IGR SCORECARD DEVELOPMENT

Audit Services Trend Analysis

Sierra Leone | 2017, 2023 and 2025 Implementation of Audit Recommendations

34%
2017 baseline
audit recommendations implemented

38%
2023 level
+4 percentage points from 2017

38%
2025 level
same rate, stronger follow-up structure

100%
2030 target
full implementation and follow-up system

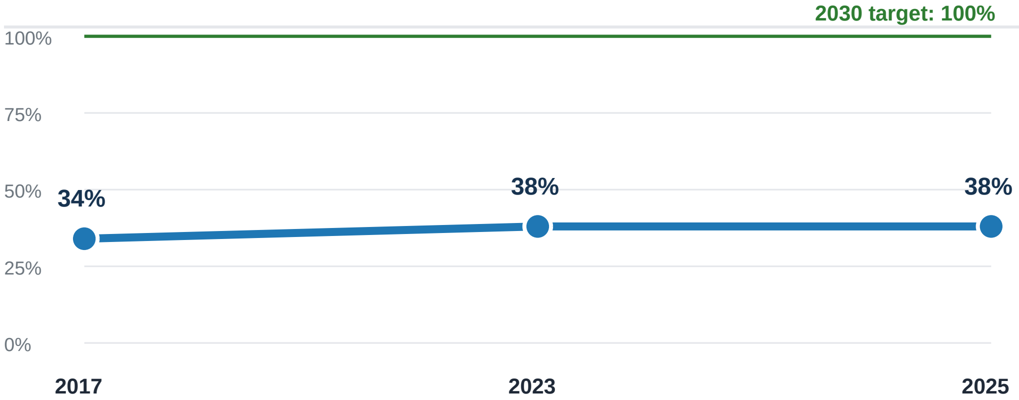
Strategic objective: support government institutions to improve revenue generation and service delivery by strengthening audit independence, increasing financial, compliance and performance audit coverage, and collaborating with stakeholders to implement audit recommendations.

Trend analysis: Audit recommendation implementation

The performance data shows a modest increase between 2017 and 2023, followed by no numerical improvement by 2025. However, the 2025 evidence points to an important institutional change: a dedicated follow-up unit has been established with EU support and technical staffing. This means the reform system has improved, but the implementation rate has not yet moved.

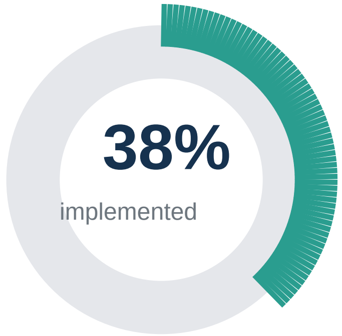
Audit Recommendation Implementation Trend

Implementation rate remained flat after a small 2017-2023 gain.



Required improvement from 2025 to 2030: +62 percentage points, or about +12.4 points per year.

2025 Gap to 2030 Target



62% gap remains to full follow-up

Year	Implementation rate	Scorecard interpretation	Evidence / institutional status	Source noted
2017	34%	Weak baseline	Only 34% of audit recommendations were implemented.	Budget-Speech-2017 / SOPs Manual
2023	38%	Limited progress	Only 38% of audit recommendations were implemented.	Consultant verification
2025	38%	Institutional reform started	Implementation rate remained 38%; stand-alone follow-up unit established with EU support and technical staff.	Author interviews with ASSL / EU verification

IGR scorecard reading and 2030 action pathway

What improved
A follow-up team and unit are now in place, with dedicated personnel and budget allocation inside Audit Service Sierra Leone.

What has not improved yet
The verified implementation rate remained at 38% in 2025, meaning the reform architecture has not yet translated into measurable implementation gains.

Main performance risk
If the 2025 level remains unchanged, Sierra Leone will miss the 2030 target of full implementation and follow-up of financial audit recommendations.

Required pace
The country needs to close a 62 percentage point gap between 2025 and 2030, equal to roughly 12.4 percentage points per year.

Priority action	Scorecard output by 2030
Digitise audit recommendation tracking with owner, due date, status, evidence uploaded and escalation level.	Real-time implementation dashboard across MDAs.
Mandate quarterly implementation reviews between ASSL, Parliament, MoF and MDAs.	Higher accountability and faster closure of repeat audit issues.
Publish annual implementation score by institution and recommendation category.	Public transparency and pressure for delivery.
Link unresolved high-risk recommendations to budget hearings and senior management performance review.	Audit findings become a management and service delivery priority.

Overall scorecard message: Audit Services has moved from weak implementation performance toward a stronger follow-up system. The next phase must shift from establishing structures to producing measurable implementation gains. The 2025 baseline for the follow-up unit should be treated as a reform launch point, not as final progress.

Sources listed in the supplied scorecard data: MTNDP 2024-2030, page 155; SOPs Manual on the Implementation of Audit Recommendations; Budget Speech 2017; Consultant verification; Author verification through interviews with Audit Service Sierra Leone; EU independent verification of the stand-alone follow-up unit.