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An Assessment of the Role of State Parliament and the Anti-Corruption Commission in the Fight against Public Sector Corruption and Accountability in Sierra Leone

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Abstract. The public sector is usually portrayed as the backbone of national governments. Its ability to efficiently coordinate and implement government policies as well as to manage the country's resources mostly stand at a crossroad leading to either the path of development or underdevelopment. The major factors that undermine the ability of most governments in choosing between these two critical paths lie in corruption and lack of accountability in public governance. The Audit Service Sierra Leone (ASSL, 2014) 'real time' audit report on the management of the Ebola funds named the public healthcare sector, certain individuals and organizations for allegedly using public funds for its unintended purposes.

In an effort to uncover the level of public sector corruption and lack of accountability measures demonstrated by some public institutions, individuals and organizations during the Ebola emergency in Sierra Leone, content analysis of reports by Audit Service Sierra Leone (ASSL) and the Public Accounts Committee (PAC) in the House of Parliament were examined. The tussle for jurisdiction over the matter between Parliament and the Anti-Corruption Commission has also been examined.

The findings indicate that giving an overwhelming discretionary power to certain individuals and organizations in the handling of huge financial resources for public welfare amidst an emergency without proper checks and balances result into ignorance of existing rules and regulations required for public financial management. The actions of these individuals and organizations led to some corrupt practices, deprived government of collecting its most needed tax revenues and undermined government's effort in the fight against the disease that led to the loss of over 3,956 lives and 14,124 infected cases during the Ebola outbreak that shut the doors to economic development for almost two years in the country.

Key Words: Public Sector, Corruption, Accountability, Ebola Virus Disease (EVD), Audit Service Sierra Leone (ASSL), Parliament, Public Accounts Committee (PAC), Anti-Corruption Commission (ACC)

Introduction

Sierra Leone severally dominates both national and international news media and surveys on public sector corruption. The country can be located along the west coast of Africa bordering Guinea and Liberia with a population of slightly over 7,000,000 million people (Population Census, 2015). For the past two decades, the country continues to suffer from a poverty trap and it has been caught up between the webs of public sector corruption and lack of accountability measures in its public service delivery. This ugly situation has raised surmountable questions about the country's inability to foster development initiatives devoid of corrupt practices.

Since the country's independence on 27th April 1961, the record of struggle by the country's population outweighs the successes made by successive governments in terms of economic development. One major reason that could be attributed to the slow progress and economic stagnation faced by developing countries though finds its answer in the existence of corrupt institutions especially, the public sector, administrative inefficiency and the softness of the state in addressing the issues of corruption (Gould and Mukendi, 1989: 428). The economic downturn especially, in the 1980s with the hosting of the Organization of African Union (OAU) conference and the economic collapse within the mining sector due to smuggling and other corrupt practices attributed to the downfall of the education and health sector in Sierra Leone (Abdullah, 1998: 211; Potter and Thompson, 1997: 139). It is evident that corruption in Sierra Leone is rampant beginning with the famous 'Vouchergate', 'Milliongate', and 'Squandergate' corruption scandals of (1982, 1984 and 1987) respectively in Sierra Leone (Kpundeh, 1993). The Audit Service Sierra Leone report on the management of the Ebola funds 'Ebolagate' corrupt scandal also add up to the list of corrupt scandals involving the misappropriation of public funds intended for the public good.

A pertinent question one might be tempted to ask tough is that, what has turned once an admirable country into a hub for corrupt practices within the sub-region? Interestingly, the genesis of corruption in Sierra Leone can be traced back as far as the period (1980s) under which the then late President Siaka Stevens once referred to Sierra Leone as an 'animal farm' brainwashing the citizenry that ''a cow feeds from where it's tethered'' (Acemoglu and Robinson, 20012: 410-14). This notion formed the basis for corruption and contributed to the corrupt mind-set of public officials of present-day Sierra Leone.

Corruption as an economic vice has been cited by many reports and scholars as a major factor for the country's protracted civil conflict that ended in 2002 (Abdullah, 1998; Bah, 2011; Kpundeh, 1999; Potter and Thompson, 1997; Zack-Williams, 1997). Corruption when entrenched in public institutions gradually transform talented public servants into mere rent-seekers that leads to lower economic growth, poor service delivery, weak infrastructures and decline in state tax revenue (Mauro, 1998: 12). In a corrupt system such as Sierra Leone, majority of the population are doomed to engage in corrupt practices and reframing from it still remain a serious problem even when it is for the good of the society where there is no corruption. The country is overwhelmed with political cronyism, tribal sentiments and political party affiliations in almost all cadres of its governance systems. According to Jain (2001:9), fighting corruption in a system where there is an absence of political support for controlling bribery may prove to be ineffective. The resultant effect however, is the prevalence of disease and poverty where state interests are mostly replaced by personal interests in public service delivery.

The recent unprecedented occurrences and alleged corrupt practices encountered during the Ebola Virus Disease (EVD) outbreak as indicated in the Audit Service Sierra Leone (ASSL, 2014) 'real time' audit report on the management of the Ebola funds between May – October almost paralyzed the work of the malfunctioning public health sector, crippled economic development and undermines government's ability in the fight against the mysterious killer disease in the country. The Audit report named certain individuals, organizations, Ministries, Departments and Agencies (MDAS) to have allegedly misappropriated public funds that were meant for the management, treatment and eradication of the disease in the country. The Auditor General in her report is quoted to have said the following about the management of the Ebola funds:

> ''Monies that has been set aside for the purpose of combating the Ebola outbreak may have been used for unintended purposes, thereby slowing the government's response to eradicate the virus''.
>
> (Auditor General).

The Ministry of Health and Sanitation (MoHS) happens to be one of the key Ministries named in the audit report as the hub for the allegations and the epi-centre for the misappropriation of the said public funds during the Ebola emergency in Sierra Leone.

Following this unsympathetic episode amidst poverty, disease and death however, tracking data and financial records relating to resources allocation and expenditure within the Ministry of Health and Sanitation tend to be complex especially, during an emergency. One major argument that could be advanced though is that everything happened during an emergency and that Sierra Leone was never prepared for handling a magnitude of an epidemic such as the Ebola Virus Disease[*]. Therefore, funds that were meant for the effective and efficient management of the disease crisscrossed different paths without due diligence and regard for the existing laws. Public accountability for the use of public funds came under serious questioning by the public as well as the international community in the height of the crisis as the level of deaths and infections continue to rise across the country. The public outcry over the inappropriate use of the resources point to the fact that there seems to be dead woods in the laws governing public expenditure and accountability in Sierra Leone.

The flow of money from the central to regional and local health facilities however, must have an establish system of record keeping in order to prevent some public officials from creating leakages within the system. Public officials can at times create fictitious healthcare or ghost workers list in a bid to defraud the government in terms of salary payments. Corruption is also wide-spread in public procurement activities. Allocating resources for various purposes within the health sector can also leak through ‘public procurement’ processes and the awarding of contracts thereby, flouting the required procedures (Svensson, 2005: 31). Tracking these abnormalities therefore, can result into the overhauling of a whole system as there seemed to be layers within the system that promote corruption. Breaking such a chain can be only effective if there are clear lines of resources allocation and administrative channels for proper accountability.

The audit report shows that the Ministry of Health and Sanitation (MoHS) had several leakages in its distribution lines and administrative arrangements in effectively handing out funds that were donated for the management, treatment, and eradication of the Ebola Virus Disease (EVD) in Sierra Leone[†]. The Ministry also had administrative problems regarding the handling of procurement issues and the awarding of contracts. These abnormalities were also found by the Public Accounts Committee (PAC) during its public Parliamentary hearings on the management of the Ebola funds[‡]. In the bid to demonstrate public accountability in the country, Parliament summoned some listed individuals, organizations, Ministries, Departments and Agencies (MDAs) named in the audit report for questioning, demanding properly accountability for the use of the Ebola funds to the public, levy fines and reprimand where necessary and recommends a refund of the resources that were missing in action during the emergency.

In the midst of this unfortunate situation however, the nature of public sector administration usually follows a traditional path and some form of bureaucracy for most nations, but effective and efficient management of state welfare, the laws and institutions that enforce transparency and accountability varies from country to country across the globe. In Sierra Leone for instance, public sector administration follows a top-down approach where heads of Ministries, Departments and Agencies (MDAs) usually give directives to subordinates down the administrative civil service cadre. Accountability in this regard becomes crucial especially, when an administrative problem occurs within the ranks and files of the civil service

[*] The then Permanent Secretary of the Ministry of Health and Sanitation (MoHS) in his response to interview on corrupt allegations referred to the term ‘emergency’ and the weak capacity of the Ministry as the cause for the abnormalities indicated in the audit report.

[†] See the Audit Service Sierra Leone (ASSL, 2014) report on the management of the Ebola funds. The report pointed out leakages within the Ministry of Health and Sanitation (MoHS) in the handling of the Ebola funds. Payments were made to specific individuals and organizations without any proper documentation.

cadre. The heads are usually bound to shoulder the responsibilities and suffer the consequences. The irony in the Sierra Leone case however, is the removal of the then Minster of Health and Sanitation (MoHS) during the emergency to a more sensitive political position as Adviser to the President for failure to effectively handle the spread of the Ebola epidemic. This type of practice is only evident in an institutional setting where cronyism and political affiliations play a major role in governance.

According to Acemoglu and Robinson (2012: 410-18), one of the several reasons for the underdevelopment of most African nations finds its answers in self-created corrupt public institutions. The authors argued that ‘‘it is not the geography of the land, disease or culture that make some nations rich while others remain poor, but rather a matter of extractive institutions and politics’’. Institutions therefore, are perceived to provide the rules whereas, public officials are considered as the key players, but when the rules are weak, public officials tend to manipulate their way through corrupt means in public service delivery (North, 1994). Corruption as a result when entrenched in public institutions weakens the fabrics of the society and undermines development. Jain (2001: 4) examined corruption as an economic vice but maintained that it will not exist if the ‘‘functioning political institutions decide to exert the necessary influences and control.

Following this type of weak economic trend in terms of poverty, income, health and education in also other parts of Africa such as Mali, Niger, Nigeria, and Somalia, in comparison with other booming regions like East Asia, (Fakuyama, 2014: 4), maintained that the ‘lack of strong government institutions’ are directly the causes for these parts of Africa’s economic problems. Corruption as discussed from colonial institutional perspectives holds that institutions were merely set up for the benefit of the colonial masters but later transformed into profiting the settlers when the colonizers had settled in great numbers. The dictatorial and institutional clouts that covered most African leaders after gaining independence resulted into what seemed to be the continent of poverty culture and malice as compared to other parts of the world. Countries that are now called as developed were once corrupt, but yet they have managed to rise from such wings and caprices of corruption and maladministration. Africa on its parts celebrates poverty culture and continue to rely on donor driven aids and structural adjustment programs with most times stringent conditionality for their own good.

The demon of national development created within public institutions finds its root in corruption which can be seen in almost every nation across geographical boundaries. It has now become a universal truth that corruption exist in almost every society, the developed and under-developed, public and private sectors, the charitable and non-profit organizations (Myint, 2000: 33). However, the extent of corrupt practices varies though as some nations such as Sierra Leone continue to be branded both nationally and internationally as one of the most corrupt nation on the planet. The global research by Transparency International on corruption indicates that almost 80% of people had paid bribes in order to receive services provided by some public institutions in Sierra Leone (TI, 2013). The most common Ministries, Departments and Agencies (MDAs) always found wanting for corrupt practices are the Ministry of Health and Sanitation (MoHS), the Ministry of Education, Science and Technology (MEST), Ministry of Land, Country and the Environment, National Revenue Authority (NRA), the Judiciary, the Legislature/House of Parliament and the Sierra Leone Police[§]. The institutional mechanisms required such as transparency and accountability in the public sector to check on the excesses

[§] The global corruption barometer index by Transparency International (TI, 2013) portrayed several Ministries, Departments and Agencies (MDAs) such as the Ministry of Health and Sanitation, (MoHS), the Ministry of Education, Science and Technology (MEST), Ministry of Land, Country and the Environment, National Revenue Authority (NRA), the Judiciary, the legislature/House of Parliament and the Sierra Leone Police as the epicentre for corrupt practices in Sierra Leone.

of powers exercised by bureaucrats within public institutions also turn out to be the weakest in the case of Sierra Leone.

The work will examine the nature of public sector corruption envisaged in Sierra Leone and the role of key public institutions such as the state Parliament and the Anti-Corruption Commission in addressing the issues of corruption in Sierra Leone. The role of other key institutions such as the Office of the Auditor General, the Ombudsman, the Sierra Leone Police and Judiciary in fighting corruption remained paralyzed and weakened by the massive state of public sector corruption practiced in the country. How effective and efficient are these institutions and their codes of conduct? An examination of corrupt related cases from the recent Ebola crisis in terms of procurements, awarding of contracts, the allocation and management of funds that were meant for the treatment, containment and eradication of the Ebola epidemic in the country will be made available in the work.

Research Methodology

The bi-partisan composition of Ministries, Departments and Agencies (MDAs), State Parliament and the poor traditional track records of Anti-Corruption movements against corruption surmount to varying debates within the social science cycle. Following this trend however, desk review of several literatures on public sector corruption and accountability will be used in carrying out the research. The work will also make use of an analytical, descriptive and theoretical concepts of works from outstanding scholars with a focus on corruption and accountability within the public sector. Discourse and qualitative content analysis of reports with critical evaluation of annual qualitative and quantitative data from the Audit Service Sierra Leone (ASSL), the Anti-Corruption Commission (ACC) and the Public Accounts Committee (PAC) will be examined. Works from Local and International Non-governmental Organizations (NGO), Civil Society Organizations (CSO) will also be consulted for the purpose of this research. In an effort to substantiate the sources gathered and presented in this work, two stakeholder interviews were conducted at both the House of Parliament and the Ministry of Health and Sanitation (MoHS) for alleged corrupt practices committed during the Ebola epidemic in Sierra Leone respectively. Further, an attempt was made to conduct one expert interview relating to the management of the Ebola funds at the Anti-Corruption Commission in Sierra Leone which proved futile due to the Commission's inaction and lack of involvement in the entire process of holding individuals and organizations accountable for alleged corrupt practices.

The main reasons for the selection of the key informants for the purpose of this work were that the individuals in question serve in key positions before and after the Ebola emergency in Sierra Leone. Firstly, the stakeholder interview included the view of the opposition, the Sierra Leone People's Party (SLPP) and also the position of the Public Accounts Committee during and after the committee's investigation of the Ebola funds management reported by Audit Service Sierra Leone. The informant serves as the Deputy Chairman of the Committee and also a senior Member of Parliament for the opposition Sierra Leone People's Party. The second stakeholder interview also included the view of the informant and the position of the Ministry of Health and Sanitation (MoHS) since they were named by the audit report as the epicentre for alleged corrupt practices that occurred during the Ebola emergency in Sierra Leone.

The Role of State Institutions in the Fight against Corruption in Sierra Leone

Fighting corruption could be as hard as fighting terrorism in a country. It takes the willingness of state actors and leaders to build up institutions and empower such institutions with the required capital and human resources in the fight against corruption (Stapenhurst, Johnston and Pelizzo, 2006: 2). The role of state institutions therefore, play a crucial role in state development. Institutional quality always promotes good administrative practices, but when institutions are weak, there is every tendency that corruption might partner with public officials in the process of exercising their respective official duties. A number of scholars (such as Heidenheimer and Johnston, 2002; Rose-Ackerman and Coolidge, 1997; Klitgaard, 1988) have alighted that corruption is rooted in public institutions which results to state poverty through the abuse of official position by public officials for their personal benefits.

In an attempt to assess the central role played by most governments, (Gerring and Thacker, 2004: 295) observed that ‘‘centralized constitutions help to foster lower levels of political corruption’’. The roles of the central governments in most developing countries have become so powerful in recent years and to a larger extent crucial for national development. The state capture of the most needed institutions in the fight against corruption will lead to systemic corruption where political leaders, bureaucrats as well as other influential individuals are considered as senior players without any institutional constraints in carrying out corrupt activities in the society (Kpundeh, 1999: 4-6). The lynchpins of these centralized political activities and prognosis result into underdevelopment and hinders steadfast political transitions (Aidt, 2009: 2). The preceding passages and sections provide an overview of the Ebola Virus Disease outbreak and the few outstanding institutions and bodies that are charged with the responsibility of fighting public sector corruption and accountability in Sierra Leone.

Sierra Leone’s Institutional Context and the Ebola Virus Disease (EVD)

Sierra Leone, Liberia and Guinea suffered the hardest hit by the Ebola outbreak. These neighbouring countries were unprepared in terms of infrastructure, material and financial resources to handle the epidemic. The unprepared nature of these countries resulted in the fatalities experienced during the emergency. In Sierra Leone for instance, the issue of Ebola came to be viewed by the public and the opposition political party, the Sierra Leone People’s Party (SLPP) as an invention of a modern science with a chemistry full of information and misinformation. The disease first surfaced in the West African sub region in a remote area of Guinea in early December 2013. Guinea was later followed by Liberia with its first report of the mysterious virus in late March 2013. Sierra Leone recorded its first Ebola case on 23rd May 2014 in the eastern region of Kailahun District with the government declaring a state of public emergency on 31st July 2014. The virus was also imported to Nigeria where its first case was recorded on 20th July 2014.

After series of national and international efforts in the fight against the disease, Guinea released its last 68 Ebola victims in November 2015 and the country was declared Ebola free after the official lapsed of the 42 days surveillance period by WHO. Liberia was declared Ebola free by WHO on the 3rd September 2015, followed by Sierra Leone on the 7th November 2015. Nigeria was the last to be declared free of Ebola virus in late October 2015 (OSIWA, 2015; WHO, 2016).

According to Campaign for Good Governance, (CGG, 2015) report on ‘‘Ebola Security, Governance and Accountability in Sierra Leone’’, political gimmick between the ruling APC and the opposition SLPP over the Ebola Virus Disease resulted to a huge neglect of the seriousness of the situation and the savage nature of the epidemic in the country. The experiences faced by the staff of the Ministry of Health and Sanitation can almost be equated to those faced by the Republic of Sierra Leone Armed Forces (RSLAF) during the country’s (1992) rebel insurgent. Just as the Soldiers were unprepared for a military and a gorilla type battle that resulted in many causalities so were also the staff of the Ministry who confronted the virus without medical protective gears and other required instruments.

During the emergency, the fight against the disease in Sierra Leone became a hot spot with funds pouring in the country from every knops and corners of the world to help with the fight against the epidemic. Health Workers, Public Officials, Parliamentarians, Paramount

Chiefs, Local and International Non-Governmental Organizations (NGOs), Civil Society Organizations (CSOs) private companies and individuals were all seen lipping and tip-toeing to have a sip and bite of the Ebola cake. Ebola therefore, became another 'blood diamond' with the 'Ebola blood money' being squandered amidst suffering, disease and deaths. It took the World Health Organization and the international community through the United Nations (UN) huge time and efforts to galvanize both material and financial support to aid these countries out of the Ebola health menace. Guinea received in form of donations from the United Nations, WHO and other international partners the sum of (USD 330.2 million), Sierra Leone (USD 618.2 million), Liberia (USD 1.01 billion) and Nigeria (USD 4.46 million) as assistance for the fight against the Ebola Virus Disease (OSIWA, 2015).

In an interview with the Deputy Chairman of the Public Accounts Committee (PAC), the opposition Parliamentarian has the following to say about the Ebola epidemic in Sierra Leone[**]:

> ''Sierra Leone was caught 'pants-down' and the 'Ebolagate' saga triggered public discouragement of the unfolding situation which calls for accountability measures as people were seeing being buried in mass graves and thrown away like mere empty carcass without due respect for human dignity, religion and burial rites''.
>
> (Deputy Chairman, PAC)

The situation became so alarming which resulted into a 'real time' audit of the management of the Ebola funds that led to Parliamentary investigations and intervention.

The Role of the Sierra Leone Parliament in the Fight against Corruption

The Sierra Leone Parliament (also referred to as the House of Representatives) came into existence on the eve of the country's independence on 26th April (1961). Pursuant to Section 73 (1) of the Constitution of Sierra Leone (1961). ''There shall be a legislative wing and supreme body of the country hereby, refer to as Parliament''. It shall consist of the President, Speaker, 112 elected officials and 12 indirectly elected Paramount Chiefs from the 12 provincial districts of Sierra Leone. Parliament therefore, comprises of 124 Members representing 112 constituencies and the 12 provincial districts of Sierra Leone. The House is a unicameral legislature headed by a speaker elected amongst Members of Parliament assisted by a Deputy. Sub-section (2) as provisions of the Constitution stipulates that the legislative power of the country is vested in Parliament whereas, Sub-section (3) of the said Constitution also indicates that Parliament can make laws for the peace, monitor the financial activities of Ministries, Departments and Agencies (MDAs), state order, security, and good governance practices in the country. It is a mandate of Parliament (the people's representatives) to approve government income and expenditure. It is also the responsibility of Parliament to monitor public financial management and sermon public officials to account in case of any reported mismanagement or misappropriation of taxpayers' money. In a Parliamentary Democracy such as Sierra Leone, Parliament through its Public Accounts Committee therefore, serves as the people's representatives demanding assurance from the Executive branch of government that money allocated to Ministries, Departments and Agencies (MDAs) has been spent appropriately in accordance with the required financial management laws and regulations of Sierra Leone.

Section 93 (1) of the (1991) Constitution stipulates that at the beginning of each Parliamentary session, within and not later than twenty-one days thereafter, Parliament shall appoint among its members to serve in the following Standing Committees: (a) The Legislative Committee; (b) The Finance Committee; (c) The Committee on Appointments and Public Service; (d) The Foreign Affairs and International Co-operation Committee, (d) The Public

[**] Interview with the Deputy Chairman of the Public Accounts Committee (PAC) and also Member of Parliament of the opposition Sierra Leone People's Party (SLPP), 20th June 2016.

Accounts Committee; (e) The Committee of Privileges; (f) The Standing Orders Committee; including any other Committees of Parliament provided by law. The purpose of this work is to examine the role of the Public Accounts Committee as one of the Standing Order Committee of Parliament in reviewing the financial statements of Government Ministries, Departments and Agencies (MDAs) during the Ebola epidemic in Sierra Leone. The work will examine the Committee's role on the issues related to the management of the Ebola funds by individuals, institutions and organizations during the emergency and its findings through parliamentary hearings and investigations

The Public Accounts Committee

The Public Accounts Committee as one of the Standing Order Committee of the Sierra Leone Parliament is established pursuant to Section 93 (1) (e) of the Constitution of Sierra Leone Act No. 6 of (1961) and Section 70 (6) of the Standing Orders of the Sierra Leone Parliament. Its members consist of a Chairman assisted by a Deputy, including 11 ordinary Members of Parliament appointed by Parliament amongst other members. Its primary role is to review the financial statements of Government Ministries, Departments, and Agencies (MDAs) in relation to the issues of public financial management by public officials. The Committee also examines the effectiveness of proper financial management and public service delivery with clear focus on finding answers to the following critical questions:

(a) How does the Executive organ of government spend money allocated to them?
(b) On what does the Executive spend the allocated money?
(c) Have all the revenues due been collected by the appropriate authorities?
(d) How will the public know that the money was spent for its intended purposes?

Finding answers to the above questions helps Parliament to hold the Executive to account. It also increases the level of effectiveness and efficiency of government's policy implementation and create public awareness of financial management of public officials including other important activities of Ministries, Departments and Agencies (MDAs).

The Audit Service Sierra Leone

The Audit Service Sierra Leone (ASSL) is the Supreme Audit Institution (SAI) in Sierra Leone. It has the mandate through the Auditor General to undertake audits on the economy, monitor the effectiveness and efficiency of government Ministries, Departments and Agencies (MDAs) in utilizing government resources in carrying out their respective duties. As the independent auditor, the Auditor General also reports to the Sierra Leone Parliament after the completion of the institution's audit activities. The Sierra Leone (1991) Constitution Act No. 6, Section 119 (1) – (7) empowers the Audit Service Sierra Leone to undertake audit of public accounts of Sierra Leone including all public institutions and statutory corporations, companies and organizations that are set up partly or wholly from public funds. The institution through its annual reports expresses an independent opinion on the way Ministries, Departments and Agencies together with other public institutions, corporations, organizations and companies utilize financial resources that are allocated to them for specific purposes. The role of the Auditor General in auditing public accounts and expenditures provides the space for public accountability in the management and utilization of public funds in Sierra Leone. The office of the Auditor General prepares and report on audit activities to Parliament for further actions on issues that warrant parliamentary investigations and actions through the Public Accounts Committee as one of Parliament's outstanding committees on public accountability.

According to (Stapenhurst, Johnston and Pelizzo, 2006: 3-4), State Parliament through its oversight roles and the powers to create required legal and regulatory frameworks is considered as one of the many ways that corruption can be dealt with in a country. In the bid to succeed in such an effort, the scholars further highlighted few requirements that needs to be met in order to prevent corruption. There should be strong oversight bodies, functioning law enforcement structures, good legislations, premium on education and literacy, well-capacitated civil service work force and space for private sector competition in the provision of goods and services in the state. By ensuring that there is a strong oversight public financial control backed with specialized agencies such as the Supreme Audit Institutions (SAI) that allows public questioning over the use of public funds that is free of media biasness will guarantee Parliament's stake in preventing and curbing corruption in the country.

The Audit Service Sierra Leone is the institution entrusted by law to audit and report to parliament financial allocations and expenditure of public institutions. The work tries to examine the report of the institution on the management of the Ebola funds between May - October 2014. The role played by Parliament through its Public Accounts Committee (PAC) in addressing the issues raised in the audit report and the outcome of such findings by Parliament shall form the basis of the preceding chapters of this work.

The Anti-Corruption Commission Sierra Leone

The Anti-Corruption Commission came into existence by an Act of Parliament with the signing of the Anti-Corruption Act (2000) providing the Commission the legal status to primarily investigate alleged instances of corruption and to prevent corrupt practices in Sierra Leone. The (2008) Anti-Corruption Act repealed and replaced the previous (2000) Act with the provisions to effectively and efficiently carry out its mandates in the fight against corruption. Provisions within the (2008) Act gave the Commission the power to prosecute and the integrity as a watch–dog for corruption offences thereby, making corruption as a high-risk venture in the country. The further strengthening of the (2008) Act and the coming into effect of the revised form of the National Anti-Corruption Strategy (NACS) buttressed the commitment and political will of the national government to have in place a mechanism through the Anti-Corruption Commission to discourage incidents of corruption which undermines the socio-economic development of the nation. As a mechanism, the Commission functions through its three main operational departments namely, Systems and Process Review, Public Education and Outreach and the Intelligence, Investigations and Prosecutions departments. These structures exist to ensure that instances of corruption are confronted and prevented in Sierra Leone.

The role of the Anti-Corruption Commission in the fight against corruption during the Ebola outbreak and the battle for jurisdiction between Parliament and the Commission only resulted in the Commission dragging its feet over the matter, crying of being stripped off and marginalized for the right to jurisdiction over the management of the Ebola funds. As a creature of Parliament and the sole institution responsible for taking up the fight against corrupt now only exist in oblivion and in principle but not in practice. The Commission's position on further investigating matters relating to the management of the Ebola funds and the recommendations made by the Public Accounts Committee for further actions to be taken by appropriate authorities such as the Commission and the office of the Anthony General and Minister of Justice only fell on deaf ears as both institutions are considered as government agents and collaborators only borrowing the pope's robe and pretending to be public saints. The claim by the Commission however, is that calling on individuals who have been already investigated and found wanting by the state Parliament as a supreme body on allegations of corrupt practices are not supposed to be prosecuted for the second time for the same offence referring to the action as a 'double – jeopardy' in the good spirit of the law.

The model of institutional requirements and mechanisms with regards to donor support to Anti-Corruption movements and audit institutions mostly demand some measure of horizontal accountability but rather, the effects of such efforts and interventions have been very disappointing as noted by (Kolstad et al 2008; Svenssen, 2005). The public and official roles of the Ombudsman and the Anthony General are mostly proliferated with instances of corrupt practices. The World Bank *Enterprise survey* (World Bank, 2009) found the Police and the Judiciary as the most corrupt institutions in Sierra Leone. In July 2009, the Anti-Corruption Commission also found the Ombudsman, Francis A. Gabbidon wanting for the misappropriation of public funds and found guilty on 168 counts charges.

The Process of Handling Audit Reports by Institutions in Sierra Leone

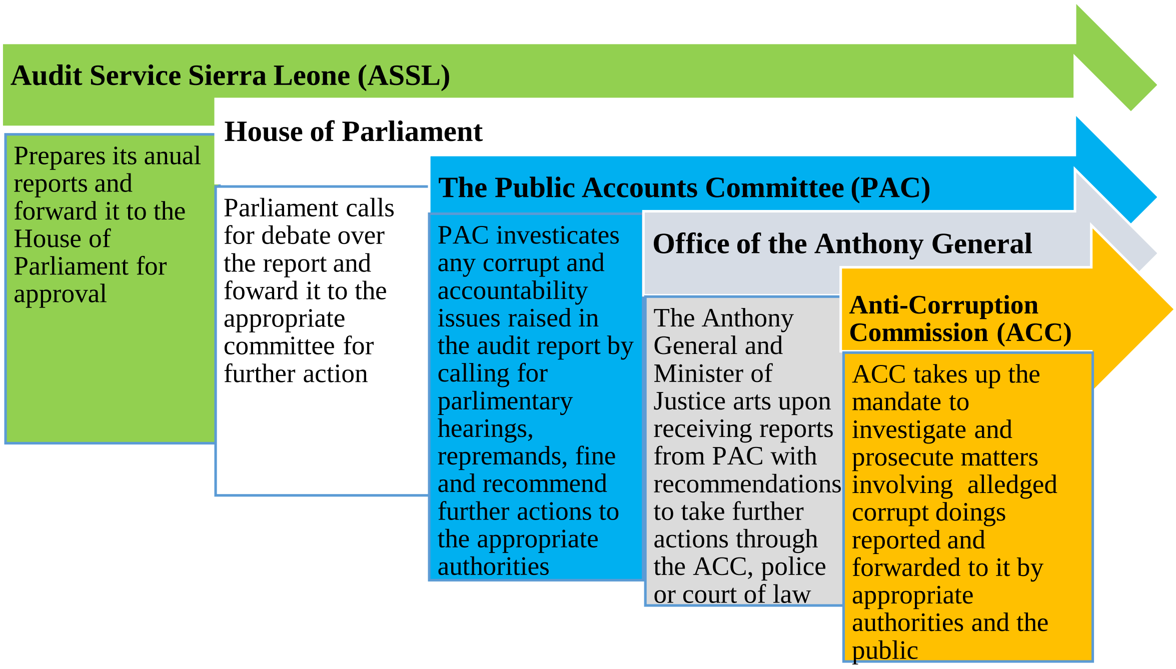

Figure 1

Source: Adapted from the Sierra Leone (1991) Constitution and Parliamentary Legislations on public financial management and accountability in Sierra Leone.

The processes involved in handling audit reports in Sierra Leone is stratified whereby the country's supreme audit unit reports to Parliament and Parliament to the Anthony General and Minister of Justice. The Anthony General's office on its parts recommends further actions if necessary and report back to Parliament on its roles and position on the matters forwarded to it by Parliament. Parliament as the peoples' representative also has the obligation to make it possible for the public to be involved in the public parliamentary hearings covered both by the print and electronic media including representatives of Civil Society Organizations, Non-governmental Organizations and human right institutions for the sake of transparency and accountability.

In the case of the investigations on the management of the Ebola funds, the Audit Service Sierra Leone prepares its audit report and submit it to Parliament. Based on the claims and allegations raised in the audit report against individuals, MDAs, including private organizations, on the management of the Ebola funds, Parliament through its Public Accounts Committee investigates all reported matters, demand for proper accountability where necessary, reprimand and make recommendations to the Anthony General's Office and other appropriate bodies such as the ACC and the Judiciary for further actions.

The Role of Five (5) Key Actors in the Health Sector

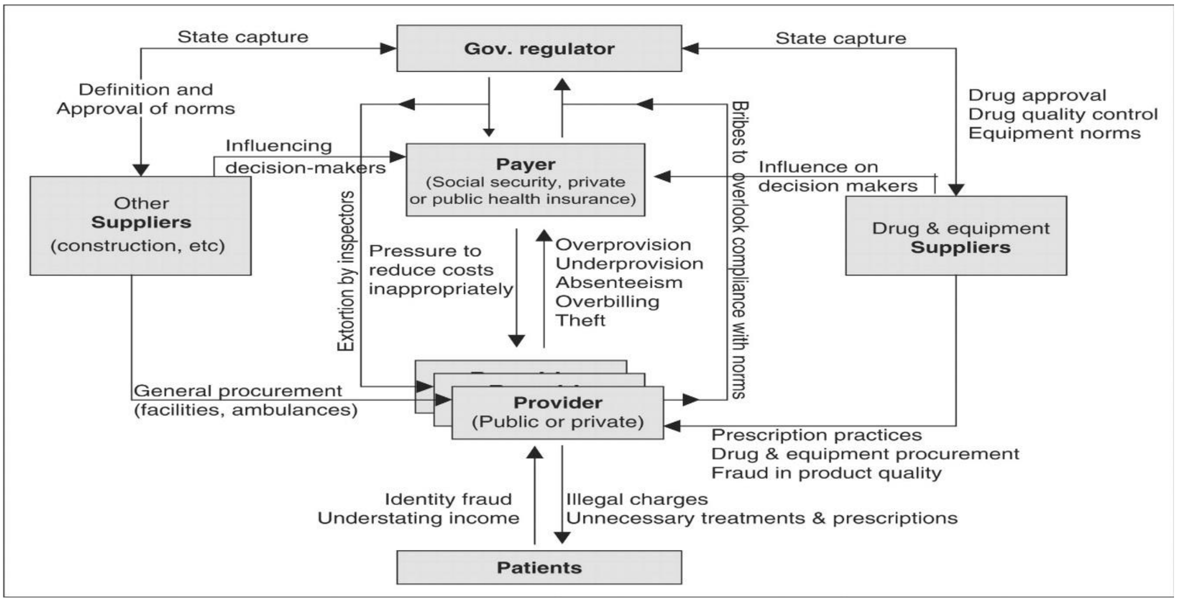

Figure 2
Source: Savedoff and Hussmann (2006).

The healthcare sector happens to be one of the key sectors that is prone to corruption due to the level of uncertainty that normally exist among different players such as the government or regulator, payers, suppliers, providers and service recipients or patients (Savedoff and Hussmann, 2006:8). The level of uncertainty, asymmetric information and the quantum of different actors result to a ‘Principal-Agent’ relationship problem that always constraints asymmetric information as to who will bear the greatest responsibility in terms of crimes committed. It also solicits the role of the public sector or government as the direct provider of healthcare services which creates room for some form of corrupt practices thereby discouraging the normal functioning of a competitive market for the public good. The authors further argue that the relationship between different players in the healthcare sector makes good decision making and policy implementation cumbersome especially when those who want to take advantage of the system are put into positions of trust. They will always want to push their personal interest to defraud others. The resultant effect of such a system is mismanagement, misappropriation of funds and resources, political cronyism, the payments of bribes, extortion, poor quality of drugs and medical equipment.

Findings from the Parliamentary Hearings and Investigations on the Ebola Funds

The Audit Service Sierra Leone (ASSL) conducted a ‘real time’ audit on the management of the Ebola funds covering the periods May – October 2014. Although it was an emergency, but the audit unit as a proactive measure thought it fit to nip in the board by taking up its responsibility of auditing government expenditure during the emergency as the illegal practices of certain individuals and key Ministries in the fight against the disease became daunting. It is assumed that such audit has never happened in the history of the country especially, during an emergency such as the Ebola outbreak. It was against this background that Parliament as mandated by the Sierra Leone (1991) Constitution and pursuant to the Standing Orders of Parliament that the Public Accounts Committee (PAC) undertook public hearings between the periods from 25th February – 23 March 2015. Parliament reviewed the audit report including other relevant documents relating to the audit claims and conducted interviews with designated public officials and organizations that were involved in the managing of the Ebola funds. The

Parliamentary hearings was one of its kind as it attracted huge public attention and the international audience. The work painstakingly examines the reports by PAC and ASSL to reach a conclusion on whether there were indeed instances of public sector corruption and lack of accountability measures in the management of the Ebola funds. Some portions of both reports are at some point presented as stated thus for the sake of clarity and authentication.

The Public Accounts Committee Findings on the Management of the Ebola Funds

The general findings by the Public Accounts Committee (PAC) on the management of the Ebola funds presented here relates basically to those matters that were raised in the audit report that required further investigations and actions by Parliament. The Committee took into consideration a whole range of issues that were raised in the audit report and also tries to consider the prevailing circumstances at the given time in the country. A host of allegations and counter allegations were made in the audit report but only a relevant few were given due attention by Parliament. The matters that were investigated appeared to be in contravention of the existing rules and regulations and has the potential of undermining government's efforts in the fight against the disease. The following tables illustrate the issues that were investigated by PAC including Parliamentary decisions and remarks.

Payments for Services

Table 1

Payments	Payee	Amounts (Le)	Amounts (USD)	Remarks
Incentive to Healthcare Workers	MoHS Bombali District	571,200,000	130,114	Le 216,800,000 Equivalent (USD 49,385.0) overstated. Amount refunded and matter resolved.
Incentive to Casual Volunteer Workers	Connaught Hospital, Freetown	144,800,000	32,984.1	Documentary evidence provided and matter resolved.
Incentive to Hospital Staff	Connaught Hospital	61,200,000	13,940.8	Documentary evidence provided and matter resolved.
Payment to Security Guards	Connaught Hospital	41,800,000	9,521.64	Documentary evidence provided and matter resolved.
Incentive for Health Care Workers without signatures	Connaught Hospital	3,200,000	728.929	Documentary evidence provided and matter resolved.
Unclaimed Incentive to Healthcare Workers	Rokupa Government Hospital	3,400,000	774.487	Le 1,800,000 Equivalent (USD 410.023) refunded. Matter resolved.
Incentive to Healthcare Volunteers	MoHS	25,500,900,000	5,808,860	Le 20,882,000,000 Equivalent (USD 4,756,720) outstanding.
Total		**26,326,500,000**	**5,996,923.956**	

Source: "Report of the Public Accounts Committee on the Auditor General's Report on the Management of Ebola Funds, May – October 2014" (PAC, 2015). "Audit Service Sierra Leone Report on the Audit of the Management of the Ebola Funds, May to October 2014" (ASSL, 2014).
Note: The figures provided here in Sierra Leone currency, the Leones (Le) are based on those stated in both the ASSL and PAC reports. The USD$ dollar equivalents were derived at based on the exchange rate which stand at Le 4,290.00 equivalent USD$ 1.00 dollar at of 1st May 2014 in the country. The figures have been extracted and equated to the USD$ dollar equivalence for the sake of clarity over the Sierra Leone currency.

Additional Payments for Services

Table 1.1

Payments	Payee	Amounts (Le)	Amounts (USD $)	Remarks
Duplicated Payments for Ebola Sensitization	Members of Parliament	63,000,000	14,350.8	Documentary evidence provided and matter resolved
Payment to Honourable Member of Parliament	Member of Parliament for Constituency 93	110,640,000	25,202.7	Documentary evidence provided and matter resolved
Undocumented Payments	MoHS/EOC	7,513,682,150	1,711,540	Matter rolled over to the second phase of the audit.
Undocumented Payments	MoHS/EOC	4,752,087,500	1,082,480	Matter to be rolled over to the second phase of the audit.
Undocumented Payments	National Emergency Response Centre	7,252,309,452	1,652,010	Le5,402,217,952 equivalent (USD 1,230,570) lacked evidence. Matter rolled over to the second phase of the audit.
Undocumented Payments	NERC	26,527,300	6,183.53	Matter rolled over to the second phase of the audit.
Radio and Television Services	ICT Director (MoHS)	171,360,000	39,034.2	Documentary evidence provided and matter resolved
Total		**19,889,606,402**	**4,530,801.23**	

The tables 1 and 1.1 above provide information and data on the series of payments that were made by the Ministry of Health and Sanitation (MoHS) during the Ebola emergency nation-wide. Most of the payments were made to hospitals across the country as incentives for health workers during the emergency. Other payments included payments by the government to Members of Parliament and other stakeholders for constituency and community Ebola sensitization and education throughout the country. The remarks column indicates matters that have been resolved by Parliament and those that has not been resolved and required further actions by appropriate authorities other than Parliament.

Procurement Contracts

The tables 2 and 2.1 below shows the number of major procurement contracts that were undertaken by the Ministry of Health and Sanitation during the Ebola emergency. It involves procurement contracts that were directly under the purview of the Ministry, handled by the ad-hoc committee, the ‘‘Case Management Committee’’ that was created by the Ministry during the crisis. The Case Management Committee under the Ministry of Health and Sanitation handled all related procurement matters during the epidemic.

The figures and data provided indicate payments made to individual contractors and organizations for assistance with the fight against the disease. Some of the procurement contracts involved the provision of medical equipment, supply and services while others include costs and Daily Sustenance Allowances (DSA) for certain individuals. The remarks column also shows portions of resolved and unresolved matters. The column further highlights instances of transactions that have been fully completed and those that have not been completed to date. Those matters that have not been fully investigated and those that required further probing are all indicated in the remarks column as unresolved matters that warrant further appropriate actions. The decision of the Committee on unresolved matters rest with other appropriate authorities and bodies such as the Anthony General’s Office, the Anti-Corruption Commission, the Police and the Judiciary to take further actions as recommended. Matters that required further investigation by the Public Accounts Committee (PAC) are rolled over to the second phase of the Audit Service Sierra Leone audit exercise on the management of the Ebola funds. The second audit report which has been published still awaits Parliamentary decision on dates scheduled for Parliamentary hearings for its approval.

Table 2. Procurement contracts

Procurement	Payee	Amounts (Le)	Amounts (USD$)	Remarks
Contract for Construction of 90 Bed Treatment Centre	MoHS Vs CL Group	1,760,000,000	401,094	160,000,000 equivalent (USD 36,446.5) to be refunded. Matter unresolved.
Additional Contract for Construction of Treatment Centres	Architecture Manager (MoHS)	708,442,300	161,376	Alleged Architecture Services Manager diseased.
Procurement of 20 Ambulances for MoHS	Kingdom Security Logistics Ltd	4,504,500,000	1,050,000	(Le 1,218,360,000) equivalent (USD 284,000). 4 pending Ambulances.
Contract to Air Freight 17 Ambulances	Kingdom Security Logistics Ltd	1,544,400,000	360,000	Documentary evidence provided and matter resolved.
Procurement of 30 Used Vehicles	Royal Inter-National Supplies	1,350,000,000	307,517	Matter resolved due to contingency.

Repairs for 30 Used Vehicles	Ministry of Transport and Aviation	25,050,000	5,706.15	Matter resolved due to the nature of the contingency.
Additional Costs for Repairs of 30 Used Vehicles	Marwan Malabe /Stuttgart Auto Mobile Centre	29,497,500	6,719.25	Matter resolved due to the nature of the contingency.
Construction of Treatment and Isolation Centres	CL Group	2,689,500,000	612,642	Matter rolled over to the second phase of the audit.
Procurement Contracts for vehicles and equipment	Premier Logistics & Supplies	12,700,885,120	2,893,140	Only 50% disbursed by NERC as contractor fees.
Contracts for supply of chlorine	Amjam Company Ltd	646,700,000	147,312	Payments completed and matter resolved.
Total		**25,958,974,920**	**5,945,506.4**	

Additional Procurement Contracts

Table 2.1

Procurement	Payee	Amount (Le)	Amount (USD)	Remarks
Contract for Vehicles & Motorbikes	Ramesco General Supplies	4,422,990,000	1,031,000.00	(USD 15,000) equivalent (Le 64,350,000) outstanding fee for contractor.
Procurement of Medical Supplies	Ramesco General Supplies	27,736,700,000	6,465,423.97	70% of contract fees is yet to be paid amounting to (USD 5,276,180.78) equivalent (Le 1,184,820,000)
Additional Procurement Costs	MoHS (Kawusu Kabbay)	259,931,000	60,590	Documentary evidence provided and matter resolved
Additional Procurement Costs	MoHS (Kawusu Kabbay)	168,726,000,000	39,330,000	Documentary Evidence provided. Matter resolved
Procurement for Food Supply	MoHS	1,014,737,500	231,147	Matter rolled over to the second phase of the audit.
Total		**202,160,358,500**	**47,118,160.97**	

Source: "Report of the Public Accounts Committee on the Auditor General's Report on the Management of Ebola Funds, May – October 2014" (PAC, 2015). "Audit Service Sierra Leone Report on the Audit of the Management of the Ebola Funds, May to October 2014" (ASSL, 2014).

Withholding Taxes Payable to the National Revenue Authority

Table 3

Taxes to NRA	Payee	Amounts (Le)	Amounts (USD)	Remarks
5% Withholding Taxes to NRA	MoHS	525,721,555.36	119,754	Withholding taxes paid and matter resolved
5% Withholding Taxes to NRA	MoHS	302,304,000	70,500	Withholding taxes paid
5% Withholding Taxes to NRA	Kingdom Security Logistics Ltd	225,225,000	52,500	Withholding taxes paid
5% Withholding Taxes to NRA	MoHS	72,891,142	16,603.9	Withholding taxes paid
Total		**1,126,141,697.36**	**259,357.9**	

Source: ‘‘Report of the Public Accounts Committee on the Auditor General’s Report on the Management of Ebola Funds, May – October 2014’’ (PAC, 2015). ‘‘Audit Service Sierra Leone Report on the Audit of the Management of the Ebola Funds, May to October 2014’’ (ASSL, 2014).

Table 3 represents the most controversial issue of the 5% tax deduction payments to the National Revenue Authority (NRA) by individuals and organizations that were awarded contracts by the Ministry during the emergency. The amounts column shows all withholding taxes that were due to the NRA. The matter regarding all withholding tax payments involved series of financial issues and complications that required the payment of a 5% deduction tax on contracts that were awarded by the Ministry to the government as required by the National Public Procurement Act (NPPA, 2004). After series of investigations and research on the issues both at Parliament and the Ministry, the results of the findings shows that all the outstanding withholding taxes as alleged in the audit report has now been fully paid to the appropriate revenue authorities and as a result, the matter is said to have been resolved by Parliament.

Outstanding Donations and Loans

Table 4

Cheque Donations	Payee	Amounts (Le)	Amounts (USD)	Remarks
Cheque Donations	Sierra Leone Commercial Bank	1,500,000,000	341,686	(Le 1,670,000,000) equivalent (USD 380,410) Outstanding.
Total		**1,500,000,000**	**341,686**	
Loan Payment to Health for All Coalitions				
Loans	**Payee**	**Amounts (Le)**	**Amounts (USD)**	**Remarks**
Loan to Health for All Coalitions	Charles Mambu	421,800,000	96,125.8	(Le 160,900,000) equivalent (USD 36,651.5) to be refunded.
Total		**421,800,000**	**96,125.8**	

The table 4 above shows the donations that were made to Sierra Leone Commercial Bank (SLCB) as financial assistance by generous individuals, organizations and the government for the fight against the disease. The amounts columns show funds that the bank have been able to account for or recover and the remarks column indicates amounts that are still outstanding and due to be recovered by the bank. The second portion of the table on loan payment to Health for All Coalition shows the total amount of money that was given as loan to the organization in the name of Mr. Charles Mambu. The remarks column also indicates payments that has not been refunded by the organization which shows that the matter is unresolved and needs further appropriate action.

The Committee Sanctions, Fines and Recommendations

The entire episode surrounding the mystery of the missing Ebola funds took the Committee time and effort to probe into certain crucial matters that required serious actions to be taken by Parliament against certain individuals and organizations that were named in the audit report and found wanting for the use of public funds for its unintended purposes. Among the several issues raised in the audit report and the 39 names of individuals and heads of organizations initially ordered by the Anti-Corruption to report at the Commission for their alleged involvement in the management of the Ebola funds, only a few were investigated by PAC. The investigation which attracted a momentum of huge public and international interest resulted in the sanctioning, fining and recommendations for further actions to be taken by the appropriate authorities on some matters that were beyond the official mandate and scope of the Committee.

The Committee recommended that senior public officials such as the Finance Director, the former Permanent Secretary and the Senior Procurement Officer at the Ministry should be removed from their various official positions and transferred to other lower-level Ministries for their negligence of duty and failure to properly account for funds that were allocated to them during the emergency[††]. The officials were also given a six-month suspension each without salary. After series of investigations and further research on the present statuses of the officials proved that the then Permanent Secretary Mr. Sadiq M. Kapuwa has been reinstated to his official position after serving the six months suspension recommended by PAC. Mr. Kapuwa is current the serving Permanent Secretary at the Office of the Vice President. Official records also shows that the then former Financial Director Mr. Francis A. Kuyembeh at the Ministry during the Ebola crisis has been reinstated to the official position as Principal Accountant at the Ministry of Fisheries and Marine Resources. The Senior Procurement Officer Mr. Ibrahim B. Swarray after serving the six months suspension period without salary has also been reinstated to a lower-level Ministry. Further recommendations were made by PAC on the side of Mr. Swarray on the account that he should not serve as Procurement Officer or undertake any procurement functions for the period of five (5) years in class ‘A’ Ministries such as the Ministry of Health and Sanitation, Ministry of Defence, Ministry of Agriculture, Forestry and Food Security, Ministry of Education, Science and Technology and the Ministry of Transport and Aviation. The Committee concluded on its final note recommending that the Anthony General’s Office should take further actions for compliances within six (6) months upon ratification of the Committee’s report.

Analysis of Committee Findings, Fines, Sanctions and Recommendations

Parliament through the Public Accounts Committee (PAC) generally observed that the Ministry of Health and Sanitation (MoHS) public officials throughout the exercise during the emergency paid very little attention to sections 1(1)-(4) of the Government Budgeting and Accountability Act (GBAA) which makes the internal audit within the Ministry appeared to be

[††] See the Public Accounts Committee’s (PAC, 2015) report and recommendations on its parliamentary hearings and investigations into the management of the Ebola funds referred to it by Audit Service Sierra Leone (ASSL).

very weak and ineffective. The direct involvement of political heads (Ministers and Directors) in certain exercises and operations at the Ministry also fall outside the official mandate of the officials which also contravenes sections 46 (1) of the Government Budgeting and Accountability Act (GBAA). PAC also observed that Ministry officials involved in the management of the Ebola funds were in negligence of the basic existing national procurement laws and regulations which resulted in the drafting and awarding of scrupulous procurement contracts that might undermine government's effort in effectively and efficiently managing the already available Ebola funds at the Ministry.

Accountability for Payments for Services and Procurement Awards

Research into the roles of the Ministry of Health and Sanitation (MoHS) on financial withdrawals from the Ebola emergency account held at the Sierra Leone Commercial Bank including payments to hospitals, healthcare workers, casual and volunteers as well as the awarding of unprecedented procurement related contracts resulted in the bridge of the existing rules and regulations that guide financial management in Sierra Leone. The forming of an ad-hoc committee labelled as the ''Case Management Committee'' as indicated in the PAC report charged with procurement responsibilities instead of the utilization of the existing Procurement Committee at the Ministry also violates sections 18 (1-3) of the National Public Procurement Act (NPPA) of Sierra Leone. The procurement methods applied by the Ministry also contravenes portions of the National Public Procurement Act (2004).

The PAC and ASSL reports also observed that there were inadequacies and lack of control over the disbursement of funds from the Ebola emergency accounts. There was also a violation of sections 3(1) of the Financial Management Regulations Act, (2007) where delegation of responsibilities by auditees to subordinates lacked proper documentation to support such activities within the Ministry. The procurement of medical equipment for example, the total of twenty (20) Ambulances that were procured did not take into consideration or follow required procurement laws as provided in the National Public Procurement Act (2004) given the fact that the Ministry was in dare need of the ambulances as the Ebola corpses continue to pile up in the streets across the country. Circumstantially, even though corruption might have played an undercover role in the name of emergency, the question of how monies donated and disbursed for the fight against the Ebola Virus Disease (EVD) were managed by designated public officials and organizations during the emergency still posed a puzzle and continue to wave in the minds of many Sierra Leoneans. The claim made in the audit report concerning the procurement of twenty (20) Ambulances and the non-delivering of 4 of the said ambulances now appears resolved as the Ministry confirms during the time of writing (Summer, 2016) that the remaining four (4) Ambulances have now been safely delivered and the 5% withholding taxes of (USD 52,000) being paid by the contractor Kingdom Security Logistics.

The strong argument though put forward by the Permanent Secretary of the Ministry of Health and Sanitation (MoHS) that the Ministry was caught under an 'emergency situation' and the Ministry had to do what it thought was in the best interest of the country only provides an escape route for some public officials at the Ministry as incidents of corruption became evident during the Parliamentary investigations. By giving an overwhelming discretionary power to certain individuals in the handling of public fund for public welfare as the main thesis of this work will result into the bridge of the existing laws for public financial management and also lead to a 'Principal-Agent' relationship problem as superiors as well as subordinates shall always try to find an escape route whenever issues of accountability arise within the public sector.

It is evident that a host of financial issues regarding undocumented payments as well as the improper awarding of procurement contracts still remained unresolved and it has all been rolled over to the next phase of the Ebola audit which awaits the second Parliamentary hearings by the time of writing. The actions of these individuals as well as organizations resulted to the loss of over 3,956 human lives to the Ebola Virus Disease and the loss of huge financial resources. The ‘real time’ audit indicated that the fight against the disease has been mainly funded by government through tax revenue, donations from institutions and private individuals within the country that were meant for the management of the epidemic. The funds were to be used to provide medical personal protective equipment, hazard payments and needed medical supplies. Government also provided each of the 124 Members of Parliament (MPs), Sixty-Three Million Leones (Le 63 million), equivalent (USD 12,000) to carry out community education on the virus and prevention activities in their respective constituencies. Further, Sierra Leone’s 149 Paramount Chiefs were also collectively provided with the sum total of One Million, Two Hundred Thousand Dollars (USD 1.2 million) to join in the fight against the spread of the disease in their respective localities. The audit report took into consideration all the donations during the initial six-month period between May - October 2014 and concluded in its report that the sum of Fourteen Million Dollars (USD$ 14 million) remained unaccounted for with inadequacies and lack of control over the disbursement of funds meant for the fight against the Ebola Virus Disease.

However, further investigations into the matter proved that indeed the role of the Parliamentary Committee was substantial even though some may have described Parliament’s role as a ‘kangaroo court’ but the Committee demanded some form of accountability as the first institution within the sub-region to have undertaken such a bold step in holding individuals and organizations accountable for the management of the Ebola funds during the emergency. The remarks column in the tables above show the present status of claims and issues reported and the role of PAC in demanding for accountability from individuals and organizations and recommending further appropriate actions where necessary.

The few questions that still remained unanswered though is what may have happened to the individuals and organizations that were required by Parliament to refund monies that were meant for the fight against the Ebola virus? What follow up mechanisms that has been put in place by Parliament for the Office of the Anthony General and Minister of Justice, and the Anti-Corruption Commission for taking up further actions against individuals named in both the Audit Service Sierra Leone (ASSL) and the Public Accounts Committee (PAC) reports? Answers to these questions are still missing which continue to pose serious challenges for accountability within the public sector as Parliament awaits to sit on the second phase of the audit report on the management of the Ebola funds. Further research on the topic is therefore, necessary in order to be able to provide more appropriate answers to the above questions.

Accountability for Donations and Loans

The Committee after series of investigations and review of documents such as donations’ register and bank statements for the Health Emergency Response Account held at the Sierra Leone Commercial Bank (SLCB) shows that the sum of (Le 87 billion) equivalent (USD 19,817,800) and (USD 560,000) amounts to the total donations received by the bank. However, the Committee observed that certain donations by cheque were dishonoured due to what the Committee guessed as perhaps the (Le 50 million) equivalent (USD 11,389.5) limits on cheque payments by the Bank of Sierra Leone (BSL). At the beginning of the Parliamentary investigations and audit exercise, the outstanding dishonoured cheques was over (Le 3 billion), equivalent (USD 683,371) but after the Parliamentary investigations, a total of (Le 1.5 billion) equivalent (USD 341,686) has been recovered but still with an outstanding sum of (Le 1,670,000,000) equivalent (USD 380,410) remained unaccounted for by the bank.

The issue relating to loan payment to Health for All Coalitions (HFAC) in the name of the head of the organization Mr. Charles Mambu resulted into some controversy as there were claims in the PAC report that Mr. Mambu received the loan on the promise that he will refund the loan when his organization receives financial support from donors. Mr. Mambu and his organization has however, not been able to refund the said loan totalling (Le 160,900,000 equivalents (USD 36,651.5) to the Ministry. Documentary evidence from the audit report shows that the total loan by the Ministry to the organization was at (Le 421,800,000.00) equivalent (USD 96,082.0) and there were retirement receipts for the sum of (Le 351,800,000) equivalent (USD 80,136.7) to the effect by the organization all in the name of Mr. Charles Mambu. The monies were meant for Ebola sensitization nation-wide by the organization. The Parliamentary Committee recommended the repayment of the said loan by Mr. Mambu within one month after the approval of the Committee's report but as at the time of writing this work, the loan has not been refunded by Mr. Mambu and efforts to reach him for an interview on the matter proved futile. In the case of the National Ebola Response Centre (NERC), a typical case was shown in the report where there were a withdrawal exceeding (Le 14,000,000,000) equivalent (USD 3,189,070) from the Emergency Health Response Miscellaneous accounts without supporting documents explaining the proper utilization of the said funds.

Conclusions and Recommendations

The genesis of Sierra Leone's public sector corruption and accountability problem has both generational and political dimensions which in essence accounts for the successive roles played by the country's two old main political parties, the Sierra Leone's People's Party (SLPP) and the All-People's Congress (APC). These two old fashioned political parties constantly blame each other for corrupt practices and lack of accountability measures during their tenure in office. The roles played by successive leaders of both parties underscore the level of corrupt practices and lack of accountability measures witnessed under such rules. The blame game therefore, can only be over if there is an overhaul of the entire structure of the traditional administrative blocks of both parties in the country as leaders as well as public officials usually follow the traditional path of their predecessors.

Corruption on the one hand, during the Ebola emergency resulted to more deaths. On the other hand, handing out huge public funds to individuals and organizations during an emergency without following proper procedures also resulted into huge financial loss and some accounting problems especially, within weak and non-transparent public sectors such as the Ministry of Health and Sanitation. The incidents observed during the Ebola emergency also stimulate the tendency of an undercurrent that embraces corruption at the expense of the masses. Rules and regulations governing the awarding of contracts, health and hazard workers payments were flouted in order to speed up the containment of the virus. These activities however, after serious audit investigation shows that corruption might have been used as a vehicle to drive the whole process.

The actions of the Ministry may be considered as desirable on the one hand given the urgent nature of the emergency situation at hand, but on the other hand, it yields very little profit to the nation as the entire process was flawed with inadequacies and misappropriations of public funds direly needed for the fight against the Ebola Virus Disease. The entire procurement process was obscured and it lacked efficiency as only (16) of the (20) procured equipment (Ambulances) arrived in time with some posing mechanical and technical problems for the emergency operations. The procurement exercises undertaken by the Ministry also failed to prove well in some instances which resulted to poor quality of work done in terms of public service delivery. In essence, some public officials, individuals as well as organizations who were placed in positions of trust with unquestionable discretionary powers, allocated with huge financial resources for the speedy containment of the disease end up failing to properly account for such funds which contributed to the slow progress in the fight against the epidemic. These abnormalities have been observed by the writer which confirm the thesis of this work that providing certain individuals as well as organizations with huge financial resources without an oversight for proper accountability will result to a total disregard of the existing rules and regulations that will undermine government's development efforts as experienced during the Ebola crisis. The writer therefore, put forward the following as policy recommendations in order to prevent future public sector management problems and corruption in the workplace.

A. Civil Service Capacity Building: The incidents of individual and institutional ability to properly account for financial resources allocated to them for the fight against the Ebola Virus Disease (EVD) shows that some individuals especially, those at the middle and lower levels of the civil service cadres such as the Financial Clerks and Officers placed at every central, regional and local levels of health units across the country is an indication that most of these individuals were unable to properly document their financial records and activities during the emergency period as a result of lack of the required skills needed for the job. Government needs to strengthen the capacity of these civil servants for future prospects and accountability within the public sector through the provision of further training on job related activities.

B. Strong Policy on Checks and Balances of MDAs: Although it is generally accepted that the Ebola epidemic was one of its kind to have surfaced in the West African region, but treating the epidemic with lack of strong policies on checks and balances within Ministries, Departments and Agencies resulted to huge public outcry of mismanagement and misappropriation of public funds that were meant for the fight against the disease. Government as well as heads of MDAs should always ensure that rules and regulations such as the National Procurement Act (NPPA), Government Budgeting and Accounting Act (GBAA), the Constitution of Sierra Leone (1991), the Anti-Corruption Act (2000 and 2008) including other required laws and statutory provisions should be treated seriously in matters relating to public expenditure and accountability in Sierra Leone. No one individual should be above the law and those who fall short of the law must bear the full penalty of the law devoid of their political affiliations. Anti-Corruption institutions should have the independence of carrying out their official responsibilities.

C. Constitutional Review on the Roles of Anti-Corruption Actors: It was vividly clear during the course of the research in Sierra Leone that a cold war on the right to jurisdiction over the management of the Ebola funds audited by the Audit Service Sierra Leone between Parliament and the Anti-Corruption Commission. However, the writer recommends that such judicial conflicts should be discouraged as it may drive away the potency and undermine the credibility of the two institutions in their fight against corruption in the country. The Constitution of Sierra Leone (1991) clearly spelled out the role Parliament as the sole institution to sit on, investigate and approve audit reports whereas, the roles of the Anti-Corruption Commission are laid down in the Anti-corruption Act of (2000 and 2008) created by an Act of Parliament. The writer recommends that government should undertake a constitutional review of the provisions in the legal documents and come up with a merger where both parties will be clear of their rights to jurisdiction over matters of corruption and accountability within the public sector landscape in the entire country.

D. Enforcement of Strong Anti-Corruption Laws: By creating a legal merger within Anti-Corruption institutions in Sierra Leone, government as well as the public will be assured of a credible and resounding Anti-Corruption institutions equipped with the required tools with both human and capital resources to stand up in the fight against corruption and accountability in the country. One problem though that are mostly discussed by the public is that individuals that are mostly found wanting of corrupt practices end up roaming the length and breadth of the country freely as the charges that are mostly brought against these individuals are lower and not commensurate to the crime committed. In certain instances, those that are considered as 'big fish' or 'sacred cows' who are influential and have the political backings of the ruling government end up not fully paying for their crimes thereby escaping justice and the full penalty of the law. Government must therefore, review the legal provisions for all types of corrupt offences committed by either saints or pagans, enemies or friends of the government to be fully commensurate to the crime committed. At last government should also ensure the independence of Anti-corruption bodies in carrying out their duties without any political interference or favour.

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