IGR SCORECARD

AUDIT SERVICES

Trend analysis for Sierra Leone: 2017, 2023 baseline and 2025 progress

Target 4

By 2030, full annual performance audits are conducted

Source: MTNDP 2024-2030, p.157

Strategic Objective

Support government institutions to improve revenue generation and service delivery by strengthening audit independence, expanding financial, compliance and performance audit coverage, and working with stakeholders to implement audit recommendations.

2017 — **Limited scope**

Operational constraints restricted annual performance audit coverage.

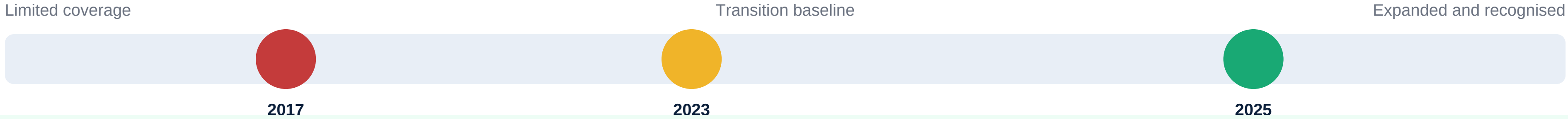
2023 — **Baseline still limited**

Annual performance audit scope remained largely limited based on verification.

2025 — **Expanded and recognised**

Broader audit coverage now includes environment, digitalisation, tax and climate-linked areas.

Audit Performance Maturity Trend



Main trend: ASSL has moved from limited performance audit coverage toward broader, specialised and internationally recognised audit practice.

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Scorecard Trend Analysis

Year	Status	Evidence from supplied material	Implication for 2030 target
2017	Low / constrained	Annual performance audit scope was limited by operational challenges.	Starting point shows weak coverage and capacity constraints.
2023 baseline	Partial progress, still limited	Verification indicates annual performance audit scope was still largely limited.	Baseline confirms a need to accelerate institutional capacity and coverage.
2025	Strong progress	Audit scope expanded to environment, digitalisation, tax, climate change and other areas, supported by international capacity building and recognition.	Sierra Leone is on a positive trajectory, but needs annualisation, implementation tracking and sustained independence to meet the 2030 target.

Recommended IGR Scorecard Message

Delivery status: On Track with Strong Progress, subject to continued expansion, annualisation and implementation monitoring.

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Infographic System Output: What the Scorecard Should Show

1 Coverage Expansion

From constrained performance audits to coverage of environment, digitalisation, tax, climate change and other specialised audit areas.

2 Institutional Strength

The audit function is positioned as a stronger independent watchdog, supported by international capacity building and professional recognition.

3 Implementation Gap

The next priority is to ensure audit recommendations are acted on and full annual performance audits become routine by 2030.

Suggested status label

ON TRACK WITH STRONG PROGRESS

Rationale: expanded audit scope and stronger institutional recognition, while full annualisation and recommendation implementation remain the key 2030 requirements.

Suggested next scorecard indicators

- % of planned performance audits completed annually
- Number of audit areas covered beyond traditional financial audits
- % of audit recommendations implemented by MDAs
- Publication timeliness and public access to audit reports
- Evidence of independence, capacity building and stakeholder follow-up