

Performance Audit Report on the Preparedness for Implementation of the Sustainable Development Goals By the Ministry of Planning and Economic Development

Audit Service Sierra Leone

April 2019

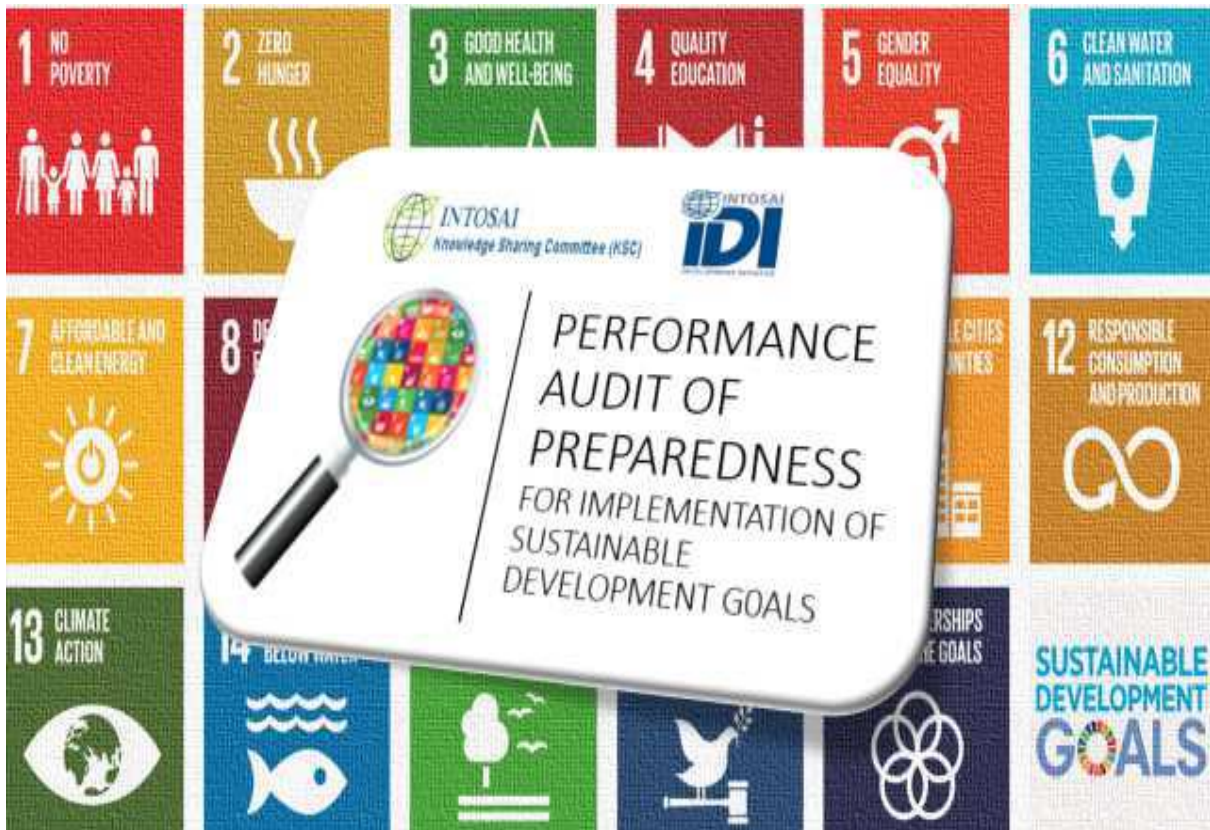


TABLE OF CONTENTS

ABBREVIATIONS AND ACRONYMS	3
FOREWORD	4
NATIONAL PREPAREDNESS FOR SDGs IMPLEMENTATION	5
AUDIT AT A GLANCE.....	6
EXECUTIVE SUMMARY	7
CHAPTER 1: INTRODUCTION.....	12
1.1 BACKGROUND	12
1.2 AUDIT TOPIC.....	12
1.3 MOTIVATION OF THE AUDIT	12
1.4 AUDIT OBJECTIVE AND AUDIT QUESTIONS	13
1.5 AUDIT APPROACH.....	14
1.6 AUDIT SCOPE	14
1.7 AUDIT CRITERIA AND THEIR SOURCES	14
1.8 AUDIT METHODOLOGY.....	14
1.9 STANDARDS USED FOR THE AUDIT.....	15
CHAPTER 2: OVERVIEW	16
2.1 BRIEF DESCRIPTION OF AUDIT TOPIC AND STAKEHOLDERS INVOLVED	16
2.2 BACKGROUND INFORMATION ON SIERRA LEONE’S PREPARATION FOR SDGs IMPLEMENTATION.....	16
2.2.1 Background to the SDGs in SL.....	16
2.2.2 Objective of the SDGs.....	17
2.2.3 Vision of the SDGs.....	17
2.2.4 Principles of the SDGs.....	17
2.2.5 Means of implementation and global partnership	17
2.2.6 Follow-up and Review	18
2.2.7 Processes of preparedness for the implementation of the SDGs.....	18
2.2.8 Adapting the 2030 Agenda into its national context	18
2.2.9 Identifying and securing resources and capacities needed to implement the 2030 Agenda.....	18
2.2.10 Establishing a mechanism to monitor, follow-up, review and report on progress	18
2.2.11 Roles and responsibilities of key players	19
2.2.12 Entity with ultimate responsibility for leading and coordinating the implementation of SDGs	19
2.2.13 Overall structure of the implementation of the SDGs in SL	20
2.3 CURRENT DEVELOPMENT.....	20
CHAPTER 3: INTEGRATION OF THE SDGs INTO SIERRA LEONE’S NATIONAL CONTEXT	21
3.1 THEME 1: INTEGRATION OF THE SDGs INTO NATIONAL PLANNING STRATEGIES, POLICIES AND PROCESSES.....	21
3.2 THEME 2: ALIGNMENT OF BUDGETS, POLICIES AND PROGRAMMES TO THE SDGs...	21
3.3 THEME 3: POLICY INTEGRATION AND COORDINATION	22
3.3.1 Horizontal integration (breaking the silos).....	22
3.3.2 Vertical integration (Glocalizing the Agenda).....	23
3.4 THEME 4: CREATING OWNERSHIP AND ENGAGING STAKEHOLDERS IN INTEGRATING THE SDGs IN SIERRA LEONE	24
3.4.1 Failure to reach out to Governance Body with Clear Definition of Roles and Responsibilities	24
3.5 THEME 5: INCLUSIVENESS AND LEAVING NO ONE BEHIND.....	24
3.5.1 Ineffective multi-stakeholder approaches for SDGs coordination and integration.....	24
3.5.2 Inadequate public awareness about the SDGs in Sierra Leone	25
CHAPTER 4: RESOURCES AND CAPACITIES FOR IMPLEMENTING THE 2030 AGENDA IN SL	27

4.1	THEME 1: IDENTIFICATION OF NEEDS AND THE REQUIRED RESOURCES AND CAPACITIES FOR IMPLEMENTING THE SDGs	27
4.1.1	Resources identified for implementation of the 2030 Agenda.....	27
4.1.2	Innovative methods to secure resources and capacities.....	29
4.1.3	Capacities secured for the implementation of the 2030 Agenda.....	29
4.2	THEME 2: MOBILISING PARTNERSHIPS	30
4.2.1	Cooperation and partnership opportunities formed for getting required resources and capacities	30
4.3	THEME 3: MANAGING RISKS	31
4.3.1	Risks and Risk Mitigation Strategies for Securing Resources and Capacities	31
	CHAPTER 5: MONITORING, FOLLOW-UP, REVIEW AND REPORTING ON PROGRESS TOWARDS THE IMPLEMENTATION OF THE 2030 AGENDA.....	34
5.1	THEME 1: RESPONSIBILITIES, MECHANISMS AND PROCESSES FOR MONITORING, FOLLOW-UP, REVIEW AND REPORTING	34
5.1.1	Stakeholders Unaware of their Roles and Responsibilities	34
5.1.2	Presidential Body and Ministerial Committee not operational	34
5.2	THEME 2: PERFORMANCE INDICATORS AND DATA	35
5.2.1	Gaps in Performance Indicators, Baselines and Set Milestones	35
5.2.2	Processes to Ensure Quality, Availability and Required Level of Disaggregation of Data.....	36
5.2.3	Modernisation of NSS and SSL	36
5.2.4	System for Monitoring, Review, Follow-up an Reporting	37
5.3	THEME 3: COMMUNICATION WITH STAKEHOLDERS	38
5.3.1	Process of Consultation in Preparing Indicators not led by SSL.....	38
5.3.2	Coordination and Collaboration between Stakeholders involved in the Collection of Data	38
	CHAPTER 6: ANALYSIS OF AUDITED ENTITIES COMMENTS ON FINDINGS, CONCLUSION AND RECOMMENDATIONS.....	40
	CHAPTER 7: CONCLUSIONS	45
7.1	OVERALL CONCLUSION	45
7.2	INTEGRATING THE 2030 AGENDA INTO SL’s NATIONAL CONTEXT	45
7.3	RESOURCES AND CAPACITIES FOR IMPLEMENTING THE 2030 AGENDA IN SIERRA LEONE	46
7.4	MECHANISM TO MONITOR, FOLLOW-UP, REVIEW AND REPORT ON THE PROGRESS TOWARDS THE IMPLEMENTATION OF THE 2030 AGENDA	47
	CHAPTER 8: RECOMMENDATIONS.....	49
	ANNEXES	51
	ANNEX 1: AUDIT QUESTIONS, ASSESSMENT CRITERIA AND SOURCES	51
	ANNEX 2: LIST OF DOCUMENTS REVIEWED	55
	ANNEX 3: LIST OF PEOPLE INTERVIEWED	56
	ANNEX 4: LIST OF DISTRICT AND LINE MINISTRIES WITH STAFF FROM SSL.....	57
	ANNEX 5: SDGs PREPAREDNESS PROGRESS ANALYSIS	59
	ANNEX 6: RACI ANALYSIS	71
	APPENDICES	72
	APPENDIX 1: GOVERNANCE STRUCTURE OF THE SDGS.....	72
	APPENDIX 2: AUDITED ENTITY COMMENTS	73
	REFERENCES.....	82

ABBREVIATIONS AND ACRONYMS

AAAA	Addis Ababa Action Agenda
AIDS	Acquired Immune Deficiency Syndrome
AfP	Agenda for Prosperity
ASSL	Audit Service Sierra Leone
AWP	Audit Work Plan
CPME	Central Planning Monitoring & Evaluation
DAG-SA	Deputy Auditor General –Specialised
EVD	Ebola Virus Disease
GoSL	Government of Sierra Leone
GDP	Gross Domestic Product
HIV	Human Immune Virus
HLPF	High Level Political Forum
INTOSAI	International Organisation of Supreme Audit Institutions
Le	Leone
LC	Local Council
MDA	Ministries, Departments and Agencies
MDGs	Millennium Development Goals
MoFED	Ministry of Finance and Economic Development
MoPED	Ministry of Planning and Economic Development
MoFAIC	Ministry of Foreign Affairs and International Corporation
NaSIP	National SDGs Investment Plan
NERS	National Ebola Recovery Strategy
NDP	National Development Plan
NGOs	Non-governmental Organisations
NSDS	National Strategy for the development of Statistics
PA	Performance Audit
PA-PA	Principal Auditor –Performance Audit
PBS	Presidential Body on the SDGs
PRSP	Poverty Reduction Strategy Paper
PS	Permanent Secretary
PSM&WP	Pre-study Memo and Work Plan
RAIC	Right to Access Information Commission
SA	Senior Auditor
SAI	Supreme Audit Institution
SDGS	Sustainable Development Goals
SL	Sierra Leone
SLIBS	Sierra Leone International Benchmark System
SLSIs	Sierra Leone Specific SDGs Indicators
SSL	Statistics Sierra Leone
UN	United Nations
VNR	Voluntary National Reviews
UCT	UN Country Team
WoG	Whole of Government
WARD C	Western Area District Council

FOREWORD



In submitting this Performance Audit Report for tabling, I refer to section 11 of the Audit Service Act, 2014 which defines the key role of the Audit Service Sierra Leone (ASSL) thus: ‘to audit and report on all public accounts of Sierra Leone and all public offices including the Judiciary of Sierra Leone, the central and local government institutions, the University of Sierra Leone and other public sector institutions of like nature, all statutory corporations, companies and other bodies and organisations established by an Act of Parliament or statutory instrument or otherwise set up wholly or in part out of public funds’.

Section 11 (2c) of the Audit Service Act, 2014 confers on the Audit Service the right to carry out value for money and other audits to ensure that efficiency and effectiveness are achieved in the use of public funds. In addition, Section 63 (1) sub-section (1e) of the Government Budgeting and Accountability Act, 2005 provides that the Auditor-General shall ascertain whether financial business has been carried out with due regard to economy in relation to results achieved. Sub-section 66 (4) of this same Act also states that ‘nothing in this section shall prevent the Auditor-General from submitting a special report for tabling in Parliament on matters that should not await disclosure in the annual report’.

In line with my mandates as described above, I have undertaken this performance audit exercise on the Preparedness for the Implementation of the Sustainable Development Goals by the Government of Sierra Leone.



Lara Taylor-Pearce; FCCA, FCA (SL) (Mrs.)

Auditor-General

NATIONAL PREPAREDNESS FOR SDGs IMPLEMENTATION

Sierra Leone like all other United Nations Member States is committed to the resolution adopted by the United Nations General Assembly on 25th September 2015; “Transforming Our World: The 2030 Agenda for Sustainable Development.” This performance audit aimed at reporting on the national preparedness for the implementation of the SDGs under three objective areas: (i) integration of the 2030 Agenda into a national context; (ii) identification of resources for implementation; and (iii) mechanisms for monitoring, follow-up and review.

- **Integration of the 2030 Agenda into Sierra Leone’s (SL) national context**

Integration of the 2030 Agenda into SL’s national context is incomplete, when compared with sub-national policies; gap identification; coordination and public awareness.

- **Resources and capacities for implementing the 2030 Agenda in SL**

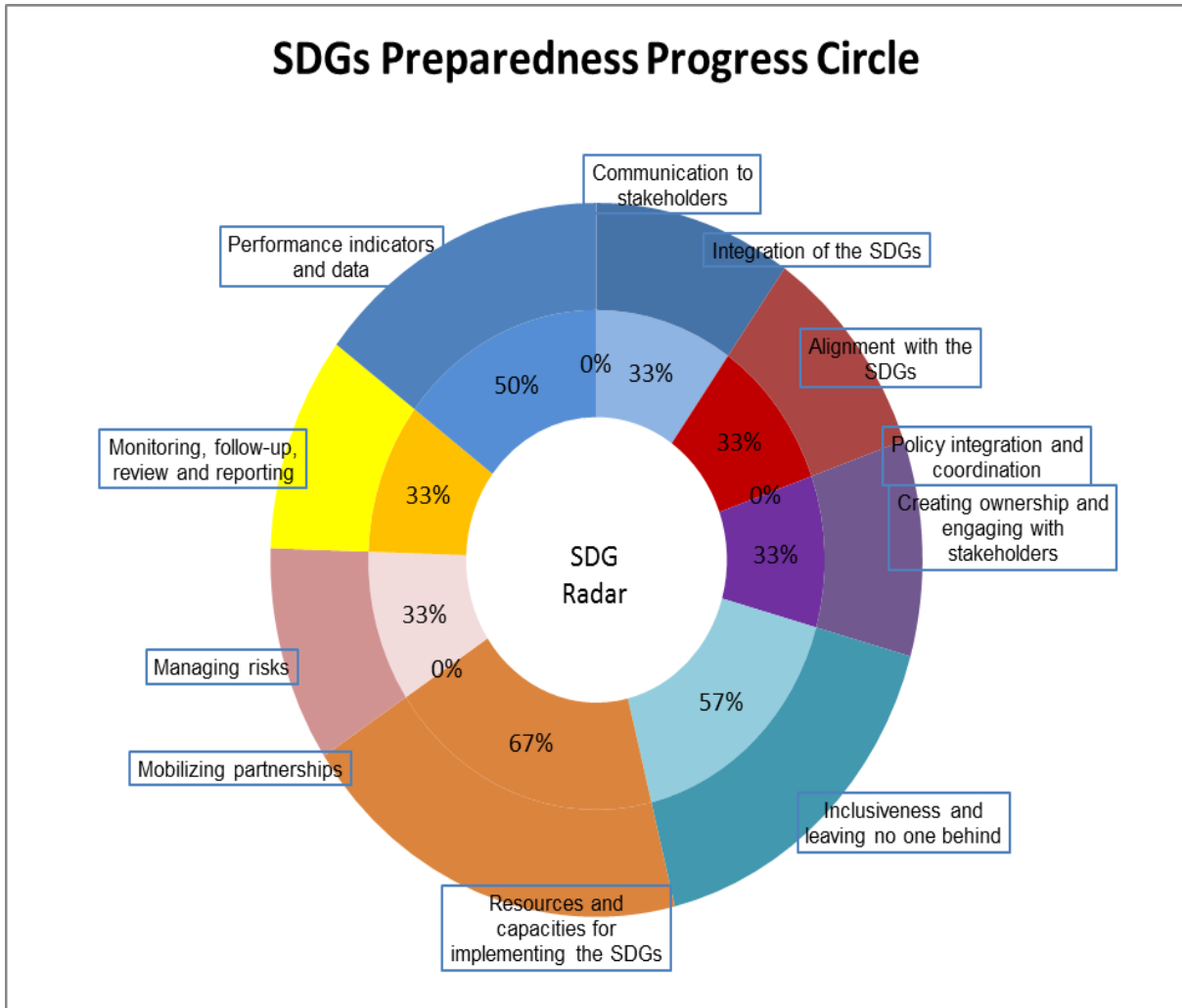
Evaluation, identification and validation of the resources and capacity needed for the implementation of the SDGs in SL have not been done.

- **Monitoring, follow-up, review and reporting on progress toward the implementation of the 2030 Agenda in SL**

Statistics Sierra Leone (SSL) did not have the capacity to collect data and report on the goals and targets of the SDGs.

AUDIT AT A GLANCE

The diagram below is a Progress Doughnut Chart showing the level of progress in preparedness for the implementation of the SDGs in Sierra Leone. The sectors of the circular figure below show each of the SDGs preparedness themes in percentage of their level of preparedness whereby Sierra Leone’s preparedness for the implementation of SDGs reflects an average ‘Whole of Government’ rating of 37%. See **Annex 4** for a detailed analysis.



EXECUTIVE SUMMARY

Sierra Leone like all other United Nations Member States is committed to the resolution adopted by the United Nations General Assembly on 25th September 2015; “Transforming Our World: The 2030 Agenda for Sustainable Development.” The Sustainable Development Goals (SDGs) replaced the Millennium Development Goals (MDGs) in 2016, and conveyed renewed commitment by the UN to support global paths to sustainable development by 2030.

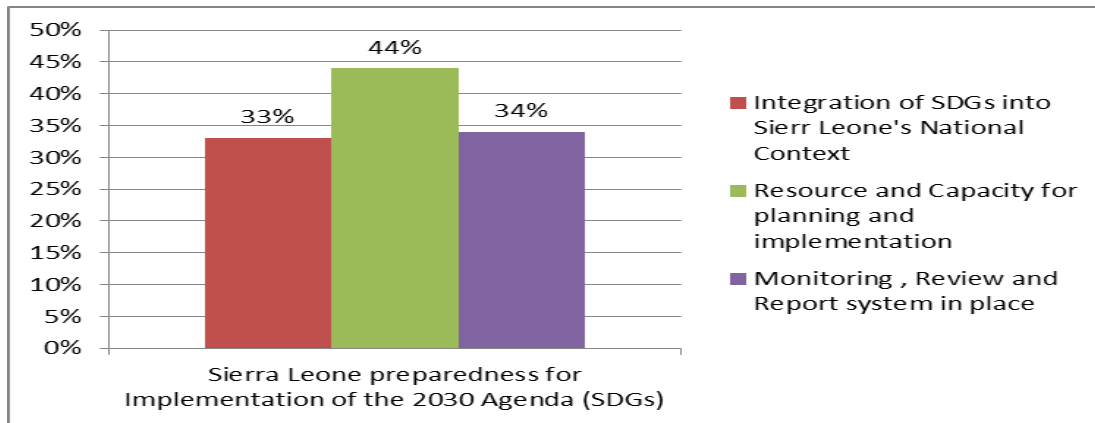
Although Sierra Leone recorded positive achievements in the implementation of the MDGs in a range of development areas, certain areas of improvement remained unrecorded. The former United Nations Secretary General - Ban Ki-Moon noted the lack of accountability as one of the factors (UN 2010) for not achieving the desired progress. The MDGs experience has shown that implementation of the SDGs can only succeed if accountability and transparency are in place. As a means of achieving the SDGs, the International Organisation of Supreme Audit Institutions (INTOSAI) urged its members (SAIs) to provide advice, through assurance engagements and the conduct of performance audits and reviews.

During the audit, the Central Planning Monitoring and Evaluation (CPME) unit was with the Ministry of Finance and Economic Development (MoFED) after the change of government in 2018, the Ministry was split into Ministry of Planning and Economic Development (MoPED) and Ministry of Finance (MoF) as a result the CPME unit is now directly under the MoP which is responsible for coordination of the SDGs.

The Government of Sierra Leone established a Presidential Board on the SDGs the highest policy and political platform to provide the overall policy and strategic guidance for the implementation of the SDGs. The Board is chaired by the President with members drawn from the Office of the President, the Ministry of Finance and Economic Development, Ministry of Foreign Affairs and International Cooperation, the Ministry of Information and Communication and representation from the Office of the UN Resident Coordinator. See **Appendix 1** for the governance structure.

In light of the above and in compliance with the Auditor-General’s mandate, as detailed in Section 119 (2) of the 1991 Constitution of Sierra Leone, the Audit Service Sierra Leone conducted a performance audit on the preparedness for implementation of the SDGs in Sierra Leone. The audit covered the period between January 2016 to March 2018. The objective of the audit was to assess the ‘preparedness for the implementation of the 2030 Agenda’. It focused on the following, with the result as indicated in the graph on page 8:

1. The integration of the SDGs into Sierra Leone’s national context;
2. The funding sources available for the planning and implementation of the 2030 Agenda; and
3. The monitoring, review and reporting system that is in place for the implementation of the SDGs.



MAIN FINDINGS

The following is a summary of the main findings, conclusions and recommendations arising from this performance audit:

Integration of the SDGs into Sierra Leone's National Context

In integrating the SDGs into its national context, Sierra Leone has done the following:

1. The SDGs Voluntary National Review (VNR);
2. Attended the UN High Level on Political Forum (HLPF);
3. The SDGs Adaptation Report;
4. Aligned its National Development Plans, Poverty Reduction Strategy Paper III (PRSP) and National Ebola Recovery Strategy (NERS) to the SDGs; and
5. Aligned its annual budget to the SDGs.

In spite of the strides made by Sierra Leone towards integrating the SDGs into its national context, the audit team noted the following:

- The Department of Central Planning, Monitoring and Evaluation (CPME), which is the leading SDGs government agency in Sierra Leone, aligned the SDGs with the NDP and the National budgets of 2016 and 2017. It has however not integrated the SDGs into its NDP, which is the Agenda for Prosperity (2013 – 2018).
- Content analysis of the advanced draft report on adaptation of the goals in Sierra Leone indicates that the country has compared the PRSP III and NERS with the SDGs, but it failed to identify and explain the gaps between the NDPs and the SDGs.
- The CPME unit at the MoPED did not inform the government agencies concerns of their roles and responsibilities in the integration and implementation of the SDGs.
- No process has been designed to identify the stakeholders that are relevant for the successful implementation of the SDGs.
- The MoPED, whose responsibility is to coordinate the SDGs (through collaboration with the Ministry of Information and Communication), has erected billboards and posters of the 17 SDGs in most MDAs, and along some major highways. It has however not reached out to

the national, sub-national and local level with information and other materials that are tailored to their specific functions, roles and responsibilities.

Resources and Capacity needed to implement the SDGs

Analysis of the government's budget and statement of economic financial policies 2017 revealed that government is renewing its commitment to diversify the economy through investments in agriculture, fisheries and tourism for generating revenue and increasing local production. The Central Planning, Monitoring & Evaluation unit has developed 13 research papers (sector policies) on the 17 SDGs that will provide indicators of resources required to achieve the targets set out in the SDGs. The audit team however noted the following:

- The Sierra Leone Advance Adaptation Report on the SDGs was silent on the resources and capacities (financial, human, ICT and data) needed for the implementation, monitoring and reporting of the 2030 Agenda. For instance, nothing was stated on the amount of financial resources that will be required annually until 2030 (i.e. for the implementation of the SDGs).
- The 13 sector papers have not been consolidated into the National SDGs Investment Plan (NaSIP) due to unavailability of funds.
- The CPME unit at the MoPED has not been able to identify and secure the capacities – including skills and capabilities (human resources; ICT; and data) required to implement, monitor and report on the priorities in the 2030 Agenda. Content analysis of the information provided by the SDGs Coordinator at the MoPED revealed that the Government of Sierra Leone (GoSL) faces enormous capacity and resource constraints in the implementation of development programmes for achieving the SDGs.
- There was no evidence of partnership opportunities created to invest in areas critical to sustainable development. In addition, there was no evidence to indicate that a risk framework has been developed for effectively navigating uncertainties across the various areas.
- According to the AFP, MoFED is responsible to set up task forces for managing all the risks associated with securing resources and capacity for the implementation of the SDGs. There was no evidence to show that this has been done. There was also no evidence that the Office of National Security (ONS) designed a framework for:
 - (i) effectively crossing uncertainty, change and surprise across all areas i.e. from building awareness, financing and budgeting to monitoring, reporting and accountability of the SDGs;
 - (ii) testing system mechanism that will be applied regularly in the development planning; and
 - (iii) policy-making process for detecting emerging issues and examining the ability of plans, policies and programmes.

Monitoring, Review, Reporting and Follow-up on the Progress of SDGs

Analysis of the July 2016 Advance Draft Adaptation Report and interviews with key stakeholders revealed that:

- Institutions such as EPA, Right to Access Information Commission (RAIC), and Office of the President were not aware of their roles and responsibilities with regards monitoring, reporting and follow-up on the SDGs.
- The presidential body, and ministerial committee, which were established to provide strategic and operational guidance, respectively, have not been operational since they were established.
- Statistics Sierra Leone (SSL) did not have the capacity to measure the goals that were related to the environment (i.e. goals 12, 13, 14 and 15).

OVERALL CONCLUSION

The overall conclusion of this audit is that Sierra Leone is not adequately prepared for the implementation of the SDGs. This is because the governance structures (i.e. the presidential body and ministerial/steering committee) which were established to provide strategic and operational guidance have not been operational. The non-operational nature of the governance structures does not enable policy coherence, integration and partnerships at the national, sub-national and local level. The MoPED, which is responsible for coordinating the project, has not been able to: (i) reach all stakeholders with a clear definition of their roles and responsibilities; (ii) create public awareness and (iii) adopt a multi-stakeholder approach in the planning process. This has limited stakeholders' contribution and adversely affected the adaptation and integration of the SDGs in Sierra Leone.

In addition, the government has not assessed, identified and secured the resources and capacity needed for the implementation of the 2030 Agenda. This has affected the country's preparedness in designing a system for monitoring, reviewing and reporting on the progress made regarding the implementation of the SDGs.

RECOMMENDATIONS

- The Government through the Director of the CPME unit/SDGs Coordinator at MoPED should increase public awareness and adopt a multi-stakeholder approach in the adaptation and integration of the SDGs in SL. In addition, gaps between the NDPs and SDGs should be identified and addressed accordingly.
- The Director of the CPME unit/SDGs Coordinator should immediately inform members of the presidential body and ministerial committee of their membership status, and thereby assign them their roles and responsibilities (including their terms of references) accordingly. In addition, the minutes of the meetings of both the presidential body and ministerial committee should be documented and filed for reference purpose.
- The SDGs coordinator and Director of Revenue and Tax at MoPED should develop strategies for identifying and securing resources to consolidated the 13 sector papers into the NaSIP as it will serve as a guide to the government on resources needed to achieve the 2030 Agenda.

- The Director of Revenue & Tax division at MoPED should introduce innovative ways of mobilising domestic resources to facilitate the implementation process and identify debt and debt sustainable project for the implementation of the SDGs in accordance with the guidelines provided in the Addis Ababa Action Agenda and the National Revenue Authority (NRA) Act, 2002.
- The Director of the CPME unit at MoPED and the Director of Disaster Management and Control at ONS, should set up a task force that will design a framework to effectively navigate uncertainty, change and surprise across all areas. This taskforce should also design a mechanism for testing systems that will be applied regularly in the development planning and policy-making process for detecting emerging issues and examining the ability of plans, policies and programmes.
- The CPME unit should design a monitoring and reporting system that is open, inclusive and participatory. This will create a system of accountability and transparency.
- SSL should coordinate and collaborate with other institutions and international bodies in the area of capacity building, in order to strengthen the national statistical offices and other relevant government bodies

CHAPTER 1: INTRODUCTION

1.1 BACKGROUND

Sierra Leone like all other United Nations member states is committed to the resolution adopted by the United Nations General Assembly on 25th September 2015; “Transforming Our World: The 2030 Agenda for Sustainable Development.” The Government of Sierra Leone (GoSL) has expressed its commitment to the implementation of the United Nations Sustainable Development Goals (the UN SDGs) that succeeded the Millennium Development Goals (MDGs). The new agenda conveys renewed commitment by the UN to support global paths to sustainable development by 2030¹.

The previous agenda, the MDGs, provided useful benchmarks which the government tried very hard to achieve despite Sierra Leone’s weak start at the dawn of the 21st century, which was due to a devastating decade-long civil war (1991-2001). Unfortunately, while the government was at the verge of finalizing the implementation of the MDGs, the country was hit by twin crises, 2014 – 2015: the Ebola epidemic and the fall in international price of the country’s leading export commodity (iron ore) compelling the two leading mining companies to suspend their operations.

The Ebola epidemic broke out in May 2014, killing more than 3,500 of more than 8,000 infected persons. This caused unprecedented devastation to the socio-economic fabric of the country, until Sierra Leone was declared Ebola-free on 7th November 2015. The twin crises saw the economy plummet from a Gross Domestic Product (GDP) growth of 15.2 percent in 2012, and 20.1 percent in 2013, to about 7 percent in 2014 (from an estimated 11.3 percent for 2014 at the beginning of the year before)².

1.2 AUDIT TOPIC

The audit topic is: “Performance Audit of Preparedness for Implementation of the Sustainable Development Goals in Sierra Leone”.

1.3 MOTIVATION OF THE AUDIT

Sierra Leone implemented the MDGs between 2000–2015. The Goals were operationalised within the framework of the country’s national medium term development plans, such as the Poverty Reduction Strategy Papers (PRSPs), which have been implemented since the end of the civil war in 2002. Sierra Leone recorded positive achievements in the implementation of the MDGs in a range of development areas. The MDGs Progress Report 2015 shows that:

- the poverty headcount declined from 70% in 2003, to 52.9% in 2013;
- prevalence of underweight children reduced from 20% in 2004, to 16% in 2013.
- Primary school completion rate stood at 76% in 2013;
- the ratio of girls to boys in primary school was close to 1:1;
- while HIV/AIDS prevalence dropped from 1.5% in 2005 to 0.12% in 2015.
- Access to safe drinking water increased from 36.7% in 1990, to 62.6% in 2015; and
- mobile cellular subscribers increased from 14.3% in 2007, to 76.7% in 2014.³

¹ Sierra Leone SDGs Adaptation Report (2016, p. 4)

² Sierra Leone MDGs Report (2015, pp. 8-11)

³ Interim MDGs Report by GoSL (2015, pp. 8-11)

However, not all of the MDGs targets recorded the desired progress. Some areas that did not record progress include:

- fighting rural poverty prevalence (which is still close to 70 percent);
- child mortality (under-five and infant mortality rates recorded 156 and 92 deaths per 1,000 births in 2013, respectively)
- and maternal mortality (recorded 1,165 deaths per 100,000 live births in 2013). Although these mortality rates are considerably better than they were in 2000, when under-five, infant and maternal mortality rates were recorded at 286, 170 and 1800 deaths, respectively.⁴

Various reasons have been advanced why all the MDGs could not be achieved. The former United Nations Secretary General-Ban Ki-Moon noted the lack of accountability as one of the factors (UN, 2010). The MDGs experience has shown that implementation of policies can only succeed when accountability and transparency are in place.

The Sustainable Development Goals (SDGs) build on the experience of the MDGs, but represent a significant change compared to the previous global results framework. These changes relate to the ambition, scope, structure and approach of the new Agenda, as well as the main principles driving its implementation at the country level. These two processes - MDG and SDG - converged at the General Assembly Special Event held in September 2013. One of the most significant outcomes of the 2012 UN Conference on Sustainable Development (Rio+20) was the launch of a government-led process to create a set of universal goals to better target and monitor progress on sustainable development. The International Organisation of Supreme Audit Institutions (INTOSAI) believes that Supreme Audit Institutions (SAIs) can contribute to timely and accurate SDGs implementation by providing advice, through assurance engagements and by conducting performance audits and reviews. SAIs can, through their audits and consistent with their mandates and priorities, make valuable contributions to national efforts to track progress, monitor implementation and identify improvement opportunities across the full set of the SDGs.

1.4 AUDIT OBJECTIVE AND AUDIT QUESTIONS

The objective of the audit was to assess the ‘preparedness for implementation of the 2030 Agenda’, in terms of:

1. The extent to which the Government of Sierra Leone, through the lead implementing agency MoPED has adapted the 2030 Agenda into its national context.
2. The extent to which MoPED has identified and secured resources and capacities needed to implement the 2030 Agenda.
3. The extent to which Statistics Sierra Leone (SSL) and MoPED have established mechanisms to monitor, follow-up, review and report on the progress made towards the implementation of the 2030 Agenda. See **Annex 1** for Audit Questions.

⁴ Interim MDGs Report by GoSL 2015, pp. 8-11

1.5 AUDIT APPROACH

The auditors used both the system and problem oriented approach in the conduct of the audit. The systems approach was used to review the systems that have been put in place in ensuring the effective implementation of the SDGs. The problem approach enabled the auditors to look at the problem encountered during the implementation of the MDGs, how those challenges and problems inspired the preparedness for the implementation of the SDGs.

1.6 AUDIT SCOPE

The audit assessed the mechanisms that have been established by MoPED and other relevant stakeholders in respect of the preparedness for implementation of the 2030 Agenda. It covered the period between January 2016 to March 2018. It also considered the actions that have been taken by Parliament, Office of the President, Ministry of Foreign Affairs and International Cooperation (MoFAIC), SSL, Western Area District Council (WARDC), Freetown City Council (FCC) and Civil Society Organisations, private sector and the United Nations Country Office towards preparing for the implementation of the SDGs.

A Whole of Government (WoG) approach was used to examine how the Government's Ministries, Departments and Agencies (MDAs) worked together to achieve the common goal of preparedness for the implementation of the SDGs in SL.

1.7 AUDIT CRITERIA AND THEIR SOURCES

The audit criteria established by the audit team provides an appropriate and reasonable basis for assessing against the audit objectives. They are relevant, understandable, complete, reliable and objective in the context of the subject matter and the audit objectives/audit questions. The criteria were discussed with MoFED to ensure that there was a shared and common understanding of the benchmarks that were going to be used in evaluating the subject matter. See **Annex 1** for assessment criteria and their sources.

1.8 AUDIT METHODOLOGY

DATA COLLECTION

Document Review

Documents were reviewed in order to gain an understanding of the SDGs and obtain sufficient, appropriate and reliable audit evidence on the mechanisms that have been established for the implementation of the 2030 Agenda, and to source corroborative information from interviews. See **Annex 2** for list of documents reviewed.

Interviews

Key stakeholders involved in the implementation of the 2030 Agenda were interviewed to ascertain their roles and the extent to which they are prepared for the implementation of the said Agenda. See **Annex 3** for list of people interviewed.

DATA ANALYSIS

Responsible, Accountable, Consulted and Informed (RACI) Analysis

This was used to analyse the stakeholders that were responsible, accountable, consulted and informed about their roles and responsibilities towards the preparedness for the implementation of the SDGs. See **Annex 5**.

Document Analysis

Documents were analysed in order to obtain sufficient and appropriate audit evidence on the mechanisms that have been put in place for the implementation of the 2030 Agenda.

Content Analysis of Interview Notes

Content analysis of the interview notes of key stakeholders was done to ascertain stakeholders' roles and responsibilities, their involvement in the process, expert views about the process, and the extent to which they are prepared for the implementation of the Agenda.

Comparative Analysis

Qualitative and quantitative comparative analyses were done to identify gaps between MoFED and other stakeholders responsible for preparedness towards meeting the SDGs. This helped the audit team to gather appropriate and sufficient evidence in accordance with ISSAI 3000:101.

1.9 STANDARDS USED FOR THE AUDIT

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs) which were issued by the International Organisation of Supreme Audit Institutions (INTOSAI). Those standards require that the audit is planned and performed in order to obtain sufficient and appropriate evidence and provide a reasonable basis for the findings and conclusions based on the audit objective.

CHAPTER 2: OVERVIEW

2.1 BRIEF DESCRIPTION OF AUDIT TOPIC AND STAKEHOLDERS INVOLVED

The audit is about Sierra Leone's preparedness towards implementing the 2030 Agenda from the perspective of adapting the goals into the country's context, providing resources and capacities needed to implement the goals, monitoring, review, follow-up and reporting on the progress made. The major stakeholders are:

- (i) Ministry of Planning and Economic Development (MoPED) whose responsibility is to review the three documents — the SDGs, A4P, and the NERS — simultaneously, and draft an integrated results framework (IRF), align the SDGs and the NERS to the monitoring and evaluation framework of the Agenda for Prosperity; and draft a set of Sierra Leone Specific SDGs Indicators (SLSIs);
- (ii) Office of the President whose responsibility it is to collaborate with MoPED and coordinate MDAs;
- (iii) Right to Access Information Commission (RAIC) whose responsibility it is to increase access to reliable data in all forms and formats that will enhance policy decision and development across the nation;
- (iv) Statistics Sierra Leone whose responsibility it is to define the Sierra Leone SDGs indicators and set baselines and targets;
- (v) Ministry of Foreign Affairs and International Cooperation (MoFAIC) has the responsibility to report on the progress of the new global agenda to the international community and facilitate the country's participation in the HLPF review; and
- (vi) Local Councils, who are responsible to integrate the SDGs into their districts and municipal development plans.

2.2 BACKGROUND INFORMATION ON SIERRA LEONE'S PREPARATION FOR SDGs IMPLEMENTATION

2.2.1 Background to the SDGs in SL

In September 2015, at the United Nations (UN) Sustainable Development Summit, Heads of State and Government adopted the 2030 Agenda for Sustainable Development, which succeeded the Millennium Development Goals (MDGs). It is an integrated plan of action structured in four main parts:

- Vision and Principles for Transforming our World, as set out in the Declaration;
- Results framework of Global Sustainable Development Goals (SDGs);
- Means of Implementation and Global Partnership; and
- Follow-up and Review

The SDGs also referred to as Agenda 2030, is an action plan for people, planet, prosperity, peace and partnership. It seeks to strengthen universal peace and eradicate poverty in all forms and dimensions.

The 17 SDGs and 169 targets demonstrate the scale and ambition of this new universal agenda. The new goals seek to build on the MDGs to complete what was not achieved.

2.2.2 Objective of the SDGs

At the expiration of the MDGs, 193 countries agreed upon the new SDGs in September 2015, intended to be the step further to reach the overall objective of eradicating poverty.

2.2.3 Vision of the SDGs

The 2030 Agenda aims to achieve a just, rights-based, equitable and inclusive world. All stakeholders committed to work together to promote inclusive and sustainable economic growth, social development and environmental protection and to benefit all, including women, children, youth and future generations, as well as to ensure that no one is left behind. The Agenda integrates, in a balanced way, five components of sustainable development namely: People, Planet, Prosperity, Peace and Partnership.

1. People – determine to end poverty and hunger in all its forms and dimensions, and ensure all human beings fulfil their potential dignity and equality in a healthy environment.
2. Planet – protect the planet from degradation including sustainable consumption and production, sustainably managing its natural resources and taking urgent action on climate change so that it can support the needs of the present and future generations.
3. Prosperity – ensure that all human beings enjoy prosperous and fulfilling lives and that economic, social and technological progress occur in harmony with nature.
4. Peace – to foster peaceful, just and inclusive societies which are free from fear and violence
5. Partnership – mobilise the means required to implement the agenda through a revitalised global partnership for sustainable development based on a spirit of strengthened global solidarity focused in particular on the needs of the poorest and most vulnerable, and with the participation of all countries, all stakeholders and all people.

2.2.4 Principles of the SDGs

The new Agenda is guided by the purpose and principles of the United Nations Charter, including full respect for the international law. It is grounded in the Universal Declaration of Human Rights, international human rights treaties and the Millennium Declaration 2005 World Summit Outcome. It is informed by other instruments such as the Declaration on the Right to Development.

2.2.5 Means of implementation and global partnership

The scale and ambition of the new Agenda require a revitalised global partnership to ensure its implementation. The partnership will work in a spirit of global solidarity, in particular solidarity with the poorest and with people in vulnerable situations. Each country has the primary responsibility for its own economic and social development. Means of implementation of goals and targets will include mobilisation of financial resources as well as capacity building and the transfer of environmentally sound technologies to developing countries on favourable terms, including on concessional and preferential terms, as mutually agreed.

2.2.6 Follow-up and Review

Governments have the primary responsibility to follow-up and review, at the national, regional and global levels in relation to progress made in implementing the goals and targets over the coming 15 years. In order to support accountability to citizens, systematic follow-up and reviews at various levels will be organised as set out in the 2030 Agenda, as well as in the Addis Abba Action Agenda. The central role of overseeing follow-ups and review will be done by high-level political forum under the auspices of the General Assembly and the Economic and Social Council of the United Nations.

Indicators have been developed to assist the follow-up and review process. In order to ensure that no one is left behind, quality, accessible, timely and reliable data should be disaggregated.

2.2.7 Processes of preparedness for the implementation of the SDGs

Preparedness for the implementation of the 2030 Agenda is looked at from three perspectives:

1. Adapting the 2030 Agenda into national context;
2. Identifying and securing resources and capacities (means of implementation) needed to implement the 2030 Agenda; and
3. Establishing a mechanism to monitor, follow-up, review and report on the progress made towards the implementation of the 2030 Agenda.

2.2.8 Adapting the 2030 Agenda into its national context

To adapt the 2030 Agenda into national context, the following are key:

- Integrating SDGs into national planning processes and setting specialised institutional arrangements for implementation;
- Raising public awareness about the SDGs;
- Multi-stakeholder approaches for SDG integration;
- Tailoring SDGs into country context;
- Enabling horizontal policy coherence; and
- Enabling vertical policy coherence

2.2.9 Identifying and securing resources and capacities needed to implement the 2030 Agenda

The two important aspect of the preparedness for the implementation of SDGs under this heading are:

- Budgeting for the SDGs; and
- Capacity (finance, human resources and other means) to implement the SDGs

2.2.10 Establishing a mechanism to monitor, follow-up, review and report on progress

The two issues here are:

- SDGs data collection; and
- SDGs data sufficiency and quality

2.2.11 Roles and responsibilities of key players

Ministry of Planning and Economic Development (MoPED)

- Review the three documents — the SDGs, A4P and the NERS — simultaneously, and draft an integrated results framework (IRF).
- Aligning the SDGs and the NERS to the monitoring and evaluation framework of the Agenda for Prosperity
- Draft a set of Sierra Leone Specific SDGs Indicators (SLSIs)

Office of the President

- Coordinate and work in close collaboration with MoPED
- Establish a hub for all benchmarks reporting development status on Sierra Leone in order to address overlaps, minimize risks of misreporting and advocate for eliminating indicators that are not necessary.
- Rationalise Sierra Leone's International Benchmark System to align with the Eight Pillars of the Agenda for prosperity.

Right to Access Information Commission (RAIC)

- Increase access to reliable data in all forms and formats that will enhance policy decision and development across nations.
- Develop and implement whole of government and multi-stakeholder SDGs Data Revolution roadmaps.

Statistics Sierra Leone

- Carrying out national surveys and certification of national data generated by public institutions, and or in collaboration with non-governmental agencies.
- Defining the Sierra Leone SDGs indicators
- Setting baselines and targets.

Ministry of Foreign Affairs and International Cooperation

- Reporting progress made on the new global agenda to the international community.
- Facilitating the country's participation in the HLPF review.

Local Councils

- Integrate the SDGs into districts and municipal development plans.

2.2.12 Entity with ultimate responsibility for leading and coordinating the implementation of SDGs

The Ministry of Planning and Economic Development acts as the operational and technical lead in domesticating the SDGs, working in close collaboration with the Ministry of Foreign Affairs and International Cooperation, which provides diplomatic direction to the process, and the Office of the President, which provides broad policy and political oversight to the national development processes.

2.2.13 Overall structure of the implementation of the SDGs in SL

The SDGs is implemented within the existing framework of implementing national development plans such as the current Poverty Reduction Strategy Paper or the Agenda for Prosperity, to ensure coherent, harmonised and aligned national development efforts. The institutional framework is presented in the figure in **Appendix I**. It has a Presidential Board on the SDGs (PBS) at the highest policy and political level to provide the overall policy and strategic guidance to the implementation of the SDGs chaired by the President, with members drawn from the Office of the President, MoFED, MoFAIC, the Ministry of Information and Communication, and representation from the Office of the UN Residence Coordinator.

Below the PBS is the Ministerial Committee on the SDGs (MCS) to provide operational guidance to the SDGs process across line Ministries, Department and Agencies, at the central and local level, and across CSOs, NGOs, the private sector, the media, the research community, as well as the academia. The MCS will draw membership from MoPED, MFAIC, Statistics Sierra Leone, Open Government Initiative in the Office of the President, and other MDAs, such as the Right to Access Information Commission. Below this are the existing Pillar Working Groups on the agenda for prosperity which will be modified to capture technical follow-ups and reporting on the SDGs within the pillars, drawing actors from the public sector and non-state institutions. An existing platform for SDGs review at the national level is the Development Partners Committee meetings that have been organised since the immediate post-conflict phase of the country to discuss general development issues of the state; bringing together government institutions and donor agencies, and co-chaired by government and development partners.

2.3 CURRENT DEVELOPMENT

As part of the criteria for integration by the UN Country Teams' Mainstreaming the 2030 Agenda for Sustainable Development Reference Guide, the MoPED has done the following:

1. Integrate the SDGs and the Medium Term National Development Plan (MTNDP), 2019-2023 which was launched on 28th February 2019;
2. Established CSO/NGO working group relevant for the implementation of the SDGs;
3. Updated the 13 SDG sector policy papers to 14
4. The draft economic diversification framework and made in Sierra Leone Agenda has been integrated into the MTNDP; and
5. Conducted series of training in February 2019 to build the capacity of key MDAs on implementing the SDGs.

CHAPTER 3: INTEGRATION OF THE SDGs INTO SIERRA LEONE'S NATIONAL CONTEXT

The Government of Sierra Leone has aligned (compare) its National Development Plan and its budget to the SDGs 2017. It has however not integrated (domesticate) the SDGs into its National Development Plan (NDP). This was because the Agenda for Prosperity was established in 2013 before the SDGs which were adopted in 2015. No mechanism has been put in place to ensure policy integration and coordination. Adequate measures have not been put in place to ensure ownership and inclusiveness. See Appendix II graph 2, WoG rating on the integration of SDGs into SL's national context.

3.1 THEME 1: INTEGRATION OF THE SDGs INTO NATIONAL PLANNING STRATEGIES, POLICIES AND PROCESSES

The Government of Sierra Leone is committed to the SDGs and has the responsibility to decide how these aspirations and global targets should be incorporated into its national planning processes, policies and strategies. This is important because it nationalises the SDGs and creates ownership⁵.

The Department of Central Planning, Monitoring and Evaluation (CPME), which is the leading SDGs body in Sierra Leone, has aligned the SDGs with the NDP and the National budgets 2016 to 2017. However, it has not integrated the SDGs into its NDP, which is the Agenda for Prosperity (2013 – 2018). The SDGs Coordinator explained in an interview that the SDGs would be fully integrated in the new national development plan that will be established in 2018.

This was because the Agenda for Prosperity was established in 2013 before the SDGs which were adopted in 2015. It was also noted that no comparison and gap identification between the NDPs and the SDGs have been done as required for integration by the UN Country Teams' Mainstreaming the 2030 Agenda for Sustainable Development Reference Guide.

In effect, this might not ensure national ownership and some of the targets in the SDGs might not be implemented.

Recommendation

The Director of the CPME unit should collaborate with all ministries, departments and agencies, local government authorities, private sector and civil society organisations to integrate the SDGs into the new national development plan that will take effect from 2018-2023. This will ensure national ownership that will lead to real and lasting development.

3.2 THEME 2: ALIGNMENT OF BUDGETS, POLICIES AND PROGRAMMES TO THE SDGs

Aligning budgets, policies, and programmes with the SDGs is one of the recommendations by the United Nations (UN) geared towards effective integration of the SDGs into national context of member states⁶.

⁵ Advanced Draft Report on the Adaption of the Goals in SL, GoSL, MoFED, July 2016, Page 24 and 25

Reviews of the SL annual budgets and the SDGs Adaption Report show that the MoPED of the GoSL aligned the country's national budgets of 2017 and 2018 with the SDGs. In addition, the MoPED has also aligned the medium national development policy, the Poverty Reduction Strategy Paper III dubbed the Agenda for Prosperity with the SDGs.

Through interviews, it was noted that MDAs and local councils responsible for the implementation of government programmes (such as the Environmental Protection Agency, Freetown City Council, Western Area Rural District Council, etc.) were working in isolation and were not well informed or coordinated by the MoPED with regards the SDGs. This has limited stakeholders' contribution and adversely affected the adaptation and integration of the SDGs in SL.

Recommendation

The CPME Unit at MoPED should ensure that all the relevant stakeholders are involved in the design of government programmes for the smooth implementation of the SDGs.

3.3 THEME 3: POLICY INTEGRATION AND COORDINATION

3.3.1 Horizontal integration (breaking the silos)

The mechanisms for advancing policy integration (across sectors) include the integrated policy analysis and coordinated institutional mechanisms. Integrated policy analysis is an approach that UNCTs shared with the GoSL as a means to screen policy and programme proposals for their potential to either benefit or negatively impact on specific national issues of concern.

The approach then ideally asks for policy revisions before they can be submitted to cabinet for approval. Formalized institutional mechanisms in the form of inter-agency coordinating bodies are another key approach that UNCTs have discussed with the GoSL for purposes of creating horizontal policy coherence, integration and partnerships.

Content analysis of the SL SDGs Adaption Report indicates that the MoPED is responsible for coordination of the SDGS in SL. The presidential body and the SDGs Steering Committee are responsible for the integration and coordination of the implementation of the SDGs⁷. Interviews with members of these committees revealed that they were not aware of their membership status, neither were their roles and responsibilities assigned. There was also no evidence to indicate that terms of references, minutes of meetings existed. This might have affected the creation of horizontal policy coherence, integration and partnerships.

Operating in silos could lead to poorly coordinated services or programmes and thus create inefficiencies and poor service outcomes for the country.

Recommendation

The Director of the CPME unit at MoPED should develop a strategy on how to involve and coordinate members of both the presidential body and the SDGs Steering Committee. This could

⁶ Mainstreaming the 2030 Agenda for Sustainable Development Reference Guide to UN Country Teams March 2017 Update: Page 44

⁷ Advanced Draft Report on the Adaption of the Goals in SL; GoSL, MoFED; July 2016, Pages 24 and 25

help identify and align respective sectors and departments that are working on identical initiatives and will enhance the smooth integration and implementation of the SDGs.

3.3.2 Vertical integration (Glocalizing the Agenda)

Creating policy coherence, integration and partnerships in the vertical direction across national government, local government, local authority, civil society, the private sector and other actors is the essential and complimentary aspect to the horizontality described above. “Glocalizing” the agenda within a country is an imperative if the SDGs are to be realised with no one left behind in the 2030 timeframe. The word ‘glocal’ means reflecting both local and global considerations. Vertical integration is done through institutional coordinating mechanisms, multi-stakeholder consultative bodies and forums, local agenda and networks, monitoring and review at the local level, impact assessment processes and integrated modelling.

It was noted through a review of the SDGs Adaptation Report and interviews that no institutional coordinating mechanism to foster partnerships and coordination across levels of government has been established. We also noted the following:

- Multi-stakeholder consultative bodies and forums were not established to create partnership and coordination.
- The local agenda and networks for scaling up action for sustainable development at the local level was not in place.
- The monitoring and review system at the local level for localising nationally adapted SDGs was also not in place.
- Impact assessment processes to ensure that nationally and locally adapted SDGs are taken into consideration in large public and private development projects were not done.
- Integrated modelling to explore the benefits and impacts of key national policies and programs at sub-national and local levels was not done.

The non-existence of institutional coordination mechanism could limit the chance to identify integration opportunities or assess integration costs and benefits. Integration requires strong commitment and leadership to driving the integration initiative to ensure that SDGs are to be realised with no one left behind and to realise the potential benefits.

Recommendation

Local and regional authorities should play a critical role in promoting inclusive sustainable development and implementing the 2030 Agenda. This is because much of the SDGs implementation will take place at the sub-national level. The local and regional authorities have first-hand knowledge and information of people’s concerns and the sustainable development challenges at the local and community level. They are also directly involved in the delivery of critical services. Furthermore, they are often better positioned to have a more integrated approach since fewer officials cover issues and there is closer collaboration of local staff (Smoke and Wagner 2016). Therefore, MoPED should create the institutional mechanism to ensure partnerships and coordination across levels of government. This will solve the problems relating to multi-stakeholder consultation, local agenda and network, impact assessment and monitoring and review at local levels.

3.4 THEME 4: CREATING OWNERSHIP AND ENGAGING STAKEHOLDERS IN INTEGRATING THE SDGs IN SIERRA LEONE

3.4.1 Failure to reach out to Governance Body with Clear Definition of Roles and Responsibilities

According to the 2030 Agenda, attributions in the governments of member states with regards the SDGs should be clearly defined and communicated to avoid fragmentation and overlapping⁸.

The CPME unit at MoPED, which is responsible for the coordination of the SDGs,⁹ did not reach out to members of the governance body regarding their roles and responsibilities in the integration and implementation of the SDGs. This was revealed through interviews with members of the presidential body and the steering committee. As a result, members were not aware about their roles and responsibilities. This has caused fragmentations in the integration of the SDGs in SL as stakeholders were working in silos. For example, EPA had its own plans on how to implement the SDGs.

Recommendation

The CPME unit at MoPED, which is responsible for SDGs coordination, should reach out clearly to the different levels of government on their roles and responsibilities with regards the SDGs. This will bring about harmonisation and synergy in the preparedness for implementation of the SDGs.

3.5 THEME 5: INCLUSIVENESS AND LEAVING NO ONE BEHIND

3.5.1 Ineffective multi-stakeholder approaches for SDGs coordination and integration

Multi-stakeholders approach for engaging national, sub-national and local stakeholders in the 2030 Agenda for Sustainable Development is a critical initial step in its successful implementation. It is a first step towards a participatory process in implementing the 2030 Agenda¹⁰.

The CPME unit at MoPED is responsible for SDGs coordination and integration according to review of the SDGs Adaptation Report in Sierra Leone.

We noted that the CPME unit has established a governance structure for the implementation of the SDGs. The structure is divided into the Presidential Body and the Steering Committee on the SDGs.

However, interviews with identified members of the committee revealed that they were not aware of their membership of the committee let alone their roles and responsibilities. We also noted that:

- There was no process to identify which stakeholders were relevant for the successful implementation of the SDGs.
- The CPME unit at MoPED did not inform members of the Governance Body on their roles and responsibilities in the integration and implementation of the SDGs.
- There was no evidence to show stakeholders' involvement in planning, budgeting and monitoring of the SDGs.

⁸ Transforming Our World: The 2030 Agenda for Sustainable Development, Page 13

⁹ Advanced Draft Report on the Adaption of the Goals in SL, GoSL, MoFED, July 2016, Pages 24 and 25

¹⁰ Transforming Our world: The 2030 Agenda for Sustainable Development, Page 34 and Mainstreaming the 2030 Agenda for Sustainable Development Reference Guide to UN Country Teams March 2017 Update: Page 33

The 2030 Agenda principle of inclusiveness and integration was not followed. This may contravene the principle of leaving no one behind, and militate against meeting the SDGs targets by 2030.

Recommendation

The Director of the CPME unit at MoPED should do stakeholder (CSOs and private sectors) mapping analysis to identify all the relevant stakeholders, their interests, functions, roles and responsibilities with regards the coordination, integration and implementation of the SDGs. In addition, their roles should be properly defined and monitored in order to ensure their involvement.

3.5.2 Inadequate public awareness about the SDGs in Sierra Leone

Building public awareness and engaging national, sub-national and local stakeholders in the 2030 Agenda for Sustainable Development is a critical initial step in its successful implementation. It is the first step towards a participatory process in implementing the 2030 Agenda.

MoPED, which is responsible for the coordination of the SDGs through collaboration with the Ministry of Information and Communication, should inform¹¹ all MDAs, and local councils that are operating at the sub-national level, civil society organisations, and all other local stakeholders about the importance of the SDGs, as well as their roles and responsibilities towards the successful implementation of the SDGs. The MoPED with support from UNDP has erected posters indicating the 17 SDGs in ministries, departments and agencies, and billboards on some major highways. See below for a sample of picture used by MoPED.



Sample SDGs picture used by the MoFED for publicity

¹¹ Advanced Draft Report on the Adaption of the Goals in SL; GoSL, MoFED; July 2016, Pages 24 and 25

This was however not adequate and effective as it did not reach out to the national, sub-national and local level with information that is tailored to their specific functions, roles, and responsibilities with regards the SDGs.

MoPED could also not provide any plan or propose any action to raise public awareness about the SDGs at both the national and sub-national level, and in urban and rural areas. This shortcoming negates the principle of inclusiveness and public ownership.

Recommendation

The MoPED in collaboration with the Ministry of Information and Communication should develop an effective plan to raise public awareness about the SDGs at both national and sub-national levels, including all stakeholders with regards their specific functions, roles and responsibilities. This will enhance inclusiveness and create national ownership. The plan should also include community sensitisation in the regions, taking note of the fact that illiteracy is a major issue in those areas of the community.

CHAPTER 4: RESOURCES AND CAPACITIES FOR IMPLEMENTING THE 2030 AGENDA IN SL

GoSL has not adequately secured resources needed for the implementation of the 2030 Agenda. There is no evidence that cooperation and partnerships have been formed with both national and international organisations to invest in areas critical to sustainable development, and achieve its priorities in the 2030 Agenda. It faces enormous capacity and resource constraints in the implementation of development programmes for achieving the SDGs. It has not clearly identified and secured the capacities – including skills and capabilities (human resources, ICT, data) required to implement, monitor and report on the priorities in the 2030 Agenda; and has not initiated, developed and sustained programmes for public education on the need for payment of taxes, consequences of non-payment, and the evasion of taxes as stated in section 12 (2f) of the NRA Act, 2002. There was also no evidence that a risk framework has been developed for effectively navigating uncertainties across the various areas. See Appendix 3 (graph 3) on WoG rating in respect of the resources and capacities for implementing the 2030 Agenda in SL. .

4.1 THEME 1: IDENTIFICATION OF NEEDS AND THE REQUIRED RESOURCES AND CAPACITIES FOR IMPLEMENTING THE SDGs

4.1.1 Resources identified for implementation of the 2030 Agenda

The Addis Ababa Action Agenda (AAAA) lays the foundation for implementing the 2030 Agenda by looking at the contribution all sources of finance can make in support of the SDGs. Financing sources such as domestic, international (or external), public and private which should be considered for the implementation of the 2030 Agenda are:

- Domestic public resources – improve tax policy and more efficient tax collection, integrate the informal sector into the formal economy in line with country circumstances, strengthen international cooperation to support efforts to build capacity and set nationally defined domestic targets and timelines for enhancing domestic revenue.
- International trade – promote a universal, rules-based, open, transparent, predictable, inclusive, non-discriminatory and equitable multilateral trading system under the World Trade Organisation. Such trade encourages long-term investment in productive capacities.
- Debt and debt sustainability –borrowing is an important tool for financing investment critical to achieving sustainable development including the SDGs¹².

In addition to the Addis Ababa Action Agenda on financing for development outlined above, section 12 (2e & f) of the National Revenue Authority Act, 2002 states the functions of the Authority as follows:

(2e) to advise the government on matters of policy relating to revenue; and (2f) to initiate, develop and sustain programmes, for public education on the need for the payment of taxes and the consequences of non-payment and evasion of taxes.

¹² Mainstreaming the 2030 Agenda for Sustainable Development 2015; pages 61-62

The 2016 Sierra Leone Advanced Adaptation Report on the SDGs was silent on resources and capacities (financial, human, ICT and data) needed for the implementation, monitoring and reporting of the 2030 Agenda as outlined in the voluntary guidelines for national review.

A review of the government budget and Statement of Economic Financial Policies 2017 revealed that government is renewing its commitment to diversify the economy through investments in Agriculture, Fisheries and Tourism for generating revenue and increase local production. In meeting the above target, the CPME Director has drafted an Economic Diversification framework prioritising agriculture, fisheries and tourism.

The Sierra Leone Medium-Term Revenue Mobilisation Strategy (RMS) 2017-2019 outlines strategies to be implemented by the government in order to raise revenue and public education on the need for payment of taxes. Such strategies include enforcement of payment of income taxes by professionals; enforcement of withholding tax on rental payment and on purchase of real property etc.; these are strategies to improve tax policy and more efficient tax collection, and integrate the informal sector into the formal economy.

A review of the Local Council Act 2004 and an interview with the Chief Administrator at the Western Area Rural District Council (WARD-C) revealed that own-source revenue can be generated from: (i) licenses and property rate; (ii) precepts from local taxes; (iii) fees and charges; (iv) share of mining revenue; (v) interests and dividends; and (vi) any other revenue due to government but assigned to the Council. The auditors noted that, the collection of property rate and licenses have been outsourced to private companies: (i) Credit Recovery Agency; (ii) Peck Sierra Leone; (iii) Traders Union; and (iv) Warranty & Sons Limited.

Further enquiry revealed the following:

- Thirteen SDGs related sector policy research papers had been produced, covering the 17 SDGs goals. The 13 sector papers will be consolidated into a comprehensive National SDGs Investment Plan (NaSIP) which will be derived from a costed needs-based assessment. The investment plan will factor all sector needs including programmes and activities identified, and serve as a guide to the government on resources needed to achieve the SDGs by 2030.
- Unavailability of funds is a major challenge. Currently, funding is being sourced to consolidate the various SDGs papers into the NaSIP, thereafter the resources will be mapped and validated. In effect, the government cannot properly implement the SDGs if they haven't identified and cost resources that will be required to implement the priority goals.

Recommendation

The SDGs Coordinator together with the Director of revenue and tax division at MoF should identify areas for getting resources to complete the NaSIP as this will guide the government on programmes, activities, inputs and resources needed to achieve the SDGs by 2030. In addition, the revenue mobilisation strategy should be implemented in accordance with the guidelines provided in the Addis Ababa Action Agenda and the NRA Act, 2002. This will help generate additional resources and ensure that activities are implemented in line with the budget. Furthermore, the CPME unit should ensure that the draft Economic Diversification Framework (EDF) is enacted or adopted in order to facilitate its implementation. The 2016 Sierra Leone Adaption Report should also be amended to include the resources and capacity needed for the SDGs.

4.1.2 Innovative methods to secure resources and capacities

Development Finance Assessments (DFAs) assess financing policies and institutional arrangements with a view to strengthening the links between different financial flows and national priorities, and the SDGs. Through the provision of clearly understandable data on financial flows, and the sponsoring of evidence base discussion and validation, the DFAs may also provide platforms for stronger accountability across government and non-government actors¹³.

The SDGs coordinator through an interview stated that the Made-in-Sierra Leone Agenda and the Public Financial Management Act, 2016 have been developed to secure resources for the 2030 Agenda. He furthermore said that the other approach is the resource mobilisation strategy through the delivery of an effective and result oriented SDGs investment plan.

However, there was no evidence to show any assessment of financing policies and institutional arrangements to strengthen the links between different financial flows, national priorities and the SDGs. This could be attributed to the lack of coordination between the key stakeholders (such as the tax division, NRA etc.).

Recommendation

The Director of the CPME unit/SDGs Coordinator at MoPED should engage the key stakeholders that are responsible for assessing financing policies and institutional arrangements, strengthening the links between different financial flows and national priorities, and the SDGs.

4.1.3 Capacities secured for the implementation of the 2030 Agenda

MoFED needs to secure the capacities (including human, ICT, data and statistics) needed to implement, monitor and report on its priorities in the 2030 Agenda.

A review of the Draft Adaptation Report on the goals revealed that the government has not clearly identified and secured the capacities – including skills and capabilities (human resources; ICT; data) required to implement, monitor and report on its priorities in the 2030 Agenda. The Draft Adaptation Report on the goals in Sierra Leone 2015 identifies and disclosed capacity and resource gaps and the need to develop and strengthen capacity to implement the SDGs.

In 2016, the country faced economic challenges that hindered effective implementation of the approved financial year's (2016) budget as mentioned in the 'Policy Measures to address the Current Economic Challenges'. These include:

1. High interest rates on domestic borrowing
2. Increasing trend of extra-budgetary expenditure
3. Post-Ebola shocks affecting domestic revenue mobilisation
4. Off-budget revenues held by subvented agencies

The proposed expenditure rationalisation measures include:

1. A 30% cut in recurrent expenditure across the board

¹³ Mainstreaming the 2030 Agenda for Sustainable Development; page 86

2. Put on hold all new domestically financed capital projects and suppliers contract until further notice
3. No new procurement of government vehicles until further notice
4. No purchase of office equipment (computer, printers, photocopies etc.)

However, there was no evidence to indicate that the expenditure measures stated above have been lifted. The GoSL also faces enormous capacity constraints such as a comprehensive ICT infrastructure, human, financial, technical and machinery in the implementation of development programmes for achieving the SDGs. In June 2016, the implementation of a Cabinet Conclusion on Civil Service Right Sizing and payment of severance package benefit for early retirement was endorsed.

A number of strategies such as the Economic Diversification Framework (prioritising agriculture, fisheries and tourism), Made-in-Sierra Leone Agenda etc. have been pursued, focusing on mobilising resources to support SDGs implementation with the AAAA 2015 framework. These strategies have been identified to help generate revenue for the government to address the gaps in capacities and resources needed to achieve the SDGs. The gaps in capacities are results of inadequate funds to support local skills. This may hinder the implementation of the agenda.

Recommendation

The CPME unit at MoPED should work with key stakeholders to develop local skills through youth programmes and bring in required skills through Sierra Leoneans identified in MDAs; and introducing innovative means for mobilising resources that are more domestic. They should also work with key stakeholders, and utilise existing capacities to achieve the 2030 Agenda.

4.2 THEME 2: MOBILISING PARTNERSHIPS

4.2.1 Cooperation and partnership opportunities formed for getting required resources and capacities

The 2030 Agenda highlights the importance of bringing different state and non-state actors together in implementing the new approach to sustainable development. Countries can engage a variety of non-state stakeholders in different ways and at different stages of the implementation process¹⁴. The Addis Ababa Action Agenda also outlined domestic and international private partnership opportunities as stated below:

- Domestic and international private business and finance – to engage as partners in the development process, invest in areas critical to sustainable development, and to shift to more sustainable consumption and production patterns. For example, to introduce private international capital flow, particularly foreign direct investment, along with a stable international financial system.
- International development cooperation - strengthens international development cooperation and maximises its effectiveness, transparency, impact and results.

¹⁴ SDGs guide

As at the time of the audit, the team made several requests to the Director, Multilateral and International Organisations at the Ministry of Foreign Affairs & International Cooperation (the lead agency responsible for international corporation and partnership) for documents relating to partnership opportunities that have been created to support the implementation of the SDGs. However, such information was not made available to the auditors, therefore the auditors could not establish any cooperation and partnership opportunities to enhance the implementation of the SDGs. This could hamper the sustainable development project.

Recommendation

The Director, Multilateral & International Organisations at the MoFAIC should identify and cooperate with partners in the development process to invest in areas critical to sustainable development. This will strengthen international development cooperation and maximize effectiveness, transparency, impact and result.

4.3 THEME 3: MANAGING RISKS

4.3.1 Risks and Risk Mitigation Strategies for Securing Resources and Capacities

The 2008 global economic crisis, the 2014 Ebola outbreak and the 2015 Syrian refugee crisis served up stark reminders to the importance of understanding and addressing risk in development planning. Therefore, member states can explore a range of approaches for assessing risk and fostering adaptability at the plan and policy level through:

1. Adaptive Governance: to provide a general framework for effectively navigating uncertainty, change and surprise across all areas;
2. Risk analysis and management: for the systematic identification and management of the risks facing the implementation of national, sub-national and local plans; and
3. Scenario planning and stress testing: to be applied regularly in the development planning and policy-making process for detecting emerging issues and examining the ability of plans, policies and programmes to perform under a range of plausible future conditions.¹⁵

The 2016 Sierra Leone Advanced Adaptation Report on the SDGs was silent on risk and risk mitigation strategy for securing resources.

An interview with the SDGs Coordinator revealed that the following risk and risk mitigating strategies have been identified for the implementation of the 2030 Agenda:

Risk

- The collapse of export commodity prices - a collapse in prices of these commodities in the international market would lead to a drop in projected revenue, and thus pose serious threat to the SDGs implementation.
- Risk of external shocks - any increase in price of oil and petroleum will have an effect on local food and fuel prices.

¹⁵ Mainstreaming the 2030 Agenda March 2017 pg. 114

- Natural disaster - the last six years have seen recurring events such as outbreaks of Ebola and environmental disasters including landslides and floods.
- Huge room for sectoral coordination in the public sector.-limited sectoral coordination has been a serious challenge that has undermined public service delivery.
- Political instability does not only depend on local conditions, but also on the political environment in neighbouring countries that might render the entire sub-region risky for foreign investment.
- Poor capacity in government to deliver effective and efficient outputs- improved performance in the public sector is an objective of, and a prerequisite for achieving SDGs.

Risk mitigating strategies

- The Economic Diversification Programme to move away from depending on one or few sectors for mobilising export revenue.
- Government has been pursuing arrangement for disease monitoring and surveillance in the country.

The auditors noted from a review of the AfP that MoF is responsible to set up task forces for each of the risks listed above as the risks identified have to be managed in order to minimise their potentially negative effects on the AfP, which is now aligned to the SDGs. However, there was no evidence to show the task forces that have been set up by MoFED.

A letter dated 13th June 2018 was sent to the Director, Disaster Management and Control, Office of National Security (ONS) requesting for a framework for effectively crossing uncertainty, change and surprise across all areas, testing system mechanism that will be applied regularly in the development planning and policy-making process for detecting emerging issues, and examining the ability of plans, policies and programmes. No evidence was provided.

It was also noted that of the six risks identified, only two mitigating strategies have been identified. The above mitigating strategies did not cover all the identified risks for the implementation of the 2030 Agenda. The Indian example stated below could be an example of how to manage risk.

“India developed a Risk Informed Development Planning System (RIDPS) aimed at producing real-time data for risks and vulnerabilities using climate and other hazard indicators and child risk indicators. This system was designed to: (i) support risk informed development planning; (ii) analyse multiple sectors in one tool at the same time; (iii) identify data collection gaps; (iv) and enhance data collection and analysis skills. The tool allows users to access, analyse, visualize and export data to meet risk informed analysis, planning and reporting needs, quickly and easily. It allows users and sector specialists to select, aggregate, disaggregate and cross-analyse multiple indicators into composite indexes; and support the identification of correlations and composite levels of vulnerability across sectors, contributing to risk informed development programming.”

Recommendation

The SDGs Coordinator at MoPED and the Director Disaster Management and Control at ONS, should set up a task force that will design a framework for effectively navigating uncertainty, change and surprise across all areas, mechanism for testing system that will be applied regularly in the development planning and policy-making process for detecting emerging issues, and examining the ability of plans, policies and programmes.

CHAPTER 5: MONITORING, FOLLOW-UP, REVIEW AND REPORTING ON PROGRESS TOWARDS THE IMPLEMENTATION OF THE 2030 AGENDA

Key stakeholders such as EPA, RAIC etc. were not aware of their roles and responsibilities with regards monitoring, review, reporting, and follow-up on the implementation of the SDGs. This has limited stakeholders' contribution and adversely affected the adaptation and integration of the SDGs in SL. It was observed that SSL did not lead the process of consultation in preparing the indicators that should be used to measure the progress made in the implementation of the SDGs. This may have affected the assessment of existing capacities of the national statistical system and prevented them from highlighting specific areas that needs to be strengthened. See Appendix 2 (graph 4) for WoG rating on the above.

5.1 THEME 1: RESPONSIBILITIES, MECHANISMS AND PROCESSES FOR MONITORING, FOLLOW-UP, REVIEW AND REPORTING

5.1.1 Stakeholders Unaware of their Roles and Responsibilities

The Central Planning Monitoring and Evaluation Unit at MoFED should identify responsible entities and assign roles and responsibilities to monitor, follow up, review and report on the progress made in the implementation of SDGs.

In the Advanced Draft Adaptation Report on SDGs, the following institutions: MoFED, Office of the President, RAIC, SSL, MoFAIC, Local Councils, and non-state actors are the stakeholders that have been identified as the institutions responsible to facilitate the monitoring, review, follow-up and reporting on the progress made in the implementation of the SDGs. However, the document did not clearly state the specific roles and responsibilities of these institutions concerning monitoring, follow-up, review and reporting on the progress made on the SDGs.

In an interview with the Director of the CPME unit, we were informed that roles and responsibilities were assigned with reference to the National Development Plan. The team further contacted four of the six institutions listed above and noted from them that they were not aware that such roles and responsibilities had been assigned as at the time of the audit. This could be attributed to the lack of involvement of these institutions in the design of the adaptation report.

Recommendation

The Director of the CMPE unit at MoPED should inform concerned institutions/stakeholders, of their expectations with regards to monitoring, follow-up, review and reporting on the SDGs. This will enable them to hold institutions accountable in a transparent manner during the implementation of the SDGs.

5.1.2 Presidential Body and Ministerial Committee not operational

According to the Advanced Adaptation Report, a policy and reporting framework has been developed for the implementation of SDGs. The institutional framework under this arrangement proposed to have a Presidential body on the SDGs at the highest policy and political level to provide the overall policy and strategic guidance to the implementation of the SDGs. Below the Presidential Body is the Ministerial Committee on the SDGs to provide operational guidance to the SDGs process across line government ministries, department and agencies, at the central and local level, and

across CSOs, NGOs, the private sector, the media, the research community and academia. See **Appendix 1** for the list of institutions in both the presidential body and ministerial committee.

During the audit, the team noted from interviews with personnel of EPA, SSL and Office of the President that the presidential body and ministerial committee were not operational. The Director of the CPME unit at MoPED also confirmed this assertion. The Director further stated that the role of the presidential body and ministerial committee has been conducted by the Sierra Leone International Benchmarks System (SLIBS). We however noted from the Advanced Adaptation Report that the roles and responsibilities of SLIBS were completely different from that of the presidential body and the ministerial committee.

The lack of collaboration between stakeholders could be the reason why the presidential body and ministerial committee have not been operational. This has adversely affected the monitoring and reporting aspects of the implementation process.

Recommendation

The CPME Director should map out strategies that will enhance collaboration between stakeholders. This will help to ensure that the monitoring and reporting process is adequately done.

5.2 THEME 2: PERFORMANCE INDICATORS AND DATA

5.2.1 Gaps in Performance Indicators, Baselines and Set Milestones

In paragraph 48 of the 2030 Agenda, it is stated that indicators should be developed to assist the follow-up and review process. It is also stated in the Advanced Draft Adaptation Report that SSL is charged with the responsibility of identifying indicators and setting baselines and targets.

A review of the SDGs Data Sources and Gaps revealed that during a validation workshop in June 2016, 195 indicators were identified, 56 were tier 1 indicators (this constitutes a complete baseline information and source of data and targets for 2020, 2025 and 2030) and 139 were tier 2 indicators (do not have the complete set of information for tracking performance). In August 2016, these indicators were reviewed by SSL and additional information provided increasing the tier 1 indicators to 112 and leaving the tier 2 indicators at 83.

The reason for the aforementioned problem (as highlighted in the draft SDGs Data Sources and Gaps and interview with the focal person) is primarily from lack of capacity to measure these indicators. It was particularly noted that SSL does not have the capacity to measure goals 12, 13, 14 and 15, which have to do with the environment. The May 2016 national strategy for the development of statistics (NSDS) report also states that there is no statistical unit present at the Ministries of Justice and Internal Affairs to generate important statistics on marriages, court cases, legal and other matters. The gaps in the provision of information to track progress gained will make it difficult to measure any headway made in these areas.

Recommendation

SSL should coordinate and collaborate with other institutions and international bodies in the area of capacity building, in order to strengthen the national statistical offices and other relevant government bodies. This will enable them to collect, compile, present and disseminate reliable, timely and quality disaggregated data; and to use new data sources.

5.2.2 Processes to Ensure Quality, Availability and Required Level of Disaggregation of Data

Paragraph 74 of the 2030 Agenda stated that follow-ups and reviews should be based on evidence, by country-led evaluation and data of high quality, assessable, timely, reliable, disaggregated by sex, age, race, ethnicity, migration, status, disability and geographic.

Statistics in Sierra Leone are derived from various sources, which together form the National Statistical System. This system is coordinated by SSL. Sources of data include population-based surveys, census and data collected from line ministries. The data from surveys are usually collected on periodic bases depending on the availability of funds. For instance, the population and housing census is conducted every 10 years; the Demographic and Health Survey every five years; Multiple Indicator Cluster Surveys conducted every five years; and Sierra Leone Integrated Household Surveys conducted every five years.

A review of the NSDS 2016-2020 document and list of staff in MDAs submitted by the Human Resources Manager of SSL, showed that SSL has established offices in 15 districts in Sierra Leone and deployed 11 statisticians to ten MDAs in order to ensure credible and timely statistics (see **Annex 4** for list of district and line ministries with staff from SSL). These statisticians provide quarterly report on the activities of the ministries they are attached. There are however important data-producing MDAs that do not have statisticians; such as the Ministry of Justice, Anti-Corruption Corruption, and National Fire Force.

An interview with the focal person in charge of SDGs at SSL also revealed that SSL organised in-house training programmes for statisticians in both district offices and line ministries on data disaggregation, the use of statistical software, data analysis techniques and international best practice to enable them provide quality data. This was confirmed by a review of the attendance list for these training programmes. It was further stated that gender, age and disability are also included in questionnaires to ensure that data is collected on every one.

From the process described above, it is noted that SSL is having challenges with regards timely availability of data as a result of periodic collection of data for indicators derived from census and surveys; this affects the timeliness of the availability of data to progressively measure implementation. The importance of high quality, timely, easily accessible, reliable and disaggregated data cannot be overemphasised. Without such data, reviews cannot be completed or usefully contribute to the successful implementation of the 2030 Agenda.

Recommendation

SSL should put together strategies that can enable them produce data more frequently in order to ensure that indicators are adequately measured.

5.2.3 Modernisation of NSS and SSL

The Guidelines to Support Country Reporting on SDGs emphasises the need for the National Statistical Systems (NSS) including National Statistical Offices, especially in developing countries, to be modernised for collecting high frequency and high quality data on the varied dimensions of the

SDGs. Countries will also need to build or strengthen their geospatial infrastructures to integrate geospatial information and statistics and to collect real time data from remote areas.

According to the NSDS 2016-2020 document, SSL is operating a paper system for data collection and is working on upgrading it to a more ICT-based data collection and processing in order to ensure reliability and timely delivery of statistical outcomes. The team further contacted SSL to ascertain what have been done to date to upgrade the system; however, they did not provide any evidence to the effect.

ICT is a challenge in the NSS, as evidenced from a website review conducted by SSL on 21 MDAs. Of these 21 MDAs, 10 have accessible websites, while the remaining 11 did not. Another weakness highlighted is the inadequate transfer of data to and within regions and districts, which makes it difficult to collect real time data from remote areas.

This could be because of weak statistical infrastructure as stated in the NSDS 2016-2020 to support the operations of the NSS, therefore, NSS has not been able to produce all the indicators required to monitor the progress of the SDGs.

Recommendation

SSL should ensure that modernised processes are in place for collection and analysing, storage and reporting data in order to improve the frequency and quality of data.

5.2.4 System for Monitoring, Review, Follow-up an Reporting

Monitoring and reporting systems are needed to work with existing data and metadata (set of data that describes and give information about other data) reporting systems and to create online systems for information exchanges, including reporting on key indicators and providing opportunities for both horizontal and vertical coordination .

Paragraph 74 d & e of the Agenda 2030 states that: follow-up and review processes should be open, inclusive, participatory and transparent for all people, and should support reporting by relevant stakeholders. It should be people centred, gender sensitive and respect for human rights, and have a particular focus on the poorest, most vulnerable, and furthest behind.

Documentary review of the Advanced Draft Adaptation Report, July 2016 and interview with the Director of the CPME unit at MoPED revealed that a monitoring and reporting system has not been developed, even though roles and responsibilities have been designed for the institutions responsible for monitoring, reviewing and reporting on these activities.

This can be attributed to the lack of coordination between the CPME unit and the relevant stakeholders. A monitoring and reporting system provides mechanisms for both horizontal and vertical coordination. Horizontally, the relationship among seemingly disparate indicators can be readily explored. Vertically, local indicators can aggregate up to sub-national indicators and vice-versa. Without the said system, the above cannot be achieved.

Recommendation

The CPME unit at MoPED should design a monitoring and reporting system that is open, inclusive, participatory and transparent. This will create a system of accountability and transparency.

5.3 THEME 3: COMMUNICATION WITH STAKEHOLDERS

5.3.1 Process of Consultation in Preparing Indicators not led by SSL

The national statistics office should initiate and lead a process of consultation with all stakeholders, including planners and policy makers representing all relevant ministries in the government, statistical focal points of all line ministries that are potential sources of data for national SDGs indicators, the UN country team, civil society organisations and other stakeholders such as private institutions. The initial list of indicators will need to be prepared by the national statistical office for discussion in a mapping exercise with some initial metadata (a set of data that describes and gives information about other data) information.

The team noticed that the CPME unit at MoPED consulted with other stakeholders with regards identifying indicators. An interview with the focal person in charge of SDGs at SSL revealed that the institution was only contacted to review the indicators already identified by the CPME unit. This could be attributed to the fact that the CPME unit did not coordinate and cooperate with SSL. The process of consultation with other stakeholders and classification of indicators provides an opportunity to assess the existing capacities of the national statistical system and highlight specific areas where statistical capacity needs to be strengthened.

Recommendation

SSL is the institution charged with the responsibility of coordinating, compiling, analysing and dissemination of official statistical data needed for informed decision-making by government and developing partners. Therefore, they should lead in everything that has to do with stakeholder consultation regarding development of indicators.

5.3.2 Coordination and Collaboration between Stakeholders involved in the Collection of Data

The 2017 Guidelines to Support Country Reporting document requires the integrated nature of the SDGs, policies implementation strategies and reviews to be holistic and multi-sectoral. Therefore, high degree of cooperation and coordination among and within government agencies and ministries is needed.

SSL in its National Strategy for the Development of Statistics (NSDS) 2016-2020 implied instances of difficulties faced by statisticians deployed to MDAs, these instances include but not limited to the following:

- Statisticians not being allowed to carry out assigned duties in MDAs.
- Difficulties in getting cooperation from relevant departments in these MDAs.
- MDAs conduct surveys without consulting or notifying SSL.
- Weak collaboration and coordination in the National Statistical System (NSS) in implementing statistical activities.
- Low awareness of the importance and the need for coordination among stakeholders.

The above difficulties and challenges could be attributed to the lack of awareness by users and suppliers of data on the importance of the data to measure, monitor and evaluate progress towards meeting the targets of the SDGs. Lack of coordination hinders availability and comparability of data¹⁶. For instance, there may be data that is directly accessible by international bodies but not by SSL. It can also lead to inconsistent or contradictory information amongst national data producers¹⁷.

Recommendations

SSL should ensure that MDAs and other bodies are regularly sensitised on the importance of data availability for the successful implementation of the SDGs. Efforts should also be made in improving coordination across the system and with other potential new sources of data.

¹⁶ Draft SDGs Country Reporting Guidelines, page 25

¹⁷ Draft SDGs Country Reporting Guidelines, page 25

CHAPTER 6: ANALYSIS OF AUDITED ENTITIES COMMENTS ON FINDINGS, CONCLUSION AND RECOMMENDATIONS

At the time of finalising the report an exit meeting was held on the 23rd August, 2018. There was however no evidence to substantiate the comments that were forthcoming, and therefore the audit findings remain as they were.

1. INTEGRATION OF THE SDGs INTO NATIONAL PLANNING STRATEGIES, POLICIES AND PROCESSES

Content analysis of the advanced draft report on the adaptation of the goals in Sierra Leone indicates that the country has compared the PRSP 111 and the NERS with the SDGs but failed to identify and explained the gaps between the NDP and the SDGs.

Client's Response: The 2030 Agenda was perfectly aligned with the country's national development plan at the onset of the domestication process. We do agree that in the details of the SDGs some of the issues are regional specifics as some indicators and targets depict; some, for instance, refer to Landlocked Countries and Small Island States, that are not relevant to Sierra Leone; the reasons for the adaptation of the targets and indicators, to show what is doable. That said, all 17 SDGs themselves are relevant. The 17 SDGs perfectly correspond to the 8 pillars of Sierra Leone's third generation poverty reduction strategy paper, while there are targets and indicators in the 2030 Agenda that are not applicable to Sierra Leone's development context; some given their complex requirement to generate data and monitor progress.

ASSL's Position on client's comments: comparison and gap identification between the NDPs and the SDGs is required for integration by the UN Country Teams' Mainstreaming the 2030 Agenda. There was no evidence to show analysis of targets and indicators in the 2030 Agenda that are not applicable to Sierra Leone's development context.

2. POLICY INTEGRATION AND COORDINATION

The Central Planning, Monitoring and Evaluation (CPME) did not inform the members of the Governance body of their roles and responsibilities in the integration and implementation of the SDGs.

Client's Response: The Central Planning, Monitoring and Evaluation (CPME) unit did. In fact, this is an area where high scores can be earned for this Directorate with support from UNDP. Several engagements were held with the proposed Governance body on their roles and responsibilities in the local implementation of the SDGs. Presentations, minutes and attendance list are attached.

ASSL's Position on client comments: Presentations and attendance list were attached. However, no minutes were attached. There was also no evidence on the memorandum of understanding, minutes of meetings, terms of reference, and correspondence of the respective roles and responsibilities in the local implementation of the SDGs for both the steering committee and presidential body.

3. CREATING OWNERSHIP AND ENGAGING STAKEHOLDERS IN INTEGRATING THE SDGs IN SIERRA LEONE

No processes have been designed to identify the stakeholders that are relevant for the successful implementation of the SDGs

Client's Response: This is not so. All efforts and deliverables provided so far have been within well-defined process framework. (please read again all reports produced on the SDGs for Sierra Leone, such as boxes 1 & 2 in the Adaptation Report; you may also refer to the list of SDGs processes and events undertaken since 2015 attached as Annex 3). Implementation of the 2030 Agenda is carried out within the overall context of implementing our national development plan (NDP). Progress/achievements recorded with the NDP feed into successes made with the SDGs. This is an advantage of the perfect alignment between the NDP and the SDGs. In light of this, stakeholders identified for ensuring successful implementation of the PRSP will also ensure successful implementation of the SDGs. These stakeholders include Office of the President, Cabinet, Parliament, Local Councils/communities, MDAs, CSOs, NGOs, universities, research institutions, etc.

ASSL's Position on client comments: It is possible that a country may rely or adapt an existing governance body or leadership of key ministries as stakeholders for ensuring successful implementation of the SDGs. However, the auditors were not provided with evidence such as memorandum of understanding, minutes of meetings, terms of reference, and correspondence regarding the identification of respective stakeholders.

4. INCLUSIVENESS AND LEAVING NO ONE BEHIND

The MoPED, whose responsibility is to coordinate the SDGs (through collaboration with the Ministry of Information and Communication), has erected billboards and posters of the 17 SDGs in most MDAs, and along some major highways. It has however not reached out to the national, sub-national and local level with information and other materials that are tailored to their specific functions, roles and responsibilities.”

Client's Response: In the process of popularizing the goals, sensitisation workshops were held at local level to ensure full participation of local councils officials and representatives from several local level organisations. During these engagements, discussions were mainly focused on how Sierra Leone could do better with SDGs than with the MDGs, and what role local communities can play to ensure successful implementation of the goals at the local level. The simplified version of SDGs, which is highly reader friendly, was circulated to participants during these discussions. Presentations, attendance list, photos and copies of the simplified version are attached as Annex 4 for evidence.

It should further be noted that the Government (through MoFED, now MoPED and/or MoF) is not the only actor in the implementation of the SDGs. Most work at the local level is carried out by NGOs/CSOs with regards sensitisation and aligning of SDGs to local development process. We are in strong partnership, for instance, with Coalition 2030 consortium of NGOs/CSOs in this regard who are doing a lot at local level. Therefore, it could have been hugely value-adding if the research covered the relevant NGOs for information. (please refer to Annex 3 in the Sierra Leone SDGs

Adaptation Report for a position paper presented by Coalition 2030 in contribution to the Adaptation Report and preparedness to implement the SDGs in Sierra Leone.

ASSL's Position client comments: Presentations, attendance list, and the simplified version of the SDGs were attached. However, no photos were attached and no evidence was provided in respect of the specific roles and responsibilities relating to the national or sub national level, in the implementation of the SDGs.

5. IDENTIFICATION OF NEEDS AND THE REQUIRED RESOURCES AND CAPACITIES FOR IMPLEMENTING THE SDGs

The Sierra Leone advanced adaptation report on the SDGs was silent on the resources and capacities (financial, human, ICT and data) needed for the implementation, monitoring and reporting on the 2030 Agenda. For instance, nothing was stated on the amount of financial resources that will be required annually until 2030 (i.e for the implementation of the SDGs)”

Client's Response: We would like to clearly state that the advanced adaption report did not require an assessment of the financial or human capacity resources needed to achieve the SDGs or needed to implement the goals annually, as the new agenda was barely a year old. The main aim of the first adaption report was to provide critical steps initially taken by member states to domesticate the new Agenda into their national development plans/processes. The guide circulated by the UN to member states to aid preparation of their adaptation report is attached. The Adaptation Report only briefly mention challenges relating to those resources and capacity. In fact, it is being mindful of the importance of these resources and capability issues that we have embarked on the preparation of an SDGs investment plan to identify these needs, for which we have done 13 background papers; we could not continue with the plan because of limited finances. Hopefully, this will be completed as we embark on the preparation of a new National Development Plan (PRSPIV).

ASSL's Position on client comments: The proposal for voluntary guidelines for national review at the HLPF 2016 which is the guide circulated by the UN to member states to aid preparation for the adaptation report; 4.3 requires additional means needed to implement the 2030 Agenda (e.g. financing, trade, capacity building and technology, new partnership, etc). The government cannot properly implement the SDGs if they haven't identified the required resources three years on.

6. MOBILISING PARTNERSHIPS

There was no evidence of partnership opportunities created to invest in areas critical to sustainable development. In addition, there was no evidence to indicate that a risk framework has been developed for effectively navigating uncertainties across the various areas”

Client's Response: This is not so. It is another area that more marks could be awarded to the CPME unit and Government. A range of partnership has been forged towards supporting Sierra Leone's implementation of the SDGs. Internationally, these include support from traditional donors such as the World Bank, IMF, AfDB, DfID UK, EU, UNDP and a range of others including JICA, Germany, China and NGOs (noting that support national development plan implies support implementation of the SDGs, which are not replacement of national plans and they do not necessarily require different institutional arrangement). The UNDP provides special collaborative support to the implementation of the new Agenda as the lead UN Agency on the ground following

up on progress made in this direction; exploring both technical and financial support for the SDGs. For instance, the preparation of the SDGs sector policy papers aforementioned was enabled financially by the UNDP, with some assistance from Government of Kazakhstan. Locally, partnership are also strong, such as with parliament which has a working group on the SDGs; CSOs/NGOs with Coalition 2030; youth groups and students groups on SDGs etc.

ASSL's Position on client comments: An email correspondent for a proposal aimed at preparing a comprehensive national SDGs investment plan for Sierra Leone was attached. There was no evidence of partnership like memorandum of understanding, letter of commitment etc. to support the countries identified by the Director of the CPME unit. Creating partnership is key in order to strengthen international development and invest in areas critical to sustainable development.

7. MANAGING RISKS

MoF is responsible to set up task forces for managing all the risk associated with securing resources identified in the AfP, for the implementation of the SDGs. There was no evidence to show that this was done. There was also no evidence that the Office of National Security (ONS) designed a framework for (1) effectively crossing uncertainty; (2) change and surprise across all areas; (3) testing systems and mechanism that will be applied regularly in the development planning; and (4) policy-making process for detecting emerging issues and examining the ability of plans, policies and programmes.

Client's Response: As aforementioned, implementation of the 2030 Agenda will be pursued within the context of implementation of the national development plan. Policies and reforms geared towards mitigating risk associated with the national plan will act the same for the 2030 Agenda (please see annual progress report on the implementation of the PRSPIII/AFP for 2016 and 2017 for evidence, obtainable at CPME/MoFED).

ASSL's Position on client comments: The UN country reference guide provides a range of approaches for assessing risk and fostering adaptation at the plan and policy level in three-fold as identified in the findings. However, there was no evidence in relation to these areas on risk assessment and fostering adaptability with regards the SDGs.

8. RESPONSIBILITIES, MECHANISMS AND PROCESSES FOR MONITORING, FOLLOW-UP, REVIEW AND REPORTING

Institutions such as the EPA, Right to Access Information Commission (RAIC), and Office of the President were not aware of their roles and responsibilities with regards monitoring and reporting and follow-up on the SDGs.

Client's Response: This is not so, at all. The EPA and Right to Access Information Commission (RAIC) have participated in almost all SDGs related programmes/activities. An Open Data session was organised by the RAIC in which a presentation was made by the CPME unit on the relevance of the Open Data Portal and the role of data institutions in the successful implementation of the SDGs. Presentation is attached in Annex 10 for evidence. The EPA has also been in strong partnership with the CPME unit since the domestication process started. Additionally, the EPA was consulted and played a key role informing the preparation of the SDGs sector papers (i.e. paper on SDG 11-Human

Settlements, 12,13,14 and 15-Environment sector papers, which were provided to the Audit Service Sierra Leone). Attendance lists are attached as Annex 11 for evidence showing the participation of the EPA in almost all SDGs programmes.

We, however, acknowledge that some of the key Government MDAs still require further education on their specific roles and responsibilities in terms of reporting on the SDGs. Thus, further engagement with these stakeholders and other related sensitisation activities will be discussed with our partners with the view of implementing them.

ASSL's Position on client response: The auditors were not provided with evidence such as copies of letters informing members about their roles and responsibilities, minutes of meetings etc. The presentation made by the CPME unit on the relevance of the Open Data Portal and the role of data institutions in the successful implementation of the SDGs does not warrant sufficient evidence.

9. THE PRESIDENTIAL BODY AND MINISTERIAL COMMITTEE WHICH WERE ESTABLISHED TO PROVIDE STRATEGIS AND OPERATIONAL GUIDANCE RESPECTIVELY HAVE NOT BEEN OPERATIONAL SINCE THEY WERE ESTABLISHED

Client's Response: This is not so. The Presidential and Ministerial body on the SDGs held their first inaugural meeting in October 2017 to discuss challenges faced in the local implementation of the Goals. In fact, UNDP through the CPME unit financed some of these meetings that were held at State House. The electoral process restricted the frequent meeting of the Presidential body and the Ministerial committee.

ASSL's Position on client response: We were not provided with evidence like terms of reference, minutes of meetings, attendance record, workplan etc. to substantiate the establishment or their capacity to act as the body responsible to implement the SDG.

10. PERFORMANCE INDICATORS AND DATA

Statistic Sierra Leone (SSL) did not have the capacity to measure the goals that were related to the environment (i.e. goals 12,13,14 and 15).

Client's Response: Not really. Again, the routine statistical operations of Statistics Sierra Leone are part and parcel of the implementation of the SDGs. The SDGs Goals/indicators measurement is integrated in the generation of traditional national development indicators from which SDGs indicators are extracted for baseline and targets. Statistics has this capacity; they could only mainly be constrained by finances to conduct timely surveys.

ASSL's Position: Section 19 of the draft SDGs data source and gaps states that the limited national technical capacity makes it difficult for the country to measure certain indicators—establishing baselines and hence targets—despite the fact that these indicators could be relevant for monitoring progress in Sierra Leone. This especially pertains to indicators covered under goals 12, 13, 14 and 15, which have to do with the environment and natural resource management

CHAPTER 7: CONCLUSIONS

7.1 OVERALL CONCLUSION

The overall conclusion of this audit is that Sierra Leone is not adequately prepared for the implementation of the SDGs three years in the implementation. This is because the governance structures (i.e. the presidential body and ministerial/steering committee) which were established to provide strategic and operational guidance have not been operational. The MoPED, which is responsible for coordinating the project, has not been able to:

- (i) reach all stakeholders with a clear definition of their roles and responsibilities;
- (ii) create public awareness; and
- (iii) adopt a multi-stakeholder approach in the planning process. This has limited stakeholders' contribution and adversely affected the adaptation and integration of the SDGs in SL.

In addition, the government through MoPED has not properly assessed, identified and secured the resources and capacity needed for the implementation of the 2030 Agenda. It has also not been able to design a system for monitoring, reviewing and reporting on the progress made in the implementation of the SDGs.

The following are specific conclusions based on the audit findings:

7.2 INTEGRATING THE 2030 AGENDA INTO SL's NATIONAL CONTEXT

GoSL through MoPED has not fully integrated the 2030 Agenda into its national context. The Adaptation Report, 2030 Agenda, and the PRSP III indicate that Sierra Leone has done the following:

- (i) the SDGs Voluntary National Review (VNR);
- (ii) attended the UN High Level Political Forum (HLPFF);
- (iii) put together the SDGs Adaptation report;
- (iv) aligned its National Development Plans (NDPs), Poverty Reduction Strategy Paper III (PRSP) and National Ebola Strategy to the SDGs; and
- (v) aligned its annual national budget to the SDGs.

The Department of Central Planning, Monitoring and Evaluation (CPME), which is the leading SDGs body in Sierra Leone, has aligned the SDGs with the NDP and the National budgets 2016 to 2017. However, it has not integrated the SDGs into its NDP, which is the Agenda for Prosperity (2013 – 2018).

This was because the Agenda for Prosperity was established in 2013 before the SDGs which were adopted in 2015. This did not provide a map of the existing landscape of development strategies and plans across the country, and did not create a knowledge base for providing guidance with regard to both vertical and horizontal policy integration and coherence.

MoPED has compared the PRSP III and NERS with the SDGs, but has not been able to identify the gaps between these NDPs and SDGs. This did not provide a reasonable basis for recommending

policy adjustment in line with the SDGs. This also led to limited knowledge between the policy difference of NDPs of Sierra Leone and the SDGs.

MoPED has aligned the country's national budgets for 2017 and 2018 with the SDGs. It has also aligned the medium national development policy, the Poverty Reduction Strategy Paper III dubbed as The Agenda for Prosperity with the SDGs. However, government programmes have not been aligned with the SDGs. This does not lead to coordination of the implementation of the goals and targets across MDAs.

The Presidential body and the SDGs Steering Committee are responsible for the integration and coordination of the implementation of the SDGs¹⁸. These committees were not fully aware of their membership status, neither were their roles and responsibilities assigned. This might have affected the creation of horizontal policy coherence, integration and partnerships. It has also caused fragmentations in the integration of the SDGs in SL as stakeholders were working in silos. For instance, EPA had its own plans on how to implement the SDGs.

MoPED had no institutional coordinating mechanism to foster partnerships and coordination across all levels of government. The audit also revealed the following:

- (i) multi-stakeholder consultative bodies and forums were not established to create partnership and coordination;
- (ii) the local agenda and networks for scaling up action for sustainable development at the local level was not in place;
- (iii) the monitoring and review system at the local level for localising nationally adapted SDGs was also not in place;
- (iv) impact assessment processes to ensure that nationally and locally adapted SDGs are taken into consideration in large public and private development projects were not done; and
- (v) integrated modelling to explore the benefits and impacts of key national policies and programs at sub-national and local levels was not done.

The MoPED with support from UNDP has erected posters indicating the 17 SDGs in every ministry, department and agency, as well as on major highways. This was however not adequate and effective as it did not reach out to the national, sub-national and local level with information that is tailored to their specific functions, roles, and responsibilities with regards the SDGs. It could also not provide any plan or propose any action to raise public awareness about the SDGs at both the national and sub-national level, and in urban and rural areas. These shortcomings negate the principle of inclusiveness and public ownership.

7.3 RESOURCES AND CAPACITIES FOR IMPLEMENTING THE 2030 AGENDA IN SIERRA LEONE

The 2030 Agenda for Sustainable Development, ambition and commitment with resources and capacities are paramount in the national adaptation and achievement of the SDGs. GoSL has however not been able to show that cooperation and partnerships have been formed with both national and international organisations for getting the required resources and capacities to achieve its priorities in the 2030 Agenda. It faces enormous capacity and resource constraints in the implementation of development programmes for achieving the SDGs. It has not clearly identified

¹⁸ Advanced Draft Report on the Adaption of the Goals in SL; GoSL, MoFED; July 2016, pages 24 and 25

and secured the capacities – including skills and capabilities (human resources; ICT; data) required to implement, monitor and report on the priorities in the 2030 Agenda, and has not initiated, developed and sustained programmes for public education on the need for payment of taxes, the consequences of non-payment, and the evasion of taxes as stated in section 12 (2f) of the NRA Act, 2002.

The Government Budget and Statement of Economic Financial Policies 2017 revealed that government is renewing its commitment to diversify the economy through investments in agriculture, fisheries and tourism for generating revenue and increase local production. However, the evidence of MDAs engagement on how they intend to implement activities from these sectors was not made available for inspection. There was also no evidence to show the final action on the Economic Diversification framework and the Made in Sierra Leone Agenda that have been identified to create additional revenue for the 2030 Agenda.

MoF is responsible to set up task forces for managing all the risks associated with securing resources and capacity for the implementation of the SDGs. There was no evidence to show that this was done. There was also no evidence that the Office of National Security (ONS) designed a framework for (i) effectively crossing uncertainty; (ii) change and surprise across all areas; (iii) testing system mechanism that will be applied regularly in the development planning; and (iv) policy-making process for detecting emerging issues and examining the ability of plans, policies and programmes.

7.4 MECHANISM TO MONITOR, FOLLOW-UP, REVIEW AND REPORT ON THE PROGRESS TOWARDS THE IMPLEMENTATION OF THE 2030 AGENDA

The Advanced Adaptation Report states that the governance structure for the implementation of the SDGs is made up of both the presidential body and the steering committee. The presidential body is the highest policy and political level that provides the overall policy and strategic guidance for the implementation of the SDGs. The steering/ministerial committee on the SDGs provides operational guidance to the SDGs process across line government ministries, department and agencies, at the central and local level, and across CSOs, NGOs, the private sector, the media, the research community and academia. However, the audit revealed that the members of both the presidential body and steering committee were neither aware of their membership status, nor were their designed roles and responsibilities in respect of monitoring, follow-up, review and reporting on the SDGs assigned. This could be attributed to the fact that the MoPED isolated them during the process of developing the adaptation report. This has limited stakeholders' contribution and adversely affected the adaptation and integration of the SDGs in SL.

The 2030 Agenda states that indicators should be developed to assist the follow-up and review process. It was also stated in the Advanced Draft Adaptation Report that SSL has the responsibility to identify indicators and set baselines and targets. The audit revealed that SSL does not have the capacity to measure some indicators (indicators in respect of goals 12, 13, 14 and 15) and set baselines and targets. It was also observed that some institutions did not have statistical units to generate important data on marriages, court cases, legal and other matters. The gaps in the provision of information to track progress gained will make it difficult to measure any headway made in these areas.

It was observed that SSL did not lead the process of consultation in preparing the indicators that should be used to measure the progress made in the implementation of the SDGs. This could be

attributed to the fact that MoPED did not coordinate and cooperate with SSL. The process of consultation with other stakeholders and classification of indicators provides an opportunity to assess the existing capacities of the national statistical system and highlight specific areas where statistical capacity needs to be strengthened.

CHAPTER 8: RECOMMENDATIONS

Integration of the 2030 Agenda into Sierra Leone's national context

- To help achieve the 2030 Agenda, the Director of the CPME unit at MoPED should ensure the following:
 - ✓ Develop a strategy to review all sub-national and local development plans in comparison with the SDGs. This will provide a map of the existing landscape of development strategies and plans across the country, and create a knowledge base for providing guidance with regard to both vertical and horizontal policy integration and coherence.
 - ✓ Identify the gaps between the NDPs and the SDGs, and address the gaps accordingly.
 - ✓ Develop a strategy on how to involve and coordinate members of both the presidential body and the SDGs Steering Committee. This will enhance the smooth integration and implementation of the SDGs.
 - ✓ Reach out clearly to the different levels of government on their roles and responsibilities with regards the SDGs. This will bring about harmonisation and synergy in the preparedness and implementation of the SDGs.
 - ✓ Perform stakeholder (CSOs and private sectors) mapping analysis to identify all relevant stakeholders, their interests, functions, roles and responsibilities with regards the coordination, integration and implementation of the SDGs. In addition, their roles should be properly defined and monitored in order to ensure their involvement.

- The Director of the CPME unit at MoPED in collaboration with the Ministry of Information and Communication should develop an effective plan to raise public awareness about the SDGs at both national and sub-national levels, including all stakeholders with regards their specific functions, roles and responsibilities. This will enhance inclusiveness and create national ownership.

Resources and capacities for implementing the 2030 Agenda in SL

- The Director of the CPME unit and the Director of Revenue and Tax at MoF should:
 - ✓ Develop strategies for implementing activities identified in the agriculture, fisheries and tourism sectors. In addition, strategies for generating additional revenue in accordance with the guidelines provided in the Addis Ababa Action Agenda and the NRA Act, 2002 should also be developed.
 - ✓ Identify areas for getting resources to complete the NaSIP that is designed to guide the government on programmes, activities, inputs and resources needed to achieve the SDGs by 2030.
 - ✓ Assess financing policies and institutional arrangements to strengthen the links between different financial flows and national priorities and the SDGs.

- The Director of the CPME unit at MoPED and Ministry of Foreign Affairs (MoFA) should identify additional partners in the development process to invest in areas critical to sustainable development.

- The Director of Revenue and Tax Policy division at MoF should ensure effective strategies are in place to combat risk and secure resources, as well as capacities needed for the 2030 Agenda. In addition, innovative ways of mobilising domestic resources to facilitate the implementation process should also be introduced.
- The Director of the CPME unit at MoPED and the Director of Disaster Management and Control at ONS, should set up a task force that will design a framework for effectively navigating uncertainty, change and surprise across all areas, and mechanism for testing system that will be applied regularly in the development planning and policy-making process for detecting emerging issues and examining the ability of plans, policies and programmes.

Monitoring, follow-up, review and reporting on progress toward the implementation of the 2030 Agenda in SL

- The Director of the CMPE unit at MoPED should:
 - ✓ Inform concerned institutions/stakeholders, of their expectations with regard to monitoring, follow-up, review and reporting on the SDGs. This will enable them to hold institutions accountable during the implementation of the SDGs.
 - ✓ Design a monitoring and reporting system that is open, inclusive and participatory. This will create a system of accountability and transparency.
- SSL is the institution charged with the responsibility of coordinating, compiling, analysing and dissemination of official statistical data for, informed decision making by government and developing partners, therefore they should ensure the following:
 - ✓ MDAs and other bodies should be continuously sensitised on the importance of data availability for the successful implementation of the SDGs. In addition, efforts should also be made in improving coordination across the system and with other potential new sources of data.
 - ✓ Modernised processes should be in place for collection and analysing data in order to improve the frequency and quality of data.
 - ✓ Coordinate and collaborate with international bodies that can provide capacity in order to strengthen the capacities of national statistical offices and other relevant government bodies.
 - ✓ Put together strategies that can enable them produce data more frequently in order to ensure that indicators are adequately measured.
 - ✓ Lead in everything that has to do with stakeholder consultation regarding development of indicators.

ANNEXES

ANNEX 1: AUDIT QUESTIONS, ASSESSMENT CRITERIA AND SOURCES

Audit Objective 1: To what extent has the Ministry of Planning Adapted the 2030 Agenda into national context		
Question	Criteria	Source
1.1 Has the MoPED reviewed and aligned the current national development plans to the SDGs?	MoPED has to review the existing strategies, policies and plans of GoSL and align or link them to the SDGs and identify areas for change.	Resolution adopted by the UN General Assembly on 25th-27th September 2015; Section 70: Transforming Our World: The 2030 Agenda for Sustainable Development UND Group, Main Streaming the 2030 Agenda for Sustainable Development: Reference Guide to UN Country Teams Foreign Policy Objectives, Section 10 of the 1991 Constitution of Sierra Leone Agenda 2063: The Africa We Want
1.2 Does the Government of Sierra Leone have the institutional arrangement to integrate the 2030 Agenda into its National Development Plan?	Sierra Leone needs an institutional arrangement to integrate the 2030 Agenda into its actions (enabling horizontal and vertical policy coherence) Sierra Leone has to translate targets into the formulation of policies and plans Sierra Leone has to identify means of implementation to achieve the national targets MoPED has to align budgets and national planning cycles to the 2030 Agenda	Resolution adopted by the General Assembly on 25-27th September 2015; Section 70 UND Group, Main Streaming the 2030 Agenda for Sustainable Development: Reference Guide to UN Country Teams Foreign Policy Objectives, Section 10 of the 1991 Constitution of Sierra Leone
1.3 Has MoPED informed and involved citizens and stakeholders in the processes and institutional arrangement to integrate the 2030 Agenda, including national and local government, legislative bodies, the public and civil societies and the private sector?	MoPED through coordination with the Ministry of Information and Communication has to inform and involve citizens and stakeholders in the process and institutional arrangement to integrate the 2030 Agenda	Resolution adopted by the General Assembly on 25-27th September 2015; Section 70 Section B1: Building Awareness and Section B2: Applying Multi-stakeholder Approaches: UND Group, Mainstreaming the 2030 Agenda for Sustainable Development: Reference Guide to UN Country Teams Foreign Policy Objectives, Section 10 of the 1991 Constitution of Sierra Leone Aspiration 6: An Africa whose development is people-driven, relying on the potential of African people, especially its women and youth, and caring for children: Agenda 2063: The Africa We Want.

Audit Objective 1: To what extent has the Ministry of Planning Adapted the 2030 Agenda into national context		
Question	Criteria	Source
Audit Objective 2. Has the government identified and secured the resources and capacities (means of implementation) needed to implement the 2030 Agenda		
2.1 Has MoPED identified the resources (including financial, human, ICT, data and statistics) needed to implement, monitor and report on its priorities in the 2030 Agenda?	Resources needed to implement , monitor and report on the priorities in the 2030 Agenda should be identified	The UN 2030 Agenda The Addis Ababa Action Agenda of the Third International Conference on Financing for Development 13-16 th July 2015 Sector and Strategic Plans of the responsible agencies
2.2 Has the resources and capacities needed been validated	The resource and capacities needed should be validated	The UN 2030 Agenda The Addis Ababa Action Agenda of the Third International Conference on Financing for Development 13-16 th July 2015 Sector and Strategic Plans of the responsible agencies
2.3 Has the responsible entity followed an inclusive process in identifying resources and capacities	An inclusive process in identifying resources and capacities should be followed opportunities for getting required resources and capacities to achieve its priorities in 2030 agenda	The UN 2030 Agenda The Addis Ababa Action Agenda of the Third International Conference on Financing for Development 13-16 th July 2015
2.4 Has MoPED and the Ministry of Foreign Affairs and International Cooperation identified cooperation and partnership opportunities for getting required resources and capacities to achieve its priorities in the 2030 Agenda?	MoPED, Ministry of Foreign Affairs and other responsible MDAs need to identify cooperation and partnership opportunities for getting required resources and capacities to achieve its priorities in 2030 agenda	The UN 2030 Agenda The Addis Ababa Action Agenda of the Third International Conference on Financing for Development 13-16 th July 2015
2.5 To what extent has MoPED secured the resources and capacities needed to implement, monitor and report on the priorities of the 2030 Agenda?	MoPED need to secure resources and capacities (including financial, human, ICT, data and statistics) and capacities needed to implement, monitor and report on its priorities in 2030 Agenda	The UN 2030 Agenda The Addis Ababa Action Agenda of the Third International Conference on Financing for Development 13-16 th July 2015
2.6 Has MoPED identified risks and risk mitigation strategies in securing resources and capacities?	MoPED should identify risks and risk mitigating strategies in securing resources and capacities	The UN 2030 Agenda The Addis Ababa Action Agenda of the Third International Conference on Financing for Development 13-16 th July 2015
2.7 Did MoPED use innovative methods to secure resources and	MoPED should use innovative methods to secure resources and capacities	The UN 2030 Agenda The Addis Ababa Action Agenda of the

Audit Objective 1: To what extent has the Ministry of Planning Adapted the 2030 Agenda into national context		
Question	Criteria	Source
capacities?		Third International Conference on Financing for Development 13-16th July 2015
Audit Objective 3; Has SSL and MoPED established mechanism to monitor follow-up, review and report on the progress towards the implementation of the 2030 Agenda?		
Questions	Criteria	Source
3.1 Has MoPED assigned responsibilities to monitor, follow up, review and report on the progress towards the implementation?	Roles and responsibilities should be assigned to the different stakeholders to monitor, follow-up, review and report on the progress towards the implementation	
3.2 To what extent has government agencies been cooperating and collaborating?	Due to the integrated nature of the SDGs, there should be high cooperation and coordination among and within government agencies	Guidelines to support country reporting on the SDGs. page 22
3.3 Has SSL, identified performance indicators and baselines; and set milestone to monitor and report implementation?	SSL are charged with the responsibility of identifying indicators and setting baselines and targets	Advanced Draft Report on Adaptation of the Goals in Sierra Leone, page 23
3.4 Has SSL put in processes to ensure the quality, availability and required level of disaggregation of data needed?	A well-defined process is needed to prepare national indicators Quality accessible, timely and reliable disaggregated data will be needed to help with the measurement of progress and to ensure no one is left behind Follow-ups and reviews should be based on evidence, informed by country-led evaluation and data which is of high quality, assessable, timely, reliable and disaggregated by sex ,age ,race, ethnicity, migration, status disability and geographic	Guidelines to support country reporting on the SDGs. page 28 Agenda 2030, Paragraph 48 Agenda 2030, Paragraph 74/9
3.5 To what extent has SSL lead the process of consultation with all stakeholders including planners and policy makers represented in the relevant MDAs and stakeholders?	SSL should lead the process of consultation with all stakeholders including planners and policy makers represented in the relevant MDAs, statistical focal points of all line ministries that are potential sources of data for national SDGs indicators, UN country team, civil societies, and other stakeholders such as private institutions	Guidelines to support country reporting on the SDGs. page 28
3.6 Has monitoring, follow-up, review and report process been designed through a participatory process and	Follow-up and review process should be open, inclusive, participatory and transparent for all people and will support reporting by relevant stakeholder.	Agenda 2030, Paragraph 74/d & e

Audit Objective 1: To what extent has the Ministry of Planning Adapted the 2030 Agenda into national context		
Question	Criteria	Source
will these processes enable stakeholder engagement?	It should be people-centered, gender –sensitive, respect human, rights and have a particular focus on the poorest, most vulnerable and furthest behind	

ANNEX 2: LIST OF DOCUMENTS REVIEWED

Name of document	Reason for review
Advanced Draft Report on Adaptation of the SDGs in Sierra Leone	To know the progress that has been made by Sierra Leone in sensitising stakeholders and adapting them to the national development process
Guidelines to Support Country Reporting on the SDGs	To have an in depth knowledge on how countries are supposed to report on SDGs
SDGs Data Sources and Gaps	To identify existing data and gaps for implementation and monitoring on the progress made towards achieving the SDGs
Infrastructure sector Policy Research Paper	Identifying needs for achieving SDGs 6,7,& 9, towards the formulation of national SDGs investment plan in Sierra Leone
Educational sector Policy Research Paper	Identifying needs for achieving SDGs 4 towards the formulation of national SDGs investment plan in Sierra Leone
Poverty, inequality and social protection Policy Research Paper	Identifying needs in achieving goal 1 &10
Justice, peace and security sector policy research paper	Identifying needs in achieving goal 16
Environment Sector policy research	Identifying needs in achieving goal 13 &15
Health Sector Policy Research Paper	Identifying needs in achieving goal 3
Economic Diversification Sector Policy Paper	Identifying needs in achieving goal 2 & 8
Annual Progress Report 2016 Final Draft	It provides an assessment of the implementation of policies and strategies outlined in the Agenda for prosperity during 2016
Adaptation of the Goals in Sierra Leone Progress Report, December 2015	Progress made in preparing for implementation of SDGs
The 2030 Agenda for Sustainable Development	In-depth Knowledge on the SDGs
National Engagement on the SDGs in Sierra Leone since October 2015	To know the different stakeholders that have been engaged in preparing for implementation
Simplified Version of the SDGs	One of the strategies used by MoFED to raise awareness on SDGs
Progress made by Sierra Leone Towards the MDGs, Challenges faced and Transition to the SDGs	To know the progress made since the implementation of the MDGs , challenges and transition to the SDGs
Sierra Leone Voluntary National Report	To know the progress made in preparing for the implementation of SDGs and challenges
Mainstreaming the 2030 Agenda for Sustainable Development	It is a Reference Guide to UN Country Teams on adaptation and implementation of the SDGs
Sierra Leone 1991 Constitution	It gives legal backing on all agreements entered into by GoSL
Africa Union Agenda 2063	It is an African regional developmental target for 2063
The Addis Ababa Action Agenda	It about financing for development in Africa
Revenue Mobilization Strategy	It provides guides on strategies developed for getting resources
Economic Diversification report	Identify areas for getting additional resources

ANNEX 3: LIST OF PEOPLE INTERVIEWED

Institutions	Officials	Reason for interview
Office of the President	Policy analyst at Strategic Policy Unit (SPU)	To know how policy makers in the institution coordinate with SSL and MoFED in terms of generating national indicators
		Their involvement in the SDG process and to what extent have they been able create an enabling environment for the dialogue between the government and citizens in policy issues
		To understand the system and the role they play in identifying national indicators and benchmarks
Right to Access Information Commission (RAIC)	Director	On the provision of reliable data in Sierra Leone and what role do they play in the monitoring of SDGs
Statistics Sierra Leone (SSL)	Focal Person	How indicators are identified, process used in identifying indicators and benchmark. And how they coordinate with MDAs and other Stakeholders
Ministry of Finance and Economic Development (MoFED)	Director of Central Planning Monitoring and Evaluation	AS the ministry in charge of coordinating the SDG, to what extent is Sierra Leone prepared to implement the SDGs in terms of the three audit questions
United Nations Coordinating Office	Head of SDGs	<p>How they support national/sub-national multi stakeholder consultations and review.</p> <p>How do they enhance program coordination and policy coherence between major government departments and major groups?</p> <p>What role do they play in mainstreaming the SDGs and national customization and strengthening of evidence based bottleneck assessment</p> <p>How do they support organisation and coordination of capacity development activities</p> <p>To also know the process of collecting, analysing and synthesizing SDGs related data and evidence.</p> <p>Level of coordination with civil societies in reviews to enhance national ownership and accountability</p>
Environmental Protection Agency	SDGs Focal Person	To know their roles and collaboration with other responsible bodies on the SDGs
Freetown City Council	Chief Administrator, Development Officer	To know whether they have integrated the SDGs into their development plan
Western Area District Council	Chief Administrator, Development Officer	To know whether they have integrated the SDGs into their development plan

ANNEX 4: LIST OF DISTRICT AND LINE MINISTRIES WITH STAFF FROM SSL

No.	District	Male	Female	Total
1	Kailahun District	8	0	8
2	Kenema District	13	0	13
3	Kono District	11	0	11
4	Bombali District	9	3	12
5	Falaba District	2	0	2
6	Koinadugu District	9	1	10
7	Tonkolili District	6	2	8
8	Kambia District	7	1	8
9	Karene District	0	1	1
10	Port Loko District	7	1	8
11	Bo District	14	3	17
12	Bonthe District	8	0	8
13	Moyamba District	8	0	8
14	Pujehun District	7	2	9
15	Western Rural District	4	2	6
Total				129

No.	MDA	Male	Female	Total
1	Ministry of Education Science and Technology	1	0	1
2	Ministry of Agriculture, Forestry And Food Security	1	0	1
3	Ministry of Health and Sanitation	1	0	1
4	Ministry of Labour And Social Security	1	0	1
5	Ministry of Social Welfare, Gender and Children's Affairs	0	1	1
6	Ministry of Trade And Industry	1	0	1
7	Ministry of Tourism and Cultural Affairs	1	0	1
8	Ministry of Transport and Aviation	1	0	1
9	National Commission for Social Action	1	1	2
10	Juro Services	1	0	1
Total				11

ANNEX 5: SDGs PREPAREDNESS PROGRESS ANALYSIS

Theme	Description	What should be done	What was done	Analysis/Result
Integration of the 2030 Agenda into the National Context				
1	Integration of the SDGs into national planning strategies, policies and processes	<p>Analysis of the document Mainstreaming the 2030 Agenda for Sustainable Development; Reference Guide to UN Country Teams; March 2017 Update shows that in order to integrate the SDGs into national planning strategies, policies and processes countries should:</p> <ol style="list-style-type: none"> 1. Compare and aligned the SDGs with national plans, strategies and policies 2. Do gap analysis between the national plans, strategies and policies and the SDGs 3. Integrate / adapt the SDGs to National, Sub-national and Local Context 	<p>Analysis of the Voluntary National Review (VNR) report and the SDGs Adaptation Report backed up with interviews of the SDGs Coordinator show that:</p> <ol style="list-style-type: none"> 1. The SDGs were compared and aligned with the Agenda for Prosperity, which was the medium term national development plan. It was also compared and aligned with the National Ebola Recovery Strategy (NERS) Paper, which was an interim policy document to make up for the Ebola period. 2. No gap analysis was done between the SDGs and the national plans, strategies and policies. No result or activity was produced to the effect. Per the SDGs Adaptation Report, in March, 2016 the Head of Civil Service and Secretary to Cabinet issued a circular to all MDAs to submit to his office existing sectoral policies and their alignment to the SDGs with a view to determining gaps in policy orientation towards the new global agenda that Sierra Leone was a signatory to. However, the result of that exercise was nowhere to be found. 3. The SDGs have not been integrated / adapted to National, Sub-national and Local Context. The Agenda for Prosperity was launched in 2013, before the SDGs. 	<p>Since one (1) out these three (3) activities was done, preparedness in terms of integration of the SDGs was ranked 1/3 i.e. 33.3% to the nearest decimal.</p>

Theme	Description	What should be done	What was done	Analysis/Result
			The Director of the CPME unit, in his interview noted that the unit is working on integrating the SDGs into the new NDP that will succeed the A4P, which should end in 2018.	
2	Alignment of budgets, policies and programmes to the SDGs	Analysis of the document Mainstreaming the 2030 Agenda for Sustainable Development; Reference Guide to UN Country Teams; March 2017 Update and INTOSAI Auditing Preparedness for Implementation of Sustainable Development Goals, Guidance for Supreme Audit Institutions show that in order to adapt the SDGs to national context, budgets, policies and programmes should be aligned with the SDGs. Countries should <ol style="list-style-type: none"> 1. Align their budgets with the SDGs 2. Align their policies with the SDGs 3. Align their programmes with the SDGs 	Analysis of the Voluntary National Review (VNR) report, the SDGs Adaptation Report, 2016 and 2017 annual budgets, Mainstreaming the 2030 Agenda for Sustainable Development; Reference Guide to UN Country Teams; March 2017 Update, INTOSAI Auditing Preparedness for Implementation of Sustainable Development Goals, Guidance for Supreme Audit Institutions and interviews with the SDGs Coordinator show that: <ol style="list-style-type: none"> 1. The annual budgets 2016 and 2017 have been aligned with the SDGs 2. However, there was no documentary and or physical evidence of government policies and programmes being aligned with the SDGs. This was not revealed in the VNR neither the SDGs Adaptation Report of 2016. 	Since only one (1) out of these three (3) activities was done, preparedness in terms of alignment of budgets, policies and programmes to the SDGs was ranked 1/3, i.e. 33.3% to the nearest decimal.
3	Policy integration and coordination <ul style="list-style-type: none"> ▪ Horizontal integration 	Analysis of the document Mainstreaming the 2030 Agenda for Sustainable Development; Reference Guide to UN Country Teams; March 2017 Update and INTOSAI Auditing Preparedness for Implementation of Sustainable Development Goals, Guidance for Supreme Audit Institutions show that creating horizontal policy coherence, integration and partnerships is three-fold:	Analysis of the Voluntary National Review (VNR) report and the SDGs Adaptation Report, Mainstreaming the 2030 Agenda for Sustainable Development; Reference Guide to UN Country Teams; March 2017 Update, INTOSAI Auditing Preparedness for Implementation of Sustainable Development Goals, Guidance for Supreme Audit Institutions and interviews with the SDGs Coordinator show that:	It is clear that none out of the three (3) activities has been done. Therefore, ensuring horizontal policy coherence in the preparedness for the implementation of the SDGs was ranked 0/3, i.e. 0%.

Theme	Description	What should be done	What was done	Analysis/Result
		<ol style="list-style-type: none"> 1. Integrated policy analysis: to ensure that proposed policies, programmes and targets are supportive of nationally-adapted SDGs; 2. Coordinated institutional mechanisms: to create formal partnerships across sectoral line ministries and agencies; 3. Integrated modeling: to help clarify and articulate the interconnected system of goals and targets and to analyse and inform key policies, programs and projects for their impact on nationally adapted SDGs. 	<ol style="list-style-type: none"> 1. Sierra Leone has not done integrated policy analysis to ensure that proposed policies, programmes and targets are supportive of nationally-adapted SDGs; 2. Sierra Leone has not established a coordinated institutional mechanisms to create formal partnerships across sectoral line ministries and agencies; 3. Sierra Leone has not done integrated modeling to help clarify and articulate the interconnected system of goals and targets and to analyse and inform key policies, programs and projects for their impact on nationally adapted SDGs. 	
	Policy integration and coordination <ul style="list-style-type: none"> ▪ Vertical integration 	Analysis of the document Mainstreaming the 2030 Agenda for Sustainable Development; Reference Guide to UN Country Teams; March 2017 Update and INTOSAI Auditing Preparedness for Implementation of Sustainable Development Goals, Guidance for Supreme Audit Institutions show that creating vertical policy coherence, integration and partnerships is five-fold: <ol style="list-style-type: none"> 1. Institutional coordinating mechanisms: to foster partnerships and coordination across levels of government; 	Analysis of the Voluntary National Review (VNR) report and the SDGs Adaptation Report, Mainstreaming the 2030 Agenda for Sustainable Development; Reference Guide to UN Country Teams; March 2017 Update, INTOSAI Auditing Preparedness for Implementation of Sustainable Development Goals, Guidance for Supreme Audit Institutions and interviews with the SDGs Coordinator show that: <ol style="list-style-type: none"> 1. Sierra Leone has no institutional coordinating mechanisms to foster partnerships and coordination across levels of government; 	None out of these five (5) activities has been done. Therefore, ensuring vertical policy coherence in the preparedness for the implementation of the SDGs was ranked 0/5, i.e. 0%.

Theme	Description	What should be done	What was done	Analysis/Result
		<ol style="list-style-type: none"> 2. Multi-stakeholder consultative bodies and forums: to create partnership and coordination; 3. Local Agenda 21s and networks: for scaling up action for sustainable development at the local level; Monitoring and review at the local level: as a means for localizing nationally-adapted SDGs; 4. Impact assessment processes: to ensure that nationally and locally-adapted SDGs are taken into consideration in large public and private development projects; 5. Integrated modeling: to explore the benefits and impacts of key national policies and programs at sub-national and local levels. 	<ol style="list-style-type: none"> 2. Sierra Leone has not established any multi-stakeholder consultative body and forum to create partnership and coordination; 3. Sierra Leone has not used the Local Agenda 21s and networks for scaling up action for sustainable development at the local level; monitoring and review at the local level: as a means for localizing nationally-adapted SDGs; 4. Sierra Leone has not done impact assessment processes to ensure that nationally and locally-adapted SDGs are taken into consideration in large public and private development projects; 5. Sierra Leone has no integrated modeling system to explore the benefits and impacts of key national policies and programs at sub-national and local levels. 	
4	<p>Creating ownership and engaging stakeholders in integrating the SDGs in Sierra Leone</p> <ul style="list-style-type: none"> ▪ Reach out to stakeholders with clear definition of their roles and 	<p>According to the 2030 Agenda, attributions in the governments of member states with regards the SDGs should be clearly defined and communicated to avoid fragmentation and overlapping.</p> <ul style="list-style-type: none"> ▪ Roles should be clearly defined ▪ Roles should be communicated to all stakeholders 	<p>Analysis of the Voluntary National Review (VNR) report and the SDGs Adaptation Report, Mainstreaming the 2030 Agenda for Sustainable Development and the Reference Guide to UN Country Teams; March 2017 Update show that</p> <ul style="list-style-type: none"> ▪ Roles are clearly defined between the SDGs Steering Committee and the Ministerial Body 	<p>Clear roles and responsibilities were not communicated to members of the SDGs Steering Committee and the Presidential Body. There was also overlapping and fragmentation as the</p>

Theme	Description	What should be done	What was done	Analysis/Result
	responsibilities with regards the integration of the SDGs.	<ul style="list-style-type: none"> There should be no overlapping and fragmentation 		members were working in silos. Hence, in terms creating ownership and engaging stakeholders in integrating the SDGs, Sierra Leone's preparedness was ranked 1/3 i.e. 33.3%.
5	Inclusiveness and leaving no one behind <ul style="list-style-type: none"> Multi-stakeholder approach for SDGs coordination and integration 	<p>Analysis of the documents Mainstreaming the 2030 Agenda for Sustainable Development; Reference Guide to UN Country Teams; March 2017 Update and INTOSAI Auditing Preparedness for Implementation of Sustainable Development Goals, Guidance for Supreme Audit Institutions show that SDGs coordination and integration should be done using a multi-stakeholder approach. This approach includes:</p> <ol style="list-style-type: none"> Initial multi-stakeholder engagement: for increasing public awareness of The 2030 Agenda and SDGs; Working with national multi-stakeholder bodies or forums: for reviewing existing plans; Guidance on multi-stakeholder dialogue: to assist with the process of engagement; and 	<p>Analysis of the Voluntary National Review (VNR) report and the SDGs Adaptation Report, Mainstreaming the 2030 Agenda for Sustainable Development; Reference Guide to UN Country Teams; March 2017 Update, INTOSAI Auditing Preparedness for Implementation of Sustainable Development Goals, Guidance for Supreme Audit Institutions and interviews with the SDGs Coordinator shows that:</p> <ol style="list-style-type: none"> Sierra Leone – Carried out a nationwide campaign to promote the SDGs through photo exhibitions in various city council halls and universities, and through engagement with mayors, lecturers, teachers, students and pupils; trained journalists to familiarize them with the SDGS and how to objectively report and monitor progress and challenges in implementation in light of the Ebola crisis. In March, 2016, the Head of Civil Service and Secretary to Cabinet issued a circular to all 	<p>It is clear that two out of these four (4) activities were done. Initial multi-stakeholder engagement for increasing public awareness of The 2030 Agenda and SDGs, and working with national multi-stakeholder bodies or forums for reviewing existing plans to ensure vertical policy coherence in the preparedness for the implementation of the SDGs were done.</p> <p>There was no evidence of guidance on multi-stakeholder dialogue to assist with the process of engagement and fostering public-private partnerships</p>

Theme	Description	What should be done	What was done	Analysis/Result
		<p>4. Fostering public-private partnerships: to leverage the ingenuity, scaling-up ability, and investment potential of business</p>	<p>government MDAs to submit to his office existing sectoral policies and their alignment to the SDGs with a view to determining gaps in policy orientation towards the new global agenda that Sierra Leone was a signatory to. In April 2016, a presentation on the SDGs to top management of the civil service and respective institutions was done to debate the role expected of the public sector in the implementation of the SDGs in Sierra Leone.</p>	<p>to leverage the ingenuity, scaling-up ability, and investment potential of business. This area was therefore ranked 2/4</p>
	<p>Inclusiveness and leaving no one behind</p> <ul style="list-style-type: none"> ▪ Public awareness about the SDGs 	<p>Analysis of the documents Mainstreaming the 2030 Agenda for Sustainable Development; Reference Guide to UN Country Teams; March 2017 Update and INTOSAI Auditing Preparedness for Implementation of Sustainable Development Goals, Guidance for Supreme Audit Institutions show that raising public awareness about the SDGs is one of the requirements for effective preparedness of its implementation. It should entail:</p> <ol style="list-style-type: none"> 1. An introductory workshop series to sensitize government officials and stakeholders to The 2030 Agenda and SDGs (and to review national development plans for their alignment with the SDGs – see Section B3); 2. A public awareness campaign to 	<p>Analysis of the Voluntary National Review (VNR) report and the SDGs Adaptation Report, Mainstreaming the 2030 Agenda for Sustainable Development; Reference Guide to UN Country Teams; March 2017 Update, INTOSAI Auditing Preparedness for Implementation of Sustainable Development Goals, Guidance for Supreme Audit Institutions and interviews with the SDGs Coordinator shows that:</p> <ol style="list-style-type: none"> 1. Sierra Leone carried out a nationwide campaign to promote the SDGs through photo exhibitions in various city council halls and universities, and through engagement with mayors, lecturers, teachers, students and pupils; trained journalists to familiarize them with the SDGs and how to objectively report and monitor progress and challenges in implementation in light of the Ebola crisis. 	<p>Minutes of meetings with stakeholders were provided. Photo exhibitions are in public buildings and highways. However, there was no evidence of opportunity management to leverage other government and UN-sponsored meetings and forums to sensitize government officials and stakeholders on The 2030 Agenda and SDGs. Therefore, this was ranked as 2/3. Total ranking for Inclusiveness and leaving no one behind was 4/7, i.e. 57.1%.</p>

Theme	Description	What should be done	What was done	Analysis/Result
		<p>communicate The 2030 Agenda and SDGs to the general public, including women, children, youth, and others as applicable, such as internally displaced persons, and non-nationals such as refugees, stateless persons and economic migrants;</p> <p>3. Opportunity management to leverage other government and UN-sponsored meetings and forums to sensitize government officials and stakeholders to The 2030 Agenda and SDGs.</p>	<p>2. The Director of CPME stated that it was in collaboration with UNDP and other stakeholders</p>	
Resources and Capacities for Implementing The 2030 Agenda				
1	Identification of needs and the required resources and capacities for implementing the SDGs	<p>Analysis of the Addis Ababa Action agenda document Mainstreaming the 2030 Agenda for Sustainable Development; lays the foundation for implementing the 2030 Agenda by looking at the contribution all sources of finance can make in support of the SDGs. Financing sources as domestic, international (or external), public and private which should be considered for the implementation of the 2030 Agenda are:</p> <ul style="list-style-type: none"> ▪ Domestic public resources – improve tax policy and more efficient tax collection, integrate the informal sector into the formal economy in line with country 	<p>1. Needs have been identified in the 13 SDGs related sector policy research papers that have been produced, covering the 17 SDGs goals</p> <p>2. Ways of getting additional resources are outlined in the Sierra Leone Medium-Term Revenue Mobilization Strategy (RMS) 2017-2019 outline strategies to be implemented by the government in order to raise revenue and public education on the need for payment of taxes. Such strategies include; enforcement of payment of income taxes by professionals; enforcement of withholding tax on rental payment and on purchase of real property etc; these are strategies to improve tax</p>	<p>2 out of the 3 areas have been completed; identification of needs and resources needed for implementation of the 2030 agenda. Therefore, we have ranked this area 2/3, i.e. 66.7% to the nearest decimal.</p>

Theme	Description	What should be done	What was done	Analysis/Result
		<p>circumstances strengthen international cooperation to support efforts to build capacity and set nationally defined domestic targets and timelines for enhancing domestic revenue.</p> <ul style="list-style-type: none"> ▪ International trade – promote a universal, rules-based, open, transparent, predictable, inclusive, non-discriminatory and equitable multilateral trading system under the World Trade Organisation. Such trade encourages long-term investment in productive capacities. ▪ Debt and debt sustainability –borrowing is an important tool for financing investment critical to achieving sustainable development including the SDGs¹⁹. 	<p>policy and more efficient tax collection, integrate the informal sector into the formal economy. Agriculture, fisheries and tourism have been identified for generating revenue and increase local production.</p> <p>3. The needs have not been valued and the sector papers have not been consolidated to a National SDGs Investment plan</p>	
2	Mobilising partnerships	The 2030 Agenda highlights the importance of bringing different state and non-state actors together in implementing the new approach to sustainable development. Countries can engage a variety of non-state stakeholders in different ways and at different stages of the implementation process.	There was no evidence to indicate that partnership opportunities have been created to invest in areas critical to support the implementation of the SDGs.	No evidence was presented; therefore, it was ranked 0%.

¹⁹ Mainstreaming the 2030 Agenda for Sustainable Development 2015; pages 61-62

Theme	Description	What should be done	What was done	Analysis/Result
3	Managing risks	<ol style="list-style-type: none"> 1. Adaptive Governance: to provide a general framework for effectively navigating uncertainty, change and surprise across all areas; 2. Risk analysis and management: for the systematic identification and management of the risks facing the implementation of national, sub-national and local plans; and 3. Scenario planning and stress testing: to be applied regularly in the development planning and policy-making process for detecting emerging issues and examining the ability of plans, policies and programmes to perform under a range of plausible future conditions. 	Risks were identified in the Agenda for Prosperity which has been aligned with the SDGs	1 out of the three (3) areas has been completed; therefore, managing risk for implementation of the 2030 agenda was ranked 1/3 i.e. 33.3% to the nearest decimal.
Monitoring, Follow-Up, Review and Reporting on the Progress made Towards The Implementation of the 2030 Agenda				
1	Responsibilities, mechanisms and processes for monitoring, follow-up, review and reporting	<p>The Central Planning Monitoring and Evaluation Division should:</p> <ol style="list-style-type: none"> 1. Identify the stakeholders that should be involved in the monitoring, follow-up, review and reporting on the process of SDGs. 2. Assign roles and responsibilities to stakeholders that are responsible for monitoring, follow-up, review and reporting on the process of SDGs. 	Stakeholders have been identified as stated in the Advance Adaptation Report. However, roles and responsibilities have not been assigned; and mechanisms and processes for monitoring, follow up, review, and reporting have not been done.	1 out of the 3 areas have been completed; therefore, it was ranked 1/3 i.e. 33.33%.

Theme	Description	What should be done	What was done	Analysis/Result
		3. Develop mechanisms and processes for monitoring, follow-up, review and reporting on the SDGs.		
2	Performance indicators and data	<p>The 2017 mainstreaming the 2030 reference guide the provides specific guidance in relation to key aspects of monitoring, reporting and accountability. The guidance addresses the following specific aspects:</p> <ol style="list-style-type: none"> 1. Indicator development and data collection: to undertake comparative assessment between existing national statistics and the data needs of the global set of SDG indicators proposed by the Inter-agency and Expert Group on SDGs Indicators 2. Disaggregating data: the commitment to ‘leaving no one behind’ and tackling inequality and discrimination in the SDGs will require going beyond averages to target efforts towards reaching the most excluded population groups. To do so requires disaggregation of data by sex, age and other salient socio-economic characteristics, including income/wealth, location, class, ethnicity, age, disability status and other 	<ul style="list-style-type: none"> ▪ Some indicators have been developed ▪ SSL has put in place mechanisms to disaggregate data ▪ Data collection has not been participatory, and there was no system for monitoring and reporting on SDGs 	2 out of these 4 activities were done; therefore, preparedness in terms of performance indicators and data was ranked 2/4 i.e. 50%.

Theme	Description	What should be done	What was done	Analysis/Result
		<p>relevant characteristics as a means for 'leaving no one behind;</p> <p>3. Participatory monitoring and data collection: involving citizens directly in the measurement process, for example through citizen science; and</p> <p>4. Monitoring and reporting systems: to work with existing data and metadata reporting systems and to create online systems for information exchanges, including reporting on key indicators and providing opportunities for both horizontal and vertical coordination.</p>		
3	Communication with stakeholders	The national statistics office should initiate and lead a process of consultation with all stakeholders, including planners and policy makers representing all relevant ministries in the government, statistical focal points of all line ministries that are potential sources of data for national SDGs indicators, the UN country team, civil society and other stakeholders such as private institutions ²⁰ .	SSL did not lead the process of consultation with stakeholders and there was lack of coordination between them.	0% has been achieved in terms of communication with stakeholders.

²⁰ Guidelines to support Country Reporting on SDGs, page 28

Theme	Description	What should be done	What was done	Analysis/Result
		<p>The 2017 Guidelines to support Country Reporting document requires the integrated nature of the SDGs, policies implementation strategies and reviews should be holistic and multi-sectoral. Therefore, high degree of cooperation and coordination among and within government agencies and ministries is needed.</p>		

ANNEX 6: RACI ANALYSIS

RACI Analysis – SAI Sierra Leone

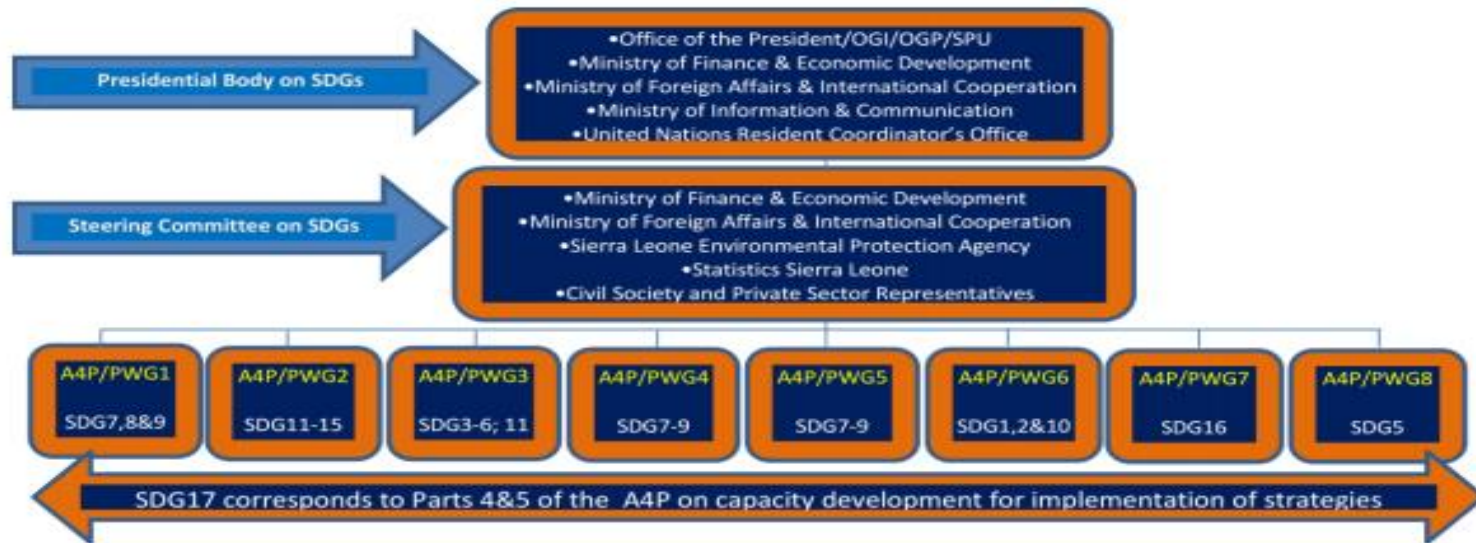
Activity / Stakeholder	Office of the President	Ministry of Finance and Economic Development	Steering Committee on SGDs	Statistics Sierra Leone	Parliament	United Nations Country Representative	Civil Society Organisations
Align SDGs to National Development and Budget	CI	RA	I	I	I	I	I
Develop an SDG communication strategy	I	RA	CI		I	R	I
Revise national indicators	CI	RA	CI	I	CI	I	I
Integrate SDGs in the National Development Plan	CI	RA	CI	I	I	I	CI
Coordinate actions regarding the 2030 Agenda	RA	I	I		I	I	I
Develop a monitoring and evaluation strategy	I	RA	I	R		I	I
Develop resource mobilisation strategy	C	RA	I	I	C	I	I

R- Responsible
A-Accountable
C-Consulted
I-Informed

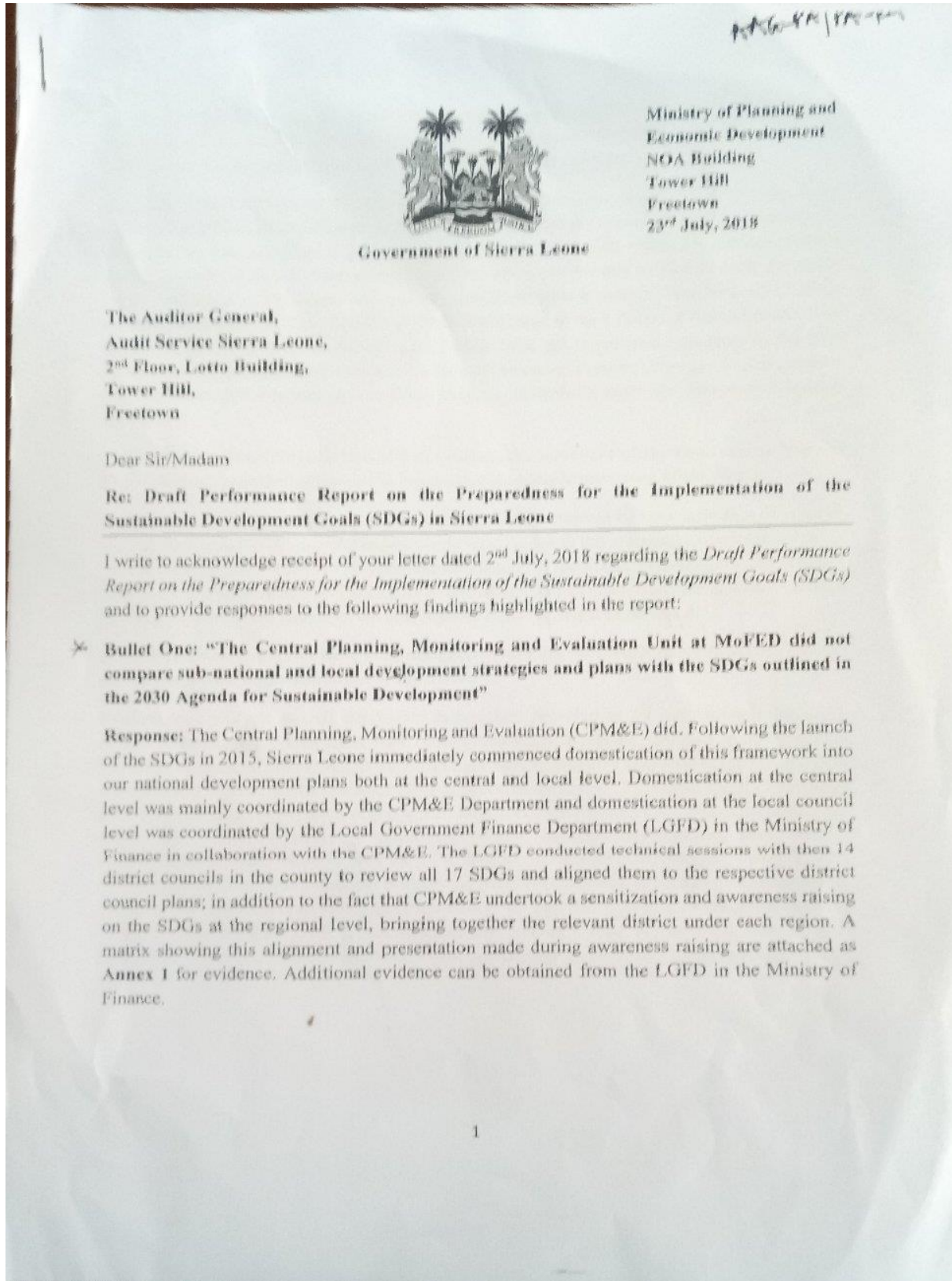
APPENDICES

APPENDIX 1: GOVERNANCE STRUCTURE OF THE SDGs

Figure 2: Governance of the SDGs



APPENDIX 2: AUDITED ENTITY COMMENTS



Bullet Two: “Content analysis of the advanced draft report on the adaptation of the goals in Sierra Leone indicates that the country has compared the PRSP III and the NERS with the SDGs but failed to identify and explain the gaps between the NDP and the SDGs”

Response: The 2030 Agenda was perfectly aligned with the country’s national development plan at the onset of the domestication process. We do agree that in the details of the SDGs some of the issues are regional specifics as some indicators and targets depict; some, for instance, refer to Landlocked Countries and Small Island States, that are not as relevant to Sierra Leone; the reason for the adaptation of the targets and indicators, to show what is doable. That said, all 17 SDGs themselves are relevant. The 17 SDGs perfectly correspond to the 8 Pillars of Sierra Leone’s third generation poverty reduction strategy paper, while there are targets and indicators in the 2030 Agenda that are not applicable to Sierra Leone’s development context; some given their complex requirement to generate data and monitor progress. **(Carefully read the Adaptation Report again)**

Bullet Three: “The CPM&E Unit did not inform the members of the Governance body of their roles and responsibilities in the integration and implementation of the SDGs.”

Response: The CPM&E did. In fact, this is an area high scores can be earned for this Directorate with support from UNDP. Several engagements were held with the proposed Governance body on their role and responsibilities in the local implementation of the SDGs. Presentations, minutes and attendance lists are attached as **Annex 2** for evidence. A list of all major SDG workshops organized in the country since the launch of the new Agenda is also attached as **Annex 3**.

Bullet Four: “No processes have been designed to identify the stakeholders that are relevant for the successful implementation of the SDGs.”

Response: This is not so. All efforts and deliverables provided so far have been within well-defined and designed process framework (please read again all reports produced on the SDGs for Sierra Leone, such as Boxes 1&2 in the Adaptation Report; you may also refer to the list of SDGs processes and events undertaken since 2015 attached as **Annex 3**). To further clarify, the SDGs do not necessitate a re-invention of the wheel. Implementation of the 2030 Agenda is carried out within the overall context of implementing our national development plan (NDP). Progress/achievements recorded with the NDP feed into successes made with the SDGs. This is an advantage of the perfect alignment between the NDP and the SDGs. In light of this, stakeholders identified for ensuring successful implementation of the PRSP will also ensure successful implementation of the SDGs. These stakeholders include Office of the President, Cabinet, Parliament, Local Councils/communities, MDAs, CSOs, NGOs, universities, research institutions, etc.

Bullet Five: “The MoFED, whose responsibility is to coordinate the SDGs (through collaboration with the Ministry of Information and Communication), has erected billboards and posters of the 17 SDGs in most MDAs, and along major highways. It has however not reached out to the national, sub-national and local level with information and other materials that are tailored to their specific functions, roles and responsibilities.”

Response: In the process of popularizing the Goals, sensitization workshops were held at local level ensuring the full participation of local council officials and representatives from several local level organizations. During these engagements, discussions were mainly focused on how Sierra Leone could do better with the SDGs than with the MDGs and what role local communities can play to ensure successful implementation of the Goals at local level. The simplified version of the SDGs, which is highly reader friendly, was circulated to participants during these discussions. Presentations, attendance lists, photos and copies of the simplified version are attached as **Annex 4** for evidence.

It should further be noted that the Government (through MoFED, now MoPED and/or MoF) is not the only actor in the implementation of the SDGs. Most work at the local level is carried out by NGOs/CSO with regard to sensitization and aligning SDGs to local development process. We are in strong partnership, for instance, with Coalition 2030 consortium of NGOs/CSOs in this regard who are doing a lot at local level. Therefore, it could have been hugely value-adding if the research covered the relevant NGOs for information (please refer to **Annex 3** in the Sierra Leone SDGs Adaptation Report for a position paper presented by Coalition 2030 in contribution to the Adaptation Report and preparedness to implement the SDGs in Sierra Leone).

Bullet Six: “The Sierra Leone advanced adaptation report on the SDGs was silent on the resources and capacities (financial, human, ICT and data) needed for the implementation, monitoring and reporting on the 2030 Agenda. For instance, nothing was stated on the amount of financial resources that will be required annually until 2030 (i.e for the implementation of the SDGs).”

Response: We would like to clearly state that the advanced adaptation report did not require an assessment of the financial or human capacity resources needed to achieve the SDGs or needed to implement the Goals annually, as the new agenda was barely a year old. The main aim of the first adaptation report was to provide critical steps initially taken by member states to domesticate the new Agenda into their national development plans/processes. The guide circulated by the UN to member states to aid preparation of their adaptation reports is attached as **Annex 5** for evidence. The Adaptation Report only briefly mentions challenges relating to those resources and capacity. In fact, it is being mindful of the importance of these resources and capability issues that we have embarked on the preparation of an SDGs investment plan to identify these needs, for which we have done 13 background papers; we could not continue with the plan because of limited finances. Hopefully, this will be completed as we embark on the preparation of a new National Development Plan (PRSPIV).

Bullet Seven: “The 13 sector papers have not been consolidated into the National SDGs Investment Plan (NaSIP) due to unavailability of funds.”

Response: This is true. The Government is awaiting support to complete the National SDGs Investment Plan.

Bullet Seven: “The CPM&E Unit at MoFED has not been able to identify and secure the capacities- including skills and capabilities (human resources, ICT and data) required to implement, monitor and report on the priorities in the 2030 Agenda. Content analysis of the information provided by the SDGs coordinator at the MoFED revealed that the Government of Sierra Leone faces enormous capacity and resource constraints in the implementation of development programmes to achieve the SDGs.”

Altogether in the report.
Response: The CPM&E provides a leading role in coordinating the implementation of both national and international development plans and not necessarily responsible for securing resources (skills and capabilities) needed to achieve the Goals, while having technical advisory role in this in some way. The Government has, however, taken several reforms aimed at securing resources needed to implement SDGs locally within the framework of implementation national development plans; some of these include the implementation of the Public Financial Management (PFM) Act 2016, the production and implementation of an Economic Diversification Framework and the Made in Sierra Leone strategy. The PFM Act, Economic Diversification Framework and “Made-in-Sierra Leone” Strategy are attached as **Annexes 6,7&8** respectively.

Bullet Eight: “There was no evidence of partnership opportunities created to invest in areas critical to sustainable development. In addition, there was no evidence to indicate that a risk framework has been developed for effectively navigating uncertainties across the various areas.”

Response: This is not so. It is another area that more marks could be awarded to the CPM&E and Government. A range of partnerships have been forged towards supporting Sierra Leone’s implementation of the SDGs. Internationally, these include support from traditional donors such as the World Bank, IMF, AfDB, DfID UK, EU, UNDP and a range of others including JICA, Germany, China and NGOs (noting that support national development plan implies support implementation of the SDGs, which are not replacement of national plans and they do not necessarily require different institutional arrangement). The UNDP provides special collaborative support to the implementation of the new Agenda as the lead UN Agency on the ground following up on progress made in this direction; exploring both technical and financial support for the SDGs. For instance, the preparation of the SDGs sector policy papers aforementioned was enabled financially by the UNDP, with some assistance from the Government of Kazakhstan. See email correspondences attached as **Annex 9** for evidence. Locally, partnerships are also strong, such as with parliament which has working group on SDGs; CSOs/NGOs with Coalition 2030; Youth Groups and Students Groups on SDGs, etc.

Bullet Nine: “MoFED is responsible to set up task forces for managing all the risks associated with securing resources and capacity for the implementation of the SDGs. There was no evidence to show that this was done. There was also no evidence that the Office of National Security (ONS) designed a framework for (i) effectively crossing uncertainty; (ii) change and surprise across all areas ; (iii) testing systems and mechanism that will be applied regularly in the development planning; and (iv) policy-making process for detecting emerging issues and examining the ability of plans, policies and programmes.”

Response: As aforementioned, implementation of the 2030 Agenda will be pursued within the context of implementation of the national development plan. Policies and reforms geared towards mitigating risks associated with the national plan will act the same for the 2030 Agenda (please see the Annual Progress Report on the implementation of the PRSP/III/A4P for 2016 and 2017 for evidence, obtainable at CPM&E/MoPED).

Bullet Ten: “Institutions such as the EPA, Right to Access Information Commission (RAIC), and Office of the President were not aware of their roles and responsibilities with regards monitoring and reporting and follow-up on the SDGs”.

Response: This is not so, at all. The EPA and Right to Access Information Commission have participated in almost all SDGs related programmes/activities. An Open Data session was organized by the RAIC in which a presentation was made by the CPM&E on the relevance of the Open Data Portal and the role of data institutions in the successful implementation of the SDGs. Presentation is attached as **Annex 10** for evidence. The EPA has also been in strong partnership with the CPM&E since the domestication process started. Additionally, the EPA was consulted and played a key role informing the preparation of the SDG sector papers (i.e. paper on SDG 11 – Human Settlements, 12,13,14 and 15– Environment sector papers, which were provided the Audit Service Sierra Leone). Attendance lists are attached as **Annex 11** for evidence showing the participation of the EPA in almost all SDGs programmes.

We, however, acknowledge that some of the key Government MDAs still require further education on their specific roles and responsibilities in terms of reporting on the SDGs. Thus, further engagement with these stakeholders and other SDGs related sensitization activities will be discussed with our partners with the view of implementing them.

Bullet Eleven: “The Presidential body and ministerial committee, which were established to provide strategic and operational guidance, respectively have not been operational since they were established”.

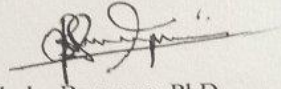
Response: This is not so. The Presidential and Ministerial body on the SDGs held their first inaugural meeting in October 2017 to discuss challenges faced in the local implementation of the Goals. In fact the UNDP through CPM&E financed some of these meetings that were held in State House. The Electoral process restricted the frequent meeting of the Presidential body and the

Ministerial committee. Attendance lists, Minutes and photos are attached as **Annex 12** for evidence.

Bullet Twelve: “Statistic Sierra Leone (SSL) did not have the capacity to measure the goals that were related to the environment (i.e goals 12, 13, 14 and 15).”

Response: Not really. Again, the routine statistical operations of Statistics Sierra Leone are part and parcel of the implementation of the SDGs. The SDGs Goals/indicators measurement is integrated in the generation of traditional national development indicators from which SDGs indicators are extracted for baselines and targets. Statistics has this capacity; they could only mainly be constrained by finances to conduct timely surveys.

Yours Sincerely

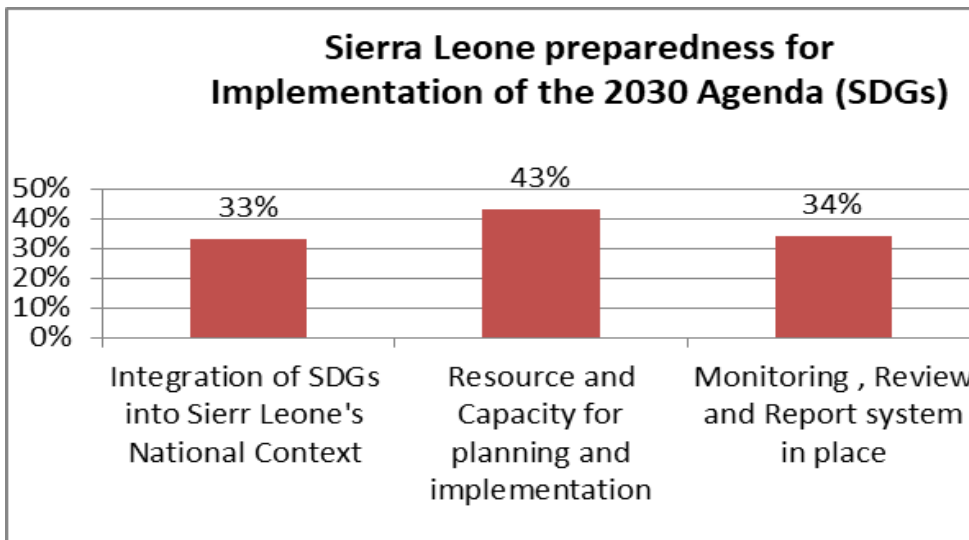
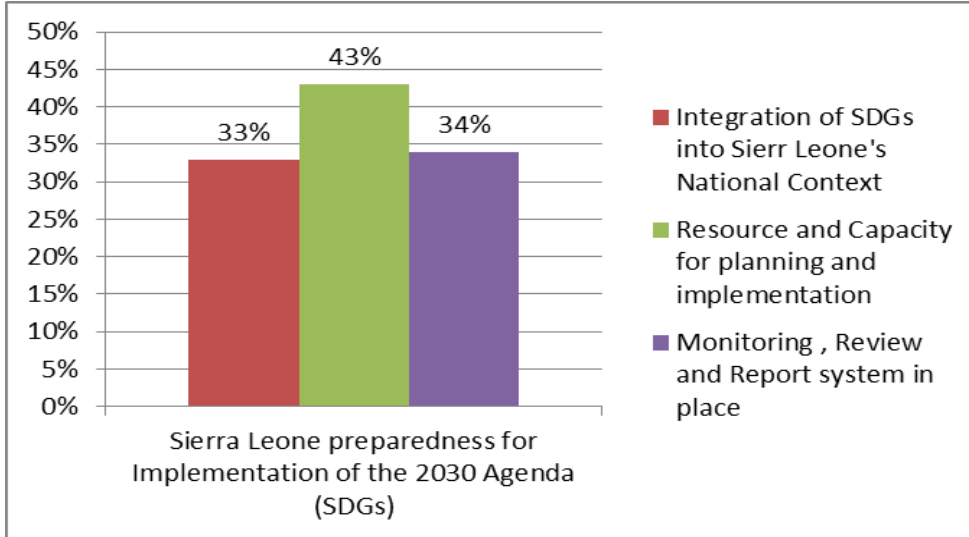


Sheka Bangura, PhD
Director, Central Planning, Monitoring and Evaluation

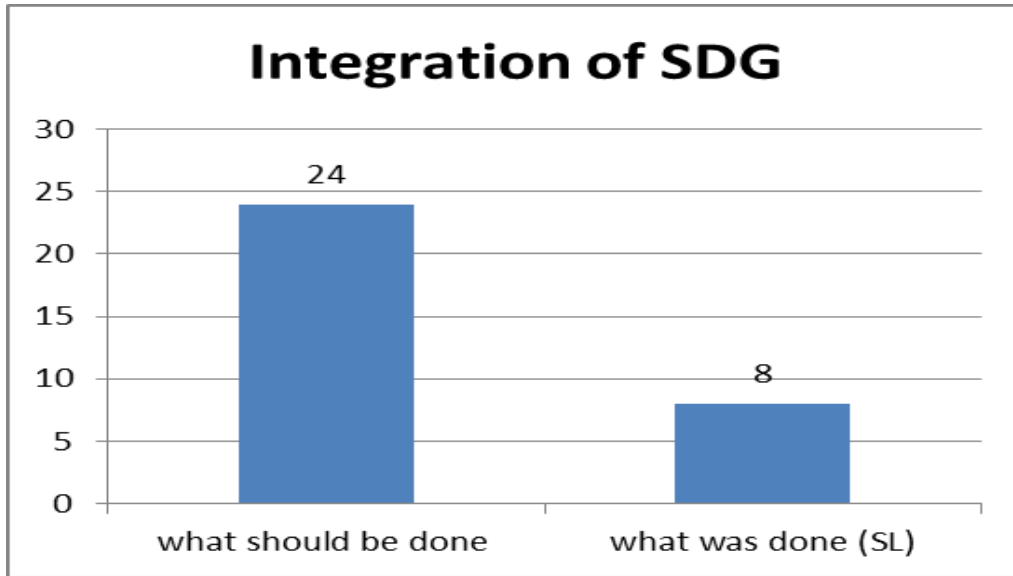
Copy: Honourable Minister, Ministry of Planning and Economic Development
Deputy Minister, Ministry of Planning and Economic Development
Development Secretary, Ministry of Planning and Economic Development

APPENDIX 3

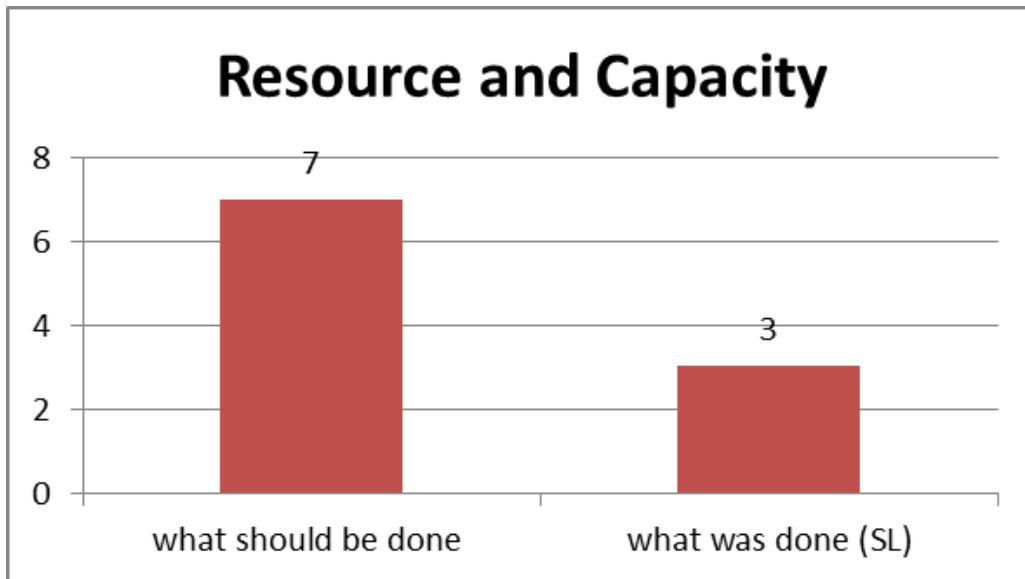
GRAPH 1: SIERRA LEONE PREPAREDNESS FOR IMPLEMENTATION OF THE 2030 AGENDA (SDGS)



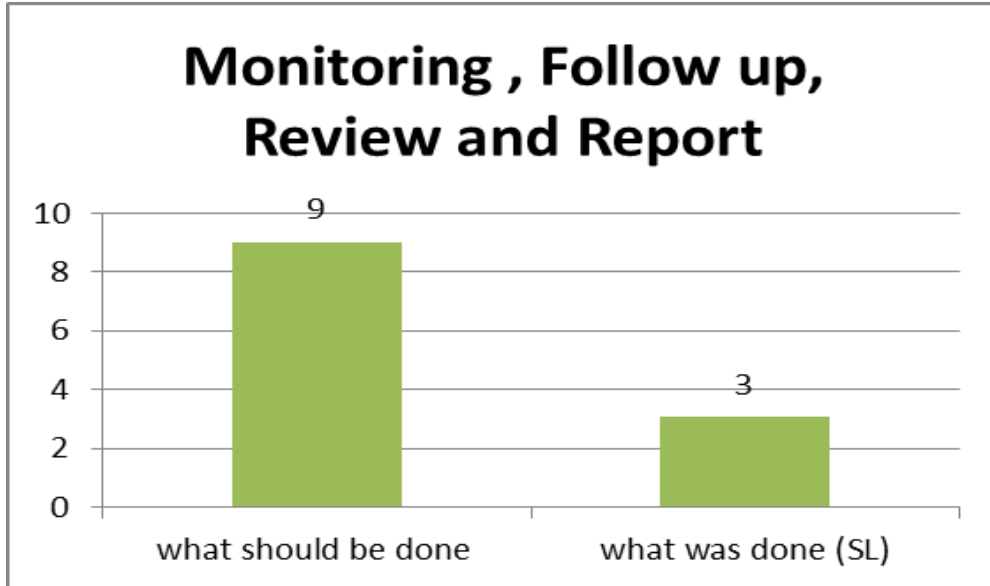
GRAPH 2: INTEGRATION OF THE SDGs



GRAPH 3 RESOURCE AND CAPACITY



GRAPH 3: MONITORING , FOLLOW UP, REVIEW AND REPORTING



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