furnishing.





OFFICE OF THE COMMISSIONER

NATIONAL ANTI-CORRUPTION STRATEGY COORDINATING SECRETARIAT

1. INTRODUCTION

The National Anti-Corruption Strategy (NACS) is the country's road map in the fight against corruption. The driving force for crafting the Strategy is external and internal. Externally, it is derived from the United Nations Convention against Corruption (UNCAC) and Article 5 of the Convention requires every Member-State to craft an effective and well-coordinated Anti-Corruption policy to combat the scourge of corruption in their respective countries. Furthermore, the Anti-Corruption (Amendment) Act 2019; in Section 5 (1)(c) states that the Commissioner, as head of the Commission, coordinates the implementation of the NACS. The Strategy serves as a model for developing a set of shared responsibilities across public and private sectors to reduce corruption and build an ethical society. It is designed and implemented by a coalition comprising the state, civil society, and the private sector.

The NACS Secretariat is charged with the delegated responsibility to coordinate the implementation of the Strategy both at national and sub-national levels. This is done by working directly with Government Ministries, Departments and Agencies (MDAs), and Local Councils through their Integrity Management Committees (IMCs).

During the period under review, the Secretariat, in collaboration with the NACS Steering Committee:

- a. Enhanced, strengthened, and supported the functionality of IMCs in the MDAs and Local Councils,
- b. Supported the implementation of the NACS through quarterly meetings and reviews of work plans and,
- c. Undertook quarterly monitoring of the implementation of the Strategy.

The period under review was very successful in carrying out the departmental mandate and annual work plan.

2. ACTIVITIES UNDERTAKEN IN 2023

The following activities were undertaken in 2023:

i. FINAL MONITORING OF THE IMPLEMENTATION OF THE STRATEGY

On 1st February 2023, the Secretariat commenced the final nationwide monitoring of the NACS (2019-2023), and the mopping-up monitoring was done in April 2023. This included other monitoring activities of MDAs and Local Councils in the North, East, and Southern regions which ended in the Western Area.

In the Final Monitoring, MDAs and Local Councils significantly improved on their performance. Out of 832 measures in the NACS Implementation Plan, 779 action points were successfully implemented. Overall, the performance of Local Councils increased from 218 (89%) out of 245 action points successfully implemented in the third and fourth quarters, to 242 (99%), of successfully implemented action points with an outstanding of 3 (1%) unsuccessful action points.

Similarly, the follow-up monitoring results showed a 9% increase in the performance of MDAs from 479 (82%) significant compliance in the third and fourth quarters to 529 (91%) full compliance out of a total of 587 action points with an outstanding of 58.

The table below provides an analysis of both the third and fourth quarters monitoring and progress made in the wrap-up monitoring exercise.

Third and Fourth Quarters 2022				Wrap Up Monitoring-2023				
Institutions	Action Points	Full Compliance	% Compliance Score	Follow-up Monitoring	Full Compliance	% Compliance Growth	Cumulative %	Outstanding Action Point
MDAs	587	479	82%	108	50	9%	91%	58
Local Councils	245	218	89%	27	24	10%	99%	3
Grand Total	832	697	84%	135	74	9%	93%	61



NACS Team with a cross-section of IMC members

ii. THE NACS IMPLEMENTATION STEERING COMMITTEE(SC)

The NACS Steering Committee is responsible for providing oversight and supportive supervision to the NACS Secretariat for coordinating, and implementing institutions per objective.

Specific Responsibilities of the Steering Committee

- The National Steering Committee develops and shares monthly progress reports with the President.
- The Committee also generates and makes public its annual report on implementing the National Anti-Corruption Strategy.
- The Committee undertakes oversight visits to interact with IMCs to identify and resolve any emerging problems.



Deputy Commissioner, Management, and Steering Committee members in the final SC meeting

iii. CRAFTING OF THE 5th GENERATION NACS (2024-2028)

A Team of eight (8) national experts from various walks of life was put together by the Commission to lead the process of crafting the new National Anti-Corruption Strategy (2024-2028). The first inception meeting was held on 6th August 2023.

The specific mandates of the Team are as follows:

- Undertake a review and an assessment of the causes, nature, extent, and impact of corruption from a broad perspective;
- Develop a broad-based, high level and integrated strategic framework for tackling corruption, focusing on prevention as well as monitoring and combating corruption, ensuring consistency with good governance and public sector reforms; and
- Develop an implementation plan based on the Strategic Framework to tackle corruption in clusters of MDAs within a sector.



The Team of Experts engaged to map out the model for the crafting of the 2024 – 2028 NACS

3. NATIONAL STAKEHOLDERS' CONSULTATIONS FOR THE CRAFTING OF THE NACS (2024-2028)

A nationwide stakeholders' consultation on the new NACS (2024-2028) started in Freetown in October 2023



and continued in the North-East and North West regions of the country, and the Southern and Eastern regions in January 2024. Some of the issues raised during the consultations were:

- There should be a functional rotation of civil servants between and among MDAs and Local Councils.
- The Public Accounts Committee (PAC) of Parliament must ensure MDAs implement recommendations made by Audit Service Sierra Leone.
- Intensify public education campaigns on corruption.
- Anti-corruption studies should be added to the school curriculum.
- Ensure timely disbursement of subventions to schools, MDAs, and Local Councils.
- Salary harmonization in all MDAs and Local Councils.
- Introduce the use of biometric signing systems and electronic payment and transfer systems.
- Develop a recognized national electronics IT system that will interact with all MDAs.
- There should be equal punishment for all corrupt culprits by law enforcement bodies.
- Digitalization of systems and processes within MDAs and local Councils.
- ACC should create a whistle-blower website.
- Workers should be treated equally in the workplace, guided by existing policies.
- Pin codes should be given quickly to teachers and health workers serving in the public service to avoid volunteers taking bribes as a means of self-payment.
- Government to strengthen the CDIID.



Engagement with the Financial Intelligence Unit (FIU)



Stakeholder Consultation in the Southern City of Bo.

4. INTERDEPARTMENTAL COLLABORATION

As an outcome of the last Management Retreat, the Prevention Department and NACS Secretariat agreed to and indeed developed an integrated framework for issuing scorecards to MDAs for outstanding performance. A meeting of MDAs was convened and the process of assessment was done.

Regarding the functionalism of Integrity Management Committees (IMCs) in MDAs, in 2023, the Prevention Department and the Secretariat were advised to maximize the use of IMCs and broaden their scope to include addressing systems review recommendations as part of their institutional mechanisms to control corruption.

In 2023, the Terms of Reference of the IMCs were reviewed with inputs from both Departments, and the proposal to reorientate the IMCs to get them to function within the new implementation framework was developed.

The Afro Barometer Report, 2022 which was released in 2023, attributed progress in the fight against corruption in Sierra Leone mainly to the functionalism of IMCs and the mainstreaming of anti-corruption policies in MDAs.





ASSETS DECLARATION UNIT

1. INTRODUCTION

The Assets Declaration Unit (ADU) derives its mandate from Section 119 of the Anti-Corruption Act 2008 (as amended in 2019). Section 9(a) of the Anti-Corruption Amendment Act 2019 provides that: “Every Public Officer shall, within three months of becoming a public officer, deposit with the Commission a declaration of his income, assets, and liabilities and thereafter in every two years that he is public officer, but not later than 31st March of that second year, deposit further declaration of his income, assets, and liabilities and also while leaving office”. Assets declaration is a biennial activity thus, 2023 was a non-declaration year.

The Unit has been superintended by the Operations Department and, in 2023, the Unit was largely engaged with identifying defaulters for the 2022 declaration year and engaging them to complete their Declaration, which yielded a huge dividend. At the start of 2023, only about 5,436 out of 10,376 Public Officials nationwide had completed their asset declaration. By November 2023, that number had increased to 9,961 and, for the first time, a total number of twenty-eight (28) MDAs recorded a one hundred percent declaration as elaborated in this report.

2. ASSET DECLARATION ANALYSIS 2023

In 2023, the Asset Declaration Unit conducted analyses and follow-up actions for the 2022 declaration year.

1. Total Number of MDAs Targeted = 156
2. Total number of MDAs from which Staff Lists were received = 129
3. Total number of MDAs from which Staff Lists were not received = 27
4. Total number of public officers Eligible for Declaration from the 129 Staff Lists Received = 10,376
5. Total online declaration November 2023 = 7,038
6. Total Hard copy declaration = 2,923
7. Total declaration = 9,961

Details	Totals
Total number Eligible for Declaration in 2022	10,376
Total number of online declarations for January 2022– August 2023	6,104
Additional online declaration by November 2023	934
Total online Declarations 2023	7,038
Total number of hard copies collected	2,923
Total Declaration to date	9,961
Outstanding declarations	415
2022 Compliance rate	96%

Note: Based on the above, an overall compliance rate of 96% was recorded.



28 MDAs/Subsidiaries listed below recorded a 100% compliance rate. All public officials in these institutions declared their assets.

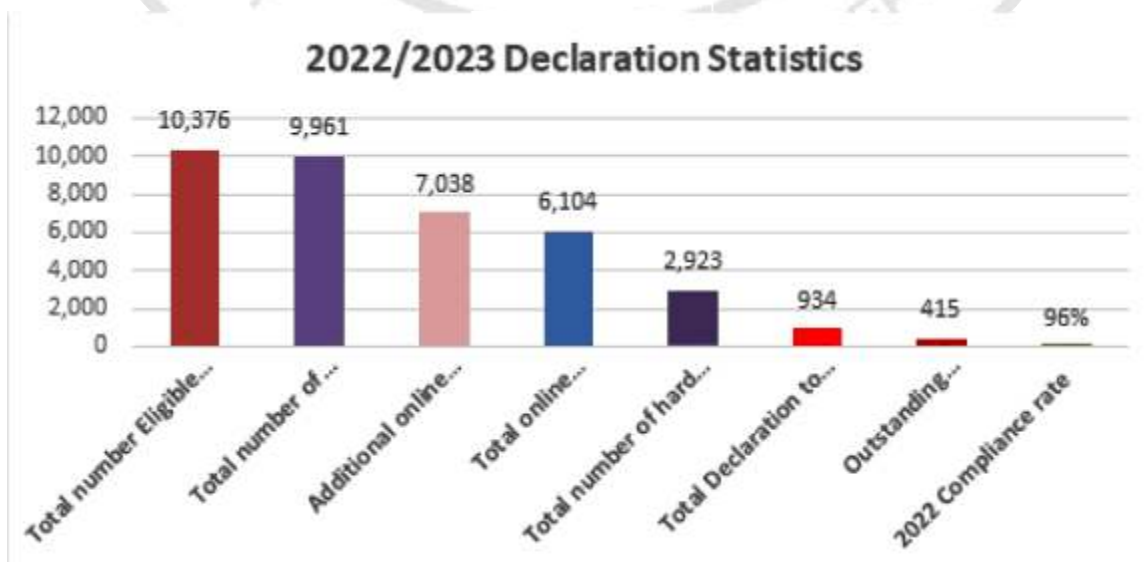
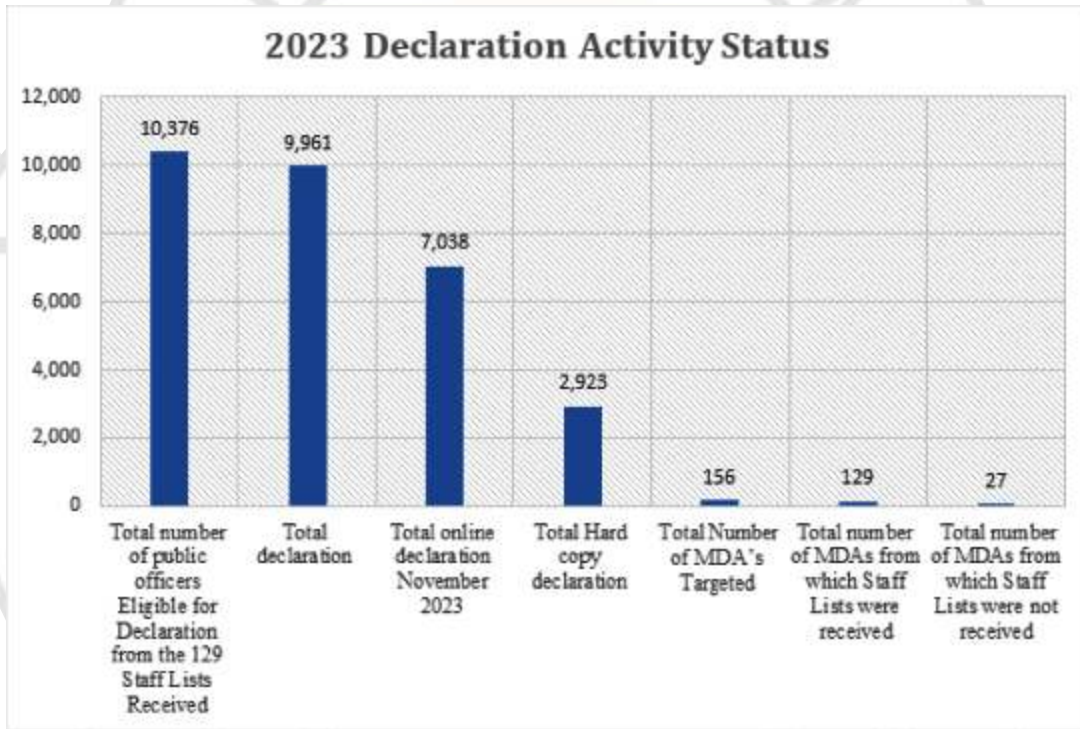
1	Anti-Corruption Commission
2	Civil Service Training College
3	Seed Certification Agency
4	Public Sector Reform Unit
5	Audit Service Sierra Leone
6	Law Reform Commission
7	Government Printer Department
8	Sierra Leone Road Transport Corporation
9	Independent Police Complaint Board
10	National Youth Service
11	National Commission for Privatization
12	National Asset and Government Property Commission
13	Ministry of Political and Public Affairs
14	National Mineral Agency
15	Health Education Program
16	Independent Media Commission
17	Sierra Leone Investment and Export Promotion Agency
18	Department of Cooperative
19	African Peer Review Mechanism
20	Right to Access Information Commission
21	Sierra Leone National Shipping Company LTD
22	Public Private Partnership
23	Central Intelligence and Security Unit
24	SALPOST
25	Small and Medium Enterprise Development Agency
26	Financial Intelligence Unit
27	Ministry of Sports
28	Road Maintenance Administration Fund -RMFA



3. THE ASSETS DECLARATION PORTAL

In 2023, the Commission discontinued using hard copy declaration of Assets. Therefore, all Public Officials who defaulted in 2022 were instructed to complete their declarations online at www.anticorruption.gov.sl or <https://assets.anticorruption.gov.sl>. It was therefore imperative that the Asset declaration portal was fully functional ahead of the 2024 declaration year. The services of an IT Consultant were therefore solicited to make some improvements and changes to the platform. The major ones are;

- Introduction of National Identification Number (NIN) as the primary identification character to replace NASSIT and employee PIN code due to its advantage in terms of its wider scope in transactional collaboration including investigations.
- PASSWORDS; The Platform now allows users to create individual personal passwords as against the default password which used to pose a serious challenge of easy recollection. Users can now create personal passwords for ease of remembrance.





REPORT CENTER UNIT

1. INTRODUCTION

The Report Center Unit is under the office of the Commissioner and the direct supervision of the Deputy Commissioner and is responsible for the receipt of corruption-related complaints from the general public. It facilitates periodic meetings of the Complaints Review and Monitoring Committee (CRMC) to examine and deliberate on reported complaints and foster recommendations for appropriate action(s). Through this Unit, the public is made to file complaints either through phone calls, e-mails, or walk into ACC offices. Sometimes corruption issues are also captured in newspaper publications.

All reported complaints received from the public are documented with unique data numbers for ease of reference. A bulk of complaints received in 2023 are mainly through phone calls, the Commission's toll-free lines of 077-985985, 077-986986, and 515. The latter, whose functionality was disturbed due to the transfer to Integrity House is specifically reserved for the Social Safety Net (SSN) Project now PSSNYE; for which ACC plays a monitoring role.

In 2023, 309 corruption-related complaints were received by the Commission throughout the country. The table and graph below provide a graphic profile of the sources of the complaints received in 2023, with the Western Area (Urban and Rural regions) accounting for the highest.

Graphical presentation of complaints according to regions

REGION	NO. OF COMPLAINTS	PERCENTAGES
Southern	21	7%
Eastern	29	9%
Northern	21	7%
North-Western	30	10%
Western Area (Urban and Rural)	208	67%
Total	309	100%





INTERNAL AUDIT DEPARTMENT

1. INTRODUCTION

The Internal Audit Department derives its mandate from Section 2(k) of the Financial Management Regulation of 2017 and Section 75 of the Public Financial Management Act 2016.

The Internal Audit Department promotes accountability and transparency by independently reviewing the Commission's control environment and proffering recommendations for improvement.

The Financial Year (FY) 2023 was another year of productivity and major achievements for the Internal Audit Department. Nine (9) audits and review reports were presented with recommendations to make the operations of the ACC more efficient, economical, and effective.

2. RISK ASSESSMENT

Our risk assessment process yielded an Audit Plan that maximized coverage and minimized risk. We assessed risk by analyzing conditions that would impair the Commission's ability to achieve key objectives and strategic goals. We reviewed the Organizational Charts, Financial Data, Comprehensive Financial Reports, and other items to evaluate risk based on financial impact and other factors. We developed an Audit Plan based on risk assessment which was presented to Management and the Audit Committee.

3. AUDIT COMMITTEE

The Internal Audit Committee, amongst other functions, is mandated in Section 76 (1) (2) of the Public Financial Management Act 2016, to advise on the adequacy of Management's response to issues identified by the Internal Audit activities and to strengthen the independence of the Internal Audit Department.

The said Committee comprises four non-executive members who are Chartered Accountants with extensive knowledge in Public Financial Management and Governance. Mr. Mohamed Abu Sesay serves as the current Chairman.

The Functions of the Audit Committee are as follows:

- To minimize risks, by continuously reviewing high-risk activities;
- To maximize efficiency and effectiveness; and
- To strengthen public accountability.

4. DELIVERY OF THE AUDIT PLAN

The Internal Audit Plan for the FY 2023 was substantially delivered per the schedule agreed with Management and the Audit Committee. Quarterly Audit Reports were submitted to the Audit Committee and discussed at quarterly Audit Committee Meetings during the Year 2023.

Audit and reviews conducted by the Internal Audit Department confirmed the Commission's compliance with relevant statutory requirements, Internal Controls, and best practices in the area of governance.



5. SUMMARY OF AUDIT ASSIGNMENTS

The audit coverage in the plan agreed with Management and the Audit Committee was deliberately focused on strategic and high-risk operational areas. The outcomes of those audits and reviews highlighted control weaknesses that may impact the overall assurance opinion.

However, the issue raised in those areas reviewed did not significantly impair the internal control system as a whole, its remedial actions were developed in line with audit recommendations and applied by Management to address those control weaknesses highlighted.

6. INTERNAL AUDIT MANUAL

In 2023, a comprehensive Financial Budget Proposal for the review of the Internal Audit Manual, which serves as a guide in administering the Internal Audit function was approved and the work plan has an achievement rate of over 90%.

Summary of Activities Undertaken in the Period under Review

ACTIVITIES UNDERTAKEN	AUDIT OBJECTIVES	TARGET	STATUS AS AT DEC. 2023
The 2022 Year -End Stock Take & Valuation	To determine and communicate the quantity and monetary value of inventory held in stores by the Commission as of 31st December 2022.	To perform 100% inventory counts and valuation at HQ and all the Regional Offices	Completed
2022 Year -End Cash Count	To confirm the agreement between the Cashbook and cash in hand. To Determine the amount of cash in hand as of the last working day of 2022	To perform 100% cash counts at both Headquarters and the Regional Offices.	Completed
Regional Office Follow-Up	To confirm that recommendations made on the said audit reviews in the first and second quarters of 2022 have been fully implemented.	To ensure that responses concerning regional Performance Audits are adequate	Completed
Audit Committee Meetings	To add value to the Financial Reporting systems and advise on audit-related issues	To hold at least four audit committee meetings annually.	Partly Completed



Financial Statements Audit	To confirm the effectiveness of internal controls relevant to the preparation of the Commission's Financial Statement, and ensure that it was done in line with relevant statutory regulations	To ensure that the Financial Statements give a true and fair view and opinion	Completed
Regional Performance Audit	To confirm and provide reasonable assurance to the audit committee and management that controls and regulations governing the operations of the Commission in all areas are equally effective in the provincial offices as at HQ.	To conduct regional performance audits at least twice annually. For the Period January to December 2023	Completed
Nomination and Approval of One Additional Audit Committee Member	To schedule quarterly Audit Committee meetings with members	To review responses on Audit Reports on issues raised on previous reports and follow-up on recommendations made to management in respect of previous Audit Committee Meetings.	Completed
Review of Case Reconciliation on Intelligence and Investigations Department	To ensure effectiveness and efficiency of case discharge rate in the Commission.	To meet the turnaround time of cases under investigation	Completed
Conduct Weekly Department Review on Activity Reports Submitted	To ensure that the various departmental activities are in line with the strategic plan	To adhere to the implementation of the overall strategic objectives of the ACC	Completed



End-of-Year Stock Take and Valuation	To determine and communicate the quantity and monetary value of inventory held in stores by the Commission as of 31st December 2023.	To perform 100% inventory counts and valuation at HQ and all Regional Offices	Completed
End-of-Year Cash Counts	To confirm the agreement between the Cashbook and cash in hand. Determine the amount of cash in hand as of the last working day of 2023.	To perform 100% cash counts at both headquarters and Regional Offices.	Completed

7. OPINION ON THE INTERNAL CONTROLS, GOVERNANCE, OPERATIONS AND COMPLIANCE

- The Internal Audit Department for the period under review registered a significant improvement in the response rate from the Auditees following each audit and review conducted .
- The Department identified no financial control issues believed to represent material deficiencies in the internal controls within the Commission. Additionally, there were no circumstances that caused the Department to believe that Management's decision resulted in the acceptance of an unreasonable level of risk.
- Given the above the Internal Audit Department is pleased to report that the internal controls, governance, risk, and management systems were adequate and effective.





INTELLIGENCE AND INVESTIGATIONS (I&I) DEPARTMENT

1. INTRODUCTION

The Anti-Corruption Commission has an Intelligence and Investigations Department, comprising two units distinguished by unique characteristics that often overlap and intertwine.

The design of this Department aligns with the legal requirements outlined in Section 7(1)b & c of the Anti-Corruption Act of 2008 as amended, demonstrating its commitment to combating corruption through intelligence and investigation. By adhering to the statutory mandates outlined in the Act, this Department plays a crucial role in upholding the rule of law and holding accountable those who engage in corrupt practices. Its efforts are essential in promoting transparency, accountability, and integrity within the public sector.

Below is a representation of the Department as a whole



2. INTELLIGENCE UNIT

This Unit is primarily responsible for the gathering of intelligence which encompasses a wide range of activities aimed at collecting, analyzing, and processing high-quality information for investigation purposes. Additionally, the work of the intelligence unit also involves providing information on financially exposed persons and institutions that are prone to corruption.

Activities Undertaken in 2023 include;

- a. Intelligence gathering
- b. Intelligence analysis and processing
- c. Probity Checks
- d. Task Assignments
- e. Joint operations with the Investigation Unit
- f. Joint operations with External Intelligence/Law enforcement agencies
- g. Standard covert and sting operations



Members of the Unit participated in various virtual training programs organized by the Commonwealth Africa Anti-Corruption Centre (CAACC). Also, a member of the Unit participated in a GIABA-organized training program held in South Korea.

The Unit further collaborated with the Investigations Unit and other Law enforcement agencies to analyze intelligence and process the same to fight corruption and combat money laundering and financing of terrorism. The Unit also undertook intelligence review updates to assess and analyze intelligence gathering and management for continuous improvement. This was to keep the trend with the latest techniques in the work of intelligence.

1. **Staffing and Promotion:** The Unit in 2023 had six personnel, comprising a Deputy Director who is serving as the Head of the Unit; two Senior Intelligence Officers, and three Intelligence Officers.
2. **Resignation:** One Intelligence Officer resigned from the job in November 2023.

Challenges:

1 LACK OF OPERATIONAL MOTORBIKE

The two motorbikes assigned to the Unit are out of use and this situation seriously hindered the activities of the Unit.

2 LACK OF INTEL OFFICERS IN THE PROVINCES

The ACC operates provincial offices albeit without Intelligence Officers. It is well known that unreported corrupt activities are prevalent in the provinces, but the absence of Intelligence officers in a way inhibited the Unit's ability to unearth them.

3. INVESTIGATION UNIT

This integrated Unit within the Department plays a critical role in investigating malfeasance and other corruption offenses by seamlessly collaborating with other units. By combining their expertise and resources, this Unit can effectively gather evidence, conduct thorough investigations, and support the prosecution of corrupt individuals. This collaborative approach enhances the Department's ability to uncover and address corruption within the public sector, ultimately contributing to a more transparent and accountable Government.

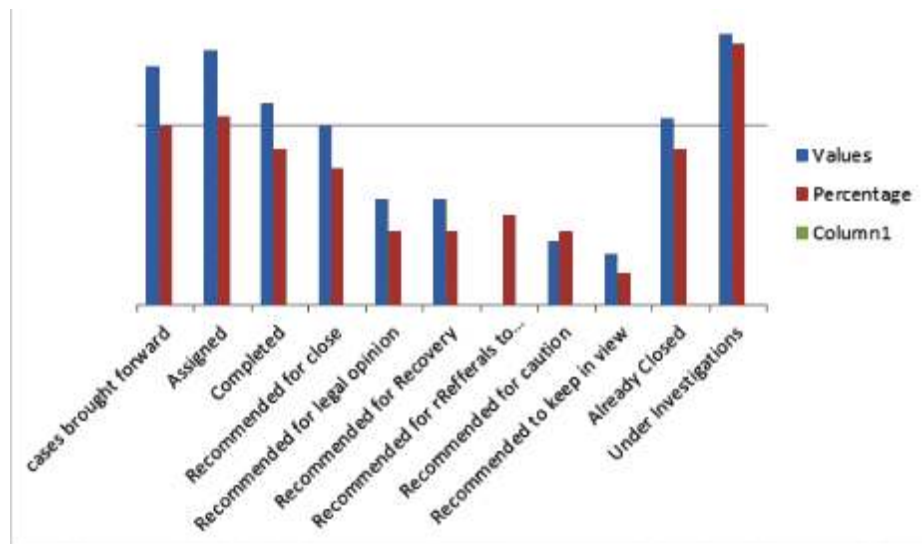
This Unit had a total caseload of 441 in 2023, of which 184 were brought forward from 2022. The Unit was able to complete the investigation of a total of 81 cases despite several challenges faced during the investigation. Below is a case statistics table for the period under review.

Statistical Case Matrix for 2023

NO	CASE CREDENTIAL	NUMBER OF CASES
1	2022 cases brought forward	184
2	2023 cases assigned	262
3	Cases completed	81
4	Breakdown of cases completed	
a	Recommended for closure	50
b	Recommended for Legal Opinion	10
c	Recommended for Recovery	10
d	Recommended for referral to MDAs	4
e	Recommended for Caution	4
f	Recommended to Keep in view (KIV)	3
g	Cases already Closed	58
h	Cases under Investigation	365
i	Amount of Money Recovered	Le 2,956,437(NLe)



Case Log Chart



Some of the high-profile cases investigated by the Unit are highlighted below:

- The Registrar of the Appeals Court of Sierra Leone
- The Director General and others of the Sierra Leone Broadcasting Corporation
- Tax Liability payments misappropriated by officials of financial, public, and private institutions
- Sierra Leone Maritime Administration involving the Executive Director, Director of Finance, and others
- Transfer file from SLP involving senior and junior police personnel on bribery allegation
- Le 4.9 billion Onion contracts awarded to two companies
- Principal of the Annie Walsh Senior Secondary School investigation relating to the admission of pupils into SSS-1
- Corrupt Acquisition of wealth involving the former Chief Immigration Officer
- Eastern Technical University investigation involving the Finance Officer
- PSSYNE investigations involving ACC/NaCSA contract staff
- Deputy Director and Finance Officer of MBSSE and Administrative staff of KDC & KCC relating to funds allocated for the running of the offices
- Nonpayment of PAYE and other taxes involving Betting companies/Casinos.

4. COLLABORATION WITH OTHER DEPARTMENTS AND AGENCIES

The Unit continued to carry out its activities such as cooperating with external and security agencies like the Sierra Leone Police, Immigration Department, and Audit Service. This was evident in the several monitoring exercises during WASSCE and BECE Examinations and in the process cell phones were seized and some arrests were made for suspected exam malpractices.

Internally, the Department fostered positive collaboration with staff from the Public Education and External Outreach Department and the Prevention Department. This harmonious teamwork facilitated a seamless flow in working towards achieving the set goals of the Commission.

5. TRAINING

Training plays a crucial role in equipping intelligence and investigation officers with the necessary skills and knowledge to effectively combat contemporary issues such as cyber fraud, anti-money laundering, and global



law enforcement practices.

The Commission, with the support of local and international benefactors, provided online training opportunities for some staff members of the Unit. These training sessions helped enhance the capacity of the officers by exposing them to the latest investigative techniques and best practices in combating financial crimes.

6. CHALLENGES

- Unavailability of vehicles to meet the demands of the investigators as a result of the growing workload. Even where they were available, most were old and encountered breakdowns putting investigators' lives at risk.
- Inadequate supply of computers and accessories to investigators.
- Non-supply of printers to investigators, the Chief of Investigations, and the Deputy Director.
- Lack of internet for desktop computers that were allocated to investigators.
- Additional investigators were needed for Headquarters and Regional Offices namely; Makeni, Bo, and Kenema as the strength of the Investigators was not commensurate with the workload hence the delay in completing certain investigations.
- The lack of standby impresses to enable the Unit to undertake proactive investigations.





PROSECUTIONS DEPARTMENT

1. INTRODUCTION

In 2016, the Anti-Corruption Commission split the Prosecution Unit from the Intelligence, Investigations, and Prosecutions Department to create a separate Department of Prosecutions. This was done to enhance the commission's ability to investigate, gather evidence, and prosecute corruption offenses effectively. The Prosecution Department is empowered by Section 7 (1) (d) and Section 89 of the Anti-Corruption Act No.12 of 2008, as amended by ACANo. 9 of 2019, to carry out its prosecutorial duties.

This Department's primary function is to prosecute corruption cases investigated by the Anti-Corruption Commission. It also provides legal guidance, advises the Commission and the Commissioner, liaises with other law enforcement agencies, conducts research, and represents the Commission in national conferences and seminars.

Also, the mandate of the Prosecutions Department was extended to include economic and corruption offenses under the Anti-Money Laundering and Combating of Financing of Terrorism Act, 2012 as amended by the Anti-Money Laundering and Combating of Financing of Terrorism (Amendment) Act, No 3 of 2019). In terms of Section 71 (1) of the aforementioned Act, the Commission has the jurisdiction to investigate and prosecute cases related to money laundering and financing of terrorism offenses.

In 2023, the Prosecutions Department's work output increased, but a low conviction rate was observed due to pending judgments. They secured two convictions and drafted 21 legal opinions. However, the case docket remained large due to many carried-over cases. The decentralization of the trials to the provinces, at Makeni, Bo, Kenema, and Kono was well received by all anti-corruption stakeholders, including the general public. Justice has not only been done but has increasingly been seen to be done. It is noteworthy that great cooperation has been made by the Judiciary in ensuring that criminal trials brought by ACC are expeditiously handled.

2. ACTIVITIES UNDERTAKEN IN 2023

Notwithstanding any of the constraints faced in 2023, the Department made some significant progress in creating a department that contributes significantly to the corruption-fighting objectives of the Commission. These include but are not limited to the following:

- Prosecution of cases in Freetown as well as in the regional centers at Makeni, Port Loko, Bo, Kenema, and Kono. The decentralization of prosecution activities has called for greater operational cooperation between the Commission and the Judiciary. More importantly, it helped fulfill the public's expectation that justice in corruption cases is not only done but is seen to be done from a national perspective. This increases the public's confidence and participation in the fight against corruption and contributes to the successful implementation of the plans of the other departments in the Commission, as well as the National Anti-Corruption Strategy.
- The drafting of legal opinions to assist the Intelligence and Investigations Department in its work. The objective has been to facilitate properly investigated cases and focus the activities of investigators on areas of investigation that add value to cases eventually brought up for prosecution. In this manner, throughout 2023, the cases that have been indicted bear testimony to the level of cooperation between the two Departments.



- The Department has also proffered advisory opinion to the Commissioner and general legal advice to Management, as and when requested and directed by the Commissioner and Management, respectively, as a matter of course. The Department has also responded to legal correspondence directed to the Commission from complainant institutions and individuals.
- Officers of the Department regularly represented the Commission at different and various conferences, seminars, and symposia. However, in the year under review, only one of the prosecutors had the opportunity to travel outside the country trip to Kenya.
- Cooperation with other Departments in public *forums* such as radio and television discussion programs has seen officers of the Department work with other officers as a team in advancing and enhancing the strategic plans of the Commission.
- The Department ensured that the Commissioner and Management were given weekly updates on the activities of the Department and participated in the making and articulation of regulatory policy within the Commission.
- Assisted in the engagement of the Judiciary in making follow-ups in respect of outstanding judgments.
- Ensured that witnesses and suspects were appropriately treated to ensure their maximum cooperation.

1	The State vs. Sheku Abdulai Kamara (Kenema)	The Accused is the Assistant Finance Officer of Eastern Technical University, Kenema
2	The State vs. Salam Salim Sheriff and Aminata Kamara	A1. Being a Computer Programmer employed by the West Africa Examinations Council (WAEC) of A.J Momoh Street, Freetown A2. Being a candidate for the 2020 WASSCE

1. UPDATE AS OF JANUARY 2024

No of cases =2

No of persons convicted =2

No of persons acquitted and discharged = 0



2. ACC CONVICTIONS AND ACQUITTALS IN 2023

	Case Name	Offense	Number of Persons convicted	Acquittals	Comment
1	The State vs. Mustapha Senesie	Misappropriation of Public Property Contrary to Section 36(1) of the Anti - Corruption Act No. 12 of 2008	1	0	On 3/2/23 at the Bo High Court, Justice Ganda J. convicted the Accused on one count of misappropriation of Public Property Contrary to Section 36 (1) of the Anti-Corruption Act no.12 of 2008. The Accused misappropriated 30 bags of fertilizers being public property allocated to the people of Gendema village, Sahn section, Bumpeh, Gao chiefdom, Bo in the Southern District. The judge ordered the Accused to pay a fine of Fifty Million (Le50m old note s) Leones forthwith or 5 years imprisonment.
2	The State vs. Abdul Karim	Misappropriation of Public Property Contrary to	1	3	The High Court in Kenema presided over by Justice Aggrey Aruna



2	The State vs. Abdul Karim Kargbo and 3 others	Misappropriation of Public Property Contrary to Section 36(1) of the Anti - Corruption Act No. 12 of 2008 as amended in 2019	1	3	The High Court in Kenema presided over by Justice Aggrey Aruna convicted the accused on two counts of misappropriation of public funds and two counts of conspiracy to commit a corruption offense contrary to Section 128(1) of the AC Act No.12 of 2008 as amended by AC Amendment Act No.9 of 2019. The accused conspired to misappropriate separately the sum of Le30 Million (Old note) payable to the National Revenue Authority (NRA) as court fines in respect of the two accused persons, Abubakarr Sidique Turay and Mathew Amara Sesay. The accused was convicted on all 4 counts and fined Le30 Million (old notes) on each count to run concurrently. The other accused persons; Peter Mohamed Kamara, Umaru Tarawally, and Ansu Sombo were acquitted and discharged
---	---	--	---	---	---

3. FINES 2023

Court		1 Qtr.	2 Qtr.	3 Qtr.	4 Qtr.
High Court	Le50M (Old notes)	0	0	30M (Old Leones)	0
		0	0	0	0
		0	0	0	0
Appeal Court		0	0	0	0



PREVENTION DEPARTMENT

1. INTRODUCTION

The Commission's Corruption Prevention Department primarily deals with examining practices and procedures in Government Ministries, Departments, and Agencies (MDAs) that are prone to corrupt practices. The Department performs this function in various ways, including conducting systems examinations and proffering recommendations to improve service delivery, reviewing and formulating policies, and monitoring recommendations.

In 2023, Sierra Leone held its national elections and the ACC moved into its newly built office premises at Tower Hill. The country also witnessed an attempted coup d'état. Despite the holdups of our activities because of these events, the Department made remarkable achievements in implementing the activities in its annual work plan. The activities implemented impacted corruption prevention and service delivery in the client institutions.

2. HIGHLIGHTS OF ACTIVITIES IMPLEMENTED

1. Review of Practices and Procedures in Ministries, Departments, and Agencies

In the strategic plan for 2021-2023, the Department was to conduct three (3) Comprehensive Reviews, and three (3) Thematic Reviews in a reporting year. All three (3) Comprehensive Reviews were undertaken of which two (2) were fully completed and one (1) remained in progress. Again one (1) Thematic Review was accomplished and two (2) are near completion.

A Comprehensive Review is a holistic approach to assessing the level of accountability and transparency in an institution while a Thematic Review is an in-depth assessment of a specific area in an accountability structure. These reviews were conducted by the Systems and Processes Unit (SPU) of the Department.

3. UPDATE ON THE COMPREHENSIVE REVIEWS

i. Review the Milton Margai Technical University (MMTU)

The review of the MMTU was conducted based on specific allegations raised by some staff at different quarters citing suspicion of corrupt activities perpetrated by some staff members of the University that were brought to the attention of the Commission. However, with these specific allegations, the Department also decided to conduct a Comprehensive Review of the system. During these reviews, the review team could not ascertain any perpetration of corruption regarding the specific allegations but rather best practices were not followed which must have raised the suspicion of corrupt practices. There were limited laid-down policies that should have guided the University in the management of its resources. The Report was presented to the institution and the monitoring of the implementation of recommendations is ongoing.

ii. Review of the Ministry of Health and Sanitation

The review commenced in the last quarter of 2022 and since the Ministry is large, the review process was divided into two phases. The first part was the examination of the agencies, and the second part was the administrative structure at the Headquarters. The review of the agencies was concluded, and reports were produced and validated. The Department awaits the printing and launch of these Reports. The second part of the review which is the administrative structure of the headquarters is still in progress.

Key findings on the agencies are the need to review the mandate and the various Acts, limited autonomy, and



weak management structures.

iii. **Review of Free Quality Education Project**

The Free Education Project in Sierra Leone was introduced to support quality education for all children and improve access to schooling. This report aims to evaluate the strengths and weaknesses of each component and to provide solutions as observed during the systems review of the project. The review is ongoing but 70% of the work has been completed in 2023.

So far, the Review Team has observed challenges with transparency and accountability together with records management.

iv. **Review of the Sierra Leone Association of Journalists (SLAJ)**

In the reporting year, SLAJ requested the intervention of the Commission to examine their systems to proffer recommendations that can improve their service delivery. The Report produced by the Commission highlighted various systemic weaknesses, and recommendations were proffered to mitigate those weaknesses.

4. **UPDATE ON THEMATIC REVIEWS**

i. **Review of the Transfer to Transform Program at the Ministry of Labour**

The ACC Report Center received complaints of massive corruption, extortion, and due process not followed in the overseas employment recruitment process by the Ministry of Labour. The Systems and Processes Unit of the ACC was invited to conduct a Thematic Review of the above-named program to ascertain its legitimacy, viability, reliability, scope, and extent of the program and how sustainable it was in curbing the effect of illegal and uncoordinated labour migration in the country amidst the high rate of human trafficking, exploitation and abuse around the world.

During the review, the following were observed:

- a) No Press Release inviting Sierra Leonean Agencies that were interested in operating Private Employment Agencies (PEA) as opposed to the policy.
- b) No clear information was given to the public or prospective migrant workers on the demands made whether they were “free-to-go” or “pay-to-go” programs.

Recommendations were proffered and the Report is yet to be presented.

ii. **Review of sub-national transfers to the Chiefdoms**

The Prevention Department as part of its Annual Work Plan conducted the review and assessment of sub-national transfers made by the Sierra Rutile (ILUKA) Mining Company Ltd to communities affected by its mining activities. The main goal of the Review Team was to assess the challenges and weaknesses in the management and utilization of these funds at the sub-national level and recommend appropriately how to address these challenges and weaknesses.

5. **ETHICS AND INTEGRITY COMPLIANCE SCORECARD (ECS)**

This is a prevention tool to track ethics, integrity, and compliance deficiency in MDAs and proffer remedial action for the management of MDAs. This is a new approach that was initiated at the Commission's Management Retreat. The process commenced in the last quarter of the reporting year. Questionnaires were

deployed in various MDAs and their responses were submitted to the Commission.

Out of 52 MDAs that were issued the scorecard, 39 had been completed and submitted for subsequent verification by the Department. Verification of the submitted scorecards is underway. At the end of the exercise, the Department will be able to determine institutions that are non-compliant with policies, tax administration, etc.

6. DEVELOPING CORRUPTION PREVENTION GUIDE FOR THE BANKS

In 2023, the Department engaged with the private sector and stakeholders in collective action against corruption. A meeting was held with a substantial number of private sector stakeholders to discuss working together to develop strategies and initiatives to tackle corruption in the business sector.



Meeting with the Commercial Banks

The Department also held an inception meeting with the Commercial Banks to discuss with them the Department's initiative to develop a Corruption Prevention Guide which will help enhance their corruption prevention capabilities. In collaboration with the Bank of Sierra Leone, questionnaires were developed and administered to the various banking institutions and the responses were submitted to the Department. The Department is in the process of analyzing those responses to develop the Guide.

7. STRENGTHENING POLICIES, REGULATORY FRAMEWORK, AND TRAINING CAPACITY

In the reporting year, the Policy and Ethics Unit of the Department carried out the following activities to strengthen policies and regulatory frameworks in MDAs.

i. Review and Develop Policies that Emanated from System Review Reports

The Unit was able to identify policy gaps that emanated from systems reviews in the following MDAs:

ii. Development of Anti-Corruption policies for MDAs

The Ethics and Policy Unit of the Department worked with the following institutions to mainstream anti-corruption policies into their policies:



MDA	Policy gaps identified	Reviewed Policies
Freetown City Council	Issues on Asset Management	Asset Management Policy
	No policy on Fuel allocation	Fuel Management and Allocation Policy
	No clear guide on Petty Cash Management	Petty Cash Policy

1. Sierra Leone Teachers Union

In 2023 the Department reviewed their Financial and Human Resource Management Systems.

- Developed an Institutional Anti-Corruption Policy.
- Developed Asset Management Policy.

2. Ola During Children's Hospital

- Reviewed and developed Service Charter.
- Developed a Petty Cash Policy for the Hospital

iii. Capacity Building Training on Corruption Prevention

Capacity Building Training on Corruption Prevention was organized for Mines Officers across the country, Local Councils, and staff of the Investment Board at the request of the various institutions. The Main facilitators of the training were staff of the Prevention Department and the training focused on integrity, and policies to better strengthen their staff members' knowledge and skills in the fight against corruption.

Some of the training topics included:

1. Identification of corruption risk and mitigation in the workplace
2. Ethics and Morality in the Public Service
3. Codes of Ethics and Integrity in the Public Service
4. The importance of an ethical environment in the workplace

8. ENFORCING COMPLIANCE OF SYSTEMS REVIEW RECOMMENDATIONS AND OTHER MONITORING ACTIVITIES

The Monitoring and Compliance Unit of the Department is charged with the responsibility to enforce compliance with systems review recommendations, and this was done in line with the provisions in the 2021-2023 Strategic Plan of the Commission. The following were the monitoring activities carried out in the reporting year

i. Monitoring MDAs for compliance with the implementation of systems review recommendations

Section 8 of the ACC Act 2008 as amended in 2019 mandates Ministries, Departments, and Agencies (MDAs) to comply with the Anti-Corruption recommendations, failing which they commit an offense.

To confirm and gauge the compliance of MDAS whose systems and processes had been reviewed and



recommendations proffered to by the ACC, the Monitoring and Compliance Unit of the Prevention Department monitored and gauged the compliance of three (3) MDAs in 2023.

The matrix below shows the results of those monitoring interventions.

9. RESULT OF MDAs MONITORED IN 2023

No	MDA	No. of Recommendations Proffered	No. of Recommendations fully Complied with	Compliance Rate (%)	Achievement	Recommended Action
1.	Sierra Leone Water Company (SALWACO)	68	10	14.7%	No Compliance	Indictment
2.	GUMA Valley Water Company (GUMA)	90	83	92%	Full Compliance	Letter of Commendation
3.	National Telecommunications Authority (NaTCA)	127	109	86%	Significant Compliance	Letter of Further Engagement

ii. Carried out oversight operations on public bodies operations.

The Monitoring and Compliance Unit also conducted an on-the-spot check at the Sierra Leone Immigration Department to assess the Department's Compliance with Laws, Regulations, and Policies governing its operations.

Although a few weaknesses were identified, and reported on, and public information was also issued to mitigate those weaknesses, to a larger extent, the Immigration Department's operations were consistent with the Laws, Regulations, and Policies governing its operations.



PUBLIC EDUCATION AND EXTERNAL OUTREACH DEPARTMENT

1. INTRODUCTION

The Public Education and External Outreach Department is one of the operational departments of the ACC. As provided under Section 7 (2) (1) (o) of the Anti-Corruption Act 2008 as amended in 2019, the Department is charged with the responsibility of “educating the public on the dangers of corruption, the benefits of its eradication and to enlist and foster public support in combating corruption”. The Department comprises four Units: Public Education, External Outreach, Public Relations, and Audio-Visual Units. Every Unit is charged with the responsibility of promoting the public image of the ACC through well-detailed public sensitization and engagements to inform and educate the public about its work by making use of several platforms on both the traditional and social media channels. The Department further solicits and enlists citizens' ownership and support in the fight against corruption by building partnerships and collaboration with both state and non-state actors.

The Department carried out the following activities in 2023:

2. ANALYSIS OF NEWSPAPERS' PUBLICATIONS ON CORRUPTION-RELATED ISSUES

A total of 2495 articles on corruption-related issues were published in newspapers across the country in the year under review. Of these, 262 were news stories, 256 were commentaries, 1 editorial, 599 articles, and 1377 were publications generated from the Commission. Of the 2495 articles that had corruption-related issues, 96% of the articles were favorable to the work of the Commission, 3.2% were unfavourable and 0.8% were ambivalent. Below is a table indicating the above analysis:

Categories of Articles Published	News stories	Commentaries	Editorials	ACC's stories	Articles about ACC's work	Grand Total
TOTAL	262	256	1	1377	599	2495

Ambivalent, Favourable, and Unfavourable Corruption Publications for 2020

	AMBIVALENT ARTICLES	FAVOURABLE ARTICLES	UNFAVOURABLE ARTICLES	GRAND TOTAL
TOTAL	20	2396	79	2495
PERCENTAGE	0.8%	96%	3.2%	

3. RADIO AND TELEVISION PROGRAMMES

Radio and Television were two of the main channels employed by the Commission to educate and disseminate anti-corruption messages to the public. In 2023, the Department aired a total of **468** radio programs on various aspects of the ACC's activities in Freetown and all regions of the country; and **70** television programs in the Western Area. There were no live television broadcasts of ACC programs in the regions.

4. COMMUNITY OUTREACH PROGRAMMES

In 2023, the Department successfully conducted a total of **26** community meetings to educate the public on the work of the Commission and to solicit and enlist their support in the fight against corruption. The exercise was



also used to propagate the Grievance Redress Mechanism component of the Social Safety Net (SSN), now Productive Social Safety Net and Youth Employment Project (PSSNYE), which are coordinated by the ACC and supported by the World Bank and UNICEF.

5. CUSTOMIZED MEETINGS

The Department organized **91** customized meetings with various Ministries, Departments, and Agencies (MDAs) in Freetown and the regions. The meetings were meant to mainstream anti-corruption measures and messages in the targeted MDAs to build stronger institutions for improved service delivery.

6. COURT MONITORING

The Department monitored **38 sittings** of corruption cases prosecuted by the ACC in 2023. The exercise was meant to follow the progress of the Commission's cases in court and to inform the public, through mainstream and social media publications, about the proceedings and their outcomes.

7. NEWSLETTER PUBLICATIONS/PUBLIC NOTICES/NEWS ITEMS AND PRESS RELEASES

The Commission publishes its Newsletter which is uploaded on the website, emailed to editors and Partners, and disseminated on social media. This publication contains news stories on some of the major activities of the Commission. It also features jokes, poems, feature/opinion articles related to the work of the Commission, or corruption issues generally for the year 2023.

In 2023, the Department issued a total of **18** Weekly Newsletters, **22** Press Releases, **1** Media Release, and **1** Public Notice to give major updates on the work of the Commission to the public. These include the interventions made into critical emerging corruption issues in the Auditor-General's Reports, indictments and convictions secured by the Commission in the High Court of Sierra Leone, updates on the performance of Sierra Leone in International Corruption Perception ratings and indexes such as the Transparency International (TI) Global Corruption Perception Index, the Millennium Challenge Corporation Scorecard, etc.

8. CSO/MEDIA UPDATES

In 2023, **1** Civil Society and Media update was conducted by the Department. These activities are meant to inform the media and civil society organizations about the major activities of the Commission and to get direct feedback from journalists and civil society activists about the fight against corruption in Sierra Leone.

9. ENGAGEMENT WITH SCHOOLS, COLLEGES AND UNIVERSITIES

In 2023, the Department conducted a total of **103** engagements with pupils and teachers of secondary schools and 6 engagements with staff and students of colleges and universities. During the engagements, staff of the Department raised awareness on issues of corruption in the educational sector, especially examination malpractices, which the Commission is confronting. The engagements in tertiary institutions, amongst others, focused primarily on instilling integrity, honesty, and patriotism in students and staff of the institutions visited. The staff also addressed unethical issues like 'sex for grades', extortions, etc.



10. FRONT DESK ENQUIRY

In the reporting year, **31** persons from the public visited the Department at the Commission's Headquarters and Regional Offices on inquiries that centered on academic research and general information on the operations of the Commission. This activity is also a mechanism for enlisting more people into the fight against corruption and increasing their knowledge of corruption-related issues.

11. SUPPORT THE IMPLEMENTATION OF THE SOCIAL SAFETY NET (SSN) AND THE PRODUCTIVE SOCIAL SAFETY NET AND YOUTH EMPLOYMENT (PSSNYE) PROJECT

In a bid to address cases of bribery in public service delivery institutions and protect the Social Safety Net program from abuse and acts of corruption, the Department conducted sensitization and awareness programs across the country. The reduction in the cases of bribery in the country and the successes recorded in the implementation of the SSN and PSSNYE projects have been largely due to these customized community outreach exercises.

12. UPDATE OF THE ACC WEBSITE, NOTICE BOARDS, AND SOCIAL MEDIA GROUPS

The Department kept a regular update of the ACC website; notice board, Twitter, Facebook, and other social media platforms with current materials and information on ACC activities. News Items and other information materials were uploaded and shared on the ACC website: **277**, Instagram- **17**, TikTok- **23**, LinkedIn-**31**, Youtube-**16**, Facebook- **178**, Twitter- **142** and in several WhatsApp groups.

13. ENGAGEMENT WITH PARTNERS

In 2023, the Department conducted **75** customized engagements with various partners. Some of these engagements were meetings organized by the ACC while others were meetings in which the ACC was invited to participate. This was done to enlist these organizations to help raise awareness of transparency, integrity, and the fight against corruption in their respective communities.

14. MEMORANDA OF UNDERSTANDING

The Commission continued with its strategy of getting more partners on board the anti-corruption campaign. This was done to strengthen partnership and collaboration between the Commission and other government and non-governmental institutions implementing good governance programs and projects.

Through the Department, the Commission engaged two (**2**) of these organizations by the signing of Memoranda of Understanding. The two organizations are the Office of the Vice President of Integrity, World Bank Group on 15th June 2023 and EST. Applied Intelligence on 26th September, 2023.

These Memoranda of understanding spelled out areas of collaboration, including information sharing geared towards enhancing the work of each other.

15. INTERNATIONAL CORRUPTION INDICES AND RANKINGS

Due to the incredible anti-corruption efforts of the country, Sierra Leone made remarkable progress in international indices like those of Transparency International and the Millennium Challenge Corporation Scorecard, as well as local independent assessments like the National Corruption Perception Survey Report. According to the Transparency International (TI) Corruption Perception Index-2023 Report, Sierra Leone was ranked **108** out of **180** nations. The country moved its score from **34 in 2022 to 35 in 2023** in the Transparency International Corruption Index, which was above the sub-Saharan average of 33.



ORGANISATION/ INDEX	2019 SCORE/RANK	2020 SCORE/RANK	2021 SCORE/RANK	2022 SCORE/RANK	2023 SCORE/RANK
Millennium Challenge Corporation Scorecard	79%	81%	83%	79%	76%
Transparency International Corruption Perception Survey	119 (ranking)	117 (ranking)	115 (ranking)	110 (ranking)	108(ranking)
Transparency International Corruption Perception Index	33 (score above Sub Sahara average)	33 (score above Sub Sahara average)	34 (score above Sub Sahara average)	34 (score above Sub Sahara average)	35 (score above Sub Sahara average)

16. RADIO AND TELEVISION MONITORING

In a bid to keep the public abreast with corruption issues reported by the media, the Department engaged and monitored all major radio and television stations where programs were aired on the work of the Commission across the country.

17. COMMEMORATION OF THE INTERNATIONAL ANTI-CORRUPTION DAY, 2023

The Anti-Corruption Commission Sierra Leone joined the world in the commemoration of the International Anti-Corruption (IAC) Day on the 8th and 9th of December 2023, with the local theme: '*National Health Walk against Corruption for a better Sierra Leone*'.

On the 8th of December, the Commission together with its Partners conducted a Health Walk from the Taylor Cummings Garden, Cotton Tree to Montana Car Park, Aberdeen Freetown. This activity was led by the Deputy Commissioner of the ACC, Augustine Foday Ngobie.

The 2023 IAC Day was climaxed with an interfaith service held at the Commission's Integrity House, Tower Hill in Freetown on the 9th of December. The Director of Finance, Mr. Sheku Kanu, who served as Chairman of the event, said that the Commission recognizes the importance of spiritual guidance and direction in the fight against corruption. And it is against this backdrop that the Commission has over the years set a day aside during the commemoration of the IAC Day for interfaith prayers to invoke God/Allah's divine spirit into the fight.

The activity to mark the IAC Day 2023, was replicated in the ACC Regional Offices in Port Loko, Makeni, Kono, Kenema, and Bo.

18. AWARDS AND ACCOLADES

With the remarkable gains made in the fight against corruption, the ACC received a total of 2 Awards and several certificates and medals, in recognition of its efforts in fighting graft. These awards are both from The Zero Corruption Campaign (ZCC) a local and Integrity-based institution at their National Integrity Awards. The awards were for the Commissioner, Francis Ben Kaifala Esq., and the Deputy Commissioner, Augustine Foday Ngobie.



HUMAN RESOURCE DEPARTMENT

1. INTRODUCTION

The Human Resources Department is responsible for managing and assisting with all employee-related matters, including recruitment, policy development and administration, benefits administration, industrial relations, employment and labour laws, new employee orientation, training and development, personnel records, retention, staff mobility, wages, and salary administration, employee assistance programs such as employee health and safety, and employee discipline and grievance redress administration. The Department works closely with all other departments, providing a range of services, as well as advice and guidance on multiple employment situations. It supports employees throughout their employment life cycle, starting from the hiring process and continuing throughout employment and retirement with the administration of benefits.

2. MISSION

The Human Resource (HR) Department provides valued and effective human resource services and support to the staff of the Commission in ways that embrace the Commission's core values of professionalism, integrity, and transparency as well as being committed to cultivating a superior service-oriented culture promoting health and sound work/life balance whilst firmly upholding the tenet of confidentiality, accountability and trust.

To achieve this mission, the HR engages in the following:

- 1) Hiring the most or best-qualified employees, ensuring an effective selection process, increasing the Commission's visibility in the employment marketplace, and conducting thorough Probity and Background reference checks.
- 2) Establishing, administering, and effectively communicating sound policies, procedures, and practices that treat employees with dignity and equality while maintaining the Commission's compliance with statutory employment and labour laws and regulations.
- 3) Providing Learning and development opportunities in areas of effective leadership and career development of employees
- 4) Promoting and recognizing staff and encouraging the value of diversity or multiplicity in the workplace.
- 5) Providing a work atmosphere that is safe, healthy, and secure.

3. VISION

The HR Department aspires to build a culture that values all employees by encouraging and rewarding exceptional performance and continuous improvement to foster teamwork and support balanced attention to work and personal life issues.

This report provides a summary of the trends in the workplace and related activities concerning the three broad categories of the human resource strategy: traditional, transactional/routine, and transformational. All these three deal with attracting, retaining, and maintaining talent and fostering an enabling working environment.

4. TRENDS IN THE WORKPLACE

As of December 31, 2023, the Commission had a total staff strength of **236** nationwide, a 7% decrease compared with the total as of December 31, 2022, which was **254**. Of this total, **219** are on permanent appointment and **17** are on contracts as shown in **Figure 1**. As of the end of the year 2023, the Headquarters office in Freetown had **174** staff while the Regional Offices had **62**. Out of the 17 contract staff, 6 are consultants to the Departments of



Public Education and Outreach, Prevention, Prosecutions, and Intelligence and Investigations, whilst the remaining 11 contract staff are attached to the Projects Coordination Unit as Productive Social Safety Net and Youth Employment (PSSNYE) Contract staff.

Table 1: Staff per Region

Staff Per Region	
Headquarter	174
Bo	16
Makeni	13
Kenema	11
Port Loko	13
Kono	9
Total = 236	

Figure 1: Staff Strength Trend 2019–2023



Figure 1: STAFF STRENGTH TREND 2019–2023

The graph above shows a steady increase in staff strength from the year **2019 to 2021** indicative of the Commission's growth and expansion of its operations with **2021** recording the highest growth (13%) so far since 2019. However, as shown in the graph, there was a decrease in staff strength in 2022 and during the year under review because most were separated from the Commission.

5. GENDER PARITY

As of 31st December 2023, female staff accounted for approximately 28% of the total staff strength with 8% (18) in professional senior positions on long-term permanent appointments. The Commission continues to take positive strides to secure an appreciable increase in the number of female employees. Out of 16 staff recruited during the year under review, five were female bringing the total female workforce to 65 which was approximately 28% growth as of the end of the year 2023 (which was a ratio of 1:4) as shown in Figure 2.

The graph below clearly shows a steady and gradual increase in the number of female staff since year 2019 indicative of the Commission's commitment to increase competent female staff in the workplace.



Female Staff Population Growth

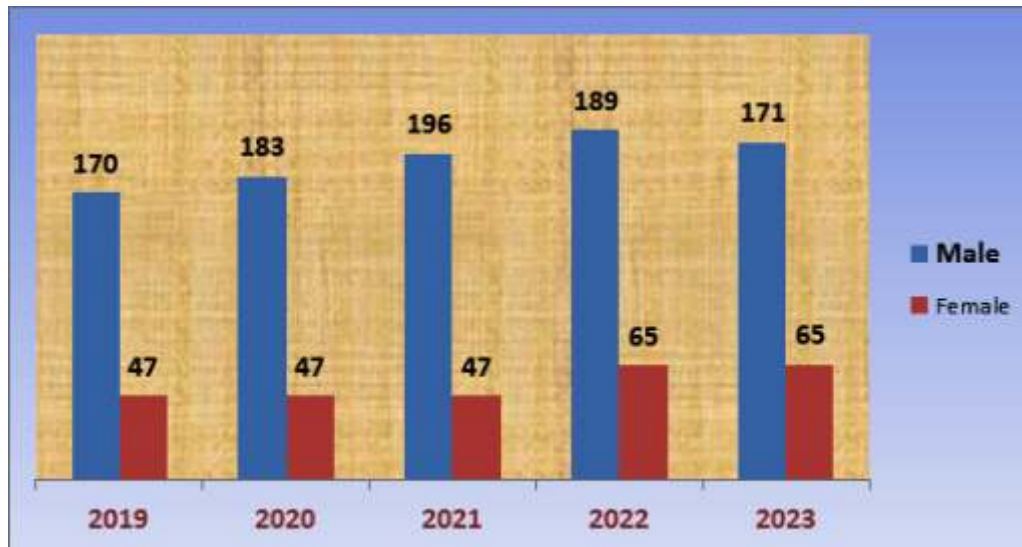


Figure 2: Female Staff Population growth

6. RECRUITMENT

The Commission, as per policy, ensures the inclusion of persons with disabilities in their recruitment drive for all positions.

The year under review saw a slight decrease in the number of recruitments. This is a result of the fact that most vacant positions were filled in 2022. Staff recruited during the year under review were to replace a few of those who separated from the Commission and to fill in vacant positions emanating from the expansion of the Commission's operational activity. A total of 16 positions were advertised and a total of 150 applicants were received for all the positions. The successful candidates went through background and probity checks. In the end, 15 staff were employed as permanent staff and 1 on contract. Several consultants were also employed for a minimum period of six months subject to renewal based on satisfactory performance.

The year started with 254 employees and ended with 236 employees indicating a decline in staff strength. Despite the Commission's space constraints, it was able to accept a total of 6 interns in line with its employment policy. The table below shows the total number of staff recruited per position during the year under review.

Table 2: Permanent & Contract Staff per Designation

PERMANENT STAFF	
Investigation Officers	5
Administration	6
Public Education Officer	3
Commissioners Office	1
CONTRACT STAFF	
Consultants	1
TOTALS	16



7. ORIENTATION

New employees' orientation has been an ongoing task conducted each time the Commission completes the recruitment and selection process. A three-day orientation program was organized to help new employees gain an oversight view of the Commission and its operations as well as to enable them to settle in quickly and adequately perform their functions.

8. STAFF MOBILITY

2023 saw a tremendous increase in staff movements from lower positions to higher ones, lower grades to higher ones as well as movements to different duty stations. This mobility resulted from the systematic approach to reassigning staff through promotions/appointments, salary upgrades, re-designations re-deployments, and transfers.

- 6 staff received new appointments/promotions,
- 6 transferred to various Regional Offices and Headquarters office

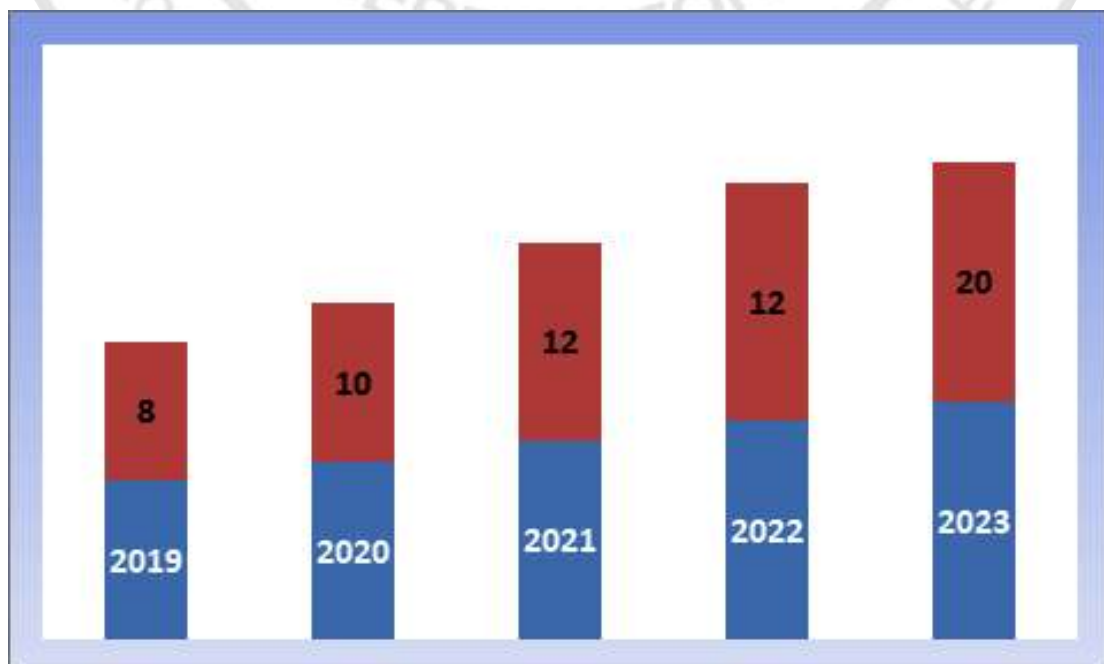
The Commission showed positive signs of commitment to nurturing creativity and motivation in the workplace so that staff can continue to generate new ideas and optimize performance.

9. STAFF SEPARATION

A total of 20 staff separated from the Commission during the year under review; 1 Retirement, 11 left voluntarily (Resignation), 6 left involuntarily (Termination), and 2 (2) **Dismissed**. However, there was an increase in the overall staff turnover rate of 8.5%. From existing interviews conducted, most of the staff that left voluntarily did so for better conditions of service offered elsewhere.

The graph below shows the staff turnover trend since 2019 to 2023.

Figure 3: Staff Separation Analysis 2019 – 2023





10. STAFF HEALTH AND WELL-BEING

One of the main objectives of the Human Resource Department is to ensure the health and well-being of staff members through a commitment to protecting and promoting health and safety at work and implementing policies and practices that ensure an appropriate work-life balance. Initiatives including paternity leaves, maternity leaves, sick leaves, compassionate leaves, and vacation leaves form part of the policies geared towards the well-being of staff members. In addition, the Commission operates a **Group Personal Accident** insurance cover for all staff which is a twenty-four-hour cover in compliance with statutory requirements of employees.

11. LEARNING AND DEVELOPMENT

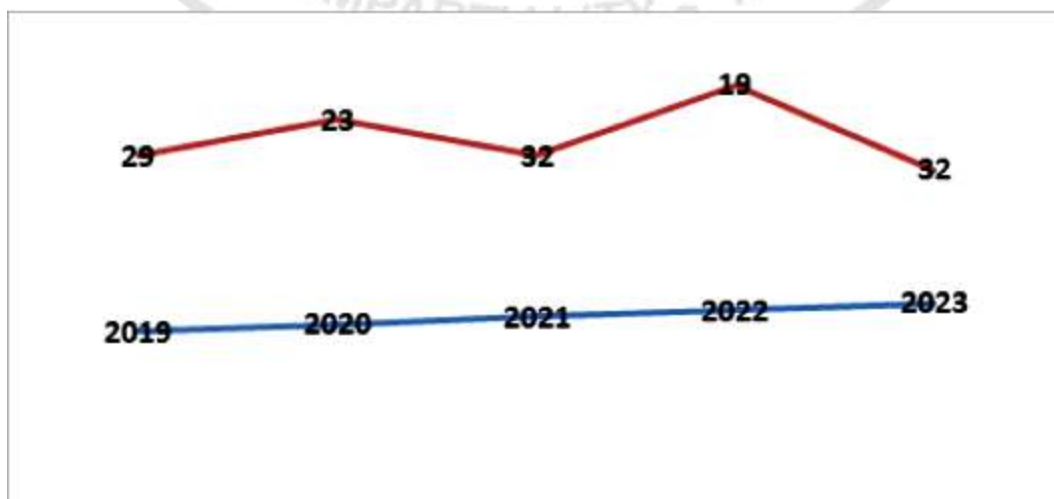
As part of the Performance Management System, the Department facilitated a few learning and development programs both locally and overseas aimed at building employee capacity to deliver services, meet strategic needs, and align with the Commission's strategy, values, and overall mission. However, due to funding constraints, the Department was unable to fully roll out its training plan for the year under review. However, few staff benefited from overseas training and development programs in operational areas mostly sponsored by Donor Agencies and the Government of Sierra Leone (GoSL).

Although the Commission continued to face challenges in securing funds for the implementation of training plans, we must at this juncture pay gratitude to the under-mentioned Donor Agencies and the Government of Sierra Leone (GoSL) for their intervention in providing the much-needed funds for the conduct of several training and development programs and conferences both locally and overseas. The list of institutions below provided opportunities for learning and development of staff during the year under review.

1. UNODC
2. OSIWA
3. ACAEGYPT
4. ICASL
5. WORLD BANK
6. GIABA
7. COMMONWEALTH
8. GoSL

However, a total of Thirty-two (32) staff benefited from training programs and conferences overseas.

Figure 4: *Trend in staff learning and development – 2019-2023*





The graph above shows a slight increase in the number of staff benefiting from overseas training programs in addition to those conducted locally. Considering the nature of the Commission's operations and the expertise required to accomplish tasks, much consideration must be given to building the capability of the human resource to keep a steady outstanding overall performance.

12. PERFORMANCE REVIEWS

During the year under review, the Department formalized the performance review process by engaging staff on a series of refresher training. This process incorporates a Performance Matrix that is based on strategic objectives and a framework translated into a set of objectives and performance measures. It is a tool designed to measure progress in meeting objectives. These measures do not reflect all of the day-to-day operations of the Departments but rather the strategic areas that focus on improvement efforts and reinforcing the performance culture of the Commission towards better organizational performance and result-oriented organization. The system qualitatively and quantitatively helps to measure performance and improve accountability and career growth in general. It also looks at improving the behavioral interventions that focus on attitudes and behaviours that underpin performance management. This system also provides an opportunity for Heads of Units/Managers and employees to discuss and assess the accomplishment of work objectives, demonstrated competencies, and overall individual employee contribution against strategic results. The changes continue to create a culture of accountability, where both managers and supervisors continue to have performance-related conversations, feedback, and management decisions on rewards and recognition would be evidenced-based.

13. CONSTRAINTS

The Commission's annual budget is prepared based on activities. For most years now the Commission has suffered a cut down on its budget submitted. This tendency has always acted as a limiting factor to the implementation of capacity-building programs derived from annual appraisal training projections.

Nonetheless, the Department will continue to foster innovative and responsive programs geared towards strengthening the capacity of its most excellent resources.

14. CONCLUSION

It is hoped that this report has given a clear view of the activities of the Department for the year 2023. The Department will continue to pursue its strategy and the defined strategic focus areas in the years to come and retain the flexibility necessary to meet the needs of the Commission. It has not been easy to implement the Department's Annual Work Plan amid financial constraints, and inadequate logistical availability. However, the associated problems could not deter the Department from working hard to meet its functional obligations.



ADMINISTRATION DEPARTMENT

The Administration Department has been very instrumental in providing the necessary administrative and logistical support /services to the Commission. The Department sought to ensure efficient resource allocation, cost-effectiveness, and transparency in acquiring goods, works, and services, to achieve the work programs of the Commission.

Cognizant of the need to facilitate the smooth running of the Commission, the various units within the administration Department continued to perform a variety of day-to-day functions related to security, stores, vehicle fleet, dispatch, estate, administration, procurement, and deployment of technology needed.

Over the years the Commission has been facing inadequate accommodation facilities. We are pleased to report the construction of a purpose-driven headquarters office in Freetown thus creating an enabling environment for staff to support them in the discharge of their duties. This is the third office structure owned by the Commission in Makeni, Kenema, and now Freetown.

The building contains a canteen which serves the food needs of staff.

Notably, the Commission handed over properties at Gloucester and Lightfoot Boston Streets (which has housed the Commission for over two decades) and the Lotto Building, Tower Hill.

It is worth noting that the administration department has succeeded in achieving the goals of the Commission most effectively and efficiently.

PROCUREMENT UNIT

1. INTRODUCTION

This report covers activities undertaken by the Procurement Unit for the 2023 Financial Year. The Procurement Unit of the Commission is under the Administration Department and it was established following the provisions of Part 111 Section 19 (1) of the Public Procurement Act 2016. The mandate of the Unit is to identify procurement needs; plan all procurement activities, and source quotations and bids from suitable suppliers, contractors, and consultants to ensure effective service delivery for sustainable economic development. In addition to managing procurement processes the unit also maintains a cordial relationship with suppliers to develop procurement policies and supply strategies, do competitor analysis, forecast procurement trends, monitor supplier performance, and negotiate with service providers for consultancies.

Public Procurement is an important government system for spending government money on the acquisition of goods, works, and services needed for public programs and projects. Procurement comprises: (i) Preparation of annual budget and estimate needs (ii) Procurement planning following budgetary allocation, and (iii) execution of activities contained in the Procurement Plan.

Upholding compliance in terms of implementation of public procurement legislation, achieving efficiency and effectiveness, ensuring transparency, and improving the governance system is not only time-consuming but requires apt attention and commitment. This is what the Procurement Unit has shown by ensuring open, competitive, and complimentary processes through equality of participation.

Therefore, it is our utmost aim to achieve value for money, minimize the costs to procure, ensure that legislative



and institutional risks in purchasing are minimized, and enhance an equitable platform for competition, that we have been able to achieve huge success.

The Procurement Unit performs the following functions during the period under review.

1. Received procurement requests from originating officers and checked that the proposed procurements were within the approved procurement plan and that budgeted funds were available before the commencement of procurement proceedings.
2. Procured Goods, Works, and Services on behalf of the Commission and in line with the NPPA legal framework.
3. Sourced invoices, quotations, and bids for the supply of various goods, works, and services for the Commission.
4. Liaise with staff of other Departments and Units to plan and coordinate procurement-related activities and budgetary reviews.
5. Attended procurement-related workshops and seminars on behalf of the Commission and reported accordingly.
6. Participated in Procurement Committee meetings and provided a written report to each meeting. Additionally, the Unit participated either directly or indirectly in every evaluation process.
7. Prepared and submitted quarterly reports for the attention of the Commissioner and NPPA
8. Prepared and submitted quarterly procurement reports to the National Public Procurement Authority (NPPA) and also the Commission's Updated database of suppliers.
9. Developed the Commissions Database of Suppliers as a way of identifying competent and registered suppliers who can supply various goods and services.
10. Represented the Procurement Unit in the Board of Survey for the disposal of unserviceable items and Vehicles.
11. Ensured safe records keeping especially bidding documents, suppliers Bid Securities, and Performance Bonds.
12. Fostered a healthy supplier and purchaser relationship to ensure the timely delivery of goods and the right quality.
13. Worked closely with the Internal Audit Department to verify goods delivered to the Commission and the corresponding procurement proceedings.
14. Prepared procurement documents and provided support to Auditors (Internal and External) to carry out a complete assessment of procurement activities carried out during the period under review.
15. Worked with the Finance Department to facilitate payments and collection of cheques.
16. Prepared Contract Documents and Purchase Orders in line with award decisions
17. Participated in negotiations with service providers with the permission of the Procurement Committee.
18. Prepare and issue bidders debriefing letters and notification of contract awards.
19. Provided any information as required by management for either review or for internal and external audit proposes.
20. Monitor Supplier performance and compliance with business protocols and undertake competitor analysis.
21. Build sound supplier relationships for effective and timely delivery of goods, works, and services procured.



2. GOODS

Most procurement activities for goods were done through the award of framework contracts for commonly used items to competent suppliers for the supply of the under-mentioned goods:

NO	DESCRIPTION OF ITEMS PROCURED	PROCUREMENT METHOD	CONTRACT TYPE
1	Office Stationery	NCB	Framework
2	Electrical and Electronics Equipment	NCB	Framework
3	Computer Consumables (Tonners)	NCB	Framework
4	Information Communication and Technology (ICT) Equipment	NCB	Framework
5	Tires and Lubricants	NCB	Framework
6	Office Provisions and Cleaning Materials	NCB	Framework
7	Office Furniture and Fittings	NCB	Framework
8	Information, Education, and Communication (IEC) Materials	NCB	Framework
9	Spare Parts for Vehicles, Motor Bike and Generator	NCB	Framework
10	Procurement of motorbikes for the PSSNYE Project	NCB	Lumpsum

NOTE: NCB - National Competitive Bidding

3. SERVICES

Services carried out in 2023 FY included but not limited to:

1. Maintenance of Office Vehicle
2. Building and Equipment Maintenance
3. Catering and canteen services

4. WORKS

The flagship project of the Commission has been the construction of its headquarters at Tower Hill. The project which started in 2015 was completed in May 2023. The Commission can now boast of a state-of-the-art Headquarters with ultra-modern facilities. The new headquarters was commissioned on the 5th of June 2023 by His Excellency the Brig. Julius Maada Bio.

Currently, all Departments of the Commission have been housed under a single building with a conducive working environment.

Conclusively, 2023 was quite hectic and can be described as a huge success in terms of compliance as the default competitive methods were used for procurement activities. Though it is not possible to quantify all savings made

in the area of professional procurement activities, this process has contributed immensely towards improved quality of product, contract management service delivery, and value for money generally.

ESTATE UNIT



ACC Integrity House, Tower Hill, Freetown.

1. INTRODUCTION

The Estate Unit effectively became operational in September 2023. The mission of the Estate Unit is to efficiently manage and enhance the overall well-being of the Commission's entire nationwide estates (freehold property, rented office buildings, and yet undeveloped lands), by maintenance, operational efficiency, and a conducive working environment for staff while working.

I. Property Management

ACC Estate Unit Portfolio

No.	District	Address	Status	Owner
1.	Port Loko	- 13 Sherifa Street, Port Loko	Rented	Private
2.	Kenema	- Off Maxwell Kobe Street, Kenema	ACC Owned	ACC
3.	Kono	- 18 Sanssie Street, Koidu, Kono	Rented	Private
4.	Bo	- 10 Bo-Pujehun Drive, Samimi Section, Bo	Rented	Private
5.	Makeni	- Mena Hills	ACC Owned	ACC

II. Maintenance Activities - Integrity House

- Periodic preventive maintenance was conducted on the 250 KVA generator, the elevator, and the central ventilation and Air Conditioning system at Integrity House.
- Work done on Leeward windows by the Contractor to stem leakages. Additional work is required.
- Plumbing in the toilets (siphons, faucets, and valves repaired/replaced).



- Selected wooden doors, door locks, and lock cylinders replaced in various offices in the period under review.
- Kitchen cabinets, store shelves, and twin kitchen sink installation at Integrity House canteen completed.

III. Energy Efficiency and Environmental Conservation –

- Effected energy-saving measures - regulating the running time of the elevator and encouraging staff to switch off when not in the office.
- Water management strategy also - Integrity House now enjoys a 24-hour water supply
- Generator Fuel Consumption was very much dependent on the frequency or lack of EDSA power supply.
- Highest monthly fuel consumption to date is estimated at NLe 30,300.00.
- Water consumption was also not constant and was dependent on various factors (occupancy, special occasions, wastages, etc.) approximated at 5,000 liters a day.
- 30,000.00 liters procured @ Le 2,400.00 from GVWC in the period under review.
- General sanitation of the surroundings.



ACC Port Loko Regional Office, 13 Sheriffa Street, Port Loko District



ACC Regional Office East - Off Maxwell Kobe, Street, Reservation, Kenema District



ACC Kono Regional Office, 18 Sanssie Street, Koidu City, Kono District



ACC Bo Regional Office, 10 Bo-Pujehun Drive, Kebbie Town



ACC Makeni Regional Office



INFORMATION TECHNOLOGY (IT) UNIT

1. INTRODUCTION

The Information Technology (IT) Unit provides a progressively crucial role in the efficient and quality delivery of services to various departments of the Commission. For the period under review, the Unit developed dynamic schemes that helped to guide the Information Technology projects and activities undertaken.

2. REMARKABLE MILESTONES

In 2023, since one of the roles of the IT Unit is to re-evaluate technology yearly; to provide the most efficient and cost-effective solution for the Commission, the IT Unit achieved considerable milestones which include:

- Successively relocating the entire ACC IT Infrastructure from the old Gloucester Street Office to the ACC New Integrity House at Tower Hill.
- Internet connectivity upgrade from Radio to Fiber Optic Medium.
- Fully transitioning the ACC telephone system to an IP-based telephony system; disengaging the hitherto analog one.
- Achieving a considerable percentage of wireless medium LAN connectivity throughout the new Integrity building.
- The upgrade of the Commission's Call center from E1 to SIP configuration.
- IT power backup system to a fully solar-supported scheme capable of sustaining the IT equipment and devices across the ACC IT system on a 24-hour basis.
- The upgrade of the online Assets and Liabilities Declaration system; customized to accommodate the National Identification Number (NIN).

3. FUNDAMENTAL CHALLENGES

The Commission's IT systems run on Linux platforms, and it is not that popular vis-a-vis IT practices in Sierra Leone, therefore, requires a lot of capacity building to ensure that the IT staff complement is capable of handling it with ease in terms of sustainability. Thus, continuous training and related practices in terms of daily operations and management are necessary.

4. CONCLUSION

As the IT Unit proceeds into another fiscal year, the unit is poised to continue to provide the necessary support that the Commission needs.

TRANSPORT UNIT

1. INTRODUCTION

During the year under review, the Transport Unit remained steadfast in its commitment to ensuring the safe and efficient movement of staff and logistics, employing both vehicles and motorbikes as essential modes of transportation.

The Commission's fleet comprised a total of twenty-eight (28) vehicles and motorbikes.

Of the 28 vehicles, 17, including those deployed in the provinces, were in optimal running condition. However, 8 vehicles, 1 of which was involved in an accident, were not in running order, while 2 were awaiting maintenance and 1 was undergoing maintenance by the end of 2023.



Similarly, out of the 40 motorbikes, 26 were operational, while 14 motorbikes required repairs.

It is worth noting that over 90% of the Commission's fleets have been in operation for more than a decade. In light of this, the vehicle allocation policy has been strategically devised to prioritize roadworthiness and align with the specific nature of the operational terrain.

The Unit remains committed to maintaining the highest standards of safety and efficiency in our transportation services.

ANTI CORRUPTION COMMISSION VEHICLE STATUS					
NO.	VEHICLE REG NO.	TYPE/MODEL	ALLOCATION	STATUS	COMMENT OR RECOMMENDATION
1	AQO 974	Toyota Prado	Commissioner	Operational	OK
2	ARU 988	Toyota Prado	Deputy Commissioner	Operational	OK
3	AQO 882	Toyota Land Cruiser	Escort to Commissioner	Operational	OK
4	AJI 489	Toyota Land Cruiser	Operations Dept	Not running	Requires routine service and maintenance
5	AFD 503	Toyota Prado	Admin Dept	Operational	OK
6	AJV 041	Toyota Land Cruiser	Pool (Project New Veh)	Operational	OK
7	AEX 019	Toyota Prado	Investigation Dept	Undergoing maintenance	Maintenance in progress
8	AFD 501	Toyota Prado	Intel Vehicle	Operational	OK
9	AFD 502	Toyota Prado	Prosecution	Operational	OK
10	AFD 504	Toyota Prado	Audit Dept	Operational	OK



11	AFJ 765	Toyota Prado	NACS Dept	Breakdown- Requires engine repairs	Maintenance needed
12	AKT 202	Ford Everest	HR Dept	Parked at Ford Garage	Awaiting Maintenance
13	AQF 330	Toyota 4Runner	System Dept	Operational	Operational
14	AQF 332	Toyota 4Runner	Finance Dept	Operational	Operational
15	AQF 335	Toyota 4Runner	Public Education	Breakdown- Require general maintenance	Undergoing Maintenance
16	AQC 012	Toyota Hilux	Project Unit	Operational	OK
17	AKD 688	Toyota Hilux	Pool Vehicle	Not running	Awaiting Maintenance
18	ALH 216	Toyota Hilux	Pool Vehicle	Operational	Operational
19	AJZ 909	Ford Ranger	Intel Vehicle	Breakdown- Engine oil leakage	Parked at the Integrity House
20	AJZ 896	Ford Ranger	Pool Vehicle	Not running	Parked at the Integrity House
21	AFG 919	Mercedes Benz Car	Pool Vehicle	Breakdown- Require general maintenance	Maintenance needed



22	AEH 290	Toyota Land Cruiser	Port Loko	Operational	Operational
23	AET 945	Toyota Land Cruiser	Makeni	Operational	Operational
24	AET 944	Toyota Land Cruiser	Bo	Operational	Operational
25	AQF 334	Toyota 4Runner	Previous Kenema office Vehicle	Not running	Parked at the Bo office awaiting engine overhauling.
26	AMQ 952	Toyota Land Cruiser	Current Kenema vehicle	Operational	OK
27	AET 943	Toyota Land Cruiser	Kono	Operational	Operational
28	<i>AKY 275</i>	<i>Toyota Land Cruiser</i>	<i>Operations Dept</i>	<i>Accident vehicle</i>	<i>Engine installed on AJI 489. The body is at the integrity house</i>

ANTI CORRUPTION COMMISSION MOTORBIKE STATUS

NO.	MOTOR BIKE REG NO.	TYPE/MODEL	ALLOCATION	STATUS	COMMENT OR RECOMMENDATION
1	AGF 729	Honda XR-125	Head Security	Operational	OK
2	AFA 743	Honda XL-125	Deputy Head Security	Operational	OK



3	AUR 985	Yamaha	Dispatch	Operational	OK
4	AUS 023	Yamaha	Dispatch	Operational	OK
5	AUR 984	Yamaha	Court Officer	Operational	OK
6	AFG 916	Yamaha XTZ	Security Guard (D Com)	Not running	Parked at the Integrity House
7	AMQ 955	Honda XL 125	Intel Officer	Operational	OK
8	APZ 355	Honda XL 125	Security Guard (Comm)	Operational	OK
9	AMQ 735	Honda XL 125	Unassigned	Operational	OK
10	AGF 727	Honda XL 125	Intel Officer	Operational	OK
11	ALY 150	Honda XL 125	Unassigned	Medical Store Garage	Grounded
12	AFG 918	Yamaha XTZ	Assistant Maintenance Officer	Operational	OK
13	AGF 734	Honda XR-125	Unassigned	Operational	OK
14	AGF 728	Honda XR-125	Security Commander	Not running	Awaiting maintenance



15	AGF 733	Honda XR-125	Unassigned	Not running	Parked at the Integrity House
16	AVI 876	Honda XL-125	Unassigned (New)	Operational	OK
17	AVI 877	Honda XL-125	Unassigned (New)	Operational	OK
18	New Bike	Yamaha XTZ - 125 Project	Unassigned	Operational	OK
19	New Bike	Yamaha XTZ - 125 Project	Unassigned	Operational	OK
20	APZ 356	Motor Bike	Unassigned (Port Loko)	Not running	Parked at Port Loko Office
21	APZ 361	Motor Bike	Officer (Karene)	Operational	OK
22	ARK 252	Motor Bike	Officer (Port Loko)	Operational	OK
23	APZ 360	Motor Bike	Officer (Port Loko)	Operational	OK
24	ALD 604	Motor Bike	Admin Officer (Kenema)	Operational	OK
25	ARK 254	Motor Bike	Officer (Kenema)	Operational	OK



26	AMQ 954	Motor Bike	Officer (Kenema)	Not running	Parked at Kenema Office
27	ALD 605	Motor Bike	Officer (Kenema)	Not running	Parked at Kenema Office
28	APZ 357	Motor Bike	Officer (Kenema)	Not running	Parked at Kenema Office
29	ALY 149	Motor Bike	Officer (Kono)	Not running	Parked at Kono Office
30	No Reg. No.	Motor Bike	Unassigned (Kono)	Not running	Parked at Kono Office (Donated by NGO)
31	AMQ 957	Motor Bike	Officer (Bo)	Operational	OK
32	AMQ 956	Motor Bike	Officer (Bonthe)	Operational	OK
33	AGF 735	Motor Bike	Officer (Bo)	Not running	Parked at Bo Office
34	APZ 354	Motor Bike	Officer (Moyamba)	Operational	OK
35	AMQ 953	Motor Bike	Unassigned (Bo)	Not running	Parked at Bo Office
36	ARK 255	Motor Bike	Unassigned (Tonkolili)	Not in use	Parked at Makeni Office
37	APZ 358	Motor Bike	Unassigned (Mongor)	Not in use	Parked at Makeni Office



38	ARK 253	Motor Bike	Unassigned (Kabala)	Not in use	Parked at Makeni Office
39	ALY 148	Motor Bike	Unassigned (Makeni)	Not in use	Parked at Makeni Office
40	AGF 726	Motor Bike	Unassigned (Makeni)	Not in use	Parked at Makeni Office

REGIONAL OFFICES

SOUTHERN REGIONAL OFFICE-BO

1. INTRODUCTION

This report focuses on activities undertaken within the Southern Region by the Regional Office within the period 1st January to 19th December 2023. It captures the general administration of the Regional Office, the activities of the Public Education Department, the Investigation and Intelligence Department, the Finance Unit, and the Social Safety Net Redress Mechanism within the Southern Regional Office.

2. THE GENERAL ADMINISTRATION

There are Fifteen (15) staff members constituting the Regional Manager, four (4) staff in the Admin Unit, two (2) staff in the Investigation Unit, four (4) staff in Public Education (including one Intern staff), one Senior Finance Officer, 1 Prevention Unit and Two Social Safety Net Redress Mechanism/ PSSNYE staff.

Administratively, the office attendance has been good with nothing serious to report about regarding staff conduct. This has primarily resulted from measures put in place to address issues of members of staff proactively and promptly to ensure a convivial relationship that ensures maximum staff productivity.

Generally, the compound is now well-cleaned and can best be described as a conducive working environment for all.

3. PUBLIC EDUCATION UNIT

The Public Education Unit is charged with the responsibility of educating and informing the general public about the work of the commission and corruption vulnerabilities and threats within the district.

The Unit also interacts and liaises with the Media, Civil Society Organizations, MDAs, INGOs, NGOs, IMCs, and the community people among others. The Unit has been very active in implementing the NACS and Prevention Department recommendations in the district.



carried out the following programs as stated below;

Summary of Public Education Activities for the Year under Review

NO	ACTIVITY	FREQUENCY	COMMENT
1	CUSTOMIZED MEETING	7	The unit was resource-constrained and as a consequence, there is about an 80% deficit in our annual target. The electioneering period was also a factor that inhibited our operations.
2	RADIO PROGRAMMES		
	ACC Hour	34	These radio programs were held only in the Bo District.
	Current affairs programs	13	ACC staff served as studio guests to speak on issues relating to its operations.
3	MEET THE SCHOOL CAMPAIGN	11	Due to resource constraints, there is a shortfall in our annual target The electioneering period was also a factor that inhibited our operations.
4	NEWS ITEMS	8	They were prepared and disseminated to print, broadcast, and social media in and out of the region.
5	PARTNERSHIP ENGAGEMENTS	17	The unit provided enormous support to the operations of the Prevention Unit, Asset Declaration Unit, and other units and departments. We also represented the Regional Offices in meetings and other programs organized by ministries, departments, and agencies in Bo District.
6	ON THE SPOT CHECK/MONITORING	2	The Unit observed the Sierra Leone Grant In Aid interviews in Bo District.

4. INTELLIGENCE AND INVESTIGATIONS UNIT

The Intelligence and Investigation Unit is charged with the responsibility to investigate alleged reported or suspected



Instances of corruption brought to the notice of the Commission by either way of complaint or otherwise undertook the following programs as shown below in the case log.

For the period under review, one travel proposal was developed and approved which was expedited.

4.1 CASES COMPLETED IN 2023

14 cases

Proactive cases	–	6
High Profile cases	–	8

YEARLY REPORTS RECORDED FROM JANUARY - DECEMBER, 2023

Total No. of cases recorded from January –December 2023

Cases referred for investigation by HQ.	-	11
Cases referred to MDAs by CRC	-	7
Cases under investigation	-	1
Cases referred for KIV	-	1
Cases recommended for closure	-	1
Cases sent to Headquarters for vetting	-	4
Cases not yet sent to headquarters	-	2
Cases recommended for civil case	-	2
Inquiries to be conducted by I&I Bo	-	1

4.2 OTHER ISSUES

The issue of working tools remains a challenge. The only laptop in the Unit is without a battery and the Desktop also is challenged with threats of viruses which cause it to go off without any notification, resulting in the loss of documents or reports stored in it.

The availability of internet services to aid the easy flow of documents and correspondences remains a challenge making it difficult to send reports or documents through email that should aid information flow from The Directorate at the Head office to the regional Unit.

4.3 RECOVERY

No recoveries were made.

4.4 CHALLENGES

The issue of funding for trips to Districts within the Region poses a serious challenge for the investigations hinging on complaints of corruption in those Districts. Several cases from Districts like Bonthe Pujehun and Moyamba needed prompt response but this was hindered by lack of funds. We have submitted a Travel Proposal to Head Office for approval which if approved will be helpful in this regard.

Below also are some of the high-profile cases that we have prioritized in respect of which a travel proposal was developed and submitted for approval. The Intelligence and Investigation Unit of the Southern Regional office



now consists of two staff but previously three until the end of the Second Quarter 2023 when one staff was withdrawn and assigned to the Regional Office in Kono. The composition was one Senior Investigation Officer and two Investigation Officers but now it is one Senior Investigation Officer and one Investigation Officer responsible for intelligence gathering and investigation of both proactive and reactive cases within the jurisdiction of the Regional Office.

The Unit under the period of review embarked on several proactive and reactive investigations in respect of which reports were developed and submitted for perusal and advice.

Below is a log of proactive and reactive investigations completed within the reporting period

5. PREVENTION UNIT

The Prevention Department which is mainly tasked with the responsibility of identifying corruption vulnerabilities in systems, processes, and procedures of Ministries Department and Agencies (MDAs) with a view of putting in place mechanisms to address such vulnerabilities to prevent the occurrence of corruption in the Region has one staff.

	Activity	Outputs	Outcomes
1.	Review and Development of Citizens' Service Charter for MDA's i. Bo Government Hospital ii. Sierra Leone Road Safety Authority-(SLRSA) iii. Bo Children's Hospital iv. National Mineral Agency (NMA)	Three (3) Service Charter was developed and sent to HQ for approval. Awaiting validation dates by each Administration. The letter was developed and sent to HQ for approval. Work in Progress.	The funding issue has been a major challenge for these MDAs. No government allocation for implemented activities for the year. Head of Unit of Policy and Ethics to approve work to commence on such activity. Activity on progress



	Activity	Outputs	Outcomes
2	<p>Assessment of School Fees Subsidy in Government -Assisted Schools</p> <p>Names of Schools</p> <ul style="list-style-type: none"> i. Ahmadiyya Muslim Senior Secondary School ii. Centenary United Methodist School (Senior & Junior) iii. Bo Commercial School (Senior & Junior) iv. Bo Government Secondary School v. Christ the King College vi. Queen of the Holy Rosary Secondary School 	<p>Seven Schools Reviewed</p> <p>Final Reports Produced</p> <p>Final Report Produced</p> <p>Final Report Produced</p> <p>In progress as documents are under review</p> <p>In progress, waiting for documents for review from each administration.</p>	<p>The final Report is produced for each Assessment and sent to HQ and the school administration.</p>
3	<p>Monitoring of Compliance Implementation on Systems Review Recommendation 2021</p>	<p>Work in Progress, activity planned developed. The unavailability of Vehicles to specific areas of interest has been a challenge for the ACC Team.</p>	<p>The unavailability of funding for the Unit has been a great challenge. This activity needs movement to specific areas as recommended in the review 2021.</p>
4	<p>Familiarization tour on the Commission's operational area within the Southern Region</p>	<p>Development of Proposal for the tour to the operational area within Bo and Moyamba District.</p>	<p>Unavailability of Funding for the said activity. Activity not done, but Proposal was sent to HQ</p>



	Activity	Outputs	Outcomes
5	<p>Public Education , Sensitization and Outreach</p> <p>Training and Capacity Building on the Compliance Management and Sanction Handbook</p>	<p>Help in the Sensitization of the Public on the Prevention Department within the Southern Region</p> <p>One-day Training conducted for MDAs to gauge their perception of the Compliance Management Sanction Handbook</p>	<p>Schools Outreach and Visitation of MDAs on Public Knowledge of the role of the Prevention Department as a tool in fighting corruption within the Southern Region.</p>
6	<p>Assist in the conduct of Ethics and Integrity Training for newly recruited Mines Compliance Officers (National Mineral Agency - Bo)</p> <p>The Spot Visitation on Bo Office by the Deputy Director of Prevention and Head of Policy Unit</p>	<p>One day Training was done for newly recruited Mines Officers - National Mineral Agency - Bo district</p> <p>The meeting was held at the Bo office by the Deputy Director and Head of the Policy and Ethics Unit. A report of minutes on discussions was sent to HQ for reference and actions to be taken.</p>	<p>The training was done, and the development and review of the Citizen Service Charter for NMA was discussed and is presently ongoing.</p> <p>Minutes of Report produced and sent to HQ</p>

6. ADMINISTRATION/REPORT CENTER

6.1 MANAGER

Attended PROSEC Meetings, together with the Public Education Unit conducted public education activities in Communities, and MDAs in the four Districts, addressed administrative issues within the Office, assisted the Investigation Unit in conducting inquiries and investigations generally, held Meetings with staff, ensured the working environment is conducive for staff and ensured effective communication between Headquarters and the Regional Office South and ensured that the IAC day activities were carried out successfully.

6.2 STORE

Received supply of store items twice this year, 2023.



ANTI-CORRUPTION COMMISSION- BO OFFICE			
RECEIPTS AND PAYMENTS FOR 2023 FINANCIAL YEAR			
S/N	NARRATION	AMOUNT	GRAND TOTAL
1	Balance b/f (Dec 2022)	1,664	
Receipt			
2	Transfer from GoSL-Recurrent Expenditure	125,000	
	Other Charges Allocation		
3	PSSNYE/GRM	1,852,805	
4	OSIWA	6,930	
5	Transfer from HQ- Fuel cost iro Burial of Late Keifala Koi	1,500	
6	Transfer from HQ- PEO Covid-19 Activity	31,904	
7	Transfer from HQ- PSSNYE/GRM Investigations	10,600	
8	Transfer from HQ- PEO-PSSNYE/GRM Radio programs	2,640	
9	Transfer from HQ- Admin/ IAC day Activity	14,000	
10	Retirements	368	
Total Receipts			2,047,411
Payments			
15	Total Payments	2,039,900	
16	Bank Charges	7,211	
Total Payments			(2,047,111)
Balance at 18/12/2023			300

[NORTH EASTERN REGIONAL OFFICE-MAKENI](#)

1. INTRODUCTION

The Northern Region Office of the Commission also played its part in controlling and managing corruption in its operational region which covers the four districts of Bombali, Tonkolili, Koinadugu, and Falaba. The office has worked with the public, institutions, and organizations within the region to achieve the Commission's vision and, in so doing, its leadership has tremendously benefited optimal cooperation from its staff in all Units.

During the period under review, all Units have been fully functional with a few changes in respect of the withdrawal of District Monitors, the redeployment of a Resident Prosecutor to service the entire northern region as well as the North-West region and Kono District, and the resignation of one staff from the Prevention Unit. Essentially, the report endeavours to summarize the activities of each of the units within the office and also proffers recommendations to enable the office to run as effectively and efficiently as possible to achieve the vision of the Commission.

Below is the status of staff strength and details of vacant offices that existed in 2023.



2. STAFF STRENGTH

Department	Total
Commissioner’s Office	1
Investigations	4
Public Education	2
Prevention	1
Admin	5
Finance	1
Project Unit	5

Table 1: Staff Strength in the Northern Region

3. SUMMARY OF ACTIVITIES BY VARIOUS DEPARTMENTS

1. Intelligence and Investigations Unit

The Investigation Unit undertook significant strides in forging the job of the department ahead. The unit had forty-two (42) cases under investigation for the period under review. Out of these cases, twelve (12) were concluded and submitted to the Chief Investigation Officer for directives/ Legal opinion. The sums of Le 39,750,000 and Le 6,000,000 respectively were recovered from two of the cases sent to Freetown.

2. Complaint Review Committee

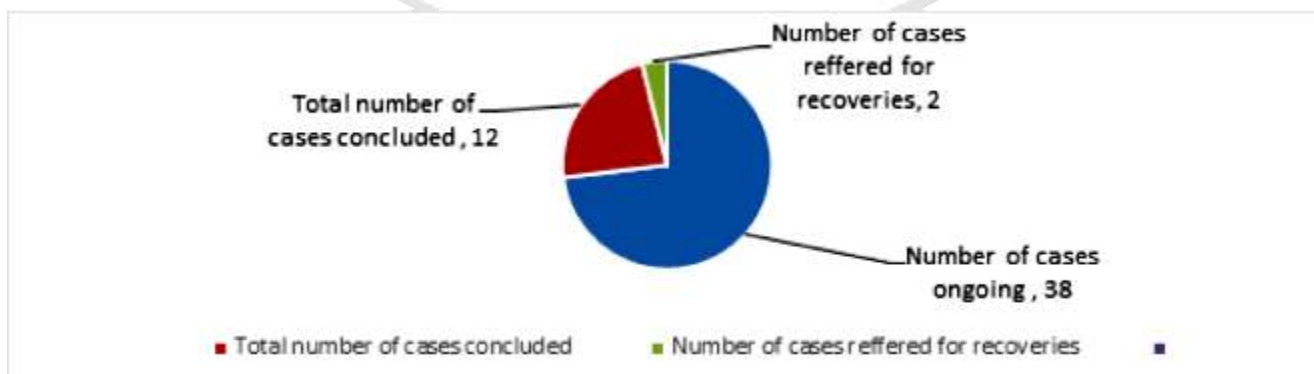
The Unit attended Complaint Review Committee meetings where cases were reviewed and recommended for referrals to the appropriate Departments/Institutions.

3. Enquiries

Various lines of inquiries and interventions were conducted into cases under investigation and proactive measures were taken in some matters to prevent the Commission of offenses under the ACA 2008 as amended.

4. DISEC Meeting

The District Security meeting is one of the integral exercises the Commission is required to attend weekly as serious issues regarding corruption, security, and service delivery mostly dominate discussions. The Unit has been representing the Commission in DISEC meetings for the period under review.

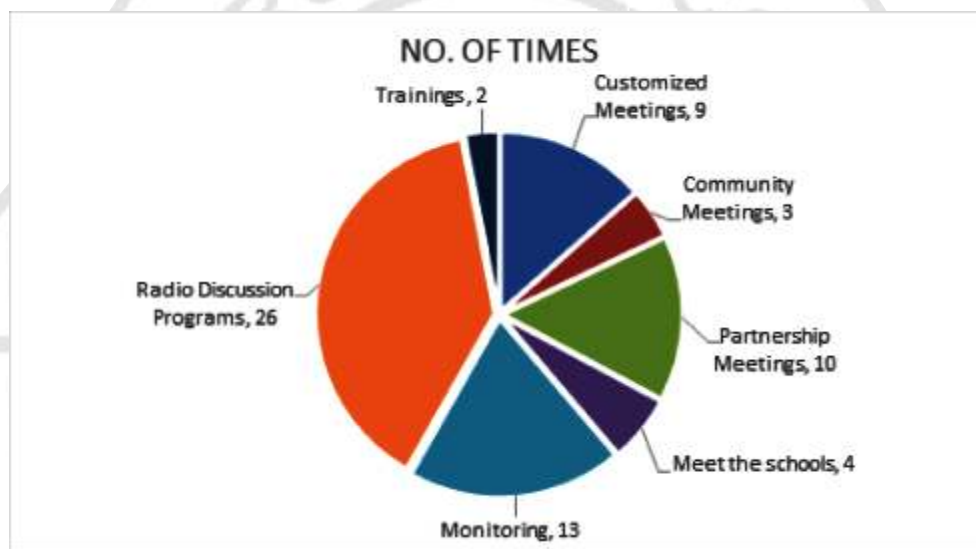


Graphical presentation indicating the number of cases at the Makeni office



4. PUBLIC EDUCATION AND EXTERNAL OUTREACH UNIT

NO	ACTIVITY	FREQUENCY	FUNDING
1	Customized Meetings	09	Non-funded
2	Community Meetings	03	Non-funded
3	Partnership Meetings	10	Non-funded
4	Meet-the-schools Campaigns	04	Non-funded
5	Monitoring	13	Non-funded
6	Radio Discussion Programs	26	World Bank/ Non-funded
7	Training	02	Non-funded
8	Radio Jingle	90 slots	World Bank
9	International Anti-Corruption Day	03 Activities	Funded HQ



5. ADMINISTRATION UNIT

Reports:	18 Reports received in the year under review	
Responses:	15 Responses were made: 8 -2022 Audit Reports were assigned to the Investigation Dept. -10 referred for Investigation -5 referred to the Prevention & for Administrative action.	
Correspondences:	Incoming: 44- correspondences received from various partners Out-going: 72-correspondences sent to various partners under the year of reporting.	
OSD Armed Guards	4- OSD armed guards, deployed as follows: 1-day guard 2-night guards 1 Regional Manager's residence	The monthly stipend of OSD does not come regularly



Meetings	Monthly CRC meetings were held Staff meetings were also held at intervals	
Fuel	Fuel for office vehicles, motorbikes, and generators is not purchased in a reasonable quantity to service the equipment.	The cost of fuel is not stagnant do change from time to time

6. FINANCE DEPARTMENT

RECURRENT EXPENDITURE FOR MAKENI			
NO	DETAILS	2022	2023
	JANUARY	50,000.00	-
	FEBRUARY	-	20,000.00
	MARCH	-	30,000.00
	APRIL	20,000.00	
	MAY	-	-
	JUNE	70,000.00	30,000.00
	JULY	-	-
	AUGUST	-	5,000.00
	SEPTEMBER	-	5,000.00
	OCTOBER	70,000.00	30,000.00
	NOVEMBER	-	5,000.00
	DECEMBER	-	5,000.00
TOTAL		210,000.00	130,000.00

NORTH WESTERN REGIONAL OFFICE-PORT LOKO

1. INTRODUCTION

Activities undertaken during the year under review are;

No.	Activity	Time Line	Comment / Outcome
1.	Customized Meeting	January to December, 2023.	Several customized meetings with MDAs have been held with accomplishments across the North West Region. Thus, corruption prevention to customized engagements
2.	Community Meeting	January to December, 2023.	More community meetings were organized and objectives were accomplished. Some had to do with sensitization and awareness raising on SSN, PSSNYE, and the usual heightened public education in remote communities on the evils of corruption, and the benefits of having a corrupt free society.



3.	Radio Discussions	January to December, 2023.	Across the North West Region of Sierra Leone, simulcasts were done; responses to invites by partners on special radio discussions, radio interviews granted via phone calls, and others, etc. The usual Regular Anti-Corruption Commission Hour has been ongoing throughout the year.
4.	Partnership	January to December, 2023.	ACC North West has actively participated in DISEC and PROSEC meetings during the weeks and months; several other partnership engagements were being honored to strengthen ties with both private and public sectors across the region.
5.	NACS Engagement	January to December, 2023.	Several exhaustive sessions were held with stakeholders across the North West Region concerning the crafting of the fifth generation of the NACS (2024 – 2028). Besides, NACS had alongside the Prevention.
6.	Meet the School and University Campaigns	January to December, 2023.	Schools, colleges, universities, and tertiary institutions across the North West Region were intermittently engaged in 'Meet the School' and 'Meet the University' Campaigns. Several other engagements with Integrity and Accountability Now Clubs were handled.
7.	Admin	January to December, 2023.	As per expectation, admin functions were aptly carried out: Minutes of CRC, as well as general staff meetings, are all intact; admin monthly reports and store updates are all available; updated staff personal file; traces of fuel transaction for office vehicle, bike, and generator are intact; assets declaration forms are all intact; invoices of procured items with receipts are available; there is sanity within and around the office; staff attendance and movement is satisfactory; the Office vehicle is frequently and almost faulty. Maintenance is huge.
8.	Investigations	Jan to Dec, 2023.	Case reconciliation was updated from H/Q and follow-ups were done.

1. NORTH WEST REGIONAL OFFICE FY 2023 FINANCIAL SUMMARY REPORT

- Office Balance as at 1st January 2023; **Le 5,644.79** and SSN Monitoring balance; **Le 15,282.50**
- Office Reimbursement from HQ between January 2023 to 13th December 2023; **Le 160,765.00** and SSN/PSSNYE Monitoring; **Le 855,557.00**



Month	Office Income	PSSNYE/ECT3/GRM Income
2023	Le	Le
January	Nil	30,348.00
February	20,000.00	Nil
March	30,000.00	411,458.00
April	Nil	Nil
May	Nil	116,165.00
June	30,000.00	106,224.00
July	Nil	2,600.00
August	5,000.00	Nil
September	5,000.00	52,962.00
October	44,250.00	54,800.00
November	5,000.00	7,300.00
December (1 st – 13 th)	21,515.00	73,700.00
TOTAL	160,765.00	855,557.00

➤ Total office expenditures by Departments as of 13th December 2023;

1. Special Operational Activities (I&I): Le 26,971.45

- a. Investigation Trips; seven (07)
- b. Overt Operation; one (01)
- c. Transport allowance to witness; five (05)
- d. Feeding of a suspect detained; one (01)

2. Community Sensitization Activities (PEOD): Le 26,036.00

- a. Community and Customized meetings; Three (03)
- b. Radio Discussions; Eighteen (18)
- c. WASSCE monitoring; Two (02)
- d. Teachers Award rep.; One (01)
- e. Outstation meeting rep.; One (01)
- f. Award event (tickets for reps.); Two (02)
- g. IAC Day Health Walk; One (01)
- h. IAC Day Inter Faith Conference; One (01)

3. NACS: Le 12,337.50

- a. NACS stakeholders meeting in Port Loko District.
- b. NACS stakeholders meeting in Kambia District.

4. SSN MONITORING (PSSNYE/ECT3/GRM): Le 862,092.05

- a. SSN Monitoring (PSSNYE/ECT3/GRM) field activities; thirty-nine (39)
- b. SSN Monitoring (PSSNYE/ECT3/GRM) radio discussions; two (02) sets of eight (08) each set, that is, sixteen (16).

5. GENERAL ADMIN EXPENSES: Le 37,196.70

- a. General admin expenses
- b. Local Travel
- c. Electricity
- d. Petty cash
- e. Telephone & router subscription



6. SECURITY STIPEND (OSD OFFICERS): Le 16,800.00

7. TRANSPORT, FUEL & OIL (FUEL AND VEHICLE MAINTENANCE): Le 24,653.95

- Office Balance as of 14th December 2023 is **Le 9,643.19**
- SSN Monitoring balance as of 14th December 2023 is **Le 1,447.45**

The Regional Office implemented key activities as part of its work plan as stated in the activity report above, covering public education, investigation, prevention, and other related activities. Extensive public Education meetings like community outreach and customized meetings, review and development of service charters, active investigation of cases, pieces of training on integrity and administrative staff as well as other operational functions were undertaken for the period under review. The leadership and senior management of MDAs and Local Councils have been engaged in mainstream anti-corruption measures to improve the quality of work or services, efficiency, professional standards, and ethical culture.

The North West Office currently has twelve staff with two personnel from Sierra Leone Police. Investigation Officer Samuel Borbor Tommy is currently sick and has been replaced by Sahid Sowa.

8. CHALLENGES

The official vehicle assigned to the office is very old, worn out, and not fit for purpose. On Monday 11th December 2023, the Senior Investigations Officer together with the driver was about to go out on verification in the township of Port Loko. As the driver Mohamed Allie was about to drive off, the vehicle had a mechanical problem (brake failure) in which he had to turn the steering wheel to the office fence to prevent the vehicle from hitting the gate and passers-by. However, part of the block fence was broken and renovation had been completed from the internal coffers. Internet connectivity was a challenge with a single router unable to connect all the offices/departments.

EASTERN REGIONAL OFFICE-KENEMA

1. INTRODUCTION

The Regional office was established to carry out the Commission's mandate primarily in Kenema and Kailahun Districts. This report details activities carried out by the various units of the office for the period covering January to December 2023, the current state of affairs, Collaboration with MDAs, Civil Society organizations, and the media among others the challenges faced.

2. PERSONNEL

The office currently has a personnel strength of fifteen including two on internship.

3. PARTNERSHIP

The Office continues to maintain partnerships with MDAs, Civil Society Organizations, community-based Organizations, and the Media in pursuit of one of the Commission's core values coalition building and partnership.

We continue to actively participate in both the Provincial and District Security Committee meetings. We also maintain a cordial relationship with other MDAs and the media hence the many current affairs programmes reported by the Public Education Unit. We continue to engage with MDAs

4. LOGISTICS

Vehicle

For most of this year, the office operated without an official vehicle thus limiting the operations of the office to



the Kenema Municipality and its immediate environs. However, as a stop-gap measure, we negotiated with Prevention Officer Abiebatu Abu Mattia and later, Hinga George Public Education Officer who consented to make their vehicles available for operations within Kenema. Permission was however sought from Management through the Deputy Commissioner for fuel to be provided from the office quota for those vehicles, a measure that enabled the office to undertake operations within Kenema and its immediate environs. We also hired a private vehicle (Land Rover) which we used to monitor the West African Senior Secondary School Certificate Examinations (WASSCE), a measure that led to the arrest of candidates taking the exams in a bush near Tongo Agriculture Secondary School, Tongo, in the Lower Bambara Chiefdom and the confiscation of smartphones in others schools during the WASSCE Exams.

We are grateful that the vehicle challenge has now been addressed.

Motor Bikes

The office has five Official motorbikes three XL 125 and two TVS, Two of the XL 125 bikes were assigned to District Monitors of Kailahun and Kenema under the World Bank Funded SSN Projects one XL for PEO and general office operations. The two TVS Motorbikes were donated to the ACC by the Catholic Relief Services (CRS) when the USAID-funded SSN-related projects folded up in 2017.

Currently, only one of these motorbikes is in good working order. We recommend that the two TVS and the one XL 125 be written off our assets listing.

IT Status

There is currently a huge challenge with Computers. All the computers have problems with the software operating system and are heavily infested with viruses. This was primarily because the networking system that enabled the officer to print documents directly from their office was disabled. Officers now have to use a flash drive to use the only computer linked to the printer to print documents.

Myself, the Prevention Officer, and the Assistant Finance Officer share the only functioning laptop in the Office and we would take turns to use it.

The Internet router broke down and was sent to Headquarters for repairs, unfortunately, it could not be repaired nor was it replaced and for the good part of this year, we had to rely on personal data subscribed for officers for internet connectivity. There is a need to

Generator

The generator is in good working order undergoing routine service and maintenance.

5. PUBLIC EDUCATION UNIT

The unit engaged MDAs and schools in customized meetings and meet the schools' campaigns. The Meet the Schools campaign targeted pupils and staff during school assembly periods and in some schools' teachers only.

The unit also took part in monitoring various public examinations i.e. NPSE, BECE, and WASSCE between May and July.

The table below shows a summary of activities undertaken by the unit in 2023.



Activity	No
Customized meetings	21
Meet the Schools Campaign	26
Monitoring of public examinations NPSCE, BECE, and WASSCE	
RADIO PROGRAMMES	
ACC hour	10
Current Affairs	45

6. PREVENTION UNIT

The Prevention Unit has only one staff in the person of Abiebatu Abu Mattia

Activity	Status
1. Review of Utilization of School fee subsidies for 10 (10) Junior and Senior Secondary Schools	6 (Six) Completed and draft reports submitted for 2 (two) schools under review 2 (two) Schools pending
2. Engagements with MDAs six MDAS (6)	Five (5) MDAs engaged in the review and utilization of the service charter. SLRSA, EDSA, MBSSE, SALWACO Kenema Government Hospital, National Revenue Authority and SALWACO
3. Support to Public Education Unit	
4. Report Center File	One (1) report center file on alleged misuse of Position

7. INVESTIGATION

Below is a summary

Summary

1.	Cases Brought forward from 2022	23	
2.	New Cases	7	
3.	Currently Under Investigation	18	
4.	Completed investigation	12	
5.	Case with Prosecution Dept	1	ETU
6.	High Profile Investigation	1	MBSSE
7.	Matters in court currently	0	
8.	Conviction on the matter between the State and Peter Kamara and others	1	

Note: The ETU matter is a public interest matter in Kenema and the office keeps getting concerns from the university, the media, and the public about the status of the investigations.

There is a need for additional investigator



8. SOCIAL SAFETY NET

ACTIVITIES	DISTRICT
Regular independent Monitoring of post Payment	Kenema
SSN/GRM Verification and Targeting of ECT3	Kailahun
SSN Payment	Kenema
SSN/GRM independent Monitoring in Kenema	Kenema
Surpervise payment in Kailahun	Kailahun
Retreat	Bo
Capacity Building	Kenema
ECT3 Residual and Case Management in Kailahun	Kailahun
Project Manual Review	Makeni
Emergency Cash Transfer (ECT3) payment in Kailahun	Kailahun
Capacity building on the PSSNYE Manuel	Bo
Formation of DGRAC and training in Kailahun and Kenema Districts	Kailahun, Kenema and Bo
Attending radio programs, monitoring public examinations, and attending school campaigning.	

9. FINANCE

Below is a summary of income and expenditure for 2023

INCOME AND EXPENDITURE FOR 2023			
	INCOME	EXPENDITURE	BALANCE
Bal. bf			11,407.97
Transfer from HQ SSN/GRM	947,691.00	947,691.00	
Transfer from HQ for recurrent expenditure	98,200.00	82,671.00	15,529.00
Recovery			5,000

10. CHALLENGES

1. VEHICLE

For most of this year, we operated without a vehicle which hindered our operations.

Investigation and other engagements could not be held out of Kenema municipality. Public education prevention and investigation activities were not held in Kailahun and communities outside Kenema. We had to hire a private vehicle to enable us to monitor public examinations and some SSN activities outside Kenema and some areas in Kailahun. However, hiring a private vehicle could not be sustained because of funding challenges. Late in November, we were assigned a vehicle with no official driver.

2. OFFICE BUILDING

- We still have the challenge of office space to accommodate additional staff.
- No interview room and we cannot talk to more than one person at a time - confidentiality and privacy.
- The building still leaks when there is a heavy downpour of rain.



- There is also a major plumbing problem in the building which is yet to be identified.
- The building needs a facelift in terms of painting.

3. PERSONNEL

There need for more personnel. In almost all the units save the Public Education, investigators, Office Assistant, Security, and driver.

4. OFFICE NEEDS

There is a serious challenge in this area.

- All the desktop computer has problems with the operating system
- No modem/router for internet. Therefore, no internet facility/Connectivity
- Computers are not linked to the printer via network.
- No anti-virus software for computers
- Only one laptop is used by the manager, Assistant finance officer, and prevention officer.

5. FINANCE

Finance is the lifeblood of all operations of the office.

Management should increase allocation to cover both recurrent and operational expenses.

Timely disbursement of finances is key.

We are grateful to Management for the support we have received so far this year. 2023 was challenging in terms of finances and supplies but they were able to understand with us.

We hope that 2024 will see improvement in budgetary allocation so that operations will cover chiefdoms in Kailahun and Kenema.

KONO REGIONAL OFFICE-KOIDU

1. INTRODUCTION

The Kono Regional Office takes the lead in the campaign against graft in Kono District. During the year under review, the Regional Office made significant progress in the fight against corruption in the district. The Office saw increased partnerships with MDAs, the Press, NGOs, INGOs, and Civil Society Organizations. The level of awareness through public education and outreach on the evils of corruption and the benefits of a corrupt-free society heightened more than ever before. This is evidenced by the increase in reports received from the public and comments/responses and feedback received during radio discussion programs.

2. PUBLIC EDUCATION AND OUTREACH UNIT

In 2023, the Unit conducted several public education activities ranging from customized partnership meetings, community outreach meetings, radio discussion programs, meet-the-school campaigns, etc.

The Unit also interacted and liaised with the Media, Civil Society Organizations, MDAs, INGOs, NGOs, IMCs, and the community people among others. The Unit has been very active in implementing the NACS and Prevention Department recommendations in the district.



Summary of Public Education Activities in Kono District

No	ACTIVITY	NUMBER OF ACTIVITY	MALE	FEMALE	TOTAL
1	Community Outreach Meetings	8	204	196	400
2	Customized Meetings	19	93	18	111
3	Meet the Schools Campaigns	38	2097	2001	4098
4	Radio Programs	43			43
5	News Publications	19			17
6	Training of Integrity Clubs	1	20	10	30
7	Public Notices	2			2
	TOTAL	130	2414	2225	

3. INVESTIGATION UNIT

The Intelligence and Investigation Unit of the Regional Office started full operations in January to investigate cases referred to them either from headquarters or by the Complaint Review Committee (CRC). For the year under review, 18 cases were approved for investigation by the Commissioner. A total of Seven (7) cases were brought forward from 2022. The Unit also supported and participated in many public education activities, such as community outreach sensitization meetings, customized meetings, meet-the-school campaigns, and radio discussions.

Summary of the investigation case log

No	Indication	# of cases
1	Total number of cases completed and sent to HQ	8
2	Total number of cases referred for administrative actions to MDAs	8
3	Total number of cases ongoing	9
4	Total number of ongoing recovery cases	1
5	Total number of cases received	26



4. ADMINISTRATION UNIT/FRONT DESK

The Administration Unit is very important in the district as it deals with not only the administrative running of the office but also interfaces between the Commission and the public. It receives reports from the public on allegations of corruption, interviewing complainants, and completing the report.

The reports are examined by the Complaints Review Committee in the District which sits on a monthly or quarterly basis depending on how many cases are reported. Reports made are sent to Headquarters for database numbers for ease of reference. Decisions taken by the Complaints Review Committee are subject to vetting by the Commissioner. For the year under review, the office received thirty-four (34) reports through these various channels of reporting in person, phone calls, and text messages. Of these, nine (9) were non-corruption-related issues.

Summary of the reports received from the public

NO	CHANNEL OF REPORTS	FREQUENCY
1	In- Person	19
2	Letter	7
3	Text messages	2
4	Anonymous	4
5	Audit Report	2
	Total	34

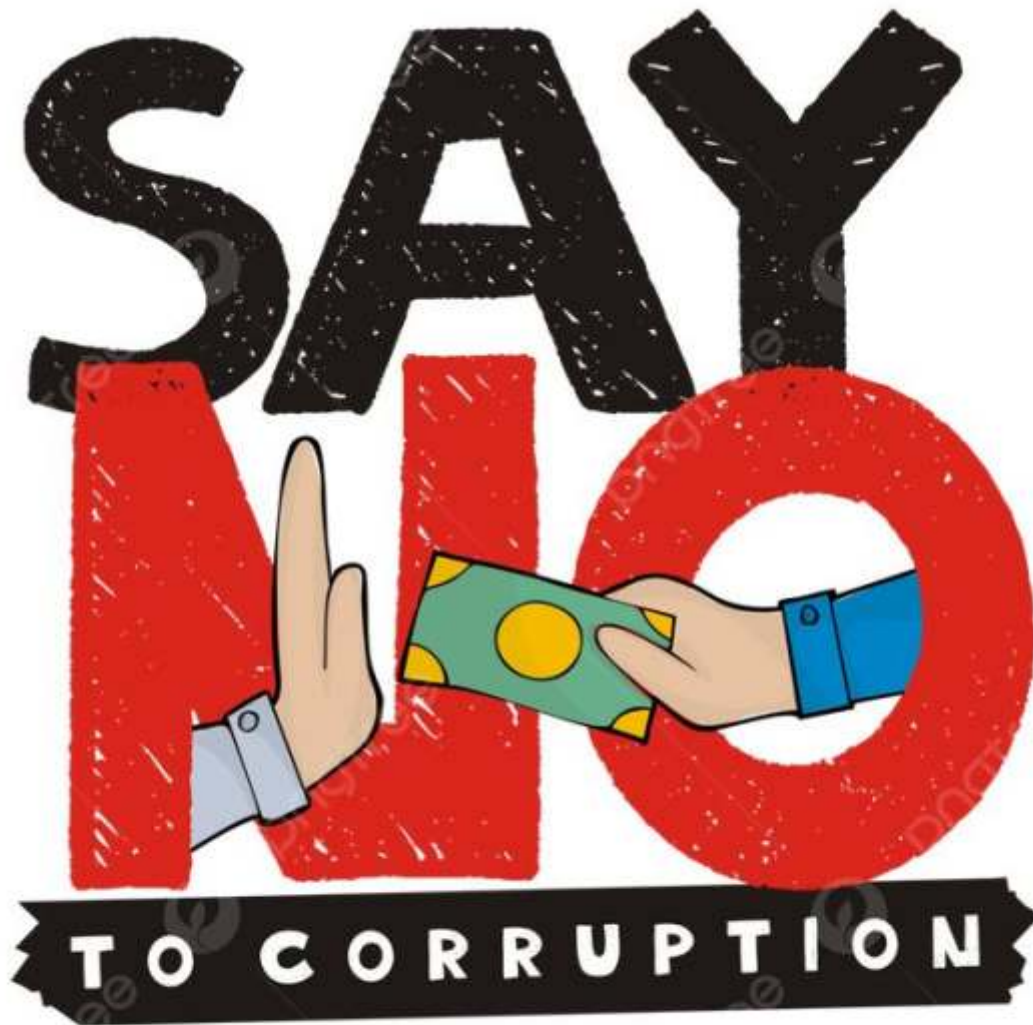
5. FINANCE UNIT

For the year under review, the Regional Office received the sum of One Hundred and Fourteen Thousand, Five Hundred and Seventy New Leones (NLe114,570) for administrative and operational running costs.

No	Quarters	GoSL	WORLD BANK	OSIWA	TOTAL
1	First Quarter	40,000	192,383		232,383
2	Second Quater	25, 770	65,450		91,220
3	Third Quarter	6,000	50,428		56,428
4	fourth Quarter	42,800	50,950		93,750
	Total	114,570	359,211		473,781

6. CHALLENGES

1. Terrible roads particularly during the rains posed a challenge in reaching certain communities. On one occasion, the PEOD could not carry out a planned community sensitization due to the road condition.
2. Almost all the IT equipment in the office was faulty. The office had to seek the service of private IT technicians to service the printers on a two-weekly basis. The only laptop attached to the Admin Officer was not in good condition.
3. Delay in office supply. A4 papers and ink have to be bought to ensure the work progresses. Toiletries were not supplied for the last two quarters of the year 2023.
4. Due to insufficient funds, most of the activities in the work plan were not achieved.
5. There was only one Investigation staff attached to the office.
6. The Office lacked a Prevention Officer, leaving the Public Education Officers to act in that capacity.





FINANCE DEPARTMENT

GENERAL INFORMATION

Background Information

The Anti-Corruption Commission was established by the Anti-Corruption Act 2000. The function of the Commission is to prevent and investigate corrupt practices and other related matters.

Head Office

Integrity House
Tower Hill
Freetown

Commissioner

Mr. Francis Ben Kaifala

Advisory Board Members

Chairman

Mr. Eke Halloway

Members

Mr. Joshua Nicol

Bankers

Sierra Leone Commercial Bank Limited
Rokel Commercial Bank Limited
Access Bank (SL) Limited
Bank of Sierra Leone

Solicitors

Law Officers Department

Auditors

Audit Service Sierra Leone

11th & 12th Floor Building
City Hall
Wallace Johnson Street
Freetown
Sierra Leone

Audit of the Anti-Corruption Commission performed by the Auditor General

Addressee: The Commissioner

Date: 11th January 2024

Dear Sir

Unqualified Opinion

We have audited the financial statements of the Anti-Corruption Commission for the year ended 31 December 2022. These financial statements comprise a statement of financial position, a statement of comprehensive



income, a cash flow statement for the year that ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Anti-Corruption Commission as of 31 December 2022, and (of) its financial performance and its cash flows for the year that ended in accordance with International Financial Reporting Standards (IFRS).

Basis for Opinion

We conducted our audit in accordance with the International Standards of Supreme Audit Institutions (ISSAI). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Commission in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to our audit of the financial statements in Sierra Leone, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with IFRSs and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with International Standards for Supreme Audit Institutions will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with International Standards for Supreme Audit Institutions, we exercise professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material



misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence, obtain whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identified during my audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or, when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

F/ACTING AUDITOR GENERAL

Date:



REPORT OF THE COMMISSIONER

STATEMENT OF THE COMMISSIONER'S RESPONSIBILITIES

The Anti-Corruption Act 2008, and the Public Financial Management Act 2018, require the Commission to prepare Financial Statements for each financial year which should show a true and fair view of the state of affairs of the Commission and its performance for the period. In preparing these Financial Statements, the commissioners are required to:

- select suitable accounting policies and apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting policies have been followed, subject to any material departures disclosed and explained in the financial Statement;
- prepare the Financial Statements on a going concern basis unless it is inappropriate to presume that the Commission will continue its operation

The Commissioner is responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Commission and to enable the Commission to ensure that the Financial Statements comply with International Accounting Standards and the Anti-Corruption Act. The Commission is responsible for safeguarding the assets of the Commission and for taking responsible steps for the prevention and detection of fraud and other irregularities

Operating Results

The results and activities are set out in the attached Financial Statements.

Auditors

The 1991 Constitution of Sierra Leone and the Anti-Corruption Commission Act 2008 confer upon the Auditor General the mandate to carry out the Audit of the commission's Books of Accounts annually. The Financial Statements have been prepared in conformity with the International Accounting Standards and include amounts based on our judgment and estimates as required. The Financial Statements have been audited by the Auditor General as required by the 1991 Constitution and the Anti-Corruption Act 2008, she has expressed her opinion on the truth and fairness of the Financial Statements. The audit included a review of the systems of Internal Control and tests of transactions to the extent considered necessary to form an opinion.

By order of the Commission

.....
Mr. Francis Ben Kaifala
Commissioner



Statement of Financial Position		2022	2021
	Note	SLe	SLe
Non-current Assets			
Tangible Non-Current Assets			
Property, Plant, and Equipment	6	27,392,840	20,985,731
Intangible Non-Current Assets	7	2,300	4,600
Total Non-Current Assets		<u>27,395,140</u>	<u>20,990,331</u>
Current Assets			
Other Current Assets	8	284,598	228,073
Cash and Cash Equivalent	9	15,823,573	11,256,531
Total Current Assets		<u>16,108,171</u>	<u>11,484,604</u>
Total Assets		<u>43,503,311</u>	<u>32,474,935</u>
Funding and Liabilities			
Accumulated Fund	10	(29,138,276)	(19,187,878)
End of Service Benefits	11	62,266,918	45,268,501
Other Payables	12	9,946,958	5,752,746
Capital Fund	13	427,711	641,566
Total Funding and Liabilities		<u>43,503,311</u>	<u>32,474,935</u>

These Financial Statements were approved on2024

..... **Commissioner**

..... **Finance Director**



Statement of Comprehensive Income	Note	2022 SLe	2021 SLe
INCOME:			
Grant Income	2	69,855,031	54,647,872
Commission on Recovery		347,718	568,749
The amount transferred from the capital fund	13	213,856	327,881
		<u>70,416,604</u>	<u>55,544,502</u>
Other Income	3	83,367	41,827
Exchange Gain		1,433,120	259,265
Total Income		<u>71,933,091</u>	<u>55,845,594</u>
EXPENDITURE:			
Administrative Expenses	4	18,570,493	13,130,304
Personnel / Staff Cost	5	63,312,996	43,927,000
Total Expenditure		<u>81,883,489</u>	<u>57,057,304</u>
Results for the Year		(9,950,398)	(1,211,710)
Balance Brought Forward		<u>(19,187,878)</u>	<u>(17,976,168)</u>
Balance Carried Forward		<u>(29,138,276)</u>	<u>(19,187,878)</u>

These Financial Statements were approved on2024

..... **Commissioner**

..... **Finance Director**



Statement of Comprehensive Income	Note	2022	2021
		SLe	SLe
INCOME:			
Grant Income	2	69,855,031	54,647,872
Commission on Recovery		347,718	568,749
The amount transferred from the capital fund	13	213,856	327,881
		<u>70,416,604</u>	<u>55,544,502</u>
Other Income	3	83,367	41,827
Exchange Gain		1,433,120	259,265
Total Income		<u>71,933,091</u>	<u>55,845,594</u>
EXPENDITURE:			
Administrative Expenses	4	18,570,493	13,130,304
Personnel / Staff Cost	5	63,312,996	43,927,000
Total Expenditure		<u>81,883,489</u>	<u>57,057,304</u>
Results for the Year		(9,950,398)	(1,211,710)
Balance Brought Forward		<u>(19,187,878)</u>	<u>(17,976,168)</u>
Balance Carried Forward		<u>(29,138,276)</u>	<u>(19,187,878)</u>
Statement of Cash Flow			
	Note	2022	2021
		SLe	SLe
Operating Activities			
Net Cash Flow from Operating Activities	14	<u>12,362,585</u>	<u>906,583</u>
Investing Activities			
Acquisition of Property Plant and Equipment	6	(7,878,910)	(7,750,726)
Proceeds from disposal of assets		2,000	18,500
Interest received	3	81,367	23,327
Net Cash inflow/Outflow from Investing Activities		<u>(7,795,543)</u>	<u>(7,708,899)</u>
Net Increase/ (Decrease) in Cash and Cash Equivalent		4,567,042	(6,802,316)
Cash and Cash Equivalent at the Beginning of the Year		11,256,531	18,058,847
Cash and Cash Equivalent at Year-end	9	<u>15,823,573</u>	<u>11,256,531</u>



NOTES TO THE FINANCIAL STATEMENTS

1. Summary of significant accounting policies

(a) Basis of Preparation and measurement

The financial statements are prepared in accordance with International Financial Reporting Standards.

The measurement basis applied is the historical cost basis

(b) Functional and Presentation Currency

The financial statements are prepared in Leones which is the Commission's functional currency.

(c) Foreign Currency Transactions

Transactions in foreign currencies are translated to the respective functional currency of the Commission at exchange rates at the date of the transactions.

(d) Monetary Assets and Liabilities

Monetary assets and liabilities denominated in foreign currencies at the reporting date are retranslated to the functional currency at the exchange rate at that date. Foreign currency differences (gains or losses) arising on retranslation are recognised in the income and expenditure statement.

(e) Provision

A provision is recognised if, as a result of a past event (s), the Commission has a present legal or constructive obligation that can be estimated reliably and it is probable that an outflow of economic benefits will be required to settle the obligation.

(f) Use of estimates and judgments

The preparation of the financial statements requires management to make judgments, estimates, and assumptions that may affect the application of accounting policies and the reported amounts of assets, income, and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future period (s) affected.

(g) Revenue

The revenue constitutes all funds accruing to the Commission in the form of budgetary allocation by the Government of Sierra Leone, funds from development partners, other income arising from retention (ten percent) from all debts recovered by the Commission in civil proceedings in the course of its work, interest received on the Commission's bank deposits and proceeds from disposal of assets.

(h) Revenue Recognition

- Revenue grants are taken into revenue on receipt
- Capital grants are credited to the capital fund and released to the income statement on a straight-line basis over the expected lives of the related asset (s).

(i) Property, plant and equipment

Recognition and measurement

Items of property, plant, and equipment are measured at cost less accumulated depreciation and impairment losses.



NOTES TO THE FINANCIAL STATEMENTS – (Continued)

Cost includes expenditure that is directly attributable to the acquisition of the asset. The cost of self-constructed assets includes the cost of materials, direct labour, and any other costs directly attributable to bringing the asset to a working

condition for its intended use and the cost of dismantling and removing the item and restoring the site on which they are located. Purchased software that is integral to the functioning of the related equipment is capitalised as part of that equipment.

When parts of an item of property, plant, and equipment have different useful lives, they are accounted for as separate items.

Subsequent Costs

The cost of replacing part of an item of property, plant, and equipment is recognised in the carrying amount of the item if it is probable that the future economic benefit embodied within that part will flow to the Commission and its cost can be measured reliably. The cost of the day-to-day servicing of property, plant, and equipment is recognised in the income and expenditure statement in the financial period in which they are incurred

Depreciation and Amortisation

All non-current assets (excluding Land) are depreciated on a straight-line basis over their estimated economic useful life using the following annual rates. Full-year depreciation is charged in the year of acquisition and none in the year of disposal.

Motor Vehicles	20%
Office Furniture	25%
Office Equipment	25%
Office Generator/Plant & Machinery	10%
Office Building Refurbishment	20%
Intangible Assets	25%
Office Building	4.76%

(j) Cash and cash equivalent

Cash and cash equivalent comprise cash in hand and deposits held at call with banks.

(k) Provisions and Accruals

A provision is recognised if, as a result of a past event (s), the Commission has a present obligation (legal or constructive) that can be estimated reliably and it is probable that an outflow of economic benefits will be required to settle the obligation.

(l) Sundry Debtors

Receivables are recognised and carried at the original invoice amount less an allowance for any uncollectible amounts. An estimate for doubtful debt is made when collection of the full amount is no longer probable. Bad debts are written off as incurred.



(m) Sundry Creditors

Liabilities for trade and other amounts payable are carried at cost which is the fair value of the consideration to be paid in the future for goods received and services rendered to the commission, whether or not billed to the commission.

(n) Income Tax

The Commission being a non-trading entity is not subject to taxation. No tax is therefore provided for in the financial statements

2 Grant Income

	2022 SLe	2021 SLe
Government of Sierra Leone	58,741,592	48,135,199
World Bank	9,647,448	5,726,898
UNICEF	1,465,991	785,775
	<u>69,855,031</u>	<u>54,647,872</u>
	2022	2021
Interest Received	81,367	23,327
Sale of scrap assets	2,000	18,500
	<u>83,367</u>	<u>41,827</u>

4 Administrative Expenses

	2022	2021
Recruitment and Training	470,492	287,216
Local Travelling	334,949	154,933
Overseas Travelling	1,424,976	535,371
Professional Fees and Other Allowances	133,979	19,798
Transport, Fuel & oil	1,580,688	1,097,635
Electricity & Water Charges	197,940	267,444
Telephone & Other Communications	399,637	434,934
Printing, Publicity & Advertisement	291,421	180,436
Office Building & Equipment Maintenance	189,673	89,824
Generator Running Cost	72,393	279,136
Office Rent	865,178	681,158
Hospitality	88,925	100,807
Uniforms and protective clothing	58,374	17,261
General Admin Expenses	1,347,300	1,104,788
Computer Running Cost	314,891	220,109
Licenses & Insurance	26,411	33,154
Special Operational Activities	613,867	1,390,030
Corruption Prevention/Systems Reform	138,986	249,509
Community Sensitisation Activities	1,530,877	1,412,435
Bank Charges	384,421	345,392
National Anti-Corruption Strategy	230,825	112,198
Audit Fees	75,000	55,000
Advisory Board/ Audit Committee	11,730	10,360



NOTES TO THE FINANCIAL STATEMENTS – (Continued)

Depreciation charge	1,471,801	1,369,474
Amortization Charge	2,300	2,300
Assets declaration	203,317	-
Prosecution Activities	338,974	79,248
Monitoring of SSN Project	5,771,167	2,600,354
	<u>18,570,493</u>	<u>13,130,304</u>

5. Personnel / Staff Cost

	2022	2021
	SLe	SLe
NASSIT Employer's Contribution	2,419,484	2,043,520
Transport Allowances	1,836,570	1,536,351
Medical Allowances	1,975,547	1,717,189
Rent Allowances	5,016,680	4,303,092
Commissioners & Deputy Commissioner's Domestic Cost	51,000	48,600
Annual Leave Allowances	2,905,350	2,409,764
Disturbance/Acting Allowance	529,347	469,914
Salaries & Allowances for Bo Office	1,528,326	1,338,419
Commissioner's & Deputy Commissioner's Utility Cost	51,000	48,600
Basic Salaries	28,143,956	24,203,549
Terminal Benefits	18,738,102	5,708,002
Staff Insurance Premium	117,634	100,000
	<u>63,312,996</u>	<u>43,927,000</u>

Note 6	Office	Office	Motor	Plant &	Office	Work in	Total
Cost/Valuation	Equipment	Furniture	Vehicles	Machinery	Building	progress	
As at							
01/01/2022	2,159,634	728,328	6,103,737	815,336	1,426,948	17,068,174	28,302,157
Additions	1,007,515	54,545	94,875	-	-	6,721,975	7,878,910
As at							
31/12/2022	3,167,149	782,873	6,198,612	815,336	1,426,948	23,790,149	36,181,067
Depreciation							
As at							
01/01/2022	1,456,815	534,785	4,031,707	517,354	775,765	-	7,316,426
Charge for the							
period	570,529	113,392	653,318	66,639	67,923	-	1,471,801
As at							
31/12/2022	2,027,344	648,177	4,685,025	583,993	843,688	-	8,788,227
Carrying Amount							
As at							
01/01/2022	702,819	193,543	2,072,030	297,982	651,183	17,068,174	20,985,731
As at							
31/12/2022	1,139,805	134,695	1,513,587	231,343	583,260	23,790,149	27,392,840
Cost of fully							
depreciated							
assets	885,026	329,123	2,932,024	148,948	-	-	4,295,120



NOTES TO THE FINANCIAL STATEMENTS – (Continued)

7 Intangible Non-Current Assets

	2022 SLe	2021 SLe
Cost:		
Balance Brought forward	100,459	100,459
Additions During the year	-	-
Balance Carried forward	<u>100,459</u>	<u>100,459</u>
Provision for Amortisation:		
Balance Brought forward	95,859	93,559
Charge for the year	2,300	2,300
Balance Carried forward	<u>98,159</u>	<u>95,859</u>
Carrying Amount:	2,300	4,600
Cost of fully Amortised Assets	91,259	91,259

8: Other Current Assets

	2022 SLe	2021 SLe
Prepayments	284,598	228,073
	<u>284,598</u>	<u>228,073</u>

9 Cash and Cash Equivalent

	2022	2021
Sierra Leone Commercial Bank 01	1,387,178	2,030,454
Sierra Leone Commercial Bank 02	983,356	279,205
SLCB Bo	1,663	25,348
SLCB Makeni	47,936	31,951
Access Bank 01	303,278	188,925
Access Bank 02	9,154,082	5,623,295
SLCB - Kenema	25,218	(3,514)
SLCB 05	867,743	1,061,766
SLCB Kono	33,833	16,590
Bank of Sierra Leone GBP	227,264	149,921
Bank of Sierra Leone SLL	34,865	24,246
Ecobank Cash Express Card	13,885	16,736
Rokel Commercial Bank USD - GRM/SSN	1,614,029	1,038,622
Rokel Commercial Bank SLL - GRM/SSN	808,629	307,901
SLCB ACC-OSIWA USD	30,466	355,878
SLCB ACC-OSIWA SLL	261,046	76,945
SLCB Port Loko	20,929	25,066
Cash in Hand	8,175	7,196
	<u>15,823,573</u>	<u>11,256,531</u>



NOTES TO THE FINANCIAL STATEMENTS – (Continued)

10. Accumulated Funds

	2022	2021
Balance Brought forward	(19,187,878)	(17,976,168)
Results for the year	(9,950,398)	(1,211,710)
	<u>(29,138,276)</u>	<u>(19,187,878)</u>

11. Provision for Employee Benefit

	2022	2021
Balance Brought forward	45,268,501	41,363,670
Provision for the year	18,272,658	5,582,059
Benefits Paid within the year	(1,274,241)	(1,677,228)
	<u>62,266,918</u>	<u>45,268,501</u>

12. Other Payables

	2022	2021
	SLe	SLe
Accrued Expenses	97,500	85,000
Staff Welfare	330	11,094
Sundry Creditors	8,653,588	5,524,123
Withholding Tax	202,453	17,499
PAYE	993,087	115,030
	<u>9,946,958</u>	<u>5,752,746</u>

13. Capital Fund

	2022	2021
Balance Brought forward	2,240,140	2,240,140
Capital Donation (Assets) Received During the Year	-	-
	<u>2,240,140</u>	<u>2,240,140</u>
Amount Realised:		
During prior years (Balance Brought forward)	1,598,574	1,270,693
Amount Realised during the 2022 financial year (Amount Transferred to the statement of comprehensive income)	213,856	327,881
	<u>(1,812,430)</u>	<u>(1,598,574)</u>
Balance carried forward	<u>427,711</u>	<u>641,566</u>



NOTES TO THE FINANCIAL STATEMENTS – (Continued)

14. Net Cash Flow from Operating Activities

	2022	2021
The deficit for the period	(9,950,398)	(1,211,710)
Interest received	(81,367)	(23,327)
Depreciation Charge	1,471,801	1,369,474
Amortisation Charge	2,300	2,300
(Increase)/Decrease in Receivables	(56,526)	(1,845)
Increase/ (Decrease) in Payables	20,978,774	790,191
Proceeds from disposal of assets	(2,000)	(18,500)
	12,362,585	906,583

15. As of 31st December 2022, an amount totaling Le12,395,966 (New Leones) was outstanding recoveries from individuals who have signed/ agreed to repay public funds misappropriated over the course of the period.

16. Contingent Liabilities

No Contingent liabilities existed as of 31st December 2022

Contents	Page (s)
General Information	
Report of the Auditor General	
Report of the Commissioner	
Statement of Financial Position	
Statement of Comprehensive Income	
Statement of Cash Flow	
Notes to the Financial Statements	



REPORT ON THE FINANCES FOR THE 2023 FINANCIAL YEAR

STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023

RECEIPTS:	Le
Government of Sierra Leone	71,145,398
United Nations International Children's Emergency Fund (UNICEF)	1,573,433
World Bank	18,428,133
Recovery of Funds from Corrupt Practices	3,369,690
Other Income (Bank Interest Received)	83,857
	94,600,511
PAYMENTS:	
Administrative Expenses	24,416,998
Staff Salaries & Allowances	57,564,184
Capital & Development Expenditure	10,885,788
Consolidated Revenue Fund in respect of funds recovered from corrupt practices	10,000,000
	102,866,970
Excess of payments over receipts	(8,266,459)
Foreign Currency Exchange Difference	618,714
Decrease in Cash and Bank Balances during the year	(7,647,745)
Cash & Bank Balances as at 1st January 2023	15,823,574
Cash & Bank Balances as at 31st December 2023	8,175,829



RECEIPTS

From the Government of Sierra Leone (GoSL)

During the 2023 financial year, the Government of Sierra Leone (GoSL) provided Le71,145,398 (Seventy-one million, one hundred and forty-five thousand, three hundred and ninety-eight New Leone) financial support to the Commission for personnel salaries and allowances, administrative expenses, completion and furnishing of the Commission's head office building (Integrity House) at Tower Hill, Freetown. This accounts for seventy-eight percent (78%) of grants received from both GoSL and development partners.

From the Development Partners

Grant received from Development partners (United Nations International Children's Emergency Fund and the World Bank) totaled Le20,001,566 (Twenty million, and one thousand, five hundred and sixty-six New Leones). Le1,573,433 from UNICEF and Le18,428,133 from the World Bank. This support was utilised for monitoring the implementation of the Social Safety Net (SSN) and the Productive Social Safety Net and Youth Empowerment (PSSNYE) projects and handling the Grievance Redress Mechanism (GRM).

Recovery of Funds from Corrupt Practices

Consistent with Section 139 of the Anti-Corruption (Amendment) Act, 2019, the Commission recovered Le3,369,690 (Three million, three hundred and sixty-nine thousand, six hundred and ninety New Leones).

Other Income

During the 2023 financial year, the Commission received bank interest totaling Le83,857 (Eighty-three thousand, eight hundred and fifty-seven New Leones) arising from bank interest and sale of scrap vehicles.

PAYMENT/EXPENDITURE

During the year under review, the Commission paid a total sum of Le102,866,970 (One hundred and two million, eight hundred and sixty-six thousand, nine hundred and seventy New Leones) for administrative expenses, staff salaries and allowances and capital/development expenditure including payment to the Consolidated Revenue Fund/ Treasury Single Account in respect of funds recovered from corrupt practices as summarised on the statement of receipts and payments above.

These payments/expenditures were financed from grants received during the 2023 financial year from GoSL, development partners, funds recovered and cash and bank balances brought forward from the 2022 financial year.



Note:

The above statement of receipts and payments for the year ended 31st December 2023 is just a report on the Commission's finances and does not in any form replace the annual audited financial statements for the 2023 financial year. The Commission will publish the 2023 audited financial statements as required by law as and when available.





Published by the Anti-Corruption Commission

Headquarters: Integrity House, Tower Hill

Hotline Nos: 077-985985, 077 986 986

Linkedin: Anti-corruptioncommission-sierraleone

Tiktok: @anticorruptioncommissionsierraleone

Website: <http://www@anticorruption.gov.sl>

Bo Office Address: 10 Bo Pujehun Drive, Kebbie Town

Email: info@anticorruption.gov.sl

Makeni Office Address: Mena Hill Reservation, Makeni

Kenema Office Address: Reservation Road, Off Maxwell Khobe Street

Kono Office: 18 Sannsie Street, Koidu City, Kono

Port Loko: 13 Sherifa Street, Port Loko