

**ADMINISTRATIVE INQUIRY REPORT INTO THE MANAGEMENT OF THE  
FREETOWN CITY COUNCIL**



**FREETOWN  
CITY COUNCIL**

**NOVEMBER 2021**

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**ACCRONYMS**

**FCC** – Freetown City Council

**CA** - Chief Administrator

**MLGRD** – Ministry of Local Government and Rural development

**DCA** – Deputy Chief Administrator

**LGSC** – Local Government Service Commission

**MDU** – Mayor’s Delivery Unit

**CRS** – Catholic Relief Service  
**DM** – Deputy Mayor  
**CFO** – City Finance Officer  
**HRO** – Human Resource Officer  
**APC** – All People’s Congress  
**DPO** – Development and Planning Officer  
**FGDs** – Focused Group Discussions  
**IEC** – Information Education and Communication Officer  
**UNOPS** – United Nations Office for Project Services  
**FDD** – Fiscal Decentralization Department  
**RTF** – Resident Technical Facilitator  
**FD** – Finance Department  
**FO** – Finance Officer  
**ONS** – Office of National Security  
**NCRA** – National Civil Registration Authority  
**PFM** – Public Financial Management  
**PET** – Public Expenditure Tracking  
**GoSL** – Government of Sierra Leone  
**NGO** – Non Governmental Organisation

## [Executive Summary](#)

This Administrative Inquiry was commissioned by the Ministry of Local Government and Rural Development (MLGRD or the Ministry) to examine the general administration of the Freetown City Council (the FCC or Council) including assessing the quality of financial management and to recommend ways of remedying the key challenges undermining effective service delivery. It largely covers the period from May 2018 to present.

The Report draws attention to the fact that the FCC is largely dysfunctional because of deep-seated mistrust and division between Council staff and the political heads (Mayor and Councilors) on the one hand, and among Councilors including the Mayor on the other. The

establishment of the Mayor's Delivery Unit (MDU), which appears to be a parallel administrative structure, continues to further exacerbate the rift at the FCC. In compendium, the FCC is bereft of an effective functional management structure and sound financial management system as well. As a result, this has affected its ability to provide effective service delivery to the residents of the Freetown Municipality, and has occasioned financial loss to Council in some instances.

The Report contains a plethora of recommendations directed at various persons, bodies and institutions aimed at enhancing the effective functioning of unarguably one of the oldest municipal governments in colonial British West Africa. It evaluates this range and concludes that it would be ideal if the legislation on local government were reviewed urgently to remedy the seeming ambiguities in roles, undertake a management and systems review immediately, and in the meantime implement that conducted by the Anti-Corruption Commission (ACC). It is necessary to develop a comprehensive monitoring framework to assess the performance and capacity of the FCC, critically re-examine the position or status of the MDU within Council with a view of abolishing it, and induct elected persons to understand roles and responsibilities, and develop and implement a robust financial management system. These measures, if implemented will help maximize Council's potential in revenue generation and service delivery.

## 1.0 Background

The FCC, established in 1893, is arguably the oldest municipal government in colonial British West Africa. Though scapegoated by successive governors for disturbances in Freetown during the colonial period, it was a beacon of Britain's colonial project, thus contributing to its successful administration of its colonies in the 19<sup>th</sup> and 20<sup>th</sup> centuries. Successive administrations have diligently served and continue to serve the residents of Freetown bearing in mind that "the welfare of the citizens is the supreme law". Nevertheless, it has also had its fair share of challenges dating as far back as 1925 involving financial impropriety leading to the dissolution and replacement of the FCC by a Municipal Board and the prosecution and conviction of some very senior officials including the Mayor, Town Clerk and City Treasurer.

Freetown (which makes up Western Urban) has three political districts: East End, Central and West End districts, which are further subdivided into wards. Currently, there are 48 (forty-eight) wards in the Municipality of Freetown. Members of the FCC comprise the Councilors and the Mayor who are elected every four years directly by the residents of the Freetown Municipality and they, save for the Mayor; represent different wards in the city. However, in instances where localities have not been divided into wards in accordance with Regulation 2 of the Wards (Boundary Delimitation) Regulations, 2008, the President shall, by Statutory Instrument and on the recommendation of the Electoral Commission direct that such elections be postponed.

The general management of the City of Freetown is the responsibility of the FCC, including the Mayor. They are responsible to, *inter alia*, mobilize the human and material resources necessary for the overall development and welfare of the people of Freetown; promote and support productive activity and social development; initiate and maintain programmes for the development of basic infrastructure and provide works and services; and initiate, draw up and execute development plans for the Freetown Municipality.

The Mayor is the political head of the Council and, without prejudice to other functions, supervises the Chief Administrator (CA) who is head of administration and secretary to the Council. The CA is responsible to and subject to the general directions of the Council. The other staff of the Council including heads of departments are responsible to the CA. These heads of departments who in turn report to the CA supervise holders of middle-level posts such as Assistant Internal Auditor, Economist, Statistician/Monitoring and Evaluation Officer, Accountant, Civil Works Engineer, Draughtsman, Procurement Officer, Gender Officer and City Finance Officer, Human Resource Officer (HRO), Valuers and Administrative Assistants.

The reintroduction of local government in 2004 reinforced the need for local governments to complement the efforts of the central government by promoting the development aspirations of their localities and the welfare of the people in their localities. To achieve this objective, government devolved certain functions to the local councils to take the lead in service delivery. That notwithstanding, government is still responsible for policy matters, provides technical guidance and monitors the performance of the functions of local councils.

The 2018 local council elections ushered in a new political dispensation at the FCC with the election of Yvonne Aki-Sawyerr as Mayor of the Municipality under the All People's Congress (APC) Party. A Deputy Mayor (DM) was later elected by councilors. Prior to her (Mayor) assumption of office, the current CA, Festus Kallay, was in charge of the day-to-day administration of the Council's activities. This was because of a letter written by the MLGRD in late 2017 instructing all Mayors and Chairpersons of the various cities and councils respectively across the country, whose terms had ended, to step aside and handover the responsibilities of Councils to CAs until after the 2018 general elections.

The CA, operating alone as head of the Council during the interregnum, initiated a number of radical reforms having inherited huge liabilities. He inherited a cash balance of about Le

51,000,000; backlog salary of about Le 910,000,000; huge arrears in end-of-service benefits to retirees; accumulated leave allowances and outstanding payment to service providers. Some of the reforms were introducing banking outlets (Zenith and Commerce and Mortgage Banks) at the premises of the FCC, replacing receipt books and certificates with ones with better security features, and replacing handwritten demand notes with electronic versions, all in a bid to minimize leakages and optimize tax collection.

As a result, revenue mobilization in property rates, business licenses, market dues, billboards and banners, parking fees, etc. increased appreciably. This enabled Council administration to pay backlog salaries, leave allowances, outstanding end-of-service benefits, and unsettled commitments to contractors, suppliers and the media, and granted loan facility to staff of the Council.

There was relative calm when the Mayor took up office in May 2018. However, as the weeks and months went by, the functional relationship between the Mayor and the core administrative staff, including the CA began to deteriorate. Both sides of the impasse made and continue to make damning allegations and counter-allegations on traditional as well as social media; this unhealthy situation has the tendency to undermine effective service delivery to the residents of the Freetown Municipality. Hence, the MLGRD being the supervisory Ministry and acting in accordance with the Local Government Act, 2004 (the Act or Legislation) decided to sanction an independent administrative inquiry into the management of the affairs of FCC.

### 1.1 The Inquiry Team

On 26 August 2021, the Ministry invited a group of persons to critically examine alleged concerns raised by various parties to the FCC imbroglio including the Mayor, Councilors, and core administrative staff, and submit recommendations to the Ministry. The Ministry gave appointment letters to members of the Inquiry Team (the Team) at a meeting, which included



the Minister and other senior officials of the Ministry. After some preliminary meetings to deal with procedural and logistic issues, the Inquiry Team began substantive work on Monday, 6 September 2021 at the Mayor's Conference Room at the newly constructed state-of-the-art FCC administrative building. However, in a few instances, the Inquiry Team conducted proceedings at the convenience of the interviewees by moving to their offices. The Inquiry Team consisted of the following:

1. Mr. David Sheku – Distinguished Retired Civil Servant (Chairman);
2. Dr. Carol Labor – Advocate Educationist & Consultant;
3. Charles Joezie Silver, PhD – Executive Chairman, African Peer Review Mechanism;
4. Mrs. Neneh Dabo - Distinguished Retired Civil Servant;
5. Allieu Vandi Koroma, Esq. State Counsel, Law Officers' Department (Secretary);
6. Alimatu Yebbi Abdullah – Distinguished Civil Society and Women's Rights Activist and President, Fifty-Fifty Group;
7. Gladys Darling Hastings-Spaine – Distinguished Administrator & Consultant; and,
8. Francis M. Fofanah-Komeh – Seasoned Accountant, Decentralization Secretaria

## 1.2 Terms of Reference

The mandate of the Team (Terms of Reference) was:

- i. To review the Human Resources arrangements in the Council (recruitment, job allocation, performance management, discipline, etc.);
- ii. To assess the general administration of the Council (Management structure, functions, decision-making, records management, delegation of roles and responsibilities, etc.);
- iii. To review the composition and functioning of Standing Committees (LGA04) and determine their effectiveness otherwise;

- iv. To assess the quality of financial management (adhering to policies and regulations) as well as resource and funding utilization and document);
- v. To assess the general work/operating environment (attention to functional relationships between Management and Staff, Staff relations at various levels, etc.); and
- vi. To assess the general execution of the Council's mandate-service delivery, community empowerment and development, etc.

A comprehensive Report was to be presented to the MLGRD at the end of the exercise. This Terms of Reference were to be executed within three weeks; two weeks' assessment (on-site) in the Council and where necessary undertake field visit(s), and a week to prepare the Report.

## 2.0 Methodology

Bearing in mind that the administrative inquiry was not to adjudicate but to fact-find; that is to search into, seek knowledge, investigate and examine, the Inquiry Team adopted an inquisitorial approach, relying on both primary and secondary sources particularly spanning from May 2018 when the current Mayor assumed office. It is of interest to note that this approach; though a highly contentious and nuanced issue was largely successful throughout the inquiry. The Inquiry Team stated the mandate and the approach adopted to those interviewed. The Inquiry Team strived consciously not to blur the jurisdictional boundary between the investigative function and the presumed 'forbidden adjudicative territory' thereby 'judicializing' the inquiry.

In addition, the inquiry was a qualitative one using diverse ways of data gathering, analysis and presentation. The Team considered the qualitative approach more suitable for this type of inquiry as it allows one to explore concepts and experiences in more detail.

## 2.1 Sources of Data

As stated in the preceding paragraph, data for the inquiry derives from both primary and secondary sources. Primary sources of data included in-depth personal interviews with the political leadership within the Council such as the Mayor, DM and, Councilors. In-depth personal interviews were also held with such core administrative staff of the Council as the CA, Deputy Chief Administrator and, Heads of Administrative Departments and Units. In order to guarantee credibility and reliability of the inquiry process, critical stakeholders such as the Mayor and DM, CA, Development and Planning Officer (DPO) were asked to respond to and or clarify certain issues that emerged during the personal interviews and or Focus Group Discussions (FGDs). A separate interview was conducted with the only opposition Councilor in order to get his own side of the issues under investigation. Overall, 25 (twenty-five) personal interviews were conducted including 5 (five) FGDs. Three (3) FGDs were held with support staff (10 in each case) from various Departments and Units within the FCC and 2 (two) FGDs (11 and 9 participants respectively) with Councilors within the FCC. Overall, 50 (fifty) people participated on the FGDs.

Secondary sources of data included such documents as the Act, correspondences between the Mayor and CA, between the Mayor and the Local Government Service Commission (the Commission) and, the MLGRD. In addition, documents voluntarily submitted to the Team by the Mayor, DM, CA and Heads of Administrative Departments formed part of secondary sources of data. Written documents from the Mayor, CA and staff, and review of relevant reports and other documents all formed part of the sources.

## 2.2 Challenges

The Team experienced some challenges in carrying out its mandate. The challenges include:

- i. The inquiry period: the three-week timeframe for an inquiry of this nature was never going to be enough for the Team to do an in-depth investigation of all the issues that were raised during the inquiry.
- ii. The Team was also constrained in accessing some information or documents in a timely manner and in some cases had no access at all. Some of the documents that were given to the Team were obliterated, thus making it difficult for the Team to fully comprehend the issues raised therein.
- iii. Logistics was also a challenge for the Team as there were no printing and photocopying facilities for the Team to use. This delayed the circulation of some documents for deliberation.

### 3.0 Findings of Fact

The Team's findings have been categorized into two broad thematic areas: 1. the general administration of the FCC including the management structure (decision-making, records management, and reporting lines); functional relationship between management and staff; human resources (staffing/recruitment, job description, performance appraisal, discipline); various departments; and Standing Committees; and 2. the financial management ranging from own source revenue mobilization, Government subvention (development grants, administrative grant and devolved grant), donor/external funding to internal audit/accountant. The Team further realized that certain issues raised during the personal interviews and FGDs are so critical to the inquiry that they needed special attention. Therefore, some have been discussed separately.

#### 3.1 Management Structure (decision-making, records management, and reporting lines)

The management structure of the FCC is better depicted in the Revised Human Resource Management Guidelines for Local Government (Revised Guidelines), which was prepared and

published by the Commission in 2014. At the helm is the Mayor who is the political head of the Council. Her role, among others, is to provide political leadership in policy matters, cause to be prepared and submitted to the Council for its approval the annual development plan and budget. The Mayor supervises the CA. All instructions from the Council and or the Mayor should be directed to the CA who should in turn cascade Council's decisions and or policies to the rest of Council staff. The DM is the principal assistant to the Mayor.

Below the Mayor and DM is the CA who doubles as both secretary to the Council as well as the administrative head of the Council. The CA is responsible for the financial and other resource management and the day-to-day administration of the Council; he is responsible for the implementation of all lawful decisions of the Council; and assists and advises the Mayor in the performance of her functions. The CA also supervises and coordinates the activities of the other staff and departments of the Council; have custody of all documents and records of the Council; perform such other functions as the Council or Mayor may determine; and ensure that staff meet performance standards. Perhaps most importantly, the CA should ensure that there is accountability and transparency in the management and delivery of the Council's service.

Further down the hierarchy are heads of departments such as Audit, Development Planning, Finance, and Works. There is also the HRO, the Valuator, Information, Education and Communication Officer (IEC), and Administrative Assistant. There are also heads of devolved functions such as the Environmental and the Social Welfare, Gender and Children's departments. They supervise staff in their various departments and in turn should report to the CA directly.

### 3.1.1 Findings

The investigation reveals that there is hardly any management structure at the FCC. Those in authority without regard to laid down systems and processes bandy instructions around, mostly

verbally. There are staff members, mostly non-core staff, who report directly to the Mayor as per the Mayor's verbal directives, leaving out the CA who should actually be communicating the Mayor's directives. This practice continues to distort the chain of command within Council. As such, the CA has, in some instances stalled processes that require his urgent attention and endorsement or validation claiming that he was not aware when they were initiated. Such administrative lapses are inimical to the effective functioning of the FCC.

### 3.1.2 Decision-making

The Act provides for how decisions are made in Council. However, the inquiry reveals that most decisions are not taken at Council level in breach of the Act. What appears to be Council's initiatives are mostly decisions taken by the Mayor. For example, there are no minutes or records on how decisions were made to do the Geo-mapping of properties, the introduction of the Moptax system, the outsourcing of the distribution of demand notes, and the management of the New City Hall. As such, priorities maybe misplaced, as projects implemented may not be the assessed needs of the people.

Further, there are neither minutes of Council meeting(s) showing Council's involvement of donors in the implementation of the Transform Freetown Plan, nor on the incorporation of International Non-governmental Organisations (INGOs). Apparently, no evidence of Memoranda of Understanding (MOU) signed between Council and Catholic Relief Services (CRS), United Nations Office for Project Services (UNOPS), BDO, etc. In addition, Council ordinary meetings are not held regularly, and where they are held, minutes of such meetings are not conspicuously displayed on the Council's Notice Board as required by law.

### 3.1.3 Recommendations

- i. That the MLGRD, the Commission and other agencies working on local government related issues should meet with the leadership of the FCC to see the need to work in unison for the growth and development of the Freetown Municipality.
- ii. That the authority chain be restored with clearly defined terms of communication and directives within Council as prescribed by the Act and the Revised Guidelines.
- iii. That the Mayor should direct all lawful instructions through the CA for action.
- iv. That the Mayor should make available to the CA all Council documents including projects that are being implemented as the custodian of them.
- v. That the CA should implement all lawful decisions of Council without question.
- vi. That all decisions not taken at Council level (where there are no minutes to support such decisions) be reversed.
- vii. That all engagements with service providers be terminated where such decision to contract such service providers was not taken at Council.
- viii. All decisions of Council, whether with financial implications or otherwise should be taken at Council meetings as provided for in the Act.
- ix. That Council should meet at least once a month and minutes of such meeting must be displayed for at least twenty-one days on a notice board at a conspicuous place in the Council, preferably the ground floor of the new administrative building.
- x. That the recommendations made by the ACC, following their systems and processes review should be implemented immediately.

### 3.1.4 The MLGRD

The MLGRD is charged with the responsibility of overseeing the full implementation of the decentralisation programme, which was introduced in 2004 following the promulgation of the local government Act. The MLGRD is responsible, through the Decentralisation Secretariat, to

coordinate the development of a coherent and consistent legal and regulatory framework for Sierra Leone's decentralised system of governance.

The investigation discloses that the MLGRD is yet to develop a legal and regulatory framework to monitor the operations and performance of the local councils in the country including the FCC. As such, the MLGRD is challenged in identifying existing gaps in terms of capacity of the FCC to carry out their activities as well as mobilise and manage revenue, both own source and fiscal transfers from the central government.

In addition, the Team notes that the MLGRD, through the Decentralisation Secretariat and the Fiscal Decentralisation Department (FDD) (formerly Local Government Finance Department) is preparing to undertake a Comprehensive Local Government Performance Assessment System for local councils including the FCC. Unfortunately, this activity, which involves the simultaneous conduct of a nationwide assessment of the performance of all local councils in terms of revenue mobilisation, financial management, records keeping, reporting, infrastructure and service delivery, has not been undertaken for a couple of years now at the FCC. If undertaken, it will enable the Ministry to identify the best performing local councils and those facing challenges as well. It will also help inform the Ministry about the capacity needs of the various local councils in the country including the FCC.

Moreover, the Ministry is not well represented at the FCC. The Resident Technical Facilitator (RTF) represents the Ministry in local councils. He acts like a liaison between local councils and the Ministry. However, the FCC is still struggling to appreciate the role of the RTF, thereby undermining his effective functioning. In fact, the FCC initially rejected the current RTF thus undermining morale and confidence. In addition, the RTF has limited logistic support to enable him effectively execute his terms of reference.



Furthermore, the inquiry finds a frosty relationship between the FCC and the Ministry due to lack of understanding the role of the Ministry as the supervisory entity. The FCC most times do not refer matters that require the attention and or approval of the Ministry. Consequently, the FCC takes and implements some major policy decisions without consulting the Ministry. For instance, the decision to establish the MDU and to raise property tax were unilateral decisions taken by the FCC in complete disregard to the supervisory Ministry. The FCC also flouted the Policy Guidelines for the Implementation of Property Tax in Sierra Leone issued by the Ministry in relation to the mop tax system and the directive for local councils to disclose external funds received. In addition, visiting dignitaries to the FCC do not pay courtesy calls on the supervisory Ministry. For instance, the Ministry only learnt about the visit of the Mayor of Hull City in the United Kingdom in 2019 via television.

#### 3.1.4.0 Recommendations

- I. That the Ministry should develop a comprehensive monitoring framework to assess the performance and capacity of FCC.
- II. That the FCC should understand the role and importance of the RTF in carrying out the mandate of the Ministry.
- III. That the RTF should be given the requisite training and logistic support in carrying out his responsibilities especially in interfacing with Council staff and political leaders.
- IV. That the MLGRD and the Commission should be conducting not only inception but also regular refresher courses for both the political and administrative heads to understand their roles and responsibilities in the local governance architecture.
- V. That the FCC should understand the role of the Ministry in the local government architecture.
- VI. That the directives from the MLGRD be fully complied with until revoked.

#### 4.0 Functional Relationship between Management and Staff

According to the World Health Organisation (WHO), a healthy workplace is one where workers and managers collaborate to continually improve the health, safety and wellbeing of all workers and by doing this, sustain the productivity of the business. It is a place where employees thrive in their work projects and feel fulfilled while also staying physically and mentally healthy. They are productive and feel supported, which leads to reduced absenteeism, illness, conflict, and, ultimately, turnover.

#### 4.1 Findings

It is unimaginable how functional relationships at the Council have deteriorated, sometimes reaching epic proportions, and in some cases, they appear irreparable. There is visible unhealthy relationship between the Mayor, a group of Councilors and the core staff on the one hand, and between the Mayor, a group of Councilors and the DM and some Councilors on the other. The feud between the Mayor and CA, based on available correspondences between the two, started right from the assumption of office by the former. This has resulted in mutual mistrust between both, something often made manifest in accusations and counter-accusations of corruption and inefficiency and autocratic leadership among others. Glaring undesirable relationship between these two has not only almost rendered Council dysfunctional but, has also orchestrated sharp divisions between core administrative staff on the one hand and Councilors on the other leading to a toxic work environment. In fact, the CA was audacious enough to have threatened the Mayor that he was going to stay action on Council activities if the Mayor did not address his complaints.

The inquiry further divulges that the establishment of the MDU has further exacerbated this undesirable situation discussed in the preceding paragraph. The MDU is a creation of the Mayor as the implementing wing of her 'Transform Freetown Agenda' against the background and without doing any gap analysis that the Council staff she inherited lack the requisite expertise

to put into effect that agenda. This unit (the MDU) therefore takes instructions directly from and reports only to her.

The inquiry further discloses that in some instances, particularly when it comes to donor-funded projects, the MDU are in full control thereby making redundant core Council staff in project implementation. A related finding is that many Council staff do not feel valued; connected; have a sense of contribution; growth being stagnated, and do not see themselves as having a voice in the administration of Council.

This 'us versus them' mentality continues to permeate Council's operations in every facet. In fact, the functional relationship has become so noxious that some staff members and political heads go for long periods without being on speaking terms. The Team had a firsthand experience of this unhealthy relationship during our inception meeting with the staff of Council. Whereas the CA had prepared a room to host the Team, the Mayor on the other hand had availed her Conference Room for use by the Team. In a bid to give credence to the inquiry, the Team had to settle down to use the Mayor's Conference Room. This persistent and seemingly intractable mistrust between and among Council staff as well as Councilors continue to grossly undermine Council's capacity to perform its core functions. In fact, in some cases it has occasioned loss of much-needed revenue to Council. For example, Council is yet to collect Le35bn due and owing as arrears because the Mayor, Councilors and administrative staff are yet to sit together and devise strategies aimed at collecting those arrears.

#### 4.2. Recommendations

- i. That the MLGRD, the Commission and other agencies working on local government related issues should as matter urgency meet with the leadership of the FCC and impress on all the need to work in unison for the growth and development of the Freetown Municipality.

- ii. That the Mayor should trust the core staff at the Council to help her deliver on her mandate, and that being suspicious of them will only further deepen the already existing rift, thereby undermining Council's service-delivery mandate to the residents of Freetown.
- iii. Internal systems should be made robust to detect issues of financial impropriety and where detected, appropriate steps should be taken including but not limited to reporting the individual or group of individuals to the ACC for investigation and possible prosecution.
- iv. That there is urgent need to critically re-examining the position or status of the MDU within Council with a view of abolishing it.
- v. That the CA should be reprimanded for improperly communicating with his superiors, including the Mayor.
- vi. That the Finance Department (FD) should do an analysis of the Le35bn arrears to determine the recoverable ones and collect immediately.

#### 5.0 Human Resources/Staffing and Recruitment

The Act provides for how appointments are made in the councils. It states, *inter alia*, that applicants for the post of CA and other established posts in councils shall go through a competitive selection process that is open and transparent as determined by the Commission. It further states that the councils should do all other recruitments for posts within councils. This is buttressed by the Revised Guidelines.

The FCC has a Human Resource Department headed by the HRO. His duties include ensuring accurate job descriptions are in place; advising and assisting with writing job descriptions; advising and assisting when conducting staff performance evaluations; and identifying training and development opportunities. He is also charged with organizing staff training sessions,

workshops and activities; process employee's request for outside training while complying with the Revised Guidelines; advising and assisting in developing human resource plans; and providing staff orientation.

### 5.1 Findings

The investigation brings to the fore that the FCC is staffed with some qualified and experienced people with a wealth of experience in public administration especially local councils. Whereas the Revised Guidelines put qualification and experience at Bachelor's level and at most 5 (five) years of relevant experience for the core staff including the CA, all the core staff prior to 2018 had at least a Bachelor's degree with an average of 10 (ten) years of relevant work experience. In fact, currently, some core staff, including the CA have post-graduate degrees and diplomas in various disciplines relevant to work productivity in the Council.

A further finding is that the current Mayor inherited almost all the core staff including the CA who assumed office effective in December 2017. However, upon assuming office, the Mayor did not do any staff auditing but rather claimed to have purely relied on her past interactions with staff of the FCC while serving in former President Koroma's delivery team at State House to question their (core Council staff) skills and competencies. This, based on the findings is one of the reasons for the persistent acrimonious functional relationship between the Mayor and core administrative staff of Council.

This general malaise in the functional relationship in the FCC continues to affect job description responsibilities and performance appraisal. The HRO was frank enough to admit during the inquiry that doing a performance appraisal as per job description has been very challenging because most staff do not see themselves functional anymore. This is because others, mainly non-FCC staff are now doing a good part of their core responsibilities. However, the FCC continues to pay them, something that is not financially prudent.

Another finding is that there appears to be a seeming contradiction in the Act between the role of the Commission and the local council in the recruitment of the CA. The Act states on the one hand that a CA shall be appointed by the local council after consulting the Commission, but it goes further to state that the Commission shall determine selection criteria for “established posts” in local councils, with the CA being one of the “established posts”. In addition, the Revised Guidelines further complicate the recruitment process with the introduction of an Independent Panel to recruit senior members of staff from grade 5 (five) and above, including the CA. Interestingly, of the 8 (eight) panel members – one is co-opted with no voting rights, only 2 (two) Councilors of the affected local council are represented on the Panel. Although it is trite law that the Act should take precedent over the Revised Guidelines, the recruitment process has always been done using the latter.

The exercise further reveals that the FCC recruits two sets of staff – core staff are recruited in conjunction with the Commission but the FCC solely recruits the support staff. However, there is no Human Resource Manual for the recruitment of the support staff. There has been no staff appraisal, promotion and discipline during the past 3 (three) years. There is no salary grading system. As such, promotions do not reflect the requisite remuneration as staff influence pay grades to get better salaries. The outcome has been that some staff in the lower cadre get better pay than those that supervise them. For instance, in the Metropolitan Police, some supervisors get lesser pay when compared to those they supervise. This anomaly in the salary structure is attributed to the use of a software package on payroll called ‘Easy Pay’.

Furthermore, the exercise tells that the FD of Council wholly manages the payroll without collaborating with the HR Department. This disconnect affects general work ethics such as attendance, loyalty and performance as the HR Department cannot provide information to the FD to take action including withholding of monthly remuneration where someone’s work

attitude has been deemed unsatisfactory. A concomitant finding is that some staff who had retired or died continued to receive monthly salary for a considerable period until recently as their names were still on the FCC payroll. This lack of nexus between the two departments has caused the institution some appreciable financial loss.

The FCC has a loan scheme for Councilors and staff. However, there is no loan policy in place to indicate the processes to secure a loan, the loan ceiling per individual, and the method of repaying the loan, the duration of the loan and what sanctions to apply in case of default. There is the tendency for loan authorisers to be arbitrary in implementing the loan scheme in the absence of a loan policy especially in times of conflict and administrative instability.

## 5.2 Recommendations

- i. That the Mayor should dispense with the idea of staff of Council having limited skills to implement her 'Transform Freetown Agenda' and make use of the adequate human resource materials she has at her disposal for effective service-delivery.
- ii. That those who have been made redundant by default should be made to be effectively performing their respective roles and responsibilities thereby maximizing the operations of Council. In addition, a staff audit can be done and make redundant legally those no longer fit for purpose.
- iii. That the HR Department should urgently prepare a comprehensive job description for performance tracking for all Council staff.
- iv. That the Act be reviewed with the aim of sanitizing the appointment, promotion and transfer of CAs and other senior members of staff.
- v. The Finance Officer (FO), the HRO and the Internal Audit should work together to harmonise records of staff on the payroll and delete ghost workers immediately where they exist.

- vi. That the HR Department should prepare the payroll and give to the Internal Audit Department to audit. Thereafter, the payroll should be submitted to the FD for action.
- vii. That the current salary structure should be reviewed immediately to correct the anomaly in the pay system; and promotions should be effected immediately to boost staff morale.
- viii. That a loan policy should be developed immediately as a matter of urgency with clearly defined processes and procedures on how to access the facility.
- ix. That the HR Department should immediately develop a Human Resource Manual to serve as a guide for the recruitment of support staff of the Council.

#### 6.0 The Social Welfare, Gender and Children's Department

This department was established primarily to look into the needs of underprivileged women and children within the Freetown Municipality and a plan of action was developed to address the needs of children. The department also addresses issues faced by vulnerable groups such as the aged and the physically challenged. As such, it conducts counseling services, registers customary marriages and divorces, issues publicity permits, registers and provides allowances for the aged, provides support to disability and other vulnerable groups, manages disaster situations such as fire, flooding, landslides, and provides family tracing and reunification activities for children found within the Municipality.

The Department is also in charge of social functions such as municipal celebrations (annual thanks-giving services, civic laying out ceremonies on the request of government, hiring of council facilities such as community centres including the City Hall, Victoria Park (before it was leased) and the mini stadium (Attouga Stadium) in the East End of Freetown.



## 6.1 Findings

The investigation discloses that since 2020, staff of the MDU are now undertaking the core functions of the department. In fact, a committee has been set up to manage bookings for the new ultra-modern FCC auditorium and lobby on the directives of the Mayor leaving out the Social Services department. The department staff are no longer involved in the verification and assessment of fire incidents in the Municipality. In addition, a staff of the MDU is now attending the joint security meetings organized by the Office of National Security (ONS) and the National Civil Registrations Authority (NCRA).

The investigation further discloses that there is no synergy between those at the MDU and the Social Services department as the latter get to learn about most of the activities of the former via the media – both traditional and social media.

## 6.2 Recommendations

- i. That the department should take over their functions including supporting disability and other vulnerable groups, managing disaster situations such as fire, flooding, landslides, etc.
- ii. That the MDU staff attending the security meetings organized by the ONS and NCRA should desist forthwith and be replaced with a staff of the social welfare department.
- iii. That the Committee in charge of the hiring of FCC facilities including the auditorium and lobby at the new building be dissolved and functions given back to the Social Services department until Council decides otherwise.

## 7.0 Projects

The FCC has implemented a number of projects, some directly and others through non-governmental organisations such as the CRS, UNIMAX, etc. However, there is much doubt among FCC staff in the implementation of the projects as they have not been fully involved in implementation activities.

### 7.1 The Tricycle Project

The Tricycle Project was a DFID funded project implemented by CRS on behalf of Council through the MDU. However, how the project was conceived remains unclear and the total project cost was not disclosed to Council. In addition, the project documents were only disclosed to the CA in the month of July 2021 when CRS could no longer meet their commitment to pay the tricycle groups. It was following the abdication of this responsibility by CRS that the Mayor asked the FCC to take over the responsibility of paying monthly incentives of Le.472,000,000 per month to the 135 tricycle groups. Council then took up that responsibility and paid from November 2020 to July 2021.

### 7.2 Findings

Although the FCC assumed responsibility of paying the tricycle groups, this activity was not budgeted for in the FCC Financial Year 2021 annual budget. The FCC, however, factored it in a supplementary budget to access the Le.9.9 billion from the Ministry of Finance, which was meant to help cushion the effect of Council operations following the central government's sanctioning of city rate collection. It is worth noting though that the payment made to the tricycle groups, as humane as it may appear, has exceeded what was budgeted for in the supplementary budget contravening expenditure provisions in the Act.

### 7.3 Recommendations

- i. That Council critically re-examines the tricycle issue taking into consideration its approved budget for the Financial Year.
- ii. That Council discourages the idea of spending or incurring expenditures that have not been budgeted for.

### 8.0 Covid-19 Preparedness and Response Plan

Following the outbreak of the Covid-19 global pandemic, the FCC launched its preparedness plan to help mitigate the effect of the disease on residents of Freetown. The plan had 3 (three)

components: 1. Behaviour change and messaging; 2. Behaviour change support; and 3. Isolation and containment support. Communities in the Freetown Municipality were engaged on transmission, prevention, safety measures and use of safety gears (facemasks, sanitizers, hand washing techniques, etc.)

### 8.1 Findings

The investigations reveal that staff of the IEC department of the FCC were never involved in the implementation of this project even though it falls within the core functions of the department. Like most other departments, they only had to know via the traditional as well as social media. However, a cheque was disingenuously prepared in the name of the head of the IEC department, even after she had protested as she not involved in the project implementation, to cash out and pay participants in the community engagement in the 48 (forty-eight) wards in the Municipality.

The investigations further reveal that MDU staff sometimes grant interviews for and on behalf of the FCC, and are hosted by media practitioners to discuss issues relating to activities of the FCC without recourse to the IEC department.

### 8.2 Recommendations

- i. That the IEC department be made to handle all things relating to communications including messaging of any sort that pertains the FCC.
- ii. Cheque should not be written in the names of staff who have not been involved in project implementation.
- iii. That MDU staff desist immediately from granting interviews or participating in media activities for and on behalf of the FCC.

### 8.3 Discipline

The Revised Guidelines provide for staff of local councils to act at all times with integrity, honesty, political neutrality, impartiality and objectivity. It further provides for the

Establishment Committee to handle all disciplinary matters especially those that involve officers in grade 10 and below. Where, however, the act alleged is not covered by the Revised Guidelines, it should be reported by the CA, the local council or any delegated authority. Where the alleged act involves the CA or Heads of Departments, the Commission shall handle it.

#### 8.4 Findings

The inquiry makes known that the mechanisms for seeking redress where there has been a breach of the discipline regulations is not functional. Personal spaces are intruded with unrestrained abandon and with no action taken even where formal complainants have been lodged. This practice, if not nipped in the bud, has the proclivity to cause psychological and emotional torture at the work place, thus undermining output.

Another finding is that the Revised Guidelines only apply to staff of the local councils. It does not define clearly the framework within which staff of local councils should interact with council politicians – Mayors, Chairpersons and Councilors. This creates room for, and in extreme circumstances leaves the staff of local councils vulnerable to abuse by those who may be inclined to cross defined boundaries and invade the privacy of others.

#### 8.5 Recommendations

- i. That the Establishment Committee be constituted immediately.
- ii. Complaints especially those concerning improper behaviour are heard and dispensed with speedily.
- iii. That rules of procedure and timeframes are set by the Establishment Committee to hear and determine.
- iv. That the Commission is strongly urged to consider drawing up a Code of Conduct defining the relationship of the Mayors, Chairpersons and Councilors on the one hand and staff of local councils on the other.

## 9.0 Bailiffs, Valuation and Rates

The FCC has several departments including the Bailiffs, Valuation and Rates Departments. The importance of these departments cannot be over-emphasised; they inextricably sit at the heart of Council's revenue mobilization drive especially in collecting taxes imposed by Council aimed at generating own source revenue - the valuers value, the bailiffs enforce, and the rate collectors collect. When there is effective synergy among them, it becomes highly likely that Council revenue will surge astronomically. However, a seeming disconnect in performing the unenviable task of collecting taxes will undermine Council's revenue mobilization initiative and by extension its service-delivery aspirations to the residents of Freetown.

### 9.1 Findings

The investigation discloses that the Council's own source revenue generation was about Le.5bn just before the current Mayor assumed office. A related finding is that Council's own source revenue was about Le.5bn prior to outsourcing or subcontracting of delivery of demand notes. However, Council revenue nose-dived when the distribution of demand notes was outsourced to a company named UNIMAX SL Ltd. Bizarrely, the company tried, though unsuccessfully, to contract Council staff to work for them in delivering of the Demand Notes even though they were still employed by Council. Council's own source revenue now stands at about Le.1.5bn since UNIMAX SL Ltd took over the delivery of demand. Surprisingly though, Council continues to pay staff of these departments for doing virtually nothing while being made redundant by default.

### 9.2 Recommendations

- i. That Council should never outsource or subcontract core duties of staff of Council.
- ii. That they terminate the contract with UNIMAX SL Ltd with immediate effect if still subsisting.

- iii. That these departments are made functional immediately by taking over their mandates insofar as actualizing Council's revenue generation drive.
- iv. Systems are enhanced to ensure the optimal realization of revenue generation activities such as implementing checks and balances.

## 10.0 Development Plan

Section 85 of the Act provides for every local council to have a development plan, which shall guide the development of the locality. The inquiry reveals that the FCC does not have a Council Development Plan. The FCC uses a purported plan called the 'Transform Freetown Plan' emanating from the Mayor's 'Transform Freetown Agenda.' Sadly, that purported plan cannot be a development plan as neither the CA nor heads of relevant departments of the FCC participated in its conception as prescribed in section 86 of the Act. This makes it difficult for Council to monitor the viability, effectiveness and the efficiency of these projects. Donor interventions should be guided by sector policies from the central government and must be tied to the assessed needs of Council in the Council Development Plan, whether the funds are coming directly to Council or not.

### 10.1 Recommendations

- i. That Council develops, without any further delay, a development plan with the active participation of the CA and all relevant heads and should incorporate the Mayor's 'Transform Freetown Agenda'.
- ii. That the plan should be widely consultative to capture views, inputs and suggestions from residents of Freetown.
- iii. That the DPO should take the lead in developing the plan to ensure effective monitoring of the various thematic areas during the implementation phase.

- iv. That regular Council staff should take the lead in the implementation of the development plan of the Council.

### 10.2 Role of Councilors

Councilors are the political leaders in local councils. Their duties as Councilors are spelt out in the Act. They include for them to collate the views, opinions and proposals of their electorates and present them to the local council, report decisions taken by Council to their electorates, deal with issues raised by their electorates and actions taken to remedy them, and promote communal and other development activities in their locality. In other words, they are to implement their manifesto commitments in their various localities through their Ward Development Committees and make byelaws for the FCC to implement.

### 10.3 Findings

The inquiry reveals sadly that this is not the case at the FCC. Councilors appear to be deeply involved in the day-to-day running of Council activities. Besides frequenting the new FCC building on almost a daily basis, they meddle in Council's administration by directing the CA and other Council staff to act on their orders such as processing payments to contractors or beneficiaries. In fact, some Councilors tend to supervise and in some cases implement Council activities on the pretext that it was they who were voted for by the electorates. This confusing atmosphere as regards who is authorized to direct at the FCC is a recipe for a potential conflict of roles and responsibilities, and accusations of insubordination.

### 10.4 Recommendation

That there is need for the MLGRD, Commission and/or its associated Agencies to do induction trainings for Councilors and local council staff on their functional roles and responsibilities in local government administration.

## 11.0 Metropolitan Police

The inquiry reveals that the Metropolitan Police is charged with, among other things, enforcing FCC byelaws in the Municipality, providing security services to senior FCC staff including the Mayor as well as FCC property including the new FCC administrative building. The Metropolitan Police at the FCC are poorly looked after thus undermining their effectiveness. They lack state-of-the-art technology such as scanners to scan those who frequent the new FCC building and the know-how to contend with current security challenges. The Inquiry Team finds that the FCC has outsourced cleaning, security and manning services of the new FCC administrative building to a service provider called Plus One for Le.75 million per month. Surprisingly, there are FCC workers who are paid monthly to do the work contracted to Plus One.

The findings further reveal that no minutes of meetings were made available to ascertain the decision-making process to outsource a core function of the Metropolitan Police. In addition, the procurement process was not competitive, as there was no evidence of invitation of bidders or a bidding process.

### 11.1 Recommendations

- i. That the FCC terminates forthwith the services of Plus One and such services should be taken over by FCC staff.
- ii. That the FCC strengthens the Metropolitan Police by providing them with modern security implements such as scanners, install CCTV cameras and other security gadgets to be effective in dispensing their duties.
- iii. That the capacity of Metropolitan Police is built especially to meet the demands of modern-day security threats.
- iv. That the FCC should attend to welfare issues of the Metropolitan Police by improving conditions in line with other security agencies.



- v. That the Le.75 million per month currently paid to Plus One should be used to up-grade the Metropolitan Police in terms of man power and quality policing.
- vi. That the Concept Note done by the head of the Metropolitan Police should be considered as a matter of urgency.

## 12.0 Internal Audit

This Unit is supposed to check the internal systems and processes of the FCC. It should evaluate and determine policies and put procedures and systems in place to protect assets of the FCC. It should evaluate the reliability and integrity of information and the efficient and effective use of FCC resources, review compliance with policies, procedures and laws and regulations, and report results and make recommendations to the management of the FCC among others.

### 12.1 Findings

The investigation discloses that the Audit Committee of the FCC is not functioning because the Mayor rejected someone nominated by the Internal Audit Department at the Ministry of Finance to be the Chairperson of the Committee. Interestingly, the individual the Mayor appointed to be the Chairperson of the Committee rejected the appointment. Hence, the Audit Committee is yet to be duly constituted, thereby leaving porous the level of compliance with internal policies and procedures.

### 12.2 Recommendations

- i. That the Internal Audit Department be made functional immediately.
- ii. That an internal audit committee chairperson be appointed immediately.

## 13.0 Standing Committees

Section 19 of the Act provides for the constitution of committees of local councils. These committees are to be constituted by a resolution of Council, and dissolved and reconstituted accordingly when occasioned. However, this is not the case for the FCC. There is no evidence of

minutes of Council meeting speaking to the dissolution and reconstitution of the current committees of the FCC. The investigations reveal that the previous committees were dissolved and reconstituted without due process. This is largely due to a seeming animosity between the Mayor and DM.

### 13.1 Recommendations

- i. That the current committees of the FCC be dissolved immediately and a council meeting called to reconstitute the various committees as provided for in the Act.
- ii. That appointments to committees should be based on a Councilor's background and expertise in the relevant field.

### 14.0 The MDU

The MDU is a unit that is located on the Mayoral floor of the new FCC administrative building. It was initially referred to as the 'Interim Delivery Team' conceived and executed by the Mayor to primarily help her settle down in her new role. It had 8 (eight) persons working in the Team. However, as the weeks and months went by, the staff strength of the MDU increased steadily and it continued to operate beyond the transition period. The Unit was later renamed as the 'Mayor's Delivery Unit', clothed with the status of a department within the FCC architecture and with staff of the Unit carrying out roles and responsibilities of FCC staff including representing the FCC in meetings with donor partners as well as government Ministries, Departments and Agencies including security meetings. Staff strength of this Unit has climbed from 8 (eight) to 53 (fifty-three) at the time of this investigation. In fact, staff of this Unit are implementing all donor-funded projects undertaken by the FCC.

### 14.1 Findings

Without doubt, the issue of the MDU is the greatest threat to peaceful coexistence at the FCC. The introduction of the Unit in the governance structure of the FCC has caused so much ill feelings in the minds of FCC functionaries and is unarguably the biggest reason for this 'war-like,

combative, us versus them' atmosphere that currently permeates the FCC. The MDU appears to be a parallel administration. The MDU staff, some of whom offer pro bono services, together with the Mayor conceive plans and execute most decisions for and on behalf of the FCC without the active involvement of the regular FCC staff. Some FCC staff are only called to meetings to ratify certain processes by being present without knowing the practical details of the subject matter. A practical example is that of the DPO. He was never part of the 'Transform Freetown Plan' but was only invited to a meeting to discuss it. It was during the process that he learnt that the 'Transform Freetown Plan' had only incorporated some thematic areas of the FCC Development Plan which he and his team had done. The work force of the MDU is so formidable that their roles overlap with those of the regular staff to the extent that they tend to assume the role of supervisors of regular FCC staff. As such, most of the FCC staff, especially the core staff do not have job satisfaction as they see themselves to have been made redundant in their roles and responsibilities because of the work the MDU staff are performing.

Aside from the fact that there is no evidence that the FCC consulted with the Commission prior to establishing the MDU, the bulk of the staff working in the Unit are recruited without following due processes. Even when recruited by donors for donor-funded projects, terms of references and remunerations are not made known to the HR and FDs for auditing purposes. It was only very recently that the contracts of a few MDU staff were made available to the CA and HR albeit the figures stating the remunerations were obliterated. In addition, staff of the MDU take instructions and report only to the Mayor, leaving out the CA who is the administrative head in breach of the Act. Thus, the CA, like the HR and FDs are usually challenged to respond to issues relating to the activities of the MDU.

There is conflict of interest in the dispensation of some duties by some MDU staff. While some work in the implementation of the Mayor's 'Transform Freetown Agenda' initiative, they also

work for the CRS, an organization, which serves as an Implementing Partner to the FCC in undertaking certain projects.

## 14.2 Recommendation

There is urgent need to critically re-examine position/status of the MDU within Council with a view of abolishing it and transferring roles and responsibilities to regular Council staff.

## 15.0 Outsourcing/subcontracting Core Council Functions

### 15.1 Property Cadastre System

The Council has a Property Cadastre System under the Mop tax software system. The Mop tax is an electronic software database that captures the roofline, property value and tax value of properties in the Municipality. It is hosted in an internet programme called the Icloud. The concept of the Mop tax system is a very good one in terms of transparency and accountability. Nevertheless, its radical introduction is a challenge.

### 15.2 Findings

The inquiry reveals that regular Council workers including the CA have no access to the Icloud system. In addition, the service providers contracted to do the assessment of property rates (Geo-mapping) were not familiar with the terrain. The Global Positioning System survey captured the properties by their numbering, for which there was severe duplication of property numbering in most areas, which has led to wrong property rate details on the demand notes. For example, some property owners were given wrong names, others placed on the wrong street etc.

Another finding is that there was no uniformity in the rating; some property tax rates were understated while others were overstated comparatively. For instance, Sierra Leone Ports Authority used to pay Le.175,000,000. However, following the introduction of this system, they were now asked to pay Le.40,191,957. In addition, Dangote Cement that used to pay

Le.30,014,000 were now asked to pay Le.3,825,860. It was also seen that properties located in the West End of Freetown had higher percentages than properties in the East End part of the Municipality. For example, there are areas in the West End part, inclusive of Kroo Bay with higher percentages as opposed to Cline Town with high value properties like the port, factories, warehouses and banks. The effect is that the properties have been grossly under assessed compared to their previous payable rates.

The inquiry further reveals that the sudden change from the old system of revenue mobilization and collection to this mop tax system has caused Council a huge revenue loss comparatively. For instance, the budgeted revenue collection for the Fiscal Year (FY) 2020 was Le.33.8bn. However, the actual revenue collected in the FY 2020 was Le.13.4bn. The uncollected revenue was Le. 20.4bn.

In fact, of the Le 13.4bn revenue collected, Le.5.1bn was collected in the first 5 (five) months of 2020 (January to May) before the new system was introduced. Disappointingly, only Le.1.6bn was collected in 7 (seven) months (June to December 2020) when the new system (mop tax) was used.

### 15.3 Recommendations

- i. The CA and the Mayor be made to have unlimited access to the system hosting the Mop tax software as custodian of all Council documents and records.
- ii. That Council should not delegate revenue generation function including imposing rates, taxes, fees and charges to any person, body or authority.
- iii. That the regular Council staff be actively involved in any future initiative or project in order to get their buy-in for effective implementation.

## 16.0 Geo-Mapping

The inquiry reveals that the geo-mapping exercise is another laudable project initiated by the Mayor of the FCC as part of her 'Transform Freetown Agenda'. It is a digital process aimed at assessing property rates in the Municipality and contracted to a service provider called International Growth Centre (IGC). However, there are neither minutes of the meetings where the decision was made, nor evidence of due procurement processes being followed. In fact, no signed contract documents were made available to the investigating team. The delegation of this duty and the contracting without following due processes are in breach of the Act.

In addition, the non-involvement of FCC staff in the process continues to undermine the successful implementation of the initiative. For instance, prior to the introduction of it, the FCC recorded about 57,000 properties in the Municipality. Unfortunately, there has been a significant decrease since the geo-mapping exercise. Correlated to this finding is a drastic fall in own source revenue of the FCC with its concomitant effect on service delivery.

### 16.1 Recommendations

- i. That Council should record minutes of all meetings held especially where goods and services are procured.
- ii. That the procurement of goods and services by Council religiously follow due processes and procedures.
- iii. That Council terminates with immediate effect any subsisting contract with IGC if still subsisting and it should not enter into any other contract except that which has been sanctioned at a Council meeting and supported by minutes.
- iv. That the regular Council staff be actively involved in any future initiative or project in order to get their buy-in for effective implementation.

## 17.0 The Financial Management of Council

A well-functioning local council administration must establish a sound Public Financial Management (PFM) system, deliver quality public services consistent with citizen's preferences, and foster private market-led growth, while managing fiscal resources prudently to alleviate poverty and the achievement of the Millennium Development Goals. This important dispensation aims to advance those objectives by disseminating conceptual guidance and lessons from practices and by facilitating learning from one another's experiences on ideas and practices that promote responsive public governance.

Financial Management in local council administrative setting is a PFM. Unlike Financial Management in the private sector, public sector financial management is geared towards non-profit oriented services to the public. Therefore, financial management and control in the local council perspective is a PFM. The PFM is an essential part of public administration. Hence, effective delivery of public services in the local council level can only be achieved if there is a sound public financial management system to ensure accountability and efficiency in the management of public resources. In fact, public resources are critical to the achievement of public policy objectives.

The FCC FD is required by law and by generally accepted accounting principles to prepare financial statements on a monthly basis and be displayed on a notice board at a strategic position in the Council and at all Wards for the attention of the public. This is to ensure transparency and accountability in the activities of Council particularly in terms of project costs as the residents have a right to know how their taxes are being utilised.

### 17.1 Findings

The inquiry reveals that the FD of Council does not maintain an Accounting Manual, which could serve as a guide in the financial operations of Council. Every accounting department/unit

in any organisation must maintain an Accounting Manual that is prepared according to generally accepted accounting principles. The FCC is arguably the oldest and one of the biggest Councils in the sub-region and undertakes huge financial operations. As such, there is the tendency for financial impropriety/irregularities if administered without a manual.

The inquiry further reveals that a cumulative sum of Le.200,000,000 was paid from Council account to a non-Council staff (an MDU staff) for various overseas trips. The payments were not provided for as part of expected Council expenditure. Therefore, the payment contravenes the Act.

A further inquiry finding is that there is no evidence of financial disclosure by Council in the form of Financial Statements showing how donor funds were received and spent. Some donor funds of Council were deposited in an account managed by an institution called BDO and were said to be fiduciary accounts. However, there were no records or financial supporting documents kept by the Finance Officer of Council. In addition, the method of accessing those funds was not disclosed. This makes it difficult for Council to monitor the viability, effectiveness and the efficiency of these projects. In principle, donor interventions in Council must be in consonance with the assessed needs of Council in the Council Development Plan, whether the funds are coming directly to Council or not.

The inquiry also reveals that Council operates an account at Zenith Bank (SL) Limited called the Freetown City Council Tricycle Osusu Account, Number 6010182832. Funds deposited in this account are the monthly contributions of Le.100,000 by the 135 Tricycle Groups, meant for repairs of the Tricycles. Interestingly, signatories to this account are the FO and a staff of CRS, who also doubles as a staff of the MDU.



This contravenes generally accepted accounting principles and internal control systems for local councils, which provides that there shall be three signatories to all local council bank accounts - the Mayor/Chairperson of Council, as political head, the CA as the Vote Controller, and the FO, who is the financial secretary of Council. In the case of bank accounts of devolved functions, the professional head of the sector is the fourth signatory. The mandate requires all must sign.

Another finding the inquiry reveals is that donated funds for the implementation of the 'Transform Freetown Plan' were not fully disclosed to Council. Staff of the MDU determine when and how requests for such funds are made and how they are utilised. This again contravenes section 43 of the Act, which gives local council control of budgetary allocations.

Moreover, the inquiry reveals that there is no evidence of Council's involvement in the process to have the IGC do the geo-mapping of property tax in the Municipality, to award UNIMAX SL Ltd. the contract to distribute demand notes and 'Plus One' to provide cleaning and security services at the new FCC administrative building.

It is a trite practice that all contracts for the provision of goods and services to Council, whether funded by donors or Council must go through due procurement process. All Council contracts must go through the Procurement Committee of Council for which the CA is the chair, and for donor contracts, Council must be represented in the process. This is, however, not the case in most instances with the FCC.

## 17.2 Recommendations

- i. That the FO of Council should prepare an Accounting Manual using generally accepted accounting principles, authorised by the CA and submitted to Council for approval. This manual will guide the Finance Officer and the CA on the financial operations of Council.

- ii. That the FO prepares financial statements on a monthly basis and displays on a notice board preferably at the basement of the new administrative building and at all Wards for the attention of the public
- iii. That the new Mop tax system should go simultaneously with the old method of collection, so that arrears will be collected and the mistakes made in the assessment of property tax will be corrected along the line.
- iv. That the valuation and other user departments of the Mop tax should be given the required orientation and training to make the system accessible and friendly to the requisite users.
- v. That all Council projects that bear costs implications must be disclosed to the respective authorities in a bid to ensure accountability and transparency in Council operations.
- vi. That the MDU staff who was paid a cumulative sum of Le.200,000,000 for overseas travel be made to repay the amount within a period to be determined by Council.
- vii. That the Zenith Bank FCC Osusu Account be closed immediately or alternatively, that the Mayor and CA be made signatories to the account while removing the CRS/MDU staff as signatory.

## 18.0 Fiscal Decentralisation Department (FDD)

The FDD (formerly Local Government Finance Department) is situated in the Ministry of Finance.

Its principal function is to recommend to the Minister responsible for finance the amount of grant allocations to each local council; and indicate the formulae used in arriving at the various amounts recommended. Fiscal decentralisation covers 5 (five) broad areas: i. devolved functions; revenue assignment; inter-governmental fiscal transfers; borrowing of local council to undertake development projects; and local government development grant.

## 18.1 Findings

The inquiry reveals that the FDD has transferred to the FCC about Le.10bn in the first-two quarters of 2021, more than any other local council in the country. However, unlike own source revenue generated that has some flexibility in its use, the grants received from the FDD are tied grants for specific purposes; that is, they cannot be used for any other purpose except for that which the grant has been provided for.

The inquiry further reveals that there are serious financial management issues in dealing with Council funds. For instance, all own source revenue expenditures under review were without Public Expenditure Tracking (PET) Forms, and about 85% of both PET Forms (I & II) for GoSL expenditures were signed on the same date. For some activities, the dates on the PV and PET forms were the same, some activities do not have receipts or evidences of receipt, Agreements and receipts for Rent Allowances are not cited in most documents, and Payment Vouchers and receipts for sitting fees and refreshments were not found for most of the meetings held.

In addition, funds provided for sittings and refreshments for most of the meetings held were without receipts or payment vouchers, and without minutes or report as and where applicable. For some activities, the schedule to sign for DSAs collected is embedded within the Request Letter. Most activities for which DSAs were received do not have activity reports or minutes, and some do not even have Concept Notes for instances where the activities were conducted by the Council. For some documents, the amount stated on the PVs, Request Letter and Receipt were not the same. There was no distinction in description of activities that were done quite often, with the exception of the PV numbers and date. All other inputs including amounts, recipients, and location are the same, with references to fuel purchase, payment of incentives and cleaning activities.

## 18.2 Recommendations

That Council should do the following:

- i. Include PET Forms in the documentations of Own Source Expenditure.
- ii. Ensure all PET forms are signed and properly dated by the relevant staff.
- iii. Ensure that receipts and or payment vouchers are provided for all activities as applicable, and each fully signed.
- iv. Each Rent Allowance paid should have an agreement and a receipt.
- v. Every meeting conducted, should have a minutes or report, including receipts and payment vouchers for instances in which sitting fees and DSAs were provided.
- vi. Request Letters and Payment vouchers on which recipients should sign for DSAs should be on separate documents.
- vii. Every activity that involves the benefit to staff should include the full name and position of the staff.
- viii. Ensure that a fuel utilization chit/ invoice especially for large transactions, is included in the documentation for each transaction.
- ix. The amount written on PVs, Request Letters and PET Forms should be the same.
- x. Ensure that evidences are provided for activities such as donations, burial contributions and the likes.
- xi. An assessment report should be provided for all maintenances.
- xii. Ensure that all documents that required signatures be fully signed.
- xiii. Provide clear description for all activities and distinction in description of activities that were done for more than once within a month, to show the difference and essence of frequent repetition.

19.0 New Administrative Building of the Freetown City Council



REFERENCES

A. DOCUMENTS

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of Freetown City Council,

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3<sup>rd</sup> August, 2021. Correspondence from Her Worship, the Mayor to Chief Administrator on the  
Subject: Updated List of Council Committee Members,

3<sup>rd</sup> September, 2021 Correspondences on Examples of Requests from Mayor to Chief  
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7<sup>th</sup> September, 2021 Integrity Management Committee (IMC) Report Letter from Councilors to  
the British High Commissioner to Sierra Leone Requesting Immediate intervention into the  
Operations of the Freetown city Council,

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2<sup>nd</sup> July, 2020 Letter from Her Worship the Mayor to the Minister of Local Government and Rural Development Relating to Concerns about Staff Recently Posted to Freetown City Council, 29<sup>th</sup> march, 2021 Letter from the Mayor to the Chief Administrator on Administrative Activities and Outstanding Requests,

13<sup>th</sup> August, 2018 Letter from the Mayor to the Executive Secretary, Local Government Service Commission on Continued Expressed Concern Over Conduct of the Newly Transferred Staff to Freetown City Council,

24<sup>th</sup> March, 2021 Letter of Completion of UK Support to Freetown City Council Projects – Final Briefing and Agreement on next Steps for Sustainable Exit and Handover from Kobi Bentley, Development, British High Commission to Sierra Leone to Honourable Minister of Planning and Her Worship, Mayor of Freetown City Council Letter to the Hon.

Vice President of the Republic of Sierra Leone Requesting His intervention into the Operations of the Freetown city Council, 27<sup>th</sup> July, 2021 Local Government Act, 2004

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Managing Director for Regions and mayoral Engagement and Regional Director for Africa, Hastings Chikoko's Mid-Year Participation Reports

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## **B. PERSONAL INTERVIEWS**

Mr. Claudius Campbell, Human Resource Development Officer, Freetown city Council, 8<sup>th</sup>, September, 2021

Mr. Marrah, Development Planning Officer

Mr. Sameha S Koroma, City Surveyor

Mrs. Stella Mary Smith, Gender and Social Affairs Officer, 14<sup>th</sup> September, 2021

Mr. Tommy S sandy, Procurement Officer, Freetown City Council

Mr. Ishmaila Bah, Chief Finance Officer, Freetown City Council

Councilor Osman Tolo Koroma, Deputy Mayor Freetown city Council, 15<sup>th</sup> September, 2021

Councilor Madinatu Kamara, Chairperson, Sanitation Committee, Sanitation Committee,

16<sup>th</sup>September, 2021 Rev. Dr. Joseph Cooper, Education Officer, 16<sup>th</sup> September, 2021

Mr. Desmond Babatunde Marsh, Deputy Head, metropolitan Police, 17<sup>th</sup>, September, 2021

Mrs. Duba Sesay Navo, Licenses Officer, Freetown City Council, 16<sup>th</sup> September, 2021

Mayor's Closing Remarks Regarding Inquiry Process, 29<sup>th</sup>, September, 2021.

Mr. Desmond Thomas

Amb. John A. S Lamina, Minister of Local Government and Rural Development, (Date)

Madam Melrose...., Deputy Minister of Local Government and rural development, (date)

Mr. Donald Ngegba, Chairman, Local Government Service Commission, (Date)

Mr. Kebbie, Executive Secretary, Local Government Service Commission, (Date)

Mrs. Henrietta Karimu, Valuation Department, 9<sup>th</sup> September, 2021

Mr. Johnson, City Rates department, 14<sup>th</sup> September, 2021

Councilor Abdul Karim Turay, 14<sup>th</sup> September, 2021

Mr. Daboh, 16<sup>th</sup> September, 2021

