NATIONAL ANTI-CORRUPTION STRATEGY (SIERRA LEONE) (2014-2018)

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NATIONAL ANTI-CORRUPTION STRATEGY (NACS)
(2014–2018)
SIERRA LEONE

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# TABLE OF CONTENT

<table>
<thead>
<tr>
<th>Foreword</th>
<th>6</th>
</tr>
</thead>
<tbody>
<tr>
<td>Preface</td>
<td>7</td>
</tr>
<tr>
<td>List of Acronyms and abbreviations</td>
<td>8</td>
</tr>
<tr>
<td>Tables and Figures</td>
<td>9</td>
</tr>
<tr>
<td>1. BACKGROUND</td>
<td>10</td>
</tr>
<tr>
<td>1.1. Introduction</td>
<td>10</td>
</tr>
<tr>
<td>1.2. Development of the National Anti-Corruption Strategy</td>
<td>10</td>
</tr>
<tr>
<td>1.3. Holistic Strategy approach and Procedures</td>
<td>11</td>
</tr>
<tr>
<td>1.4. Status of Corruption in Sierra Leone</td>
<td>12</td>
</tr>
<tr>
<td>1.4.1. Transparency International Global Barometer Report 2013</td>
<td>12</td>
</tr>
<tr>
<td>1.4.2. Transparency International Corruption Perception Report 2013</td>
<td>12</td>
</tr>
<tr>
<td>1.4.3. Mo Ibrahim Index of African Governance (IIAG)</td>
<td>13</td>
</tr>
<tr>
<td>1.4.5. UN Human Development Report 2012</td>
<td>13</td>
</tr>
<tr>
<td>1.4.6. World Bank- Worldwide Governance Indicators</td>
<td>13</td>
</tr>
<tr>
<td>1.5. Framework of the National Integrity System</td>
<td>14</td>
</tr>
<tr>
<td>1.7. Structure of the Report</td>
<td>15</td>
</tr>
<tr>
<td>2. NATURE OF THE NATIONAL ANTI-CORRUPTION STRATEGY</td>
<td>16</td>
</tr>
<tr>
<td>2.1. Vision Statement</td>
<td>16</td>
</tr>
<tr>
<td>2.2. Mission Statement</td>
<td>16</td>
</tr>
<tr>
<td>2.3. Value Statement</td>
<td>17</td>
</tr>
<tr>
<td>2.4. Strategic goals</td>
<td>17</td>
</tr>
<tr>
<td>2.5. Objectives</td>
<td>17</td>
</tr>
<tr>
<td>2.6 Core Principles</td>
<td>17</td>
</tr>
<tr>
<td>3. STRATEGIC ASSESSMENT AND REVIEW</td>
<td>18</td>
</tr>
<tr>
<td>3.1. Introduction</td>
<td>18</td>
</tr>
<tr>
<td>3.2. Nature, extent and impact of Corruption</td>
<td>18</td>
</tr>
<tr>
<td>3.2.1. Nature of Corruption</td>
<td>18</td>
</tr>
<tr>
<td>3.2.2. Extent of Corruption</td>
<td>18</td>
</tr>
<tr>
<td>3.2.3. Impact of Corruption</td>
<td>18</td>
</tr>
<tr>
<td>3.3. Commitment and causes of corruption</td>
<td>19</td>
</tr>
<tr>
<td>3.3.1. Commitment to the fight against corruption</td>
<td>19</td>
</tr>
<tr>
<td>3.3.2. Causes of Corruption</td>
<td>19</td>
</tr>
<tr>
<td>3.4. GAP analysis of the National Integrity System (NIS)</td>
<td>20</td>
</tr>
<tr>
<td>3.4.1. Introduction</td>
<td>20</td>
</tr>
<tr>
<td>3.4.2. Legislature</td>
<td>20</td>
</tr>
<tr>
<td>3.4.3. Executive</td>
<td>20</td>
</tr>
<tr>
<td>3.4.4. Judiciary</td>
<td>20</td>
</tr>
<tr>
<td>3.4.4.1. Legal Profession</td>
<td>22</td>
</tr>
<tr>
<td>3.4.4.2. Legal Education</td>
<td>22</td>
</tr>
<tr>
<td>3.4.5. Public Sector</td>
<td>22</td>
</tr>
<tr>
<td>3.4.6. Electoral System</td>
<td>22</td>
</tr>
<tr>
<td>3.4.7. Ombudsman</td>
<td>23</td>
</tr>
<tr>
<td>3.4.8. Audit Institutions</td>
<td>23</td>
</tr>
<tr>
<td>3.4.8.1. Audit Service Sierra Leone</td>
<td>23</td>
</tr>
<tr>
<td>3.4.8.2. Public Accounts Committee (PAC)</td>
<td>23</td>
</tr>
<tr>
<td>3.4.8.3. Internal Audit Units</td>
<td>24</td>
</tr>
<tr>
<td>3.4.9. Anti-Corruption Agencies</td>
<td>24</td>
</tr>
<tr>
<td>3.4.9.1. Anti-Corruption Commission</td>
<td>24</td>
</tr>
<tr>
<td>3.4.9.2. Financial Intelligence Unit</td>
<td>25</td>
</tr>
<tr>
<td>3.4.9.3. Police</td>
<td>25</td>
</tr>
<tr>
<td>3.4.9.4. Attorney General &amp; Minister of Justice</td>
<td>26</td>
</tr>
<tr>
<td>3.4.10. Political Parties</td>
<td>26</td>
</tr>
<tr>
<td>3.4.11. Media</td>
<td>26</td>
</tr>
</tbody>
</table>
4. FORMULATION OF THE STRATEGY ................................................................. 28
  4.1. Overview of the Strategy ........................................................................ 28
  4.2. Elements of the Strategy ........................................................................ 28
    4.2.1. Themes of NACS ............................................................................ 28
    4.2.2. An Anti-Corruption Toolkit ............................................................. 29
  4.3. Anti-Corruption Policy ........................................................................... 29
  4.4. Risk Based Due Diligence Approach ....................................................... 33
  4.5. Linking Corruption Structural Interventions with the Agenda for Prosperity 34
  4.7. Strengthening Institutions ...................................................................... 35
  4.8. Reforms in Public Sectors ....................................................................... 39
  4.9. Civil Society and Media .......................................................................... 40
  4.10. Public Accountability Bodies ................................................................. 40
  4.11. Anti-Corruption Agencies and Law Enforcement ................................. 41
  4.12. Business Sector Corruption .................................................................. 41
  4.13. Integrity of the Citizenry ....................................................................... 41
  4.14. Prosecution and Police .......................................................................... 42
  4.15. Mainstreaming ...................................................................................... 43
  4.16. International Cooperation ..................................................................... 44
  4.17. Others .................................................................................................... 44
    4.17.1. Religious Institutions ...................................................................... 44
    4.17.2. Educational Institutions .................................................................. 44
    4.17.3. Non-Governmental Organisation .................................................... 45

5. IMPLEMENTATION OF THE STRATEGY – NEXT STEPS ............................... 45
  5.1. Introduction ............................................................................................. 45
  5.2. Implementation of Activities .................................................................... 45
  5.3. Responsibility for implementation of the NACS ...................................... 45

6. CONCLUSION ................................................................................................. 46
  7. Reference ...................................................................................................... 47
Foreword

The Government of Sierra Leone exists and ensures its legitimacy by providing for its citizens freedom from the shackles of poverty, servitude and a quality of life where they are able to live without fear of injustice and tyranny. Nothing harms these objectives more than corruption in the organs of the state; it undermines trust in the national integrity system. The first victim is the development process itself as inequalities get entrenched and law and order breaks down. Corruption in such a country does not remain restricted to one sector; it permeates the whole society; it becomes systemic and hence difficult to eradicate.

Our country has had her own fair share of the ravages of corruption. In the last decades preceding and during the war, we saw an upsurge in the scourge of corruption. The result of such widespread corruption has been a loss of legitimacy of state institutions. It was after the war and more particularly in the year 2008, with the enactment and passage into law of the Anti-Corruption Act that the demand for accountability became more vociferous than ever before.

It was common place over the years for anti-corruption policy makers to consider the fight against corruption as a function of enforcement only. The result has been a series of laws and agencies coming up over the years that concentrated on penal action only.

However, our experience and that of similar states in the world has revealed that unless the causes of corruption are addressed, the society is empowered to stand up for its rights, and the Political Will to take unpalatable decisions is created, corruption will continue unabated.

Unless a comprehensive, sector-wide and an integrated approach is used, efforts to resurrect the pillars of national integrity system will fail. This National Anti-corruption Strategy proposes exactly this approach.

NACS belongs to everyone in Sierra Leone and calls for changing the manner in which we run the affairs of the state with the view to reducing corruption in the society and laying the basis of good governance in the country. Sustainable development will be possible only if we manage to reduce corruption levels to bare minimum, even if eradication remains the last straw that will break the camel’s back.

The NACS serves as a testament to the dedication of the people of Sierra Leone and my Government’s will to combat the scourge of corruption. It is dedicated to all those that are working hard towards rebuilding and rebranding this nation and to all those who have suffered the devastating effects of corruption.

All concerned will be involved in the implementation process. As a Government, we are prepared to assist all those who have the responsibility to coordinate the implementation of the NACS and also those who eventually have the responsibility for its implementation; the public and private sectors.

People are looking at the top leadership, the politicians, and the bureaucrats, all of us to deliver. At the slightest movement in the right direction they would jump to support the policy of Zero Tolerance.

.................................................................
His Excellency Dr. Ernest Bai Koroma
President of the Republic of Sierra Leone.
PREFACE

I want to salute all my compatriots as well as international partners and urge all to join the fight against corruption. I am mindful of the fact that section 5(1)(c) of the Anti-Corruption Act 2008 mandates the Commissioner as Head of the Commission to coordinate the implementation of the National Anti-Corruption Strategy. Within the Commission a NACS Secretariat has been established to serve as the implementing coordination Unit providing support to and facilitating the implementation and scheduled reviews of the strategy.

This NACS covering the period 2014-2018, is built on the core principles of Political neutrality: reinforces institutional independence, impartiality and autonomy of public sector as a whole in order to function without undue external influence; the principle of partnership with the private sector, which recognises the importance of involving the civil society in all activities of implementation of the measures of corruption prevention; It is an integral part of the overall reform process rather than a stand-alone instrument for combating corruption; Its Inclusiveness: obliges all responsible public authorities in Sierra Leone to improve and enhance co-operation with civil society;

The NACS will be openly adopted and implemented transparently so that all can see the results. The strategy and the implementation plan must be subjected now, and continually, to the strictest "achievability test" – what can actually be achieved? We advocate optimism with pragmatism. It is better to invest limited resources in a small number of isolated initiatives that work effectively and give hope, than spread resources thinly, and fail, reinforcing the views of the detractors.

The implementation plan schemes a series of reforms across all the integrity pillars, so that each will complement and reinforce the other over time, providing the required horizontal accountability and giving priority to achievables, early, low cost actions which can demonstrate prompt and visible results ("quick wins")

Thereafter, we will build on early success by expanding from these quick wins to encourage the adoption of effective reforms by other integrity pillars.

Finally, we remain committed in the fight against corruption.

Joseph Fitzgerald Kamara
Commissioner
<table>
<thead>
<tr>
<th>Acronym</th>
<th>Definition</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACC</td>
<td>Anti-Corruption Commission</td>
</tr>
<tr>
<td>AFC</td>
<td>Agenda for Change</td>
</tr>
<tr>
<td>AIP</td>
<td>Agenda for Prosperity</td>
</tr>
<tr>
<td>ASSL</td>
<td>Audit Service of Sierra Leone</td>
</tr>
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<td>ASYCUDA</td>
<td>Automated System of Customs Data</td>
</tr>
<tr>
<td>BSL</td>
<td>Bank of Sierra Leone</td>
</tr>
<tr>
<td>CPI</td>
<td>Corruption Perception Index</td>
</tr>
<tr>
<td>CPP</td>
<td>Corruption Prevention Plan</td>
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<tr>
<td>CRI</td>
<td>Corruption Rating Index</td>
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<td>CSP</td>
<td>Country Strategies Programme</td>
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<tr>
<td>CSO</td>
<td>Civil Society Organizations</td>
</tr>
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<td>Department for International Development</td>
</tr>
<tr>
<td>EITI</td>
<td>Extractive Industries Transparency Initiative</td>
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<td>Environmental Protection Agency</td>
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<td>FBC</td>
<td>Fourah Bay College</td>
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<td>Financial Action Task Force</td>
</tr>
<tr>
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<td>Financial Governance Rating</td>
</tr>
<tr>
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<td>Financial Services Association</td>
</tr>
<tr>
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</tr>
<tr>
<td>GDP</td>
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</tr>
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</tr>
<tr>
<td>HDI</td>
<td>Human Development Index</td>
</tr>
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<td>HRMO</td>
<td>Human Resources Management Office</td>
</tr>
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<td>IAO</td>
<td>Integrity Assurance Officer</td>
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<td>IFMIS</td>
<td>Integrated Financial Management Information System</td>
</tr>
<tr>
<td>LGFD</td>
<td>Local Government Finance Department</td>
</tr>
<tr>
<td>LOD</td>
<td>Law Officers’ Department</td>
</tr>
<tr>
<td>MCC</td>
<td>Millennium Challenge Corporation</td>
</tr>
<tr>
<td>MDAs</td>
<td>Ministries, Departments and Agencies</td>
</tr>
<tr>
<td>MFRs</td>
<td>Management &amp; Functional Reviews</td>
</tr>
<tr>
<td>MLA</td>
<td>Mutual Legal Assistance</td>
</tr>
<tr>
<td>MOFED</td>
<td>Ministry of Finance and Economic Development</td>
</tr>
<tr>
<td>MTEF</td>
<td>Medium Term Expenditure Framework</td>
</tr>
<tr>
<td>MTI</td>
<td>Ministry of Trade and Industry</td>
</tr>
<tr>
<td>NACS</td>
<td>National Anti-Corruption Strategy</td>
</tr>
<tr>
<td>NEC</td>
<td>National Electoral Commission</td>
</tr>
<tr>
<td>NGO</td>
<td>Non-Governmental Organisation</td>
</tr>
<tr>
<td>NIS</td>
<td>National Integrity System</td>
</tr>
<tr>
<td>NPPA</td>
<td>National Public Procurement Authority</td>
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<tr>
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<td>National Revenue Authority</td>
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<td>NSC</td>
<td>National Security Council</td>
</tr>
<tr>
<td>OARG</td>
<td>Office of the Administrator and Registrar General</td>
</tr>
<tr>
<td>OCOS</td>
<td>Office of the Chief of Staff</td>
</tr>
<tr>
<td>ONS</td>
<td>Office of National Security</td>
</tr>
<tr>
<td>PAC</td>
<td>Public Account Committee</td>
</tr>
<tr>
<td>PEPs</td>
<td>Political Exposed Persons</td>
</tr>
<tr>
<td>PFM</td>
<td>Public Financial Management</td>
</tr>
<tr>
<td>PSRU</td>
<td>Public Sector Reform Unit</td>
</tr>
<tr>
<td>PSRP</td>
<td>Public Sector Reform Programme</td>
</tr>
<tr>
<td>PPP</td>
<td>Public-Private Partnerships</td>
</tr>
<tr>
<td>PRSP</td>
<td>Poverty Reduction Strategy Paper</td>
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<td>PSRU</td>
<td>Public Sector Reform Unit</td>
</tr>
<tr>
<td>RAI</td>
<td>Right to Access Information</td>
</tr>
<tr>
<td>SLP</td>
<td>Sierra Leone Police</td>
</tr>
<tr>
<td>SLBC</td>
<td>Sierra Leone Broadcasting Corporation</td>
</tr>
<tr>
<td>SME</td>
<td>Small and Medium Enterprise</td>
</tr>
<tr>
<td>SPU</td>
<td>Strategy and Policy Unit in the Office of the President</td>
</tr>
<tr>
<td>SSL</td>
<td>Statistics Sierra Leone</td>
</tr>
<tr>
<td>TET</td>
<td>Technical Expert Team</td>
</tr>
<tr>
<td>TI</td>
<td>Transparency International</td>
</tr>
<tr>
<td>USL</td>
<td>University of Sierra Leone</td>
</tr>
</tbody>
</table>
Tables and Figures

Tables

Table 1 – TI Perception of Corruption in Sierra Leone by Institution
Table 2 – Analysis of ACC Cases Investigated in 2012
Table 3 – Analysis of ACC Complaints Received in 2012
Table 4 – Mainstreaming with other Institutions

Figures

Figure 1 - World Economic Forum showing how Sierra Leone was scored
Figure 2 - Sierra Leone National Integrity System
Figure 3 - Vision Statement and Characteristics
Figure 4 - Mission Statement and Defined Elements
Figure 5 - Value Statement
Figure 6 - National Integrity System
Figure 7 - Incidence of Corruption at Interface between the Private and Public Sector
Figure 8 - Linkages of the A4P Pillars with Corruption Control Interventions
Figure 4 - Linking A4P Pillars with Corruption Control Interventions
CHAPTER 1

1. BACKGROUND

1.1. Introduction

The Sierra Leone National Anti-Corruption Strategy (NACS) 2014–2018 sets an ambitious target to ensure the delivery of the Agenda for Prosperity (AIP), embrace integrity; enhance the enabling environment for a corrupt-free Sierra Leone, accept the need for transparency, accountability; and the rule of law. In recent years, the Government of Sierra Leone increased its commitment to corruption control through legislation empowering the Anti-Corruption Commission (ACC) with independent investigative and prosecutorial powers without recourse to the office of the Attorney General and Minister of Justice as strengthening the ACC itself through adequate budgetary support. The Government has adopted two national anti-corruption strategies, which focused on prevention and constructive engagements. The current strategy (2008-2013) came to an end in 2013. This gives rise to the crafting of the new five-year national anti-corruption strategy (2014–2018).

Admittedly, corruption in Sierra Leone is both endemic and widespread. This is not because Sierra Leoneans are different from people in other countries; nonetheless conditions are set for it to prevail. For example, the motivation to earn income through corrupt practices is extremely strong, exacerbated by poverty and low and declining public service salaries. Combined with this strong motivation is the fact that there are ample opportunities available to engage in corruption, including fragile institutions, inexperienced personnel appointed or recruited to public offices, greed amongst others. Corruption flourishes where distortions in the policy and regulatory regime provide scope for it and where institutions of restraint are weak. During the review process, the Expert Team was able to identify that high incidence of corruption occurs at the interface of the public and the private sectors, either through procurement or the award of mega-contracts, etc. Certainly, private, domestic and external interest, exert their pressure through illegal means to take advantage of opportunities for corruption and rent seeking, and fragile public institutions succumb to these and other drivers of corruption especially in the absence of credible restraints.

Even in situations where detection is possible, punishments are often mild, or non-existent especially so when corruption has become a systemic problem in Sierra Leone. The fact is, we find it hard to punish someone severely because many others are likely to be equally guilty. Corruption in Sierra Leone violates the public trust and corrodes social capital.

1.2. Development of the National Anti-Corruption Strategy

The issue of corruption is focal in the Government development agenda captured under Pillar 7 (Governance and Public Sector Reform) in the Agenda for Prosperity (AIP). The document (AIP) states that the Anti-Corruption Commission (ACC) was established to provide a framework for implementation of the National Anti-Corruption Strategy (NACS). NACS has laid the foundation for the nation to collectively deal with graft. The ACC Act 2008 makes provision for the Commissioner to act as coordinator for the implementation of the NACS.

The fight against corruption through a strategic approach has been commended as the top most approach globally on how ordinary and systemic corruption could be confronted. The first national anti-corruption strategy (2005) adopted two approaches—Prevention and Enforcement. The second strategy (2008-2013) adopted an incremental approach by building on the first strategy and broadened the prevention concept and incorporated the National Integrity System, focusing on constructive engagement; and aimed at separating institution-strengthening measures across the public sector.

The new National Anti-Corruption Strategy (2014–2018) is both political (reflecting priorities in the country) and technical (built on the basis of various studies, public consultations, surveys and benchmarking other countries’ Anti-corruption strategies). Our review of the current strategy indicated that there were gaps in the previous strategies as follows: They were more public sector focused with no adequate provision for private sector corruption; even though the law makes provision for mainstreaming with other front-line agencies there were limited mainstreaming identified; issues of financial and economic crimes were not built into the strategy; lack of ownership, as MDAs were questioning where to obtain the resources to implement the systems review recommendations; unrealistic planning, inadequate prioritisation of reforms, insufficient involvement of non-state actors; and the lack of coordination and monitoring.

The consultations and dialogue process have revealed that Corruption in Sierra Leone is both systemic and entrenched. Therefore, boldness is required to deal with it. An incremental approach is unlikely to work in these circumstances. An anti-corruption strategy must also go beyond first principles, such as adopt market-friendly policies, reduce red tape or provide training. Entrenched and systemic corruption requires administering a shock in order to disturb a corrupt equilibrium. This is the primary reason why the zero-based approach was been adopted in mapping the strategy.
Based on the review, the Technical Expert Team developed a framework for the new national anti-corruption strategy, which was overwhelmingly adopted during the dialogue and stakeholders’ consultation process. The framework for the new strategy is as follows:

- Zero based—Every activities and reports were re-evaluated.
- Risk based—Focuses on sectors or institutions with high propensity for corruption
- People driven—Bottom-top approach
- National Ownership (people & donors)
- Stakeholders participation (civil society)
- Knowledge based design (analysis of local Knowledge)
- Effective coordination and monitoring
- Effective mainstreaming (with other Corruption Agencies like FIU, Ombudsman etc.)

The Lessons drawn from the experience of implementing the current National Anti-Corruption Strategy (NACS) 2008–2013 and the views and perception obtained in the field as well as comparative dimension by benchmarking with other countries corruption strategies, have helped develop the framework for the new national strategy. This strategy has the following key features: national ownership, knowledge based design, stakeholders’ participation, strategic priority setting and sequencing, effective coordination, monitoring and evaluation. This strategy links the pillars of the AfP with control of corruption. This is important because all the growth projections in the AFPM/AFPR will not be achieved if we cannot control corruption. Dreher and Herzfeld (2005) estimate that an increase in corruption by about one point (as measured by the perceptions based International Country Risk Guide index) reduces Gross Domestic Product (GDP) growth by 0.15 percentage points and GDP per capita by US$425. Furthermore, Transparency International (TI) points out that corruption may damage not only a country’s economy, but also its political systems and institutions, civil society, and natural environment.

This strategy emphasises the need for realistic planning, adequate prioritisation of reforms, sufficient involvement of non-state actors, and other implementing partners. Other specific priority areas of intervention includes strengthening institutional coherence between the various agencies involved, increasing civil society participation and oversight, mainstreaming corruption into other areas of public administration reform, as well as giving a greater focus on private sector corruption.

1.3. Holistic Strategic approach and Procedures

The strategy itself is hinged upon a multi-pronged approach to tackle corruption. It relies on a combination of prevention, enforcement and suppression measures, embedded in the ethical, legal, institutional, social and systemic framework of governance in Sierra Leone. It provides concrete steps and actions to be undertaken in order to progressively eliminate corruption.

The benefits the NACS will bring include: it will ensure a shared understanding of the causes and impacts of corruption and to bring together the various measures as a coherent strategy, creating a route to implementation; it will propel the long road to effective public financial management; political accountability, transparency, good governance, effective service delivery and the rule of law. This is a comprehensive-balanced strategy (unlike previous strategies) with focus on PREVENTION, ENFORCEMENT and SUPPRESSION.

The Technical Expert Team (TET) cultivated a broad coalition of stakeholders by adopting a participatory, consultative and consensus building methodology. The creation of the TET and the High Panel itself reflects the participatory approach of the entire process. The procedure used to develop this strategy was that the TET facilitated in-depth brainstorming and planning meetings with partners at the regional as well as well-informed persons drawing from the public sector, civil society, media and the private sector, ACC staff, and Parliament, the Attorney General and the Judiciary amongst others to draw up key strategies for the new national anti-corruption strategy. The team conducted interviews with key stakeholders including His Excellency the President, the Commissioner-ACC, the Inspector General of Police, the Office of the Attorney General, the Governor Bank of Sierra Leone (BSL), the Private Sector, Government officials, Civil Society Organisations, business persons, Development Partners amongst others to ensure inclusiveness in the development of the national strategy.

The dialogue and consultations were held between September and December 2013, and embraced a two-fold approach as follows:

- One-on-One Engagement
- Focus group discussion and Regional Workshops

The dialogue and consultation focused on the one-on-one engagement for which the report was synthesised; and Regional Workshop and focus group discussion and engagement for which the views and perception were
summarised and included in the findings. The various meetings scheduled prior to national data gathering served to introduce the project, sensitize critical partners and encourage support for the analysis and compilation of the report. These consultations included a meeting with the High Panel.

1.4. Status of Corruption in Sierra Leone

Government of Sierra Leone asserted that it has recorded the following Anti-Corruption achievements in the AfP under Pillar 7:

- The ACC now has powers to independently investigate and prosecute its cases without recourse to the offices of the Attorney General and Minister of Justice.
- The new Anti-Corruption Act (2008) provides for an increase in corruption offenses from nine to twenty-nine, introduced integrity in public life, as well as giving the Commission prosecutorial powers.
- The impact of the new Act has seen a dramatic increase in the number of cases prosecuted and successful convictions from 2008 to 2012.
- ACC has made remarkable success in monetary recoveries. A total of over Le10 billion was recovered and paid back into the Consolidated Fund between 2008 and 2012.
- ACC has established offices in Bo, Kenema, Kono and Makeni.
- The Commission organized a series of conferences for school principals, head teachers and councils in Freetown and the District headquarters, with a view to improve on their roles as education officials, and to enhance their knowledge in the fight against corruption.
- The ACC has produced over five thousand promotional and educational materials, with educational messages to change the behaviour and opinion of the general public towards corruption.
- Integrity clubs have been established in schools and integrity awards given to upright Sierra Leoneans over the past three years.

Despite some progress noticed in the area of combating corruption, mainly giving the ACC independent powers to investigate and prosecute without any reference to the Attorney General, weak implementation capacities and lack of genuine political will remain a key challenge to the efforts provided by the state to consistently control and eliminate this menace. General perception is that although the legal framework is fully in place, it is frequently not respected or used to sanction its violation. Thus, the ability of institutions to effectively respond to threats of corruption is being undermined.

By some international indicators, Sierra Leone’s progress has been declining compared with countries in similar situations.

1.4.1 Transparency International (TI) Global Barometer Report 2013 noted that 84% of Sierra Leoneans who responded to their survey on global corruption admitted to having paid a bribe (the highest number out of 177 countries).

1.4.2 TI CPI Report 2013 - The Corruption Perceptions Index 2013 serves as a reminder that the abuse of power, secret dealings and bribery continue to ravage societies around the world. The Index scores 177 countries and territories on a scale from 0 (highly corrupt) to 100 (very clean). No country has a perfect score, and two-thirds of countries scored below 50. This indicates a serious, worldwide corruption problem.

Sierra Leone has gone up four places in the 2013 Corruption Perception Index released by Transparency International (TI). The survey is a tool used by TI to assess perceived levels of public sector corruption in 177 countries around the world. Sierra Leone is ranked 119 out of 177 countries with a score of 30, which puts the country four places up from its 123 position in 2012 with a score of 31, ahead of Gambia, Guinea, Ivory Coast, Kenya, Mali, Nigeria and Russia.

Table 1 below shows the TI Perception of corruption in Sierra Leone, by institution compared to global mean scores.
14.3 **2013 Mo Ibrahim Index of African Governance (IIAG)**

Key findings in the 2013 report show that African countries have improved in the Human Development category. Since the year 2000, only 21.1% of Africans live in a country that has improved in Safety and Rule of Law, 47.5% in Participation and Human Rights and 85.7% in Sustainable Economic Opportunity; 94% of people living in Africa live in a country which has shown overall governance improvement since 2000.

Sierra Leone is one of the Countries that the report considered to be a significant mover by 14.8 points ranked 31 and scored 48 out of 100; alongside Liberia, Angola and Zambia amongst others.

14.4 **Global Competitiveness Report**

The *Global Competitiveness Report 2013-2014* assesses the competitiveness landscape of 148 economies, providing insight into the drivers of their productivity and prosperity.

1) Global Competitive Index, Sierra Leone was ranked 143 out of 144 countries.

2) Under “Basic Requirements (i.e. Institutions, Infrastructure, Macroeconomics, Health and Primary Education), Sierra Leone ranked 144 out of 144 countries.

3) Under “Efficiency enhancers”, (i.e. Higher Education and training, Goods Market Efficiency, Technology readiness, Labour Market Efficiency etc.), Sierra Leone ranked 140 out of 144 Countries

4) Under “Innovation and Sophistication Factors” (i.e. Business Sophistication, Innovation, etc.), Sierra Leone ranked 138 out 144 countries.

Figure 1 - sourced from the World Economic Forum and shows how Sierra Leone was scored.

Source: World Economic Forum

14.5 **UN Human Development Report (HDR)**

Sierra Leone recorded one of the fastest growth in human development index in Africa since 2000. Sierra Leone’s HDI value for 2012 is 0.359—in the low human development category—positioning the country at 177 out of 187 countries and territories. Sierra Leone, along with Angola, Burundi, DR Congo, Ethiopia, Liberia, Mali, Mozambique, Rwanda, Tanzania are among the countries that made the greatest strides in HDI improvement since 2000. This is an indication that the country is making progress in improving the lives of its people. It also means that the country has made progress in re-building its data systems and their growing credibility that allows for comparability across countries.

14.6 **World Bank – Worldwide Governance Indicators**

The World Bank, Worldwide Governance Indicators capture six key dimensions of governance (Voice & Accountability, Political Stability and lack of Violence, Government Effectiveness, Regulatory Quality, Rule of Law and Control of Corruption) between 1996 and present. They measure the quality of governance in over 200 countries, based on close to 40 data sources produced by over 30 organizations worldwide and are updated annually since 2002.

In 2006, Sierra Leone, Botswana, Ghana, Senegal, Mozambique and Liberia were cited in the World Bank research as among countries, which have made progress in improving governance and curbing corruption. The trend has changed as Sierra Leone scored below 20 percentile ranking on control of Corruption. The WB indicator of control of corruption is one of the most robust, comprehensive and integrated approaches to measure corruption as it
encompasses over 22 sources including the TI, GCI and many others. Even the Millennium Challenge Corporation (MCC) uses the Worldwide Governance Indicators- Control of Corruption indicator on its scorecard. This indicator, produced annually by Brookings and the World Bank, measures the extent to which public power is exercised for private gain (including both petty and grand forms of corruption), as well as capture of the state by elites and private interests. It also measures the strength and effectiveness of a country’s policy and institutional framework to prevent and combat corruption.

1.5. Framework of the National Integrity System
The TET has used the concept of the National Integrity System to analyse the problem of corruption in a productive and action-oriented way. Consultations and dialogue revealed overwhelmingly that corruption is systemic in Sierra Leone.

### National Integrity System
A country’s national integrity system comprises those institutions or sectors (sometimes known as "pillars") which, when operating with high standards of effectiveness, transparency and accountability, support each other to maintain high standards of national integrity and low levels of corruption. This reflects the concept of horizontal accountability: each pillar will act as a watchdog on at least one other. Together, they maintain the integrity of the system. Sierra Leone’s national integrity pillars are:

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<th>Legal System &amp; Judiciary</th>
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<td>Private Sector</td>
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<td>Civil Society</td>
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<td>Media</td>
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<td>Law Enforcement</td>
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<td>Executive</td>
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<tr>
<td>Legislature and Political System</td>
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<td>Public Accountability bodies like the Audit Services</td>
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![Figure 2 shows the Sierra Leone National Integrity Pillars](image)

The broad aim of the NIS is to combat corruption as part of a wider battle against misconduct and misappropriation and to create an efficient and effective government in the delivery of public goods and services as well as reducing poverty. The ultimate goal is to promote good governance, regarded by some commentators as an essential component in anti-corruption endeavours. This strategy is structured around these pillars of the national integrity system; in terms of its assessment of their systemic weaknesses, strategy and implementation plan. However, experience from elsewhere indicates some priorities. **In particular, no anti-corruption effort has been successful without a functioning judiciary upholding the rule of law.**

The pillars may need to be ‘corruption proofed’, that is, steps might need to be taken to ensure that weaknesses in one pillar can be mitigated by strengths in another. Thus, the impact of the pillars combined provides the strength of the overall anti-corruption strategy. The combined strength of the pillars is then further enhanced by the application of generic core values and/or practices attached to each individual pillar.

During the implementation of the NACS (2008-2013) various reviews were undertaken and there were lots of challenges, which led to the failure indelivering the outcomes of the strategy. These failures range from the failure of some MDAs to submit monitoring reports to failure to actualize the activities within the implementation plan. The responsibility for such action spans from the highest office to non-core offices. Two of the specific big challenges to the implementation of the NACS were inadequate and untimely budget allocation and the lack of coordination and monitoring especially mainstreaming anti-corruption monitoring into the public service.

Various studies on the findings of the Evaluation of the previous Anti-Corruption Strategy as well as the Risk Assessment in key sectors were taken into account during the crafting of the new Strategy. Also the measures that were not realised from the previous Action Plan contribute to creating of better synergy and clarity when formulating new anti-corruption objective measures and contribute to their more effective implementation. This means that recommendations from previous studies and non-realised measures were translated in to new objectives and measures, supposed to reduce or eliminate risks of corruption and contribute better institutional reorganisation in combating corruption within a given timeframe.
It is important to note that section 5(1)(c) of the ACC Act mandates the Commissioner as Head of the Commission to coordinate the implementation of the NACS. The ACC NACS Secretariat only serves as the implementing/coordinating unit providing support to and facilitating scheduled reviews of the strategy. The objectives of the NACS 2008-2013 included:

- To improve the delivery of social services in terms of quality, quantity and process;
- To promote a public service that is effective in preventing and confronting corruption without compromising peace and security; and
- Playing a lead role in providing an environment for citizens to curb corruption.

The following initiatives in the NACS 2008-2013 will be taken on-board the new strategy as interventions that will be further strengthened:

- Mainstreaming anti-corruption initiatives in the public sector;
- Integrity Management Committees;
- Monitoring implementation by civil society monitoring groups;
- Dialogue forums and consultations as well as focus group discussions, but the impact of these engagements will need to be assessed.
- The declaration of assets should be strengthened with declarations being done both electronically and manually as well as incorporating random check and monitoring.
- The systems and processes review to be aligned to focus on corruption control measures and the integrity of public officers;
- Building partnerships with other graft front line agencies

The following challenges must be addressed as a matter of priority:

- Inter-institutional co-operation and co-ordination;
- Monitoring processes should be strengthened and include pro-active engagement and collaboration of civil society through the organization of joint meetings and listening to their concerns, or, in cooperation with independent institutions and local government; and
- Support and firm commitment to the implement objectives and measures of the Strategy and Action Plan will be required from the top leadership in all public institutions, as well as from relevant independent and international bodies.

1.7. **Structure of the Report**

Following the brief background, the report will be structured as follows:

- Chapter 2 sets out the vision, mission, value statements as well as the strategic goals that guide and provide the expectations within which the strategy will be framed.
- Chapter 3 sets out the results of the overall review and assessment of the nature, extent and impact of corruption as well as the causes and also examines systemic weaknesses within each pillar of the national integrity system and how they sustain corruption;
- Chapter 4 presents the strategy linking the AfP with the NACS and key themes and core toolkit to deliver that vision.
- Chapter 6 sets out the arrangements for implementation;
- Finally, chapter 7 provides some key messages about the way forward for NACS.
2. NATURE OF THE NATIONAL ANTI-CORRUPTION STRATEGY

2.1. Vision Statement

Driven by its Vision

The strategic aspiration and priorities of the NACS are derived from its niches.

![Vision statements and characteristics](image)

2.2. Mission Statement

Guided by its Mission

The essence of NACS is also demonstrated in its mission statement.

**MISSION**

To promote a corrupt-free society in which good governance, effective and efficient public financial management, integrity, accountability and the rule of law are upheld

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2.3. Value Statement

"Maintaining high standard of integrity, discipline and ethics amongst its Citizenry and Stakeholders"

2.4. Strategic Goals

By the end of the timeframe set for the Strategy, it is expected that the following goals will be achieved:

The General goal of the New Anti-Corruption Strategy is to contribute to open-minded debates and consistent reduction of corruption, strengthen integrity and building citizens trust in institutions of public governance and promote the principle of zero tolerance of corruption.

The short-term objective of NACS is to establish a high set of public standards, and set in motion systemic improvements that will strengthen the national integrity system and delivery of the agenda for prosperity.

Long-term goals

- Strengthen the accountability regimes within the overall governance structure;
- Deepen the recovery of Government resources;
- Broaden the focus on the revenue generation sectors, such as NRA, mining and fisheries;
- Address wastages in government especially in local council operations;
- Invest in staff welfare and management in order to attract and retain more professionals, especially in the areas of investigation and prosecution;
- Further decentralise through recruitment and expansion of ACC offices to other districts beyond the regions;
- Take advantage of sector-specific transparency initiatives, for example EITI in mineral, oil and gas, the proposals for development of transparent land markets and land use planning guidelines, and the requirements for public disclosure and consultation for environmental impact assessments, to implement improved accountability and transparency across sectors.

2.5. Objectives

The long-term objective of the NACS is to promote a corrupt-free society by encouraging all stakeholders in the fight against corruption, through a holistic and inclusive programme.

2.6. Core Principles

- Political neutrality: reinforces institutional independence, impartiality and autonomy of the public sector as a whole in order to function without undue external influence.
- The principle of public-privatepartnership, which recognises the importance of involving civil society in concrete activities of implementation of the measures of corruption prevention.
- Self-Assessment: provides for periodical evaluation and assessment of corruption risks by responsible institutions, in order to improve implementation of this Strategy and its corresponding Action Plan.
- Respect for the rule of law
- Independence of the Judiciary
- Strong political will and leadership
- The strategy is an integral part of the overall reform process rather than a stand-alone instrument for combating corruption;
- Transparency and accountability
- Inclusiveness: mandates all responsible public authorities in Sierra Leone to improve and enhance cooperation with civil society
- Controlling corruption can only be achieved by combined measures and efforts, including the launching of criminal, civil, disciplinary and administrative proceedings, along with preventive measures and raising awareness/education campaigns. This can be achieved through effective mainstreaming with other law enforcement agencies;
- Corruption is a systemic problem and therefore, in order to control it in all MDAs, anticorruption activities must become an integral part of the management process;
- To ensure the consistent application of the Anti-Corruption strategy through prevention, education and initiation of the criminal and other procedures, the coordination of the implementation of the Strategy must be centralized with the ACC as provided under the law. In this regard, the Anti-Corruption Commission shall be responsible for the coordination and monitoring of the Anticorruption Strategy implementation;
CHAPTER 3

3. STRATEGIC ASSESSMENT AND REVIEW

3.1. Introduction
This chapter sets out to explore the menace of corruption in all its manifestations as follows:
- First, Nature of corruption
- Second, extent
- Third, impact


3.2.1 Nature of Corruption
It is important to establish a common understanding of what constitutes corruption in Sierra Leone and whose corrupt activities are covered in order to focus research and target the strategy effectively:
According to the Anti-Corruption Revised Act 2008, Corruption can constitute any of the following:
1. Any conduct whereby in return for a bribe, a person performs or abstains from performing any act in his capacity as a public officer;
2. The offer, promise, asking or receipt of a bribe as an inducement or reward to a person to quicken, delay, hinder, or prevent the performance of an act by himself or by any public officer in his capacity as a public officer;
3. The abuse of a public office for personal or private gain;
4. The corrupt acquisition of wealth;
5. The possession and control of unexplained wealth;
6. The misuse of public funds and property;
7. The misuse of donor funds and property;
8. Any offence involving dishonesty in connection with any tax, rate, charge, or levy imposed under any enactment.

From the above, it can be seen that corruption covers a wide range of illegal acts and or omissions.

3.2.2 Extent of Corruption
The findings from the Stakeholders consultation and dialogue indicate that a general consensus has now been reached that corruption is endemic and prevalent in the Country. It exists in all sectors including the private sector, as well as in non-profit and charitable organizations. Corruption is pervasive and deeply entrenched, and requires a robust strategy to secure long term, sustainable behavioural change.
In terms of scale, stakeholders perceived both petty and grand scale corruption, which they ascertain, should be targeted. Petty corruption is a collusive or coercive action of public officers vis-a-vis a member of the public to subvert the system over relatively small transactions. Grand Scale corruption on the other hand is the subversion of the system by senior officials usually in collusion with private sector players.

3.2.3 Impact of Corruption
A broad consensus has emerged from the consultations that corruption is unambiguously immoral; it has huge risks as shown below:

- **Reputational Risk**: That large amounts of corruption and negative corruption reports will tarnish Country’s reputation
- **National Security Risk**: That bribery at our border will undermine state security
- **Development & Effectiveness Risk**: That poor governance-corruption will undermine the impact of development efforts in general and in donor-supported projects, thus leading to failure to deliver AIP
- **Fiduciary Risk**: That GoSL and donor resources will not be used for the purposes intended

*Figure 5 - Corruption risks*

It has negative and debilitating effects on national development and impact as follows:
- **Politically**, It undermines the confidence of the people in public officials and institutions, erodes the capacity and legitimacy of the state and makes a myth of the rule of law
- **Economically**, It raises the cost of doing business, encourages poor/lack of execution of contractual obligations, leads to misallocation and wastage of resources, discourages foreign investment, retards economic growth and development and crowds out genuine investment resources and investors.
Socially. It accounts for poor service delivery, and the inefficient functioning of social services including health, education, roads, water supply and telecommunications;

3.3. Commitment and Causes of Corruption

3.3.1 Commitment to the Fight Against Corruption

From all indicators and observations as well as stakeholders views and perceptions, Sierra Leone has serious corruption challenges and one can come to the conclusion that the most important element of an effective anti-corruption strategy is “political will”. Without political will at the highest level, it is almost impossible to combat corruption effectively. Although political leaders often claim that they have the will to combat corruption, the menace seems to be growing. For example His Excellency the President in his speech on 9th December 2013 (International Anti-Corruption Day) said that:

‘Upon assuming office in 2008, my Government made the fight against corruption a priority and declared a ‘Zero Tolerance Policy against Corruption’. The Anti-Corruption Act of 2000 was subsequently repealed and a new Act was passed in 2008 that broadens the scope of offences and gives prosecutorial powers to the Commission to strengthen its independence and effectiveness’

The president further noted that:

‘…The fight against corruption is as fundamental component of Pillar 7 in that roadmap that will take the country to middle income status in twenty-two years. At the international level, we have recently been reviewed on our country’s compliance with the implementation of the United Nations Convention against Corruption and scored significant progress on Criminalization and International Cooperation. We have also been rated favourably in most indices released on governance and control of corruption by international bodies’.

All of these need to be backed by credible leadership and commitment. For leadership to be credible, it must transcend mere pronouncements or ethical exhortations to combat the evils of corruption. It needs to be backed by concrete, monitorable and time-bound actions, to which the country’s leadership is held accountable. Involving civil society, both in the design of measures and programmes as well as their monitoring, is critical.

To complement the political Will, the new anti-corruption strategy (2014-2018) calls for Political leadership in the fight against Corruption. Political leadership requires setting the tone at the Top. This can be discerned from answers to the following questions:

- Does the leadership demonstrate high standards of integrity?
- Do they practice what they preach and set a good example?
- Do they provide a clear signal to the citizens that integrity is important to the performance and reputation of the Country?
- Does adhering to the principle of integrity override short-term gain?

3.3.2 Causes of Corruption

The key challenge is to understand why, when faced with temptation, officials engage in corruption, and why the public often colludes.

Key factors that drive corruption include:

- High-level corruption refers to misconduct at the top and by leading politicians. Since these people are generally well off and have a lot of privileges associated with their high offices, their corrupt behaviour is not attributable to low pay and out of necessity to meet the living expenses of their families. Instead, greed is considered a main motivating factor.
- Low-level corruption – such as the underhand payment that has to be made to traffic police officers, a clerk to expedite the issue of a driving license – has its peculiar set of problems. In this case the general perception is that civil servants with insufficient salaries to meet the living expenses of their families are driven by necessity to engage in corrupt practices. Raising their pay, it is argued, will mean less need to depend on illegal activities to earn a living while they have more to lose if they get caught.
- Passive judiciary partly caused by handpicked judges who owe their position to the executive are often willing collaborators in the obfuscation around allegations of wrongdoing;
- Businesses and individuals have been indoctrinated and conditioned into accepting and giving bribes as being a necessary benefit and cost of doing business.
- The system has a tendency to derail major corruption cases, in many ways protecting the culprits, who happen to be senior civil servants and politicians.
Without the risk of being removed out of office and prosecuted there is little incentive for those who engage in corrupt transactions to change their behaviour.

Judicial corruption is attributable to factors such as delays in the disposal of cases, shortage of judges and complex procedures

Emergence of political elite who believe in interest-oriented rather than nation-oriented programmes and policies.

Corruption is caused as well as increased because of the change in the value system and ethical qualities of men who administer. The old ideals of morality, service and honesty are regarded as achronistic.

Tolerance of people towards corruption, complete lack of intense public outcry against corruption instead people are jubilating when the ACC loose cases

The absence of strong public forum to oppose corruption allow corruption to reign over people;

The growing population coupled with widespread illiteracy and the poor economic infrastructure lead to endemic corruption in public life.

Election time is a time when corruption is at its peak level. Big fund politicians to meet high cost of election and ultimately to seek personal favour. Bribery to politicians buys influence, and bribery by politicians buys votes. In order to get elected, politicians bribe poor illiterate people, who are slogging for two times' meal.

The pressure of families insatiable for help

The pressure of a society in which material success is admired and even adulated and where material failure is ruthlessly mocked drive people to go for more through corrupt practices

Public officers are involved in both the demand and supply side of corruption, not minding the principle of conflict of interest.

3.4. The GAP in the National Integrity System (NIS)

3.4.1. Introduction

The main findings from the review and appraisal of Sierra Leone’s national integrity system are; first, institutions are fragile; second, political processes and civil society are weak. These weaknesses allow corruption to flourish and go unchecked. This has been further buttressed by the Auditor General’s statement in the Annual Accounts to Parliament 2012 in which she stated that ‘… There needs to be a shift in the culture that accepts petty and grand corruption as the norm, to a culture of willingness by public servants to follow the money when things go wrong. As citizens, none of us should ever accept or condone the idea that we live in a kleptocracy and can do nothing about it. Yes we can’.

3.4.2. Legislature

The political system is typified by low levels of political competition, poor quality of candidates, an undemocratic and unaccountable party system, unreliable voting system and weak political leadership. Underlying causes of a weak political system include low literacy rates and wide income disparities. From the consultation with stakeholders across the country it is perceived that the political party system is dictatorial and undemocratic. Most political parties are personality driven, with virtually no alternative leadership. Ethics management within the party is non-existent. No kind of action against any party member on charges of corruption has ever been initiated.
The Parliament in Sierra Leone is a fundamental pillar of any national integrity system based on democratic accountability. Its task is to express the will of the electorate through their elected representatives who, on their behalf, hold the executive to account. Regrettably, they are unable to achieve this; instead they have transformed into a bastion of corruption with frequent committee visits to the regions under the guise of oversight visits. Parliamentary committees to monitor the Executive’s work have remained either inoperable or ineffective due to the lack of interest by legislators.

3.4.3. Executive
The Executive, both in its policymaking and administration, is also plagued with systemic weaknesses. From the dialogue and consultations process, people argued that corruption in the nation is pervasive, as it retains monopolistic powers and officials use excessive regulation and bureaucracy to extract bribes. Opportunities are created for corruption at all levels with the impact particularly severe on the private sector and on revenue generation.

The development, procurement and contracting examines how opportunities are created for the grand and middle-level corruption in these areas. Financial management by and large shows weaknesses in public sector management of resources, which create both the climate and direct opportunities for corruption. The direct effect of government’s involvement in commercial activity is that it exercises monopoly power through its public enterprises, shielded from proper oversight and private sector efficiencies. Further to the above in the area of development projects, donor procurements and contracting, after the rebel war in 2002, Sierra Leone has received huge sums in foreign aid that are not accounted for while billions of Leones are shown as foreign debt. Despite the huge influx of foreign funds, the desired results have not been obtained; instead they have provided rich pickings and fuelled corruption. Despite some success, large segments of populations remain deprived of basic necessities like health care, roads, education and even electricity. A major cause of these failures has been the corruption that has raised its ugly head in every conceivable form in development projects.

3.4.4. Judiciary
Corruption in the legal and judicial system plays a crucial role in the spread of the malaise in any society. The purpose of any justice system is to ensure that laws are fairly applied and enforced, and to settle disputes between citizens, families, commercial and other matters regulated by the law. The judiciary has to be totally independent in a healthy nation. Respect or lack of respect, for Judges and courts plays a crucial role in society’s attitudes to observance of laws. A disrespectful judiciary will counteract the reforms put in place elsewhere under the NACS. This means that much of the burden for NACS reform has to be carried and supported by the judiciary. It is important for the judiciary to have as its goal the development of a strong and independent judiciary. It not only has to be empowered to tackle its own challenges and be adequately resourced. It must also function openly and responsibly, accepting and acting on criticisms whenever made and justified.

Laws should be predictable so that every citizen knows the standards, which will be applied by courts. Laws serve society, and lawyers should serve the law and society. For the purpose of the NACS, the legal system makes a crucial extra contribution, in that it provides the machinery whereby corruption is checked, exposed and punished efficiently and openly. Where the legal system fails to provide remedy for wrongs done, this may encourage and promote corruption across society.

The public perception is that corruption is at all levels of the judiciary, with confidence in the subordinate courts particularly low. The low confidence threatens the judicial system’s institutional legitimacy and further undermines the rule of law. A partner to corruption in the system is the legal profession with low ethics of lawyers and poor controls of the bodies responsible for maintaining the high standards that should be maintained by it.

The general consensus that emerged from the consultations across the country is that the problem of corruption is acute at the judiciary, where money has to be paid at virtually every step of the judicial process in order to make it move forward or halt the process altogether. From the time when a case is filed, it has to be helped along the process through ‘speed money’ that may be given either to increase or decrease the pace of progress. Money is paid at the time of filing the case in order to ensure cooperation of lower level staff and sometimes to have the case assigned to a judge of one’s choice. Payments are then made for effecting process service and at the time of each adjournment.

The perceived decline in standards has been attributed to interference in judicial proceedings by the executive. In actual fact, there are more factors, which have created the current state of affairs. These factors relate to systemic weaknesses in the judicial system, and are the precise corollary of weaknesses noted in the system, notably, limited capacity, competence, professionalism and independence. The decline in standards has been deepened, not checked, by the immunity of judges from prosecution or even criticism.
A major programme of reform in the judicial sector was instituted by the Justice Sector Development Programme (JSDP), including the Access to Justice Programme (AJP), funded by DFID to combat many of these weaknesses. If these reforms are implemented as planned, the functioning of the legal system and the judiciary would improve significantly and this would have a salutary effect on controlling corruption. A more efficient judiciary with better training, facilities and emoluments will be able to interpret laws and dispense justice more effectively and without fear or favour. This will directly impact on preventing corruption.

In theory the judges are independent. The perception of some judges not being able to exercise their powers freely is based on stories of interference from the executive and acceptance of this influences these judges for personal considerations or for obliging the executive. The result has been a general feeling that the judiciary is not independent.

On the issue of salaries and appointment, the general perception is that salaries of judicial officers in the lower judiciary are poor. There have been concerns about the lack of transparency and meritocracy in judicial appointment procedure. Appointment into the lower judiciary is done by the Chief Justice, based on interviews and recommendations and improvements are visible. For the High Courts, appointment is by the President in consultation with the Chief Justice.

**3.4.5. Legal Profession**

Evidence from the field suggests that there are serious problems in the legal profession. Corruption in the legal profession is a symptom of a deeper malaise - a low sense of professionalism, competence, and integrity. Furthermore, it is the legal profession, which supplies the judges of the future. The problems in the legal profession can be traced to weaknesses in legal education and legal accountability mechanisms, and a general unwillingness of the profession to take responsibility for maintenance of professional discipline and standards.

**3.4.6. Legal Education**

Legal education is undertaken by the University of Sierra Leone-Fourah Bay College (FBC), other law colleges abroad and eventually the Sierra Leone Law School that are not properly regulated which produce lawyers with a shallow knowledge of law, no writing skills and no professional training. Entry standards for the law colleges are low, even student with Division Three are admitted. Therefore, graduates tend to enter the profession for reasons other than a sense of vocation and professionalism. It is inevitable therefore that, when practising as lawyers, they do some of them do not understand that they are responsible for upholding high professional standards.

**3.4.7. Public Sector**

Stakeholders were clear in their unanimous vision of a motivated, meritocratic, performance driven, professional civil service and staff with pride in the job and the vision that corruption must be eliminated in order for Sierra Leone to develop sustainably. Fortunately, it is noteworthy that attempts have been made to modernise its public sector management practices in recent years.

On the issue of Ministerial and senior managerial leadership, integrity, vision and competence have proved to be the key determinants of an institution’s success in tackling issues of efficiency and effectiveness as well as institutional corruption. The absence of job security has been consistently cited as a major reason why senior bureaucrats fall prey to the political and corrupt influence of their ministers.

On the issue of public sector ethics and integrity, there is no ethics management system established within the civil service to achieve high levels of integrity. Training in ethics and integrity is either non-existent or very poor. The current system of disclosure of officials’ assets through the ACC does not operate effectively as a deterrent against enrichment by corrupt means, as there is no effective monitoring or transparent mechanisms in place. One of the major defects is its inability to clearly reflect cost of acquisition since it relies on market price. The declaration is only opened in the event of a query or investigation into the official’s conduct. Despite mandatory requirements for filing of asset declarations the matter has not been dealt with seriously (with few exceptions) over the years.

The establishment of sound financial management systems and practices are one of the most powerful anti-corruption devices. The current public financial management framework is working slowly in some areas and requires improvement in others, undermining the goals of accountability, transparency, financial prudence and effective control over public resources. The NACS Technical Expert Team endorses the Auditor General’s Statement in the Annual Report 2012 to Parliament in which she states ‘….There needs to be a willingness to better address public financial management and to use the strong enforcement available in existing well-established laws and regulations to greater effect. If that was done the matters could be put right quickly, just as other countries have been able to do. That is the responsibility of the government and all public officials’.
3.4.8. Electoral System
The engagement process revealed that in the Electoral system there are widespread suspicion that the democratic voting system is frequently abused or manipulated and that voting is heavily influenced. Poor control over identification documents helps in the manipulation and purchase of votes although National Electoral Commission (NEC) is taking strides forward in this area. The electoral system can also sometimes fall victim to outright harassment and coercion for securing votes. Deliberately ill-designed constituencies, which have difficulties of outreach, increase costs of contesting elections. This helps exclude potential candidates. Even the placement of polling booths is designed to restrict access to those who would not vote for the favoured candidate.

The campaign funding rules aggravate matters. Candidates and parties are self-funded. Many candidates seek to recoup their investment in the campaign and reward supporters by abusing their position once in public office. Campaign, as well as party funding lacks transparency and independent audit.

NEC procedures are weak. The weak punishment schedule for corrupt practices has failed to deter those engaged in electoral corruption. It appears that some control is exercised at the time of processing nominations of candidates when the opposition and perhaps the general public can raise objections regarding the suitability of a candidate.

3.4.9. Ombudsman
The Ombudsman’s role is to check maladministration, in order to provide relief and redress for public complaints. The Ombudsman should play two important roles with regard to corruption. First, it can refer cases of corruption, which come to its attention, to ACC or police. Secondly, it aims to tackle the culture of poor service delivery, which either directly (i.e. as a basis for extortion of bribes) or indirectly can provide the environment of low accountability in whichever institution. However, the Ombudsman is generally held to be largely ineffective, mainly due to limited institutional capacity. Adequate training facilities are not available to the officers/staff of the ombudsman. There is no defined time frame for disposal of representations against Ombudsman’s findings, which negates the principle of speedy justice.

3.4.10. Audit Institutions
3.4.8.1 The Audit Service Sierra Leone (ASSL) stands at the pinnacle of the financial accountability pyramid, by reporting to the legislature on the government’s stewardship of public funds and assets management. It derives its power directly from the constitution. However, the ability of the ASSL to act as a watchdog over financial integrity and to detect individual cases of corruption has been undermined by a number of factors:-

- First, the ASSL lacks modern methodologies to uncover corruption. The ASSL’s has tended to focus on transaction-based audit, which is necessarily retrospective and sample based. The poor state of financial controls, outdated and complex financial rules and procedures and culture of non-compliance all mean that audit queries necessarily focus on minor, even petty, issues. More significant issues, including corruption, are missed. As a result of this, the credibility of the audit function is low, and officials rarely attach much importance to it. Parliament, the public and the media have also not yet learnt to accord the audit function the respect and importance it deserves, for the same reason. ASSL is now taking steps to increase its relevance and earn respect, by expanding into exposing the findings of its report to the public thus raising the awareness of Corruption issues. However, this was short-lived as the action was sanctioned by Parliament standing Order 75. Clearly, there is still some way to go to develop the requisite capacity, particularly in systems audit, performance audit and forensic auditing, to have a discernable impact on corruption.

- Second, allegations about collusion between auditors and officials to cover up irregularities persist. The low pay, poor working conditions and lack of professionalism – indeed the same issues that pervade the public service – expose auditors to temptations of corruption. Furthermore, auditors suffer from low morale. Their work is unfairly dismissed as petty and irrelevant by many, and their reports are rarely considered by the Public Accounts Committee (PAC) in time for any action to be taken. If they believe their work is of little value, resistance to temptation is likely to be low.

- Third, the technical proficiency of auditors has been variable, but low overall, particularly in areas where specialist expertise is required to uncover corruption, for example in construction audit, performance audit and issue oriented studies, as well as in auditing techniques.

3.4.8.2 Public Accounts Committee (PAC) -The views and perceptions from the wider dialogue and consultations suggest that the PAC has not acted as an effective check on the executive. First, is the issue of impartiality and effectiveness. The practice of appointing the PAC Chairman from within the ranks of the party in power, contrary to best practice, has contributed to this. There is no code of ethics for PAC members. In any case, the PAC proceedings have tended to be bureaucratic, intermittent, retrospective and non-
transparency exercises, focusing on minor procedural breaches. The most critical problem faced by the PAC is that it has no enforcement or implementation powers. It is just a recommendatory body and is dependent upon the executive for the implementation of its recommendations. The PAC’s focus and lack of expertise appears to have convinced the executive, the media and civil society of its irrelevance, and resulted in widespread non-compliance.

3.4.8.3 Internal Audit Unit
As part of the reform under the Public Financial Management Reform programme, Internal Audit Unit should be established in all Ministries, Departments and Agencies (MDAs) to support and make informed decisions, use resources effectively and efficiently, and satisfy their respective statutory and fiduciary responsibilities. The process of rolling out internal Audit to MDAs has commenced, but yet to be fully realised. Corruption has become a high/low gain risk phenomenon. The general control issues such as human resource policies, performance evaluation, integrity management, accountability mechanisms, competence and training, and whistleblowing - are covered throughout this strategy. Here we outline internal audit flaws in several specific areas. For our purpose, risk is corruption: There is little or no formal risk assessment or strategies to tackle the problem. Senior officials, tend to deal with corruption on a reactive, rather than proactive basis. There is no monitoring or reporting mechanism available to inform all senior officials about corruption in their jurisdictions; Business processes are not configured around the avoidance of risk and corruption.

3.4.9 Anti-Corruption Agencies
Anti-corruption agencies: Sierra Leone has several agencies dealing with corruption- ACC, FIU, SLP and the Judiciary. The laws are the Anti-Corruption Act 2008; Anti money laundry Law. There are a number of weaknesses within the overall anti-corruption legal and institutional framework as presented below:

3.4.9.1 Anti-Corruption Commission
The ACC is the central institution mandated with the responsibility of fighting Sierra Leone’s anti-corruption war. The Commission has been recently featuring in the news in positive as well as in negative terms, both in the local and international media. During the Consultation process it was viewed that, the Commission is on the right track; while its antagonists and some public commentators have observed some lapses in the manner in which the Commission is executing its mandate, especially losing high profile cases in courts. As a result, public trust in the Commission is fast waning. There is need for the ACC to make adjustments; shift ground and start ‘the big thinking’, because the Sierra Leone in which the Anti-Commission was born in the year 2000, is today entirely different, forces against the Commission are hiding behind ‘Rule of Law’ to cut the Commission’s feathers.

The ACC should align with the current realities, because indiscipline, lawlessness and public morals may loosen, and the battle against corruption may well be lost if Sierra Leone’s anti-corruption war continues to be affected by controversies which are political in nature and ACC continue to stick to its current style of prosecuting. For example, the situation where ACC would slam 100 count charges on a person accused of being corrupt while in public office, and none of the charges can be established or proven on the grounds of insufficient evidence, should be replaced with an approach that is multifaceted, multidisciplinary and knowledge-driven. The new approach must focus on assisting institutions of government in re-establishing norms and standards of governance, assists the public, NGOs, civil society and even the legislature in monitoring of compliance with the standards; help in restoring social order especially in politics; and promotes advocacies and capacity building among genuine whistle-blowers. In short, Sierra Leone’s anti-corruption war should not only be limited to arrests, arraignment of accused in courts of law and unnecessary controversies but also on prevention.

The ACC was established in 2000, it is the only institution that can publicly challenge the long-term impunity of the Sierra Leonean politicians. Analysis of ACC’s cases indicate that 273 cases were investigated which included cases brought forward from previous year.

Table 2 below shows analysis of cases recorded in 2012 as follows:

<table>
<thead>
<tr>
<th>Cases Investigated</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Charged to court</td>
<td>10</td>
</tr>
<tr>
<td>Closed</td>
<td>48</td>
</tr>
<tr>
<td>Keep in View (KIV)</td>
<td>11</td>
</tr>
<tr>
<td>Referred</td>
<td>3</td>
</tr>
<tr>
<td>Cautioned</td>
<td>5</td>
</tr>
<tr>
<td>Convictions</td>
<td>22</td>
</tr>
<tr>
<td>Acquittals</td>
<td>18</td>
</tr>
</tbody>
</table>
Table 2. ACC cases investigated in 2012

The Commission arraigned 10 cases to court in 2012 including prominent political figures on corruption charges. However, in recent cases the ACC has been unable to secure convictions against senior officials charged with corruption. Not a single politician is currently serving a prison term for any of these alleged crimes. The Commission secured 22 convictions in 2012, surpassing the total convictions for both 2010 (8 convictions) and 2011 (7 convictions) but the convicted persons were given no prison term. The cash recovery for the year 2012 was approximately 89.9% higher than the previous year, signalling the highest recovery since the enactment of the ACC Act 2008.

The discretionary power of the Commission to ask suspect under investigation to pay what was misappropriated as a full settlement is a cause for concern, because discretion and monopoly breeds corruption. It is important that the Commission develop a gazetted policy in this regard.

The ACC classification of report by relevance indicates that there is an expectation gap as to what constitutes corruption. The analysis shows that a total of 571 reports were received; 312 were non-corruption related reports constituting 55% of the report received and 259 of were corruption related reports. Table 3 below shows the distribution of the types of Complaints Received in 2012:

<table>
<thead>
<tr>
<th>Type</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Investigation</td>
<td>218</td>
</tr>
<tr>
<td>Intelligence</td>
<td>18</td>
</tr>
<tr>
<td>Systems and Processes</td>
<td>23</td>
</tr>
<tr>
<td>Professional Standards Office</td>
<td>2</td>
</tr>
<tr>
<td>Referred to Other Agencies</td>
<td>224</td>
</tr>
<tr>
<td>KIV/O/Decline</td>
<td>86</td>
</tr>
</tbody>
</table>

Table 3. ACC complaints received in 2012

The trend of reporting corruption is declining from 1200 in 2010 to above 400 in 2012, perhaps people are losing confidence in the Commission’s approach in dealing with reported cases.

ACC’s greatest weakness has been its perceived lack of independence and susceptibility to political pressure. The Commissioner and his Deputy are appointed at the pleasure of His Excellency the President upon approval from parliament. Some safeguards against this must be created.

Subsequent to the revised Act 2008 that gave the Commission independence to investigate and prosecute cases, there was a huge hype of momentum in the fight against corruption.

3.4.9.2 Financial Intelligence Unit (FIU)

FIU’s mandate is in the areas of economic crime including money laundering and terrorist financing. Its Economic Crime Wing takes care of offences regulating scheduled banks and development finance institutions along with offences under the Foreign Exchange Regulations Act. FIU did not initially enjoy high level of public confidence because of its lack of independence, as it was a unit under the Bank of Sierra Leone. Recent initiatives have been taken to make it independent by securing its own office.

Sierra Leone is not a regional financial centre. Loose oversight of financial institutions, weak regulations, a large seaport, pervasive corruption, and porous borders make it conducive for money laundering. Sierra Leone is a potentially attractive trans-sea shipment point for illegal drugs or other forms of illegal commerce. There is little evidence that drug smuggling is a significant source of laundered money. Where money laundering occurs, it is most often in the small-scale artisanal diamond mining industry by domestic groups and individuals rather than by transnational cartels. Transactions at most levels, money exchanges, and remittances are very informal and vulnerable to money laundering. There are some indications that money-laundering activity in Sierra Leone is tied to political party financing on a very small scale.

3.4.9.3 Sierra Leone Police (SLP)

From our perception survey, public confidence in the police seems to be on low ebb, especially in the areas of bribery and crime prevention. There is a strong commitment by leadership within the police force to improve police response to violence. A number of competent police officers have completed a training of trainers course and are available to train new recruits. Pilot domestic violence training curriculum and materials exist and have been successfully applied in the training of police recruits. The Sierra Leone police should develop policies for a transparent recruitment process.
Limited police presence and staffing within communities and pressure from senior police officers in local police stations may prevent personnel from attending all the training courses/sessions. There is lack of data recording and reporting system for domestic violence within the police force, which makes it difficult to put training into practice. Government budget cuts may mean that training programmes will not receive adequate funding.

Police powers have been utterly reduced with the establishment of the ACC as an independent body for investigating and prosecuting corrupt criminal activities, which takes away the police power to act as the criminal investigative body. The reduction of the powers and jurisdiction of the police must be reviewed to start with, by mainstreaming the ACC and the various wings of the Police (the Organised Crime Unit, CID etc.) into the process.

Sierra Leone needs a new police system that is highly trained; well-motivated, well equipped with the brightest university graduates in the land, the latest technology, and above all, the will and the mandate to provide Sierra Leone with 21st century service given 21st century realities.

### 3.4.10.1. Attorney General and Minister of Justice

The Attorney General and Minister of Justice is appointed by the President. As provided for in the Constitution and acts as the Chief Legal Adviser to the Government of Sierra Leone. He represents the state on all legal matters before the courts; he also has a political duty to liaise between the government and the judiciary. The fusion of both offices was influenced by the unwholesome emergencies of a one-party state. There should be the need to delink the current structure as part of the ongoing efforts to transform state institutions. Section 120(3) of the constitution further states that in the exercise of its judicial function, the judiciary shall be subject only to the Constitution or any other law, and not to the authority or direction of any other person or authority. To bolster its professional independence, there is need to create a mechanism whereby the judiciary can begin to present and justify its budget before the parliament of Sierra Leone. At the moment, it is the Justice Ministry, headed by the same person who serves as Attorney-General, which submits the final annual budget for the judiciary and the Justice Ministry to the MoFED. But what is essentially wrong in allowing a whole arm of government to independently prepare its own budget? The judiciary need to prepare its own budget, based on its activities, and be given the opportunity to defend it before parliament. This is because it would enhance the possibility of increased funding to the judiciary, as well as make the judiciary financially independent of the Ministry of Justice.

They need to increase funding to the judiciary cannot be over-emphasized. The judiciary still faces serious funding gaps.

### 3.4.10 Political Parties

In Sierra Leone, parties are objects of popular support. The party system is dominated by the two major partiesAll Peoples Congress (APC) and Sierra Leone Peoples Party (SLPP). Both of them are comparatively well organised on the ground and possess a network of party branches all over the country. Although ideological competition may not take centre stage in elections, both parties have relatively clear programmatic appeals. The APC under its flagship programme ‘Agenda for Prosperity’. The SLPP in contrast run under its flagship ‘New Direction’.

Political party system in Sierra Leone is highly regional and ethnically based, with candidates and political leaders largely drawn from regions and ethnic classes. This gives great impetus to corruption. Most political parties are personality driven, with virtually no alternative leadership. Elections for party positions are fixed. No kind of action against any party member on charges of corruption has ever been initiated. Issues of personal morality and responsible citizenship of candidates do not feature on the agenda after power has been attained. Party funding is non-transparent. Party accounts are seldom scrutinised despite the Political Parties Registration Commission. This provides opportunities for unscrupulous elements to further their interests using the party platform.

### 3.4.11 Media

The media can play two critical roles in the fight against corruption. The first role is to help build public awareness, change societal attitudes and empower citizens to demand accountable and transparent government. The media’s second role is more direct: it can investigate, expose and track cases of corruption and thus act as a deterrent as well as a monitoring and combating tool.

A free trained and professional media is essential if it is to serve effectively in either role. Unfortunately, successive governments have used the media to generate positive public opinion in favour of their policies and quash opposing views and criticism. Government interference, together with oppressive laws, lack of competition and social and political factors, and poor quality of media coverage and reportage have stifled the media. Although the climate within which the media operates has improved significantly in recent years, it still suffers from weaknesses in independence, integrity and professionalism, competence, access to information and accountability.
3.4.12 Civil Society
Evidence from the stakeholders’ feedback suggests that high levels of tolerance and acceptance of corruption mark Sierra Leone’s civil society. In recent years, social acceptance of corruption has increased to such an extent that the corrupt are not excluded from society and, in fact, are often celebrated. Evidently, social attitudes and behaviour are rooted in childhood. Formal education focuses on examination success in technical subject, with little emphasis on civic duties, the individual’s responsibilities as human beings and as Sierra Leonean citizens, or on the government’s responsibilities. Furthermore, there are little opportunities for class discussions or case studies on issues. Schooling does little for ethical education, individual development or social empowerment.

The origins of low social empowerment are also relatively well understood. Sierra Leone still has many elements of weaknesses in its society, low levels of literacy, overpopulation, widespread poverty and insecurity. It is little wonder that the public lacks the power, confidence and incentive to fight corruption on an individual level. And for this reason it is critical to support the development of robust civil society organisations to represent the interests of the disadvantaged and illiterate segments of society, and take advantage of the devolution process and police reforms’ as platforms for public participation.

3.4.13 Business sector
Traditionally the business or private sector has been dominated by foreigners (Syrians, Lebanese, Indians and the Fullahs). This trend is now changing gradually as there is the development of a new class of businessmen (Sierra Leoneans) who are in the process of developing their business with strong business ethics resulting in corrupt practices. Peculiar indigenous corruption exists within the private sector and its dealings with the society at large. Private sector corruption has a massive impact on economic growth and development; it reduces investor and consumer confidence, degrades the spirit of competition, and compromises the quality and efficiency of outputs and stifles the creation of wealth. Furthermore, private sector corruption has the potential to impact the individual in an acute way, via their savings and investments. The main victims are small to medium investors and consumers. During the NACS team review we identified that high incidence of corruption occurs at the interface where the public sector and private sector meet through procurement, contracts and customs.
The NACS (2014-2018) is built around common themes and a toolkit of measures: The NACS will be openly adopted and implemented transparently so that all can see the results. If some measures fail, others must be adopted as NACS will adapt and mature as we learn from our successes and failures.

4.2 Elements of the strategy

The strategy aims at tackling corruption in Sierra Leone through a multi-pronged balanced approach and combination of actions on three mutually reinforcing fronts as provided for within the ACC Act 2008:

- Prevention – systemic, institutional, legislative, administrative reforms and public education and awareness raising, aimed at building democracy, create political competition, poverty reduction, and delivery of public goods and services
- Enforcement – improvement in the legal and institutional arrangements for the detection, investigation and prosecution of corruption.
- Suppression – the regular and systematic measuring of the nature, causes and extent of corruption through reliable and verifiable data collection, analysis and co-ordination;

4.2.1 Themes of NACS

Cutting across these three broad fronts of action, are a number of consistent themes.

<table>
<thead>
<tr>
<th>THEMES OF THE ANTI-CORRUPTION STRATEGY</th>
</tr>
</thead>
<tbody>
<tr>
<td>✓ Political Will and leadership: demonstrations by a range of key leaders of commitment to change; setting the tone at the top</td>
</tr>
<tr>
<td>✓ Transparency: openness in dealing with the public and public opinion</td>
</tr>
<tr>
<td>✓ Accountability: responsibility for the performance of public duties and being answerable for all acts and omissions</td>
</tr>
<tr>
<td>✓ Meritocracy: promotion of the most talented and able to perform</td>
</tr>
<tr>
<td>✓ Deregulation: systematic removal of unnecessary regulations, processes and procedures</td>
</tr>
<tr>
<td>✓ Standardisation and automation: simplification and widespread use of technology</td>
</tr>
<tr>
<td>✓ Efficiency of service delivery: progressive performance improvement</td>
</tr>
<tr>
<td>✓ Professionalism and competence: investment in recruitment and training</td>
</tr>
<tr>
<td>✓ Public participation: active engagement of civil society and the media</td>
</tr>
<tr>
<td>✓ Change management: measures which facilitate change, for example, capacity building and awareness raising</td>
</tr>
</tbody>
</table>

4.2.2 An Anti-Corruption Toolkit

The recurring themes of the strategy are mirrored in a core set of measures – these form the anti-corruption toolkit, and are summarised below.

- Institutional Anti-Corruption policies: MDAs should be encouraged to develop their own Anti-corruption policies with regard its employees, suppliers and other third parties;
- Adherence to the NPPA Act and Regulation: MDAs must comply with the relevant procurement Act, regulations and manual and NPPA and the ACC should observe all GoSL and Donor procurement above $1 million;
- Development of Conflict of interest rules for MDAs: Conflict of interest must be avoided. Rules for conflict of interest must be developed and popularise to all MDAs and Donors
- Access to information legislation: gives citizens the legal right of access to government documents without having to prove a special interest and the burden of justifying non-disclosure falls on the government administration.
- Integrity pledges: a set of promises and undertakings made publicly by a group, typically government ministers, to a common overseer, whereby any failure to perform the promise entails resignation from or removal from the group.
- Codes of conduct: a set of ethical standards to which institutions adopting the code will adhere in order to demonstrate their commitment to eliminate corruption from their activities.
- Conflict of interest provisions: a law, regulation or rule of business prohibiting participation in decision making whenever private interests might be present in the performance of public duties.
- Assets declaration and monitoring: an essential statement by all prominent public office holders, which is effectively monitored.
4.3 Anti-corruption Policy

His Excellency the President, in his maiden speech adopted the policy of zero tolerance on Corruption. The Government needs to renew its commitment to the anti-corruption agenda and manifest political leadership. The anticorruption policy should be complemented by political leadership and reinforce Government’s commitment to the following:

- Zero tolerance to corruption in its own activities,
- Strengthen the ACC with independent investigation and prosecutorial powers
- Consideration of corruption more explicitly in the formulation of the Agenda for prosperity and other country strategies and programmes (CSPs),
- Strengthen procurement and public financial management
- Inculcate and update the code of conduct to include integrity,
- Strengthen Anti-corruption agencies like the Audit Service, Internal Audit Units, and the ACC.

Specific measures will be required to harness the insights of civil society stakeholders, address corruption in MDAs and donor projects more effectively, improve guidance and training in anti-corruption measures, and realign public servant incentives through an updated civil service code and better publicity and communications. Anti-Corruption agencies should reinforce the message that senior public officials preventing or deterring staff from reporting allegations of corruption are committing an offence and may be disciplined.

4.4 Risk based Due Diligence approach

Anti-corruption issues continue to present significant risks in implementing the AfP and delivering good governance. Anti-corruption agencies must continue robust enforcement in this area and as Sierra Leone is one of the emerging markets in sub-Saharan Africa it present the greatest economic opportunities as well as increased corruption risks. Indeed, failures to identify a significant corruption risk in Sierra Leone will not only open the possibility of fiduciary, developmental risk but also reputational risk. In this context, anti-corruption watchdogs all over the World have endorsed risk-based due diligence approach as appropriate to mitigate risks.

Risk-based due diligence is critical to the detection and prevention of corrupt activities and constitute the cornerstone of any effective anti-corruption programme. A key factor taken by Transparency International’s 2012 Corruption Perception Index (CPI), other corruption indicators such as industry sector, nature of the underlying transaction and business partner risk, as well as exposure to Politically Exposed Person’s (PEPs) are all elements of an effective risk-based assessment.

This is a methodology that links corruption prevention, enforcement and suppression measures to the MDAs overall risk management framework that allows corruption agencies to provide assurance to the Citizenry that the risk management process in place is managing risk effectively, in relation to the risk appetite.

The key features of this approach are:

- Directing resources to areas where the risk is greatest
- Make the most effective use of all efforts
- Cannot be uniformly applied – Each sector and firm faces different risks
- Seeks to achieve real outcomes– Reduce corruption, not guarding against regulatory sanctions

Sierra Leone does not have the resources to police corruption throughout the country and therefore our limited resources will be directed to those institutions or sectors that have high propensity for corruption. The key criteria for sectors or institutions to be under the microscope of the law enforcement agencies are:

- Does the institution engaged in service delivery?
- Are you implementing a donor project above US$ 500,000 or its equivalent?
- Does your procurement constitute a significant proportion of Government’s total procurement?

| Integrity pacts: | an integrity pact is a formal no-bribery pact made by a group of related stakeholders (e.g. contractors tendering for procurement contracts) whereby they set open and verifiable undertakings not to engage in corruption of any kind. |
| Whistle-blower provisions and protection: | a key mechanism to overcome the culture of tolerance of corrupt practices, people must be provided with the means to report responsibly any abuses of power or acts of corruption |
| Vigilance units: | groups appointed throughout the public sector with responsibility for verifying compliance with integrity pacts, codes of conduct and anti-corruption rules and procedures. |
| Integrity testing: | random checks on those in vulnerable positions. |
| Citizens Charters: | set out the public services a government agency will offer and how it will respond to members of the public. |
| Service delivery surveys and report cards: | publicised reports of tests of anti-corruption standards and targets, based on verified surveys, which departments will welcome as recognition of due performance and justification of appropriate resources. |
Based on the level of risk associated with an MDA in question, the System Review Department should conduct an appropriate level of due diligence as follows:

1) High level of due diligence is necessary for high-risk MDAs that meet all the criteria above (3/3)
2) Medium level of due diligence is likely sufficient for low-risk MDAs that meet two of the criteria above (2/3)
3) Low level of due diligence is likely sufficient for lower-risk MDAs that meet only one criterion. (1/3)

The appropriate level of due diligence will vary based on the circumstances surrounding a particular MDA. The following are some potential methods for carrying out due diligence at various levels:

- **Low-level diligence**: MDA questionnaire and related follow-up; review summary financial statements and other background documents; conduct general online research and review publicly available information.

- **Medium-level diligence**: In addition to the aforementioned, perform a background check of the MDA, including a more extensive review of publicly available information (e.g., government database search); interview the third party’s senior management; conduct a more extensive review of relevant documents and financial records.

- **High-level diligence**: In addition to all the aforementioned, conduct interviews of employees beyond senior management – e.g., personnel in the field who would be involved in the engagement; review facilities; comprehensively review relevant documents and financial records; conduct a background investigation that includes inquiries beyond publicly available information (e.g., interview industry sources).

In addition, the following is a 5-step model for conducting an anti-corruption risk assessment in MDAs.

Step 1: identifying corruption risks and schemes
Step 2: rating the likelihood and potential impact (inherent risk)
Step 3: identifying mitigating controls and processes
Step 4: assessing residual risk
Step 5: corruption response plan

During the review the NACs team was able to identify that high incidence of corruption occurs in the following interfaces as shown below:

![Figure 7. Incidence of corruption at interface between the private and public sector](image)

**Corruption in Procurement and Contract Management**: Procurement accounts for about 56% of government expenditure for 2014. The passing of public funds into private hands through public procurement procedures presents enormous potential for corruption. It thus deserves particular attention.

Public procurement has become a dynamic reform area over the decade and anti-corruption is an integral part of the reform agenda. Corruption risks inherent in public procurement are increasingly well understood. They result notably from the high value and number of contracts, the complexity of procedures, discretion in contract
administration and attribution, weak oversight, and limited implementation capacity. The multitude of risks calls for the establishment of a variety of mechanisms, which curtail corrupt practices. International instruments, such as the UNCAC and OECD instruments to fight corruption and enhance integrity, set high standards for procurement frameworks. The standards are binding for countries that have ratified the instruments.

Clear and comprehensive regulations are a fundamental prerequisite for curbing corruption in public procurement. Rules and regulations should take account of key principles such as transparency and fairness, objective decision-making criteria, and adequate review and control mechanisms. Below are some of the priorities for enhancing integrity in public procurement. Other measures not mentioned including ‘bulk procurement’ would also be desirable for curbing corruption in public procurement.

a) Frameworks and Processes

The regulatory framework needs to encompass the entire procurement cycle from conception to the definition of needs and the final phase of contract payment. The NPPA Act on Procurement of Goods, works and Services sets out a number of rules on standardisation, enhanced transparency (including access to information), and foreseeable government procurement processes. Ensuring that procurement agencies understand, apply, and enforce procurement and anti-corruption rules and regulations is the most effective way to reduce the risk of malicious practices.

National Public Procurement Act 2004 requires that high-value procurement contracts be submitted to competitive bidding. Bidders may challenge procurement decisions in the National Public Procurement Review Panel. According to the law, citizens can access and assess procurement regulations. There is the need to develop a “procurement portal” intended to provide MDAs with online access to tender registration and information and to encourage bids to be submitted on-line.

The current system should develop a system on how MDAs procurement practice could comply with transparency and accountability principles, or on the extent of recourse to non-competitive procedures in the public procurement process.

The NPPA Act 2004 calls for processes to enhance transparency and reduce discretion in public procurement. Yet there are serious doubts regarding the application and enforcement of the law by all procurement entities.

Due to the economic importance of public procurement in the national budget, it is very imperative that it be adequately regulated and monitored. Frameworks and processes ensuring simplification and transparency must be enforced. The authorities are urged to ensure effective national implementation of the current regulatory framework and to consider further simplifying it. In particular, all procurement entities should enforce the relevant legal provisions, and the award of contracts on the basis of non-competitive procurement should be limited and exceptional. We strongly support the Government’s intention of reviewing domestic procurement provisions in the light of international procurement and anti-corruption standards.

b) Reducing Corruption Risks

NPPA can play a significant role in deterring, detecting, and sanctioning corruption. It can take measures to improve integrity and transparency, and prevent misconduct (ethics codes, appointments on integrity and merit, integrity training, asset declarations, etc.). Based on due diligence assessments, NPPA can, furthermore, put in place specific mechanisms to monitor decisions and enable the identification of irregularities and potential corruption. To enhance transparency and limit risks, countries may regulate intermediation in government procurement (e.g. register intermediaries). Finally, provisions can regulate contracts between procurement agencies and MDAs and individuals with a record of bribery (e.g. debarment when involved in corruption offences).

A mechanism to monitor the assets, income, and spending of public procurement officials has not been established. There does not seem to be any further initiative defining preventive measures for encouraging integrity and transparency in procurement agencies, this must be developed. Evidence of due diligence by public authorities in order to examine the credibility and integrity of bidders is, however, missing--this also needs to be looked into.

Award of ‘Mega’ Contracts: - These are contracts awarded especially to mining companies that are executed without a transparent process and inclusive consultations with other key MDAs. This is likely to breed corruption. There is nothing wrong with unsolicited bids, but the process of executing these arrangements should be transparent enough to make those involved in the process become accountable. We advise that Gazetted Procedures be developed to deal with these transactions to reduce discretion and potential corruption.
Award of Small & Medium Sized Loans (SMEs): - Government through a bank’s vehicle awarding loans to SMEs breed corruption as the process is not transparent, the rationale or justification is not provided. People are likely to read different meaning into it. It is important to note that Government engagement in awarding SMEs loans would crowd-out the private sector. We recommend that Government should cease from awarding loans to SMEs, but should create the enable environment for private sector intervention.

National Revenue Authority- Tax and Customs: -Bribery risks are particularly high in tax and customs administration, where officers and management are often tempted to abuse their position of power for personal gain by understating revenue assessments, resulting in depriving the GoSL Consulted Fund of the actual revenue that was originally assessed for the collection. This situation brings benefits to the taxpayer and the NRA offices, so this is an easy and comfortable corrupt relationship, which is widely practices, as both parties are benefiting at the cost of the GoSL and the people of Sierra Leone and no taxpayers complaints. It is possible for these corrupt practices to be more effectively since address the establishment of Large Taxpayers Office (LTO) with only the top 150 taxpayers. These 150 taxpayers now accounts for approximately 63% of all income tax revenues including Good and Service Tax (GST). The NRA Small & Medium Tax Offices (SMTO) is more difficult to determine the level of bribes being paid to MRA official to underreport actual taxes due as this office accounts 3,000 to 4,000 taxpayers in this category. The 2013 Finance Act set new policy for micro, small taxpayers who will pay a flat annual charge from 2015 this should not be for the most part not be abused, other than monitoring those who should be outside these scheme. A variety of factors contribute to corruption in tax and customs administration. The complexity of laws and procedures (regulations, exemptions, etc.), as well as the level of control and discretion granted to NRA officials, increase the risk of bribery on both sides. The legal understanding of tax laws is further complicated by annual amendments to revenue laws being up-dated, in as hoc manner, through the Finance Acts over many years. Last year (2013) Capital Gains Tax (CGT) was introduced via the finance Act in a casual manner, without adding it to existing legal tax reforms underway within the NRA. The revenue laws are all under review, and new Tax Administration Bill will be passed in Quarter 1, 2014, followed by major clarification of the Income Tax, GST and Customs & Excise to be concluded in 2014. These law changes will open the door reintroduce new regulations, integrity measures, staff rules, reporting procedures, and sanction mechanisms need to be adopted to increase the integrity within the National Revenue Authority. The real change required after the change is the need to be addressed directly by the NRA Board and MoFED is to ensure more separation of dual roles of assessment, collection, and reconciliations, which are far from satisfactory, transparent. Difference between assessment and collections are often not report to the NRA Senior Management Team (SMT) or the NRA Board and to MoFED. These write-downs are decided at Commissioner level (Commissioner to Assistant Commissioner) with no independent review or transparent reporting mechanisms being evident. This is an approach is considered deliberate and is subject to excessive abuses at all levels from the NRA Board downward.

In terms of customs exceptions from import duties, members of the Government request regularly abuse this procedure and NRA fails to report these publically. The NRA need to log all request and publish those granted tax exemptions and the reasons why.

Both the tax authorities and customs administration play a key role in the security and well-being of Sierra Leone, as indicated in the national budget the key source of income to drive the national budget and A&P is domestic revenue.

Ministry of Finance & Economic Development should institute measures to develop unified tax collection system by implementing self-assessment and direct submission, reducing bureaucracy, and limiting person-to-person contacts with tax officials, as well as reducing their discretionary powers.

The Ministry of Finance should conduct studies to streamline and reform customs regulations and provide a clearer institutional organisation

According to the report, Doing Business 2009, bribery within the Sierra Leone customs authorities is still extremely widespread, particularly in lengthy import and export procedures. However, while some improvement has been made in customs risk management methodologies, they are insufficient to make a real impact. It is reported that, in many years of undertaking large scale searches of products through the Queen Elizabeth II Port, there are no cases of smuggling reported etc. Indeed there has been no effective anti-smuggling unit in operation in customs, and this is still the case.

The Ministry of Industry & Trade (MoIT) introduced a new goods destination inspection company called the African Link Inspection Company (ALIC) to support better controls and management. ALIC instead of improving the assessment has compounded the situations, as it has failed to deliver on a major part of its contact with the, which cost the country 2% of all revenues. This ALIC contract deficiency has been reported by DfID in 2012 & 2013 as ‘not fit for purpose’. There is a clear need for the NRA Board to release all such independent consultant reports, at least to MoFED for review.
It is recommended that the vulnerability to corrupt practices in both the tax and customs authorities should be assessed. Such an assessment could seek to determine to what extent the lack of integrity in both departments leads to loss of revenues – e.g. because corruption increasingly discourages international companies from entering the Sierra Leone market. It is also recommended that newly developed integrity and ethics tools to be regularly communicated to staff and monitored for understanding and application. The public also need to be aware, the NRA do not collect revenue in the form of cash, cheques and that all payment should be paid directly to the GoSL Consolidated Fund via the banks and NRA only should receive a proof of payment through bank receipts. Bank officials, working in NRA offices should return to their own banks premises to avoid day to day collusion with NRA official, with the potential to defraud the taxpayers, as discovered in June 2013. The NRA has never properly addressed this issue or its Board even after the recent fraud discovered by Ecobank management and reported to CID. Finally, with the direct support of the MoFED and NRA Board the tax and customs authorities are encouraged to develop appropriate reporting mechanisms that reflect, separation of duties, transparency in decision making and reporting of large write-downs on initial tax assessments to Board and MoFED with the actual reasons for such adjustments after initial audits by commissioners in the NRA.

REFORMS IN PUBLIC SECTORS

1. National Revenue Authority (NRA). NRA is often the focus of major fraud and corruption and thus need to be a major part of national strategies to control corruption. This can be in part addressed by giving revenue agencies greater support to ensure quality of management hires based on experience, qualifications and integrity, rather than close friends to permit internal collusion. In addition, permit NRA to set affordable pay levels comparable to the private sector, while subjecting their performance to close scrutiny. NRA restructuring (e.g., separating the tax assessment function from the collection function) and staff rotation, reporting of exceptions and write-downs on initial tax assessments to Board and MoFED with the actual reasons for such adjustments after initial audits by commissioners in the NRA.

4.5 Linking the Control of Corruption with the Agenda for Prosperity (AfP)

A strategy of corruption control interventions should be aligned with the Agenda for prosperity pillars and built on the policy triangle of growth, poverty reduction and governance. The strategy alignment will be built on:

- Integrity, transparency and accountability
- Efficient service delivery and poverty reduction
- Governance at centre -stage as a crosscutting constraint/enabler.

**CORRUPTION CONTROL INTERVENTIONS**

Figure 8- shows linkages of the AfP pillars with corruption control interventions.
There is a positive correlation between control of corruption and the achievements of the goals of the AfP. The rationale for linking corruption control with the pillars of the AfP can be found in the huge financial and human resource wastage in public sector management and the resultant shortage of resources for development activities. The linkage can be achieved through mainstreaming of corruption control in each of the eight pillars of the AfP. This can be done through identifying and incorporating corruption control measures and indicators in the agenda as follows;

1. **Economic Diversification**: this presupposes the expansion and deepening of the economic sector (mining, agriculture, industry/manufacturing, commerce, etc.) to ensure value addition and maximization of return on investment in these sectors. These have high risks of corruption and **corruption control measures** should include transparency and inclusiveness in the entire process of negotiation of agreements, contracts, determination of the tax system, royalties and fees as well as sound environmental protection to secure the welfare of future generations.

2. **Managing Natural Resources**: these constitute the drivers of economic growth and development. Mining, marine, forestland, water resources constitute the main resource-base of the country. **Corruption control measures** should include ensuring that foreign investors are carefully screened, agreements and contracts be transparently negotiated and executed and a participatory surveillance and monitoring mechanism be devised and followed in the entire value chain of harnessing natural resources in mining, environmental and agricultural activities alike.

3. **Accelerating Human Development**: this is the most valuable and sustainable asset of any nation and must be carefully nurtured and developed. It is also a high-risk area for corruption. **Control measures** must include equity and transparency in all aspects of human development (support to institutions’ education and training, financial resource allocation, guidance and counselling) jobs, income and related opportunities open to all.

4. **International Competitiveness**: this is a function of productivity and production of high quality goods and services that enter into international trade and negotiations. Transparency and accountability training and adherence to ethical standards, policies and procedures as well sanctions applied to culpable parties are key **corruption control measures** in this area.

5. **Labour and Employment, Recruitment**: postings, transfers and emoluments must be based on merit and completely devoid of regional and ethnic considerations.

6. **Social Protection**: equal opportunity for all vulnerable groups.

7. **Governance and Public Sector Reform**: all processes must be based on democratic principles and adherence to the rule of law.

8. **Gender and Women’s Empowerment**: equity and empowerment hold the key to full and effective participation of women in national development processes. However, meritocracy must guide and inform gender equity and empowerment not to defeat the purpose of instituting corruption controls.

### 4.6 Economic policy reforms

Economic policy reform should be a starting point and the main pillar of the national anti-corruption strategy. However, Anti-corruption is envisioned in the agenda for prosperity pillar 7 (governance and public sector reform). Generally, any reform that increases the competitiveness of the economy will reduce incentives for corrupt behaviour. For this reason, deregulation and the expansion of markets are powerful tools for controlling corruption. Markets generally discipline participants more effectively than the public sector and, with their power to do so, are closely linked to sound economic policies. Enlarging the scope and improving the functioning of markets strengthens competitive forces in the economy and curtails rent seeking activities thereby eliminating the bribes public officials may be offered (or may extort) to secure them. There is a strong correlation between policy distortions and corruption.

Some policy reforms can have quick results, particularly some macroeconomic reforms and deregulation, which do not make heavy demands on institutional capacity. The incentives of economic actors can be changed overnight by the removal of controls and the introduction of market-determined allocation systems in areas like foreign exchange and bank credit. Economic policy reforms that contribute to the expansion of markets and the reduction of rent seeking, thus clearly reducing opportunities for corruption, include:

- Lowering tariffs and other barriers to international trade;
- Unifying market determined exchange rates and interest rates;
- Eliminating enterprise subsidies;
- Minimizing regulations, licensing requirements, permits and other entry barriers for new firms and investors, both domestic and foreign;
- De-monopolizing public sector activities and privatizing state assets into competitive markets; and
- Transparently enforcing prudential banking regulations, and auditing and accounting standards.

Although these reforms will reduce opportunities for corruption, there are some areas, including tax reform, public private partnership, privatization of utilities, liberalization of financial systems, and environmental regulations, where close attention should be paid to the capacity of government institutions to implement policy reforms and regulate markets. If such capacity is lacking, policy reforms may increase the risk of corruption, especially in areas that become ripe for collusion among private actors. The answer is not to forgo reform, but to consider and help strengthen institutional capacity in tandem with policy reforms. Efforts to combat corruption therefore must necessarily focus on building stronger institutions to improve governance and increase transparency, and ensure the competitive functioning of markets.

### 4.7 Strengthening Institutions

Building strong institutions is a central challenge of development and is key to controlling corruption. Well-functioning public financial management systems, accountable organizations, a strong legal framework, an independent judiciary, and a vigilant civil society protect a country against corruption. Institutional strengthening and therefore, should be at the core of the country’s anti-corruption strategy.

Strengthening institutions is a complex and long-term undertaking. Although actions are required on a number of fronts to control corruption, reform programs have tended to focus on three broad areas:

- Strengthening the public sector to improve service delivery. This includes building a professional and accountable civil service, establishing sound financial management, promoting disciplined and transparent policy-making, and establishing a balanced division of responsibilities among central, state, and local governments.
- Strengthening the legal framework, including the judicial system.
- Increasing transparency and introducing other measures that strengthen the role of civil society in demanding better government.

### 4.8 Reforms in public sectors

The fight against corruption is not distinct and independent from the reform of the state, because some of the measures to reduce corruption are at the same time measures that change the character of the state. The reform of public sector institutions should therefore include civil service reform; improved budgeting, financial management, and tax administration; competitive and transparent public procurement; and strengthened capacity in decentralized institutions and local governments. Such reforms must involve changing government structures and procedures, placing greater focus on internal competition and incentives in the public sector, and strengthening internal and external checks and balances. As a complement to these broader reforms, the careful and transparent implementation of enforcement measures, such as prosecuting some prominent corrupt officials, must also be considered. Anti-corruption efforts will lack credibility, and hence effectiveness, unless impunity can be curtailed.

1. **Public Financial management.** Prudent financial management systems are powerful instruments for preventing, discovering, or facilitating the punishment of fraud and corruption. They provide clear guidelines for those responsible for managing resources, reveal improper action and unauthorized expenditures, facilitate audit by creating audit trails and protect honest staff. Sierra Leone has adopted the integrated financial management system, which is a good illustration of the potential for reducing the scope for corruption and increasing transparency in public sector management.

2. **Public Sector reform.** The current Public Sector Reform Programme (PSRP) (2009–2013) incorporates a Civil Service Reform framework. The PSRP is collaborative efforts funded by GoSL and multiple Development partners. The overall goal of the Programme is to improve public sector productivity and service delivery to all levels of society, consistent with the developmental priorities articulated in the AfP. The PSRP is anchored on the developmental priorities of Sierra Leone as articulated in the Agenda for Prosperity.

The current projects of the PSRP are: Sierra Leone Pay and Performance Project; Civil Service reform; Management and Functional Reviews; Political and Administrative Programme; and Records Management Improvement Programme.

**On the Pay Reform,** the GoSL’s ‘Multi-Year Public Sector Reform Strategy (2011–2015)’ was developed and approved by Cabinet in February 2011. It outlines a comprehensive approach to reforming public sector pay over five years. It recognises that remuneration should be commensurate with the responsibilities of the job, which necessitates the completion of a Comprehensive Job Evaluation and grading exercise before enhanced pay is introduced. What is
annoying is that we now into the last two years of the US$17 million World Bank project, but yet to be implemented. But pay reform alone is insufficient. It must be combined with credible monitoring and law enforcement.

**On the Recruitment and Selection**, the Sierra Leone Civil Service has suffered a progressive depletion of skilled manpower in the Managerial and Professional grades. This situation was exacerbated by the 11 years Civil War and has continued today. A key problem is the so-called ‘missing middle’. In 2008, there were only 995 Civil servants in the mid-level Professional and Technical grades compared to 5,858 in 1993/4. The GoSL has responded by rehabilitating the Public Service Commission (PSC), which is now recruiting the ‘missing middle’ in a transparent and competitive process. In 2011, the mid-level professional has increased to 1,559.

**On Performance Management**, In 2010 His Excellency the President decided to leverage Government performance by demanding performance from Ministries rather than from individual civil servants. The President now signs an Annual Performance Contract reflecting policy outcomes with each of his Ministers and with the support of the Strategic Policy Unit (SPU), reviewing their performance on a quarterly basis through Performance Tracking Tables. This process was cascaded to Permanent Secretaries, Professional Head and Directors, because they are contingent to the performance of all Ministries. There are on-going efforts to mainstream corruption at part of the indicators.

**The Civil Service reform Project** is a Euro 10 million project, which includes support to staff rationalisation and institutional support to key human resources management agencies in the public service. The Human Resources Management Office (HRMO) is a key beneficiary of the intervention. This project addresses the challenges in the civil services like a mismatch between skills and function in the Civil Service which greatly hamper effective policy design and implementation for efficient service delivery and poverty reduction; weaknesses in the human resource management structures and institutions of the civil services ‘low levels of integrity in the administration and management of the pay and compensation system of the public sector; and low level of morale and discipline in the public service;

**The Management & Functional Reviews (MFRs)** is a productivity exercise aimed at improving the efficiency and service delivery mechanism of the institutions under review. It is a good tool to engender reforms in the civil services, but it has not been well circulated within the MDA. Since 2002 PSRU has conducted MFRs in 23 MDAs and some of which have received cabinet approval. Implementation of the recommendation of the MFRs is still a challenge as MDAs are tasked with taking ownership of the implementation process and PSRU providing on-going support and technical backstopping. Less than 20% of MDAs have fully implemented MFR recommendations.

**Forum Strengthening the Political/Administrative relationship in central and local Governments**

The Government quests to strengthen the political/administrative relationships in the Central and local Government held in 2011 by PSRU in collaboration with the Office of the Chief of Staff and the Ministry of Local Government and Rural Development will collaborate with the Governance and Institutional Development Division (GIDD) of the Commonwealth Secretariat in 2013 to achieve this objective. This project will enable the parties to understand and agree on the priority national outcomes that the Government should focus on; understanding and inculcating leadership and negotiation skills and values; roles of MDAs.

**Record Management Improvement Programme(RMIP)** – This is mandated to enhance records management initiative in MDAs. The programme was set-up in 2005 to create records and rehabilitate specifically personal records, which may have fiduciary implications, but most were destroyed during the war. They have completed so far: Teacher’s Record (2012/13) created personnel files for teachers and linked them to payroll data at the Accountant General’s Department; conducted biometric verification and located schools through GPS technology; HRMO- Restructured Records management system at HRMO, digitalising available Personnel Records into a document Archive; amongst others.

Public sector pay and strategy should be reviewed and implemented. The current pay remains grossly inadequate; the more bureaucratic corruption becomes entrenched. Merit-based recruitment and promotion mechanisms that restrain political patronage and create a more impartial civil service are strongly linked with lower corruption. Defining what the civil service means and differentiating more clearly between a core civil service and other public employees is also important.
3. **National Revenue Authority (NRA).** NRA is often the locus of major fraud and corruption and thus need to be a major focus of national strategies to control corruption. This can often be addressed by giving revenue agencies greater managerial autonomy to hire and fire staff and to set pay levels while subjecting their performance to close scrutiny. NRA restructuring (e.g., separating the tax assessment function from the collection function) and staff rotation can also help reduce opportunities for corruption. Tax policy may also affect anticorruption goals. Simplifying tax and tariff schedules and keeping rates at moderate levels reduces the discretion of tax and customs staff, and narrows the scope for corrupt payments.

4. **Procurement.** There is an urgent need to build the capacity of procurement UNITS AND staff, promote procurement as a specialist discipline within government. Clearly, organizations with significant procurement should also be early candidates for public sector reforms, with regard to pay, accountability mechanisms and should be under the microscope of the systems review department of the ACC and corruption control agencies.

The government will need to strengthen its own procurement expertise to enable these reforms, and we recommend significant institutional strengthening of the National Public Procurement Authority (NPPA) to allow it to lead the way in the reform of procurement and contracting.

5. **Decentralization.** Decentralization involves the delegation of authority to lower tiers of government or the granting of greater authority to line managers. Its effect on performance and corruption depends on the setting. Decentralization can help reduce corruption if it improves government’s ability to handle tasks while increasing transparency and accountability to local beneficiaries. But decentralization can also increase corruption if local and regional government units have stronger incentives (e.g., because of lower pay) or more opportunities to carry out fraudulent activities and are less constrained by financial management and auditing systems (which are often in even shorter supply) in regions than in the centre. Decentralization initiatives must take into account the relative accountability and capacity of national and subnational levels of government when considering the structure of power sharing and must work to develop the capacity of decentralized entities alongside the devolution of functions. Empowering civil society and communities to become more involved in anti-corruption efforts becomes even more critical when governments are pursuing decentralization strategies.

6. **Legal and Judicial Reform.**

The country’s legal system consists of its laws and regulations as well as the processes and institutions through which they are applied and is vital for addressing corruption, just as it is for resolving civil conflicts, enforcing property rights, and defining the limits of state power.

- **Regular Integrity Checks:** Apart from an integrity check which may be conducted at the time of initial appointment of the judges of various courts, there should be systems for monitoring the fairness, integrity, honesty and transparency of judges at regular intervals. Therefore, the integrity check conducted at the time of elevation of judges to the High Court or the Supreme Court must be repeated at regular intervals to ensure the continued integrity of the incumbent after appointment. This task could be undertaken under the aegis of the Legal Council.

- **Special Courts for Corruption Cases:** Delay in the prosecution of corruption cases is a major bane of the Sierra Leone judicial system. This allows the guilty to get away as they are not handed the punishment due them and this is a major concern for the innocent as they suffer while frivolous and malicious allegations against them drag on. In this context, it is relevant that despite provision of special judges for corruption offences, there is considerable backlog of cases because corruption offences are treated like all other offences, and this should not be the case. To enhance efficient case disposal, adequate strengthening of judges, along with requisite support staff should be sanctioned. A mandatory outer time limit of one year should be set for disposal of corruption cases.

- **National Judicial Council:** This should be set up tasked with investigating corrupt activities of the judiciary. This would go a long way towards controlling corruption within the judiciary. It is important that the role and constitution of the Council be carefully structured so as to balance the twin goals of increasing judicial responsibility and protecting the independence of the judiciary. In order to achieve this, it may be useful to constitute the Council with majority judicial membership.

7. **Enforcement of Anti-Corruption Legislation:** This requires an efficient, predictable, and accountable judiciary. Reform and modernization of judicial systems, however, is a relatively new area in development. Donors like DFID, UNDP have invested in this area but there is still much to learn about which approaches to judicial reform work best and how best to link judicial reform to an anti-corruption strategy. The starting point is to focus on judicial independence (including the
proper criteria for the selection and removal of judges, pay packages, training and judicial ethics); improved court administration and case-flow management, procedural reform, including reducing ex parte communication between judges and litigants; better access to justice (through small claims courts, alternative dispute resolution, and legal aid); and legal education and bar entrance requirements.

The independence of the judiciary from the rest of the government and the power to enforce its rulings is key to the success of anti-corruption efforts. Whatever the precise character of relations between the judiciary and the legislature and the executive, we rely on the judiciary to hold the executive accountable under the law, and to interpret and enforce the tenets of the constitution. The judiciary, however, cannot be effective if its decisions are not enforced. In practice, this means that other branches of government must consent to ensure its autonomy and provide the resources needed for execution of its mandate.

Other measures to enhance the efficiency and effectiveness of the judiciary include:

- Consideration should be given to reversing the burden of proof in all proceedings concerning seizure and confiscation of illicit enrichment.
- Introduce special investigative technique of “fictitious bribery” as an investigative tool for criminal procedures under the authority of prosecution service or judiciary, fully respecting prohibition of entrapment and safeguards for human rights of persons against which the method would be applied.
- Consider limiting lists of persons for which immunities can be applied.
- Ensure adoption of secondary legislation on whistleblowing and whistle-blower protection and take measures to raise awareness among specific professions and/or general public on the importance of whistleblowing and on protection of whistle-blowers.
- Introduce additional training for judges in the area of incompatibilities and seizure and confiscation of unexplained wealth.

**Anti-Corruption Commission:** The ACC has withstood the test of time and continues to attract high level of demand for its service from various stakeholders. However, rapidly increasing expectations and jurisdictional constraints continue to put enormous burden on the Commission and stretch its capacity to efficiently discharge its mandate.

The national strategy will address some of the issues mentioned above, through the following measures:

- Corruption by private entities: The ACC Act 2008 does not expressly seek to punish corrupt acts of private parties, except to a limited extent through relevant sections (dealing with persons accepting gratification to use their influence on a public servant in the conduct of an official act) and Sections (dealing with abetment, pursuant to which a person offering a bribe could be punished). However, there is no direct provision prohibiting a private person from offering a bribe or engaging in other corrupt practices. Such provisions should be part of the ACC Act.
- Enforcement action: Past experience has shown that in many cases, there are inordinate delays in prosecution of public servants against whom complaints have been made. In cases of corruption, it is extremely important that prosecution takes place within a short timeframe as delays can affect the morale of the complainant and also increase the possibility of reprisals. Therefore, concrete steps need to be taken to ensure that prosecution or other actions against the wrongdoer is completed in a timely manner, including simplifying legal and administrative procedures. Further, strong punishments should be meted out to public officials convicted of corruption and the fact of such punishment should be widely published, named and shamed. This will not only act as a deterrent to the officials, but will also bring to the public’s attention that steps are being taken to curb corruption.
- Bribery Foreign Officials: The ACC Act does not contain any provisions to deal with cases where Sierra Leonean citizens engage in corrupt activities with a foreign public official. Such a provision is required for bringing Sierra Leone Anti-Corruption laws in line with the mandatory requirement of UNCAC.
- Confiscation of property: It is well documented that the provisions of the ACC Act in this regard are inadequate since confiscation is only permitted after prosecution for the relevant offence. To effectively deter public servants from engaging in corrupt activities, it is important that the very possession of properties disproportionate to known legal sources of income of a public servant be declared as an offence and such properties be confiscated...
by the state even pending prosecution. Adequate provisions in this regard need to be introduced through amendments to the ACC Act or through a separate legislation that allows for civil forfeiture;

- **Right to Access Information Act, 2013 (RAI Act)**: The passing of this Act has been one of the key initiatives of the Sierra Leone government for preventing and curbing corruption. However, one of the major criticisms of the RAI Act has been the availability of a number of grounds for exemption from providing information. Certain sections provide an easy route for contesting any disclosure of information that has been provided by the third party. In order for the RAI Act to become even more effective tool against corruption, the scope of exemptions from disclosure of information that are available under it should be reduced.

4.9 Civil society and media

Civil society and an independent media are, arguably, the two most important factors in controlling systemic corruption in public institutions. Corruption is controlled only when citizens are no longer prepared to tolerate it. Private groups, professional organizations, religious leaders, and civil organizations all have a stake in the outcome of anticorruption initiatives and an interest in the process. They also should play an important role as watchdogs of public sector integrity.

Strengthening of various sectors in and out of government simultaneously tends to spark a dynamic system of checks and balances. This is based on the assumption that public servants, as well as other state institutions, seldom renew themselves from within. Facilitating constructive "pressure points" outside the public service or government is therefore, key in forcing the public sector to be more responsive. The identification and achievement of short-term goals known to the public, helps to generate a momentum for change. Public information is the first step, but the greatest challenge for integrity efforts is opening the circles of citizen participation in contexts where historically the citizenry distrusts government and the public sector is unaccustomed to citizen involvement in state affairs. The integrity process tends to increase but also channel citizen involvement to encourage reform activity while ameliorating public sector fears that throwing-open government operations to citizen evaluation means opening the floodgates to partisan gamesmanship.

Successful anti-corruption campaigns involve civil society. However, promoting a more effective and constructive civil society role where there is little tradition of such involvement is a major challenge. A first step is to consult citizens and civil society. If consulted, citizens are an invaluable source of information about where and how corruption occurs. Ways of consulting and involving the public, include carrying out systematic client surveys; setting up citizens’ oversight bodies for public agencies; national integrity workshops; consulting with communities in small towns and villages; asking school children; and using telephone hot lines, call-in radio shows, and educational programs. The use of survey data and other participatory mechanisms build momentum and spearheads new activities by civil society and NGOs.

**Media**—the Media has an increasing role in combating corruption, but the development of investigative journalism remains a challenge and priority. To encourage such type of reporting, a partnership between public authorities and media seems to be a prerequisite for success, and it can also reflect the need to transmit anti-corruption messages and conduct campaigns. However, journalists investigating corruption cases may be exposed to additional risks. Therefore, security of journalists is also a pre-condition for objective investigation and reporting. At the same time, parallel attention ought to be paid to respecting ethical rules of journalism.

Implementation of the media strategy relies on two principles: first, the government must provide an enabling environment for the media, by ensuring fair competition, independence, and access to information; second, the media must respond by becoming more responsible, increasing the quality of their coverage and creating accountability mechanisms. These measures will provide a sound basis for the media to be brought in wholesale to the broad based coalition now assembled to fight corruption.

The Government can give its commitment to not interfering with the press. Competition and liberalisation of the media should be encouraged, through privatisation of, or at least competition for, the state owned electronic media the Sierra Leone Broadcasting Corporation (SLBC). Legislation is required to avoid monopoly control of media sources. Private TV and radio stations in all localities are a priority, as they have a valuable role to play in social empowerment, and local accountability and public participation.

Positive steps must be taken by the media to enhance their integrity and professionalism. A code of ethics developed with the wide participation of media practitioners is an important first step. Improved working conditions including competitive wages and salaries for journalists are imperative, but this issue should be outside the purview of government. The media must take urgent steps to improve the quality and accuracy of its coverage, and increase its capacity to root out corruption. Training in investigative reporting is critical, as are source protection provisions for journalists, to ensure that they are free to undertake such reporting.
Access to information must be increased considerably, not only through the law, which should be expedited as an absolute priority, but also by increasing the media’s access to government information outlets. This will be part of an overall effort to assist and engage the media in the fight against corruption by strengthening the role of the media in the implementation and monitoring of the NACS. Regular supplements in newspapers informing the readers about the progress of the NACS implementation will be a valuable first step.

This increased responsibility and access to information should be reinforced by greater accountability. Some structures such as the Press Complaints Council, or other accountability mechanism, would provide a forum for complaints against the media, by the public, businesses or the government. Such a mechanism would need to be independent and directed by people respected for their independence and integrity, as their power would lie in their moral force of censure, rather than any legal sanction. Transparency of judgements would be important: the subject of a complaint would be required to be published in full and the findings of the Press Council made public, where a complaint has been upheld. Such a mechanism would reinforce the existing defamation law and help curb the excesses of the media.

The ease and mechanics of implementation of media reforms are still unclear but the seeds of co-operation have already been sown.

4.10 Public accountability bodies

Audit Service Sierra Leone (ASSL) - as a medium term aim, the Audit Service must increase its relevance and effectiveness. It should transform its role from one of undertaking retrospective transaction/compliance audit to validating management assertions about internal controls and sound financial governance environment, (by undertaking Risk based audits), and about the efficiency and effectiveness of resource utilisation (by undertaking performance audits). It should prepare itself for this role by designing Corruption Rating Index (CRI), Financial Governance Rating (FGR), Accountability Index and Internal Quality Rating for departments.

For the ASSL to achieve these goals, there is need for significant legal reforms. The existing laws governing the roles and responsibilities of the ASSL must be reviewed to take account of this.

The Public Accounts Committee- (PAC): Its’ impartiality and effectiveness should be enhanced through appointment of its chairman from the opposition and specifying a time frame for appointment of PACs after a new government assumes office. Mechanisms to ensure speedy disposal of audit reports includes creation of sub-committees, an advance annual timetable and a prioritisation mechanism. It is critical that the PAC never again falls behind in reviewing the audit paras, as this undermines the entire public accountability process. An implementation mechanism is critical. The PAC ought to have strengthened legal powers of enforcement. Transparency, via openness to the media and live coverage, should be a requirement for all PACs.

The PAC is unique in that it has powers of a High Court in relation to enforcing attendance of witnesses and examining them on oath and compelling the production of documents. When the Auditor General’s report is laid before Parliament, it is the PAC that is required to carry out detailed investigation into the matters raised. The PAC’s finding and recommendations would be laid before the well of Parliament. When the recommendations are adopted, parliament could hold the Executive arm of Government accountable. The PAC will institute a follow-up action to ensure compliance, which will be in the form of recoveries of the monies misappropriated, and appropriate disciplinary actions like demotion, dismissal

The Ombudsman: A starting point for efficiency and effectiveness of the office is to strengthen the capacity of this institution through adequate finance and staff. Institutional strengthening should focus on a centralised database and networking between ombudsman’s offices, continuous training for its officers and staff, and a defined time frame for disposal of representations against ombudsman’s findings. Actions in this area are, largely, either underway with adequate funding, or have minimal cost implications. These measures are unlikely to be contentious, are low risk and are easily implementable by the bodies concerned.

4.11 Anti-Corruption Agencies and Law Enforcements

The anti-corruption framework should undergo major changes to strengthen the system and eliminate duplication, waste of resources and inconsistency. The ACC should be able to mainstream with other corruption control agencies like the FIU for financial and economic crimes, the police for private sector crimes and the Attorney General as the Chief Prosecutor among others, in the area of enforcement.

It is certain that on the basis of the feedback from the investigation of cases and its own research into government procedures, ACC will be able to disseminate information and issue guidelines to the relevant public and private sector institutions and organisations to prevent corruption.

Similarly, awareness raising campaigns through the electronic and print media and early school education against corruption should now be accepted as part of the fight against corruption in all successful anti-corruption
programmes. Advocacy against corruption in society creates the necessary public opinion, which reinforces and supports law enforcement. In addition, it leads to moral rejuvenation and improvement of ethical standards. To ensure effectiveness of the ACC, the institution must be given administrative, operational and financial autonomy. The establishment of the ACC should be embedded as had already been recommended for Constitutional review. The next issue is that of independence and credibility of its leadership (Commissioner and other senior officials). Institutionalising the selection procedure of key office holders and also their security of tenure can ensure this. A ‘single fixed term of five years’ for the Commissioner and Deputy should be proposed. All of these proposals are based on NACS consultation recommendations.

4.12 Business sector corruption
This is a sector in which no progress was achieved in previous strategies partly due to the lack of understanding from private actors and perhaps because of the passive attitude of the Sierra Leone Chamber of Commerce Industry and Agriculture and similar structures. Particular attention should be paid to this because “prevalent corruption” still remains an issue in business environment. This strategy aims to tackle the issue of public/private collusion through reforming government, and initiatives specifically mentioned in the procurement strategy. With regards intra-private sector corruption, including where the public is abused, first and foremost, it is recommended that a detailed study of corruption in the private sector be carried out as soon as the broad set of private sector stakeholders can be mobilised. Clear measures that can be recommended at this stage include, the following: First, formalisation and documentation of development of the economy will increase the transparency of business activities. Secondly, we need to develop a sense of integrity within the professions, by institutional strengthening of their regulatory mechanisms and ethics management with a coalition of concerned professionals leading the way. Thirdly, consumers need better protection from abuse by the private sector. Consumer rights legislation and associations will be a useful tool for addressing consumer-abuse. Finally, the corporate sector must be encouraged to develop and enforce better standards of professional management and corporate governance.

4.13 Integrity of Public Officials
In order to strengthen ethical standards of public officials and prevent corruption in the public service, the strategy suggests the following:

a. More systemic approach for ethics training which should involve dedicated bodies responsible for the development and delivery of the training and development of the ethics programme based on the assessment of risks and needs of public officials in the country and taking into account international best practice;

b. Ethics training should be mandatory, at least for some categories of public officials. It is advised to provide such training to all new civil servants when they enter the service, and possibly to public officials leaving the service;

c. The role of managers of public institutions in ensuring ethical standards among their subordinates should be promoted and ensured. However it should be noted that involving managers in the ethics training is most desirable.

d. Special attention should be paid to the preparation and design of ethics training; such training should be specially developed for individual public institutions, or target group of officials. Such training should address legal requirements/rules, regulations and values; and should be practical and based on real cases relevant to the activities of the institution or group of officials;

e. Special attention should also be paid to the follow-up. This may include train-the-trainers methods, as well as transfer of knowledge gained for training events to practical work situations. Assessing the effectiveness of ethics training is a challenging task, but some of the elements can be built into the overall training programme. For instance, such programmes may include a test; in addition tests of ethical competence can be included in the regular performance evaluation of civil servants;

f. Use of attractive, practical tools like workplace calendars with anti-corruption information and messages, such as the deadline for submission of asset declarations, could be a practical approach to maintain attention of public officials on ethical issues;

g. The effectiveness of ethics training can be increased if it is part of a more comprehensive framework, which includes inter alia a possibility for a public official to seek practical advice and guidance on how to deal with specific practical problems or “grey” unregulated areas, effective channels for reporting suspicions of corruption by public officials, whistle-blower protection, and other corruption prevention measures of the government.

4.14 Prosecution and the Police
Plans for strengthening the capacities of the police, namely increasing human, technical and financial resources for police and prosecutors should be developed. Efficiency of anti-corruption task force of prosecutors and police in common investigation should be increased.
Sierra Leone through its anti-corruption agencies including the ACC has committed to ensure that corruption cases are dealt with in a swift and transparent manner. The proposed measures in the action plan aims to reduce the length of the procedures, the discretion as to which cases are charged to court with regard to all the criminal cases, fully respecting the rights of the indicted and the other parties involved in the criminal case.

The enactment of a 'Mafia Act' is also proposed. This will lead to confiscation of assets and the other incidental normative acts to ensure the institutional continuity and the operability of the criminal pursuit of cases, which touch on both corruption and organised crime.

4.15 Mainstreaming
Given the cross-cutting nature of anti-corruption interventions, it is proposed that this strategy move away from stand-alone anti-corruption programmes, where ACC is the only institution leading the fight, to mainstreaming anti-corruption as an integral dimension of the design, implementation, monitoring and evaluation of programmes and policies. Effective anti-corruption mainstreaming requires credible leadership, adequate internal structures, effective coordination and monitoring mechanisms, supporting organisational incentive systems, and need to be backed by adequate financial and staffing, resources, skills and expertise. This strategy will integrate the fight against corruption into the public and private activities. Corruption mainstreaming will entail the following:

a. **Putting an anti-corruption policy in place**: - MDAs are required to formulate and implement an Anti-Corruption Prevention Policy to address issues of corruption.

b. **Operationalising corruption prevention/integrity committees**: - MDAs are required to form and operationalize Corruption Prevention/Integrity Committees in accordance with the relevant guidelines under the proposed Public Service Integrity Programme. The ACC’s role will be to coordinate anti-corruption strategies in MDAs.

c. **Developing Corruption Prevention Plans (CPP)**: - The CPP should provide the mechanism for implementing the Institutional Anti-Corruption Policy. To this end, each institution is required to develop and implement a Corruption Prevention Plan (CPP). The CPP must incorporate clearly set SMART objectives and targets to be met, activities and sub activities to be implemented, desired outputs/outcomes to be achieved, clear and objectively verifiable indicators for monitoring progress and evaluating results and clear responsibilities for implementation and resource mobilization.

d. **Developing Codes of Conduct**: - All public institutions are expected to develop specific Codes of Conduct and Ethics for their employees to ensure that staff are committed to the discharge of their duties. The Codes should be binding on Board Members, Management and Staff.

e. **Integrity Training**: - Each public institution should train Integrity Assurance Officers (IAOs) to offer technical guidance to management on the implementation of Anti-Corruption strategy and carry out sensitization workshops.

### Table 4. Mainstreaming other institutions

<table>
<thead>
<tr>
<th>Prevention</th>
<th>Institute corruption controls in MDAs;</th>
</tr>
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<tbody>
<tr>
<td>ACC</td>
<td>Encourage MDAs to build integrity in their codes of conduct/conditions of service;</td>
</tr>
<tr>
<td>FIU</td>
<td>Ensure the integrity of officers through training;</td>
</tr>
<tr>
<td>Ombudsman</td>
<td>Enhance public access to information</td>
</tr>
<tr>
<td>Public Sector reform</td>
<td>Encourage citizens to report corruption cases</td>
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<tr>
<td>Local Govt reform</td>
<td>Establish comprehensive regulations and supervisory regime for the AML;</td>
</tr>
<tr>
<td>ABC Secretariat</td>
<td>Generate records for eventual trace and confiscation</td>
</tr>
<tr>
<td>Public Financial Management Unit</td>
<td>Prevent illicit transfers</td>
</tr>
<tr>
<td>Audit Service (Sierra Leone)</td>
<td>Act as whistle-blower</td>
</tr>
<tr>
<td>Internal Audit units</td>
<td>Embark on fraud awareness audit</td>
</tr>
<tr>
<td>NPPA</td>
<td>Develop an independent system where public employees will be vetted before their appointment or recruitment into position</td>
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<tr>
<td>NRA</td>
<td></td>
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<tr>
<td>Office of the National Security (ONS);</td>
<td></td>
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<tr>
<td>Churches &amp; Mosques</td>
<td></td>
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<tr>
<td>Civil society</td>
<td></td>
</tr>
<tr>
<td>Media</td>
<td></td>
</tr>
<tr>
<td>Professional Associations like the Bar Association, ICASL, Institute of Engineers, Institute of Doctors and Surgeons</td>
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</tr>
</tbody>
</table>
For mainstreaming to be effective, the parties need to sign Memorandum of Understanding (MOU) for the duration of the strategy and the authority, responsibility and obligation should emanate from the strategy. It is imperative to note that, even though the ACC has an independent Prosecutorial power, the Chief National Prosecutor in Sierra Leone is the Attorney General and Minister of Justice. The ACC should be able to liaise with the Office of the Attorney General. The Judiciary is also expected to manifest its posture in the fight against corruption.

### 4.16 International Cooperation

There have been increased opportunities for transnational corruption perhaps as a result of the consequences of rapid globalisation, economic liberalisation and advancement of information and communication technologies in the past few decades. Transnational corruption manifests itself in various forms and it could range from bribes and kickbacks in international business transactions to using the channels of off-shore banking facilities and technological aids to either launder proceeds of corruption, or to simply park domestically extracted bribes in foreign destinations. Transnational corruption has far more harmful implications for the country than domestic corruption, as quite often it takes place on a grander scale during the course of activities highly critical to the development or security of the country. Secondly, when a significant percentage of the planned budget or foreign aid disappears as corruption proceeds and flows into foreign destinations, the country is deprived of the multiplier effect of the productive expenditure to that extent.

Measures to address international cooperation include:

- **Ratification of and adherence to treaties:** While there is no denying the fact that the bilateral treaty route is a comprehensive method of cooperation, it involves a lengthy procedure which is reinforced by the fact that Sierra Leone has so far been able to enter into very few bilateral treaties. It is therefore advisable that Sierra Leone should increasingly ratify and get the benefit of provisions of international and regional conventions/treaties and participate as an active member in the international bodies. The United Nations Convention Against Corruption (UNCAC) provides a robust mechanism for international cooperation, and ratification of the convention would open the doors of cooperation in many ways. Similarly acquiring membership of the Financial Action Task Force on money laundering (FATF) will facilitate better cooperation on mutual legal assistance.

- **Strengthening of legislative provisions:** The Extradition treaties have comprehensive provisions that cover a wide range of issues. Nevertheless there is scope for a few amendments to convey a strong message of zero tolerance of corruption and facilitation of extradition of fugitives of corruption and economic offences. These include:
  - Clear provisions in the Act for prosecution of Sierra Leonean Nationals in lieu of extradition.
  - Clear provisions regarding evidentiary requirements that are applicable to requests received from the civil law countries.
Technical assistance and information exchange: Another dimension of international cooperation is the mutual sharing of best practices, shared learning of lessons among the group of practitioners and technical assistance under the framework of regional bodies. Article 60 of the UNCAC also recommends such cooperation among the member states.

Strengthening of the institution of central authority for Mutual Legal Assistance (MLA): International and regional conventions require designation of a central authority for facilitating the process of MLA. In Sierra Leone, the functions of central authority are in the hands of the Police (INTERPOL division) dealing with both incoming requests, and outgoing requests. The central authority should have the powers to: (a) make and receive requests for assistance and to execute and/or arrange for the execution of such requests; (b) where necessary, certify or authenticate, or arrange for the certification and authentication of, any documents or other material supplied in response to a request for assistance; (c) take practical measures to facilitate the orderly and rapid disposition of requests for assistance; and (d) negotiate and agree on conditions related to requests for assistance, as well as to ensure compliance with those conditions.

Institutional capacity building: When it comes to competence in dealing with international investigation matters, capacity of anti-corruption agencies is inadequate which significantly affects the success rate. The United Nations has prepared useful tools in the form of model laws, model treaties, and MLA writing tools etc.

4.17 Others

4.17.1 Religious Institutions

The role of religious institutions in the fight against corruption may include the following:

- Dissemination of knowledge through religious instruction. This serves to warn the public of the dangers of corruption and educate public sector anti-corruption personnel in integrity and ethics.
- Development of officials’ consciousness through knowledge and religious instruction. Religious training for anti-corruption personnel and joint planning by such personnel and religious leaders will result in the development of their consciousness.
- Establishment of religious knowledge networks. This can be achieved at national, regional and local public sector agencies, with education in integrity and ethics in order to counter corruption and create ethical public officials.

4.17.2 Educational Institutions

Educational institutions will provide the following:

- Additional curricula related to integrity, ethics and discipline. These should not be limited to subjects like sociology, the principles of citizenship and morals, but should be included in all educational subjects and at all levels, from infants up to high school.
- Promotion of moral and ethical inculcation as a part of the evaluation of children and juveniles. Young people studying at tertiary educational institutions and becoming young adults should have high standards of integrity, ethics and discipline.
- Promotion of anti-corruption study and research. This will strengthen anti-corruption agencies.
- Promotion of cooperation among anti-corruption agencies in various activities. Anti-corruption agencies should form networks and promote training by educational institutions leading to ethical personnel. Additionally, PR work on public sector anti-corruption activities should be carried out among the personnel of educational institutes.
- Integration of cooperation among national and regional educational institutions. Long- and short-term anti-corruption training courses should be organized. Additionally, anti-corruption agencies should be urged to suggest their own courses and establish their own training institutes.

4.17.3 Non-governmental Organizations (NGOs)

The role of NGOs may include the following:

- They should supervise, inspect, oversee and provide information on the performance of politicians, bureaucrats, civil servants and the general public regarding levels of integrity, ethics and discipline.
- Participation in networks and support for anti-corruption. They should participate in whistleblowing on corrupt acts and take the lead in applying social sanctions against their perpetrators. They should also participate in the audit of public sector activities at all stages.
- Support for information, and monitoring and evaluating the media’s performance. The mobilizing agencies for this measure include Transparency International – Sierra Leone Chapter, Network of Public and Private Sector Anti-Corruption Organizations.
- Establish cooperation with international anti-corruption organizations on information-sharing and anti-corruption practices. Organizations in this category include the World Bank, the International Monetary Fund (IMF), the United Nations (UN), Organization for Economic Co-operation and Development (OECD), the Interpol Group of Experts on Corruption (IGEC), and other internationally accepted successful anti-corruption organizations.
CHAPTER 5

5 IMPLEMENTATION OF THE STRATEGY - NEXT STEP

5.1 Introduction

The main instrument for implementation of the Anti-corruption Strategy remains its corresponding Implementation Action Plan, which constitutes an integral part of this document. It is important to note that the key role in the implementation of this Strategy lies on law enforcement bodies, prosecutors and Judiciary, while prevention is a key function of the Anti-corruption Commission, amongst others. However, besides strengthening their overall anti-corruption capacities (human, technical, financial), the precondition for successful implementation of the Strategy is their co-ordination and effective co-operation in dealing with sensitive corruption cases. Until now, progress in this field has been noted, but improvement is needed in order to bring tangible results. For this to happen, Heads of MDAs need to take more responsibility towards concrete results in implementation of strategic objectives.

The strategy and the implementation plan must be subjected now, and continually, to the strictest "achievability test" – what can actually be achieved? We advocate optimism with pragmatism. It is better to invest limited resources in a small number of isolated initiatives that work effectively and give hope, than spread resources thinly and fail, reinforcing the views of the detractors. NACS aims to learn the lessons from past anti-corruption campaigns, in the design of the implementation plan, the development of effective implementation plan.

5.2 Implementation of activities

The NACS team must aim at finding a way to set out an Implementation Action Plan. This is based on the following strategic principles, which have proven critical in reform programmes worldwide:

- "Political leadership" – setting the tone at the top: early and continual visible signs of political endorsement from the highest level are planned, so that everyone in Sierra Leone can see the extent of commitment to the success of NACS;

- The implementation plan schemes a series of reforms across all the integrity pillars, so that each will complement the other over time, providing the required horizontal accountability; giving priority to achievable, early, low cost actions which can demonstrate prompt and visible results ("quick wins");

- Build on early success by expanding from these ‘quick wins’ to encourage the adoption of effective reforms by other integrity pillars. Change management strategies and tactics tailored to the context, will enable rapid and sustainable change. Thus, it is critical that we agree and successfully implement quick wins within the first six months. Other priority short-term actions will follow during the first year, even during the first six months. These will be reinforced by institutional and legal reforms, to be implemented over 1 to 5 years.

5.3 Responsibility for the implementation of the NACS

The Implementation Action Plan (IAP) will indicate the type of measures and that will determine who will implement it. Firstly, each MDAs will undertake their own specific "institutional strengthening", implementing measures specified in the implementation plan. Secondly, all MDAs will be expected to implement a range of systemic "institutional anti-corruption measures", tailored to their own institutions, as set out in the strategy and implementation Action plan for all parts of the government. These measures will include adoption and monitoring of codes of conducts, asset declaration/monitoring, complaint-redress systems, and engineering out opportunities for corruption by business process re-engineering. Support may be provided for this implementation, but implementation will be by the relevant institution. Thirdly, a number of bodies across all the national integrity pillars will implement "cross cutting pillar strengthening measures", most usually for their pillar or sector, although the government will obviously develop cross-sectoral measures such as legislative proposals.
6.0. CONCLUSION

In conclusion, the following key points are highlighted:

First, the transformation phase of the Country presents a challenge and an opportunity in the fight against corruption. The challenge lies in ensuring a transparent and corrupt free society that is expected to support the development and reconstruction phase of the country.

Second, Institutional mechanisms need to be credible and ensure transparency, but at the same time they need to be agile and responsive, to ensure that the agenda for prosperity is delivered effectively and efficiently.

Third, tackling corruption in Sierra Leone is neither easy nor quick. Corruption is a symptom of deeper-seated factors. The causes are complex and the means to control it are not fully understood. There are no single magical solutions and, as with most problems in development, it must be attacked on many fronts simultaneously.

Fourth, Corruption has become systemic and entrenched—boldness is now required. An incremental approach as in previous strategies is unlikely to work. This new strategy go beyond first principles, such as adopt market-friendly policies, reduce red tape or provide training, helpful though these actions may be. Entrenched and systemic corruption requires administering a shock in order to disturb a corrupt equilibrium.

Fifth, while prosecuting offenders is necessary to demonstrate that impunity is at an end and the rules of the game are changing, it is also important to emphasize the preventive nature of anti-corruption efforts rather than the enforcement aspect. In a related sense, an anti-corruption strategy has a greater chance of success if it is forward-looking, focusing on setting up improved systems and institutions that reduce monopoly power and discretion while increasing accountability, rather than looking back at the past and overwhelmingly focusing on uncovering previous abuses.

Sixth, leadership is key. The sustained reduction of systemic corruption requires committed leadership and support from civil society. Constructive pressure and assistance can help, but cannot substitute if the political will is missing.

Seventh, for leadership to be credible, it must transcend mere pronouncements or ethical exhortations to combat the evils of corruption. It needs to be backed by concrete, monitorable and time-bound actions, to which the country’s leadership is held accountable. Involving civil society, both in the design of measures and programmes as well as their monitoring, is critical.

Eighth, the role of civil society is key. Where executive political will exists, the role of civil society may be akin to being partners with government in the implementation and monitoring of anti-corruption programmes. Where such political will is absent or tepid, civil society’s role has a different dimension—it needs to foster the willingness of the political leadership to reform.
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