

**MINISTRY OF FINANCE  
RESEARCH AND DELIVERY DIVISION**

**Policy Brief  
June, 2020  
No. 2**

**Internal Audit in the Public Sector: Practitioners' Views on Delivery and Evolution**



**Generating Evidence to Inform Policy Formulation and Implementation**

## Key Recommendations

- Transform the Internal Audit Department in the Ministry of Finance into a semi-autonomous agency under the Cabinet supervision.
- Allocate resources in the government budget for Internal Audit functions to enhance independence, objectivity, and timeliness in the auditing process.
- Amendment of the reporting line to a body higher than the MDAs, preferably the Cabinet Secretariat.
- Enforce penalties for defaulters of audit recommendations in a fair and transparent manner so as to ensure compliance and improve on Sierra Leone's PEFA ranking.
- Make provision for the internal Audit report, like the Auditor General's report, to be presented to the Cabinet of Ministers for their attention and directive.
- Include the implementation of Audit recommendations in the performance Contracts of Vote Controllers in order to promote proactiveness and guarantee better PFM outcomes.
- Organize quarterly workshop for Ministers, Vote controllers, and Internal Auditors to encourage better engagement among them.
- Review the PFM Act (2016) and PFM Regulations (2018) to emphasize the performance-based auditing approach and also permit internal audit functions to be 'real-time audit' instead of 'post-audit' for alignment with 'compliance-auditing'.

## Context

The Ministry of Finance is mandated to ensure prudent, effective, efficient and transparent use of public funds. In addition to its public financial management oversight role, the Ministry is guided by principles of transparency and accountability in the budgeting and expending process. Further to the internal restructuring of the Ministry, the Ministry is undertaking measures to strengthen policy formulation process.

Volume 1 of this Policy Brief Series examines practitioners' views on the status, achievements and challenges surrounding Public Financial Management Oversight, Internal Audit functions and Budget Management. Practical recommendations are proffered for discussion during the Ministry's Policy Clinics to guide implementation.

## Introduction

Internal Audit and risk management remain an integral tool within the wider Public Financial Management (PFM) framework especially within the context of strengthening domestic revenue mobilization and expenditure rationalisation to meet our domestic and international development benchmarks. The Internal Audit Department was established in 1995 in the then Ministry of Finance and Economic Development (MoFED) and gained legal recognition in 2005, after the enactment of the Government Budgeting and Accountability Act (GBAA) 2005. This Act was a step towards securing transparency and accountability in the allocation, control and management of the finance and other financial resources of the country. The enactment of the Public Financial Management Act (PFM) 2016, repealed the GBAA 2005 and additionally brought about the establishment of Audit Committees, to support Internal Audit functions.

The role of an Internal Audit Unit in reviewing how taxpayers' money and donor funds are spent is key in providing the accountability sought by the government and stakeholders (Morrison, 2019). Alzeban and Gwilliam (2014) suggest that management support for internal audit effectiveness has a positive effect on the effectiveness of the internal audit function. Similarly, Ahmad et al. (2009), pointed out that management support is the second most important determinant of internal audit effectiveness after the sufficiency of staff.

The Chartered Institute of Public Finance and Accountancy (CIPFA, 2003) emphasises that independence and objectivity are key elements in the effectiveness of an Internal Audit Unit. Other researchers and practitioners have reported that for any internal audit system to be able to effectively carry out its mandate, it must be free of interference and must have evolved in terms of structure, competence, and approach in delivering audit assignments consistent with the requirement of international standards and practices.

This Policy Brief is the output of a survey on the 'Evolving role of Internal Audit' administered to Internal Auditors deployed by the Ministry of Finance, Members of Audit Committees, Ministers and Vote Controllers. It explores the effectiveness of the internal audit function over the years based on the perception of actors in the public sector, especially those with knowledge in internal audit and others involved in public financial management.

## Methodology

The Research and Delivery Division and the Internal Audit Department of the Ministry of Finance, designed and administered a semi-structured questionnaire to Vote Controllers, Ministers, Internal Auditors in the public sector, and the Audit Committees Members of key Ministries, Departments and Agencies (MDAs). The first section of the questionnaire was devoted to investigating the laws and regulations mandating the internal audit functions. The second part focused on the internal audit functions, whilst the third section examined the institutional setting of the internal audit. In the final section, issues relating to the internal audit component of the Public Expenditure and Financial Accountability (PEFA) Framework were examined. The survey results were complemented by a desk review of internal audit reports from 2015 to 2018. Staff of both the Research and Delivery Division, and the Internal Audit Department of the Ministry of Finance administered the online survey and the desk research.

## Key Findings

### Laws and Regulations Mandating the Internal Audit Functions

The survey revealed that amongst the respondents, there is 100 per cent general awareness of the laws and regulations mandating the internal audit functions in Sierra Leone. There is a high awareness that these laws and regulations apply to the operations of all MDAs as confirmed by 98 per cent of the respondents.

This high level of awareness, allowed the capture of perceptions on the 'strength' of provisions in these legal instruments to provide sufficient legal backing for the mandate of Internal Audit in the public sector. Though 74 per cent of the respondents agreed that these legal instruments are in line with the International standards for Professional Practice of Internal Auditing (IPPF), only 43 per cent opined that these legal instruments provide sufficient legal backing for the mandate of Internal Audit in

the public sector. Critical shortfalls revealed by the respondents included:

- Lack of penalties for defaulters of internal audit recommendations.
- Lack of complete autonomy of the Internal Audit Department.
- Absence of the provision for the Internal Audit Report to be presented to Parliament as it is with the Auditor General's Report.
- The current reporting line for Internal Auditors has implications for their independence and objectivity. Currently, Internal Auditors report functionally to the Audit Committees and administratively to the Vote Controllers.

### Government support for the implementation of Internal Audit Work

The Leadership of the Government is expected to provide adequate support for the implementation of internal audit work. In assessing opinions of current support being provided, the results indicate that 44 per cent of the respondents believe that government support to the internal audit work is adequate. However, perceptions varied across respondent types.

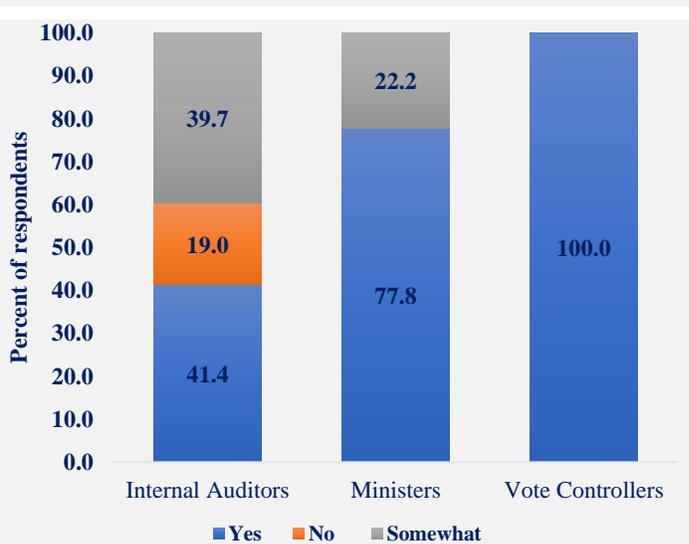
A cursory look at Figure 1 reveals that 41.4 per cent of the Internal Auditors are of the view that government support to the implementation work of the Internal Audit is adequate. All Vote Controllers believe that government support is sufficient, and this is the case for 77.8 per cent of Ministers.

Internal Auditors suggested the following areas of possible intervention by the Government:

- Transformation of the Internal Audit into an independent agency.
- Ensuring minimal or no interference in the internal audit process.
- Establishment of Internal Audit Committee across all MDAs.
- Provision of financial and logistical support by including a budget line for internal audit in the National Budget.
- Amendment of the reporting line of the Internal Auditors.
- Institution of punitive measures for non-implementation of internal audit recommendations.
- Additional capacity building for Auditors.

It is worth noting that the 22.2 per cent of Ministers who opined that Government's support to internal audit functions is 'somewhat adequate' highlighted budgetary constraints and enforcement and implementation of Audit recommendations as two areas demanding Government intervention.

**Figure 1: Adequacy of Government support to the implementation of Internal Audit Work**



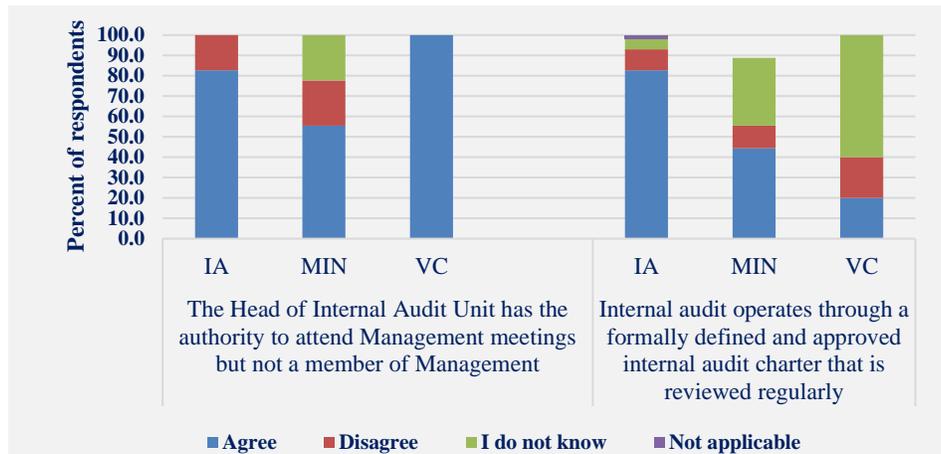
Source: Research and Delivery Division survey, 2019

## Institutional Setting of the Internal Audit

The institutional setting examines the overall structure, relationship, chain of command, and reporting line between the Internal Audit Units, Audit Committees Members, and the Ministers and Vote Controllers.

The data provide evidence that the Internal Audit organogram is such that the Head of the Internal Audit Unit reports functionally to the Audit Committee and administratively to the Vote Controllers. Although this gives some amount of support to the Internal Audit Unit, the respondents highlighted that having the Auditee in charge of the funds needed by Auditors to undertake their annual activities has the tendency to undermine the objectivity of the internal audit functions.

**Figure 2: Institutional Setting of the Internal Audit (A)**



Source: Research and Delivery Division survey, 2019

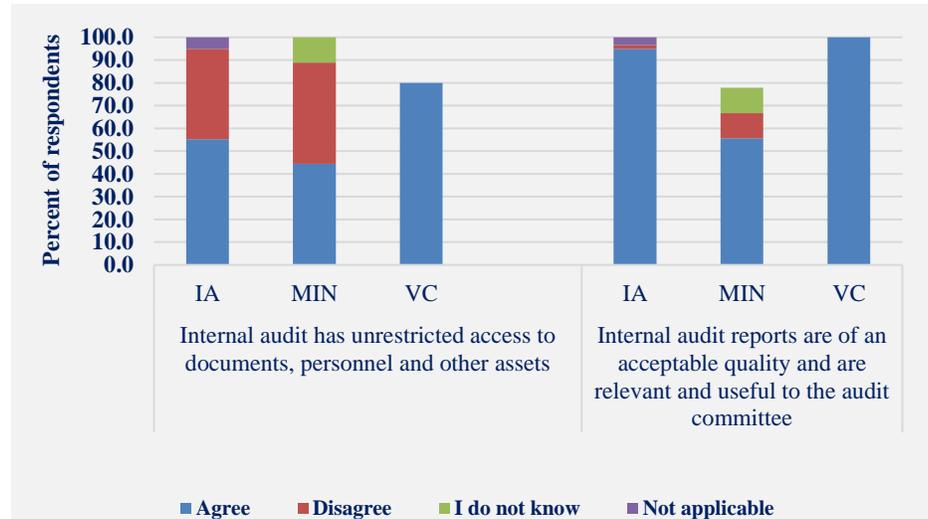
Note: IA, MIN, and VC mean Internal Auditors, Ministers, and Vote Controllers respectively.

Figure 2 shows that the majority of respondents reported that though the Head of the Internal Audit Unit is not a member of the Management of MDAs, they can attend Management meetings of these MDAs when needed. However, most Vote Controllers (60 per cent) have no knowledge of internal audit operating through a formally defined Internal Audit Charter that is reviewed regularly.

As seen in Figure 3, there is no consensus among the respondents as to whether the Internal Auditors have unrestricted access to documents, personnel, and other assets. Eighty (80 per cent) of Vote Controllers are of the view that Internal Auditors have unrestricted access, but only 44.4 per cent of Ministers and 55.2 per cent of Internal Auditors agree. Not having unfettered access to documents, personnel and other assets could affect auditors' ability to carry out a thorough, unbiased, and objective assessment of the PFM processes, procedures, and outcomes during the period of interest.

Notwithstanding the existing challenges, the majority of the respondents agreed that internal audit reports are of acceptable quality and relevant to the work of the Audit Committee. There is, however, a need for complete engagement with internal audit reports across the board.

**Figure 3: Institutional Setting of the Internal Audit (B)**



Source: Research and Delivery Division survey, 2019

Note: IA, MIN, and VC mean Internal Auditors, Ministers, and Vote Controllers respectively.

## The Internal Audit Functions

The Internal Audit Department within the Ministry of Finance shall be responsible for, (i) performing the internal audit function of the Ministry; (ii) ensuring that an internal audit department, division, or unit or an Audit Committee mentioned in subsection (1) of section 75 and subsection (1) of section 76 of the Public Financial Management Act, 2016 performs its responsibilities in accordance with internationally accepted standards; and (iii) performing any other functions delegated by the Minister.

The functions of the Audit Committees amongst others include pursuing the implementation of any audit recommendations in the Internal Audit reports; Parliament's decision on the Auditor-General's report and the report of the Internal Monitoring Unit.

The survey revealed that 55.2 per cent, 44.4 per cent, and 60.0 per cent of Internal Auditors, Ministers, and Vote Controllers, respectively are of the view that the Internal Audit Department has fulfilled its mandate within the public sector over the years. Key areas of success mentioned include:

- Enforcing internal controls within MDAs, thereby reducing the risk of fraud or misappropriation of public funds and resources.
- Providing objective risk analysis on demand.
- Ensuring that public procurement plans are strictly adhered to and in the process making savings for the Government on unnecessary expenditure and controlling the payroll.
- Complimenting the work of Audit Service Sierra Leone (ASSL) in reducing audit queries.

43.1 per cent of the respondents hold a different view. The Internal Auditors highlighted the following as areas in which the mandate of the Internal Audit has been unsuccessful:

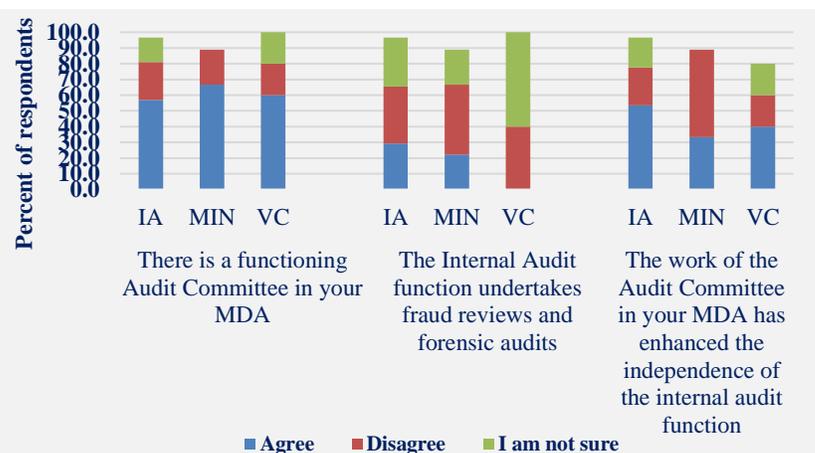
- Facilitating full implementation of Audit recommendations which is the responsibility of the respective MDAs.
- Fostering an objective and independent reporting line for the Internal Audit Unit.
- Ensuring independence and objectivity in the audit process.
- Establishing Internal Audit Units across all MDAs, Sub-vented Agencies, and Local Councils.

According to the Supplemental Guidance note on the 'Role of Auditing in Public Sector Governance, 2012', the minimum requirements of an Audit Unit include organisational independence, staff quality, objective staff, and stakeholder support. In light of this, respondents were asked to comment on the functionality of Audit Committees, the ability of the internal audit function to mitigate fraud and undertake forensic audits, the value-add of internal audit, cost savings as a result of internal audit work, and contributions to system strengthening.

From Figure 4, it is clear that there is a knowledge gap across the respondent categories in terms of functionality of Audit Committees, the ability of the internal audit function to undertake fraud reviews and forensic audits, and value-addition of internal audit.

Almost six out of every ten respondents (58.3 per cent) agree that there is a functioning Audit Committee in their MDAs. Vote Controllers did not agree that the internal audit function undertakes fraud reviews and forensic audits, while 31.0 per cent of Internal Auditors and 22.2 per cent of Ministers are not sure. This finding supports provisions in the standards that do not require Internal Auditors to undertake fraud reviews. On the upside, slightly more than half (53.4 per cent) of Internal Auditors agree that the work of the Audit Committee has enhanced the independence of the internal audit function in their respective MDAs. However, only 33.3 per cent of Ministers support this view.

**Figure 4: Respondents' views on the evolving role of the Internal Audit**



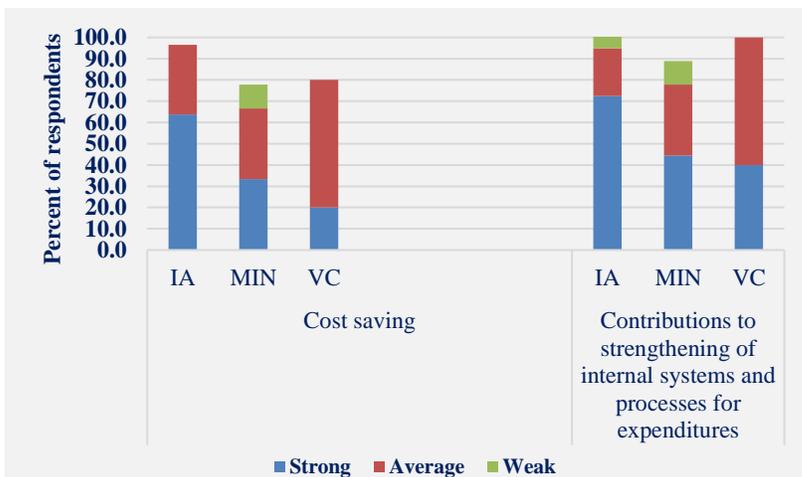
Source: Research and Delivery Division survey, 2019

Note: IA, MIN, and VC mean Internal Auditors, Ministers, and Vote Controllers respectively.

Given its mandate, the Internal Audit Department is expected to make a positive impact on public financial management. This impact is envisioned to go beyond cost savings to include strengthening of internal systems and processes so that the gains would be sustainable. When asked to comment on the impact on the public financial management space as a result of internal audit functions, once again, the findings varied across respondent categories.

As shown in Figure 5, 63.8 per cent of the Internal Auditors agree that the impact of the internal audit function on cost-saving has been strong. However, only two of every ten Vote Controllers agree (20 per cent). Seven out of every ten Internal Auditors (72 per cent) also believe that the functions' contribution to strengthening internal systems and the process of expenditure is strong. Only 11.1 per cent of Auditors and 11.1 per cent of Ministers found it weak.

**Figure 5: Impact created by the Audit functions**



Source: Research and Delivery Division survey, 2019

Note: IA, MIN, and VC mean Internal Auditors, Ministers, and Vote Controllers respectively.

### The Evolution of Internal Audit Functions

The disparities shown in Figure 5 highlight the need for institutions within the internal audit space to continue to evolve to address emerging risks and institutional changes given increasing demands and heightened expectations for transparency and accountability of public sector entities.

Thus, Practitioners were asked to rate the strength of internal audit functions in MDAs (see Figure 6). Among these, staff quality received the highest percentage of respondents who described it as 'strong'. Coordination with Audit Service and Coordination with other Stakeholders had more respondents who said that these functions are 'weak'.

Nonetheless, 69 per cent of the respondents think these functions have been able to adapt and evolve sufficiently to meet these expectations. Twenty-seven per cent (27%) believe that some evolution has taken place, and the rest disclosed that the internal audit functions have failed to evolve to meet expectations sufficiently.

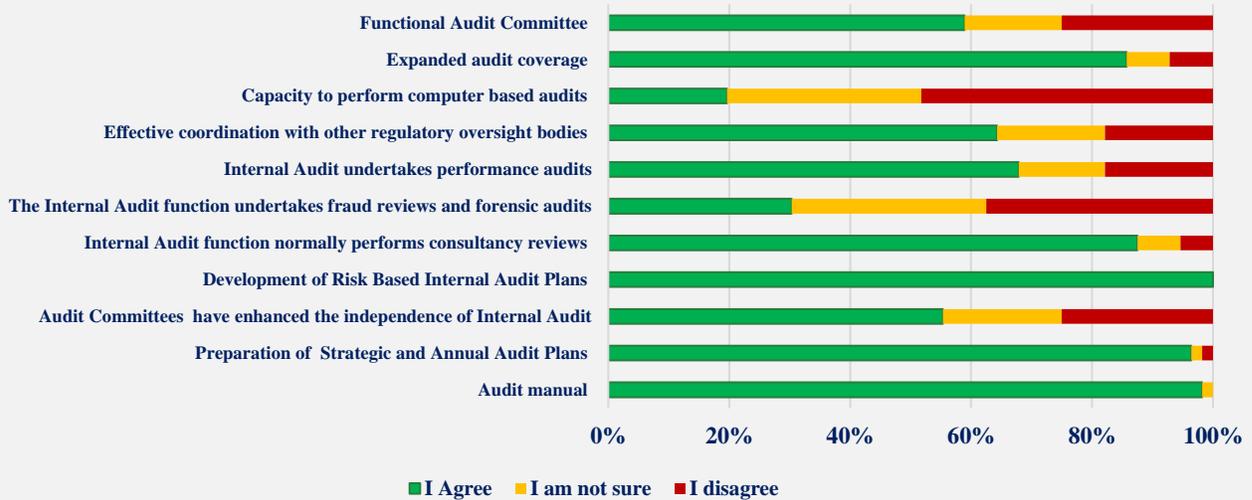
**Figure 6: Practitioners rating of the Internal Audit Functions**



Source: Research and Delivery Division survey, 2019

Figure 7 illustrates Practitioners' views on the evolution of internal audit across specific dimensions. All respondents acknowledged the preparation of Strategic and Annual Audit Plans duly approved by Management and Audit Committees. Nearly all the respondents agreed that in its evolution, the Internal Audit Department has developed and rolled out an Audit manual to guide and standardise the work of Audit staff. Respondents also believe that over the years, marked progress has been made in the expansion of internal audit coverage to include more MDAs and improved coordination with other regulatory and oversight bodies such as the Public Accounts Committee.

**Figure 7: Perception on the Evolution of Internal Audit**



Source: Research and Delivery Division survey, 2019

The respondents also highlighted a few areas where internal audit requires the implementation of targeted interventions to successfully position itself to address emerging risks in public financial management. Some of these include developing the capacity to perform computer-based audits, fraud reviews, and forensic audits. There is also a need for greater independence and more effective coordination with other regulatory oversight bodies.

Some challenges to successful evolution highlighted include:

- Lack of complete independence of internal audit.
- Lack of adequate follow up on audit queries and implementation of internal audit

recommendations and accompanying punitive measures.

- Lukewarm support of internal audit functions in some MDAs.
- Funding and human resource constraints.
- Limited capacity for conducting IT and IT-related audits.
- The need to review the PFM Act (2016) and PFM Regulations (2018) and emphasise performance-based auditing approach.
- The need to adjust PFM processes to permit internal audit functions to be pre-audit instead of post-audit, and be more aligned with more compliance auditing.

### Internal Audit Public Expenditure Financial Accountability (PEFA) Standards

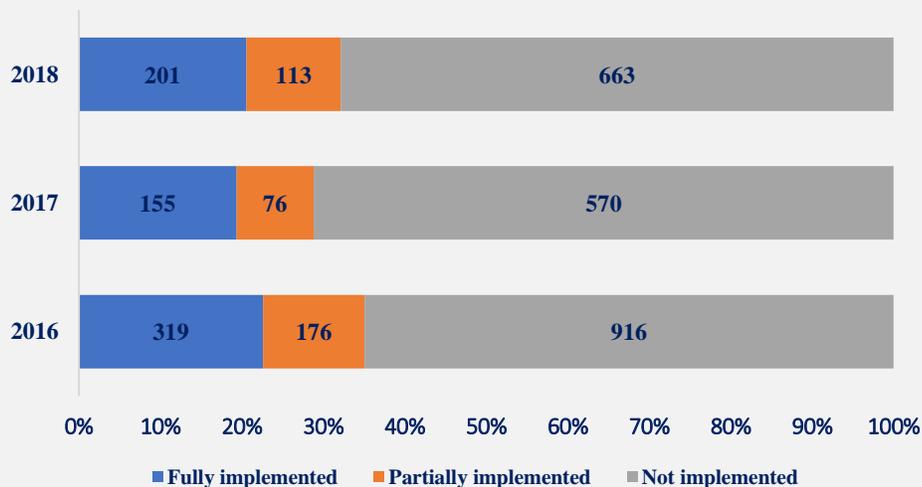
The PEFA standards are internationally recognised standards used to evaluate the strengths and weaknesses of public financial management. This framework assesses the internal audit function of governments under four dimensions: coverage of internal audit; nature of audits and standard applied; implementation of internal audit and reporting; and response to internal audit. For the overall effectiveness of internal audit, Sierra Leone scored a D+ in the 2018 PEFA assessment report. This score means that the internal audit performance was less than the basic level<sup>1</sup>. In terms of 'Coverage of Internal Audit'- B; 'Nature of audits applied'- C; 'Implementation of internal audit and reporting'-D; and 'Response to internal audits'-D.

According to the PEFA standards, best practice requires Internal Audit to be operational for all central government entities. Respondents reported that this is not in the case of Sierra Leone mostly due to:

<sup>1</sup> <https://www.pefa.org/sites/default/files/assessments/reports/SL-May18-PFM-PR-Public-with-PEFA-Check.pdf>

- Lack of enthusiasm from the management of some institutions.
- There is some hostility towards Internal Auditors as they are viewed as 'enemies' not colleagues supporting the strengthening of essential internal controls for effective public financial management.
- Inadequate internal audit staff and sufficient legal backing.
- Lack of understanding of the importance and value-added activities of the internal audit function.

**Figure 8: Trend Analysis of actions on audit recommendations**



**Source: Research and Delivery Division compilation from Audit reports**

Audit findings and recommendations would not serve much purpose unless management is committed to implementing them (Dessalegn and Aderajew, 2007). Analysis of actions taken by MDAs on internal audit recommendations from 2016 to 2018 is presented in Figure 8. It reveals that for the three years reviewed, MDAs have failed to implement over sixty per cent (60%) of their internal audit recommendations either fully or partially.

Best practice requires Internal audit activities to focus on the effectiveness of internal controls, quality assurance processes and professional audit activities. Internal audit activities in Sierra Leone are focused primarily on financial compliance. Respondents suggested that the following interventions would help Sierra Leone reach the expected level of 'best practice':

- Sensitisation of Internal Audit work.
- The Internal Audit Directorate should intentionally scale-up audit work into the other areas audit is needed.
- Incorporate the Institute of Internal Auditors (IIA) codes to the local instruments used by Internal Auditors in Sierra Leone.
- Training and professional development of Internal Audit staff are required in other areas.

Best practice requires 'Management to provide a full response to audit recommendations for all entities audited within twelve months of the report being produced'. Respondents suggested that the following interventions would help Sierra Leone reach the anticipated level of 'best practice':

- Review of existing laws and regulations and penalties for non-compliance be stated and enforced.
- Organisation of workshops and training on the roles and functions of internal audit for all heads of MDAs to gain better buy-in and understanding of the mandate and functions of the Internal Audit Department.
- The implementation of audit recommendations should be incorporated in the performance contracts of Vote Controllers.
- Continuous engagement between the Directorate of Internal Audit in the Ministry of Finance and top management of MDAs to enhance cooperation.
- Withhold transfers to MDAs who do not respond to audit recommendations within twelve months of the report being produced.
- Commence the presentation of internal audit reports to Parliament.

### **Areas with Extensive Weaknesses in Internal Controls**

The following areas were listed as the areas with extensive weaknesses in internal controls not addressed by the leadership in MDAs:

- Fuel Management
- Payroll Audit
- Revenue-generating Activities
- Asset Management
- Inventory and Stores Management
- Vehicle Maintenance
- Personnel Audit
- Procurement Audit
- Imprest
- Overseas Travel
- Other Charges Account

### **Suggested interventions that Government should prioritise for the next financial year to support internal audit's adaption/evolution**

- Review of existing laws and regulations
- Create opportunities for continuous professional development for Internal Auditors
- Pursue the independence of Internal Audit
- Institute punitive measures for non-response to audit issues
- Fund internal audit outreach activities
- Annual rotation of all Internal Auditors in all MDAs

## **Conclusion and Recommendations**

A reporting line that is susceptible to unwarranted interference; limited awareness of the importance of having internal audit units; political interference in the internal audit process; insufficient staffing; non-existent or limited application of penalties or sanctions for defaulters in the implementation of audit recommendations; inadequate funding and poor coordination between Internal Auditors, Ministers and Vote Controllers, are fundamental challenges facing the internal audit system in the public sector in Sierra Leone.

This policy brief, therefore, recommends the following for consideration:

- Ensure sufficient internal audit staff are present in every MDA. Chang et al. (2018) found that the size of the internal Audit is negatively related to internal controls deficiencies in compliance. If sufficient staff are not deployed across MDAs, internal control deficiencies will continue to rise.
- Transform the Internal Audit Department in the Ministry of Finance into a semi-autonomous agency and amend the reporting line to a body higher than the leadership of the MDAs.
- Allocate additional resources in the government budget for internal audit functions to enhance independence, objectivity, and timeliness in the auditing process.
- Enforce penalties for defaulters of audit recommendations fairly and transparently to ensure compliance and contribute to improving Sierra Leone's PEFA ranking.
- Include the implementation of Audit recommendations in the performance Contracts of Vote Controllers to promote proactiveness and guarantee better PFM outcomes.

- Make provision for Internal Audit Reports to be presented to the Cabinet of Ministers for their attention and directive, as in the case of the Auditor- General's report. This would ensure prompt implementation of corrective measures with the ultimate benefit of wastage elimination or reduction and a more significant impact on poverty and growth.
- Organise quarterly workshops for Ministers, Vote controllers, Audit Committee Members, and Internal Auditors to promote better engagement and a platform for lesson learning and sharing.
- The PFM Act 2016 and the International Professional Practices Framework (IPPF) place dual reporting responsibility on internal audit staff to report functionally to Audit Committees, and administratively to the Vote Controllers. Therefore, more audit committees need to be established so as comply with the PFM Act 2016 and international best practice.

As evidence suggests, Public Financial Management reforms work well and achieve remarkable results where there is strong political commitment backed by consistent action. The potential implications of not taking timely and targeted actions on proffered recommendations include:

- The status quo of weak implementation of internal audit recommendations and those of Audit Service Sierra Leone remaining unchanged;
- The success of the PFM reforms being jeopardised;
- Failure to meet government commitments due to poor service delivery;
- Inefficient use of existing resources and potential maladministration;
- Unreliable information for government decision making and
- Increased opportunities for fraud and corruption.

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## Coming Next

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Jones, Y. M., Komeh A.A., Frazer, M. M., Srivatsa, S. I., Sandy, I. & Fofana, A. M. (2020, November). Central Budget Management: Successes, Challenges and Opportunities. Policy Brief No.3. Freetown, Ministry of Finance, Research and Delivery Division.

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