



MAPS

Methodology for Assessing
Procurement Systems

ASSESSMENT OF SIERRA LEONE'S PUBLIC PROCUREMENT SYSTEM

2026





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Procurement Systems

Republic of Sierra Leone

Assessment of Sierra Leone Public Procurement system

February 2026



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Table of Contents

Intellectual property disclaimers	0
Assessment data	4
Executive summary	6
SHORT TERM (ST – 0 to 1 year)	18
MEDIUM TERM (MT – 1 to 3 years)	19
LONG TERM (LT – 3+ years)	19
Chapter 1. Introduction.....	24
1.1 Context	24
1.2 Objectives.....	24
1.3 Scope and Methodology	25
1.4 Assessment Team.....	25
1.5 Sampling Strategy and Data Limitations	25
1.6 Launch Workshop and Kick-off Meetings	26
1.7 Regular Meetings, Implementation, and Validation.....	26
1.8 Summary of Progress and Next Steps.....	26
Chapter 2. Analysis of Country Context	27
2.1. Political, economic and geostrategic situation	27
2.2. Public procurement system	31
2.3. Public procurement reform	32
2.4. Stakeholder mapping	34
Chapter 3. Assessment.....	35
3.1. Pillar I - Legal, Regulatory and Policy Framework.....	35
Indicator 1: The public procurement legal framework achieves the agreed principles and complies with applicable obligations	35
Indicator 2: Implementing regulations and tools support the legal framework	42
Indicator 3: The legal and policy frameworks support the sustainable development of the country and the implementation of international obligations	44
3.2. Pillar II - Institutional Framework and Management Capacity.....	46
Indicator 4. The public procurement system is mainstreamed and well-integrated with the public financial management system	46
Indicator 5. The country has an institution in charge of the normative/ regulatory function	51
Indicator 6. Procuring entities and their mandates are clearly defined	56

Indicator 7: Public procurement is embedded in an effective information system	60
Indicator 8. The public procurement system has a strong capacity to develop and improve	63
3.3. Pillar III - Public Procurement Operations and Market Practices	68
<i>Indicator 9: Public procurement practices achieve stated objectives.</i>	<i>68</i>
Indicator 10: The public procurement market is fully functional	76
3.4. Pillar IV - Accountability, Integrity and Transparency of the Public Procurement System	78
<i>Indicator 11: Transparency & civil society engagement strengthen integrity in public procurement</i>	<i>78</i>
<i>Indicator 12: The country has effective control and audit systems</i>	<i>81</i>
<i>Indicator 13: Procurement appeals mechanisms are effective and efficient</i>	<i>85</i>
Indicator 14: The country has ethics and anti-corruption measures in place	88
Chapter 4. Strategic action plan.....	93
Chapter 5. Validation and quality assurance	96
Volume II - Indicator matrices	97
Volume III – Appendices	97

Assessment data

ASSESSED JURISDICTION	Republic of Sierra Leone	
FRAMEWORK APPLIED	Choose an item.MAPS	Choose an item.2025
ASSESSED LEVEL	Choose an item.National and Sub-national	
ASSESSMENT TIMEFRAME	12/2024-07/2025	
LEAD ASSESSOR	Simeon A Sahaydachny	
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Acronyms

ACA	Anti-Corruption Act
ACC	Anti-Corruption Commission
AUCPCC	African Union Convention on Preventing and Combating Corruption
AUDGEN	Auditor General
BoQ	Bill of Quantities
CBO	Community-Based Organization
CEO	Chief Executive Officer
CCIA	Chamber of Commerce, Industry and Agriculture
CPAR	Country Procurement Assessment Report
CSO	Civil Society Organization
Eoi	Expression of Interest
CSTC	Civil Service Training College
Framework	Refers to Public Procurement Act and Regulations
HRMO	Human Resource Management Office
IDA	Internal Audit Directorate
IFMIS	Integrated Financial Management Information System
IPAM	Institute of Public Administration and Management
IPRP	Independent Procurement Review Panel
LCC	Life-Cycle Costing
MAT	Most Advantageous Bid
MAPS	Methodology for Assessing Procurement Systems
MDAs	Ministries, Departments, and Agencies
MOF	Ministry of Finance
MoPED	Ministry of Planning and Economic Development
MTBF	Medium-Term Budgetary Framework
MTEF	Medium-Term Expenditure Framework
NaMEA	National Monitoring and Evaluation Agency

NGO	Non-Governmental Organization
NPPA	National Public Procurement Authority
OCDS	Open Contracting Data Standard
OCP	Open Contracting Partnership
OECD	Organization for Economic Co-operation and Development
OGP	Open Government Partnership
PAC	Public Accounts Committee
PPA	Public Procurement Act
PE	Procuring Entity
PEFA	Public Expenditure and Financial Accountability
PFM	Public Financial Management
PFMRP	Public Financial Management Reform Program
PIM	Public Investment Management
PPA	Public Procurement Act
PPP	Public-Private Partnership
RFP	Request for Proposals
RFQ	Request for Quotations
SMEs	Small and Medium-sized Enterprises
SOP	Standard Operating Procedures
TI	Transparency International
UNCAC	United Nations Convention against Corruption
UNCITRAL	United Nations Commission on International Trade Law
VfM	Value for Money

CURRENCY EQUIVALENTS

Currency: Leone (SLE)

USD 1 = 22.6532 SLE (June 29, 2025)

*Source: <https://bsl.gov.sl/>

GOVERNMENT FISCAL YEAR (FY) January 1 – December 31

Executive summary

A. Background and objective

The Government of Sierra Leone, through the National Public Procurement Authority (NPPA), requested the World Bank in 2024 to conduct a comprehensive review of the national public procurement system using the Methodology for Assessing Procurement Systems (MAPS). The African Development Bank (AfDB) joined the initiative as a co-partner, reflecting both institutions' long-standing collaboration with the Government in advancing governance, fiscal, and procurement reforms.

The methodology applied for this MAPS assessment consisted of review and analysis of the legal and institutional framework governing public procurement and the broader PFM context in Sierra Leone, interviews with stakeholders from the public sector (procuring entities at various levels of administration, oversight and audit bodies), the private sector and civil society, and a review of transaction files from a number of procuring entities. An online private sector survey was conducted. The findings and recommendations of the assessment team were subject to quality control by the World Bank and the MAPS ATAG process, and a stakeholder validation process.

The preparation of the MAPS assessment is particularly timely, coinciding with the implementation of the Public Financial Management (PFM) Reform Strategy (2023–2027), which explicitly calls for a MAPS review to strengthen competition, transparency, and accountability in public procurement. Though the public procurement reform process has been ongoing since the time of the adoption of the initial version of the Public Procurement Act in 2004, a range of challenges continue to affect the operation and performance of the public procurement system.

Given that public procurement represents 17.5 percent of GDP, the assessment can also help the procurement function maximize its contribution to implementation of new Medium-Term National Development Plan (MTNDP) 2024–2030, which prioritizes the 'Big Five Game Changers': Feed Salone, Human Capital Development, Youth Employment, Technology and Infrastructure, and Transforming the Public Service Architecture.

Sierra Leone remains among the poorest countries in the World with a Gross Domestic Product (GDP) per capita of US\$ 878.1 in 2024. The main sectors of the economy include mining, which is a highly productive export-enclave mining sector (iron ore, diamond, gold, rutile, and bauxite), and a low productive semi-subsistence agriculture Sector (accounting for about 50 percent of GDP and employing about 65 percent of the population). Continuing macroeconomic challenges faced by Sierra Leone include weak fiscal discipline, persistent (though easing) rates of inflation and unbalanced growth drivers. The consumer price index, which rose 47.2 percent in 2023, and an estimated 29.1 percent in 2024, is expected to rise 18 percent in 2025, with further deceleration of the inflation rate expected in 2026 and 2027.

The establishment of the National Public Procurement Authority (NPPA by the 2004 Public Procurement Act) marked the transformation of the public procurement system from a centralized model, with the Central Tender Board at the top to a decentralized system, overseen by a non-operational policy and oversight body (NPPA). The 2016 amendments to the Act assigned operation functions to the NPPA (prior review/no objection), thus moving the system partially back to a central tender board type of system.

Persistent over-expenditure has eroded budget credibility. The 2024 overall fiscal deficit stood at 4.8 percent of GDP, which substantially exceeded the budgeted target. Factors contributing to problems in budget execution include weaknesses in commitment control and oversight institutions (ASSL, Parliament), combined with legislative deficiencies in public finance management. Rigidity in expenditures exacerbates fiscal pressures, as it hinders cross-sectoral reallocations, which would be a potentially useful budgetary technique in light of low levels of public expenditures, especially in key sectors such as agriculture, education, health and social protection. SOEs operating at significant loss pose an additional, persistent risk for the country's fiscal stability. In response, the Government has, in accordance with the Public Financial Management Act 2016, established in the MoF the Fiscal Risks Management and State-Owned Enterprises Oversight Division (FRMD), which provides fiduciary oversight of SOEs

B. Process and basis of the MAPS assessment

A multidisciplinary and cross-departmental MAPS Assessment Steering Committee (MASC) was set up to ensure an efficient, high-standard, and participatory implementation of the MAPS Assessment and has provided leadership and guidance to the MAPS Assessment Team throughout the assessment process. MASC members include officials from key government agencies involved in public procurement and representatives of the private sector and civil society, WB and AfDB, with Secretariat support provided by the NPPA.

Assessment-related steps that have been taken include preparation of the Concept Note. After approval of the MAPS concept note package by World Bank management, and the Concept Note was approved by the MAPS Secretariat on December 19, 2024. A Launch Meeting was held, attended by the Deputy Minister of Finance. A launch mission was conducted, during which the MAPS Assessment team engaged with key stakeholders and the MASC to present the plan for tasks to be undertaken together with required input and support. The Launch Workshop was officially opened by the Deputy Minister of Finance, demonstrating commitment and support to the MAPS Assessment at the highest level. The Workshop was attended by over 80 stakeholders, in-person and online, successfully generating the required level of collective engagement. The validation exercise was held on June 19, 2025.

The NPPA CEO was appointed a national coordinator of the MAPs Assessment, supported by a team of NPPA officials to coordinate tasks under each pillar. Regular weekly meetings were held between the NPPA officials and the MAPS Assessment Team and WB and AfDB representatives, which ensured timely completion of all tasks. Throughout the process, the MAPS Assessment Team received extensive cooperation from NPPA, the MoF Procurement Directorate, as well as from procuring entities (PEs), oversight agencies, civil society organizations (CSOs), and private sector.

In terms of sampling strategy, the MAPS Assessment focused on public entities across sectors and at different levels of government. Procurement files from 10 or more procuring institutions – at national, regional & local authority level as well as public enterprises – were assessed. This also represented a good mix of procurement of goods, works, and services (consultancy and non-consultancy).

An anonymous private sector and civil society survey, using Google Forms, was launched on May 22, 2025, and 47 responses were received. Of the 47 firms surveyed, 40.4% were engaged in the provision of goods, 21.3% were into works/construction and 38.3% were engaged in the provision of consultancy services.

Main findings from private sector survey

Widespread Perception of Corruption: Respondents report frequent conflicts of interest, political interference, and a lack of transparency in contract awards.

Ineffective Appeals System: The appeals process is widely distrusted, seen as neither fair, timely, nor independent.

Limited Capacity Building: Awareness of, and participation in, government-run training programs for private companies, especially SMEs, are low.

Barriers for SMEs: High bidding costs, complex processes, and late payments are major obstacles for smaller businesses.

Support for Civil Society Oversight: Most respondents believe CSO monitoring would improve transparency and accountability, though obstacles like limited access to information are acknowledged.

The Validation Workshop was held on June 19, 2025, opened by the Deputy Minister of Finance, and attended by about 80 participants. The workshop was preceded by discussions with key stakeholders. The MAPS Report was finalized in the light of responses received during the validation process with stakeholders, a peer review process at the World Bank/AfDB and then from the MAPS Secretariat and by international experts of the MAPS Assessment Technical Advisory Group (ATAG).

C. Key findings and major strengths under each pillar

Key findings and major strengths of the public procurement system in Sierra Leone are summarized below, with reference to the four Pillars of the MAPS Methodology

Pillar I- Legal Regulatory and Policy Framework

Anchored by the Public Procurement Act, 2016 (“the Act”), Sierra Leone’s legal framework for public procurement is generally in line with basic international standards for modern systems. It applies to the broad scope of procurement, including goods, works and non-consultancy as well as consultancy services, and central government entities, local councils, sub-vented agencies, and SOEs that conduct procurement. There is a good sense of organization and hierarchy in the legal framework, though, when any discrepancies between the Public Procurement Act and the Finance Act are seen, hierarchy questions may arise.

Implementation of the Public Procurement Act 2016 is supported by the Public Procurement Regulations, 2020. Various standard bidding and procurement documents, including contract conditions, have been

issued. The Public Procurement Manual (Second Edition, 2020) is a comprehensive manual covering the whole procurement cycle, though it needs to be upgraded.

The legal framework provides a range of procurement methods for dealing with different types of procurement transactions. Appropriate standards are established to ensure fair competition, transparency and value for money. Gaps in the framework involve: chronically outdated monetary threshold governing choice of procurement method; lack of streamlined/simplified methods for low-value procurement (including micro-purchases), insufficient development of provisions on framework agreements, limited clarity on conditions that justify resort to emergency procurement.

The legal framework establishes the basic procedures and related requirements for implementing the procurement process. That includes a detailed framework for the preparation and content of procurement documents, issuance of standard procurement document packages for different types of procurement, rules on formulation of neutral technical specifications that are non-discriminatory and transparent and recognize equivalent standards.

The legal framework does not affirm the principle of public access. Access to procurement records is primarily restricted to oversight bodies (e.g., NPPA, Anti-Corruption Commission, Auditor General). There is no mechanism for citizens, civil society organizations (CSOs), or other stakeholders to access procurement records, even for high-value contracts or those of significant public interest

Procurement of PPPs is subject to the PPP Act. However, most PPPs are arranged on the basis of unsolicited proposals and the provisions in the PPP Act dealing with unsolicited proposals are minimal and do not promote competition and transparency.

The legal framework establishes a two-tier complaint submission and review procedure, with complaints submitted in the first instance in most cases to the concerned procuring entity. A second-level, administrative review is provided by the Independent Procurement Review Panel (IPRP), the decisions of which may be appealed to the judiciary. However, IPRP decisions are not required to be published online and are not.

Various gaps are found in the legal framework, for example: no clear mandate to establish a government-wide e-GP system and mandate its use; limited information is provided in the legal framework on how to implement the margin of preference; no provisions mandating a sustainable procurement policy and practices, though there is a Local Content Policy; access to procurement records not affirmed; enforcement of arbitral awards is subject to unpredictability and delays; contract award criteria limited to the “lowest-evaluated-bid” standard; settlement of disputes arising in contract implementation; participation of CSOs and their access to procurement records not mandated.

Pillar II: Institutional Framework and Management Capacity

The Act and its Regulations provide a comprehensive framework for procurement planning in Sierra Leone, which is essential for aligning procurement activities with budget planning and multi-year planning. At the core of the planning dimension is the preparation and publication of the annual procurement plan of each entity. Nevertheless, gaps and weaknesses in procurement planning persist, and improvement of procurement planning and its alignment with budget is a key objective of the 2023-2027 PFM Reform Strategy. Additional weaknesses include annual procurement plans being processed without the required approval of the cognizant procurement authority, and the widespread phenomenon of procurement

conducted outside of procurement plans. Publication of the annual plan is not required, though NPPA does publish plans on its website.

PFM-related procedures and controls outline the roles and responsibilities of the vote controller and budget committee in the procuring entity. In accordance with the PFM Act, all expenditures, including procurement, must be aligned with the approved national budget.

While both the Public Procurement Act and its Regulations (in conjunction with the Public Finance Act and its Regulations) provide a strong legal framework for ensuring the availability of funds before procurement processes begin, there are potential gaps and challenges in their implementation. MoF issues certificates of budget availability, but those are not reliable to ensure actual availability of funds when payment becomes due. Phenomena such as the lack of an e-GP system, gaps in enforcement of expenditure ceilings and other potential weaknesses in commitment control are seen widely. There continues to be some procurement conducted outside of IFMIS. Payment delays are chronic.

There is a common practice of “partial funding” of procurement (in which the contractor is paid, for example, 30% of the contract price initially, with the remainder left to be paid subsequently, when funds become available, causing frustration among the providers of goods, works and services.

There is a multifaceted generation of feedback and reporting on budget execution. That includes a combination of: publication requirements; contract management practices and preparation of monthly reports; NaMEA tracking of project implementation; PFM-related budget execution reporting (e.g., via IFMIS data capture). Nevertheless, contract performance monitoring is weak at the entity level (as well as at the NPPA), and there is uncertainty as to who is responsible for contract implementation monitoring.

The NPPA is the central normative and regulatory body for the public procurement system. Pursuant to the 2016 version of the Act, the NPPA performs a mix of, on the one hand, policy and oversight functions and, on the other hand, some operational functions. That is a departure from the wholly non-operational character of the NPPA as originally established pursuant to the 2004 Public Procurement Act. Effective performance of NPPA functions is hampered by resource constraint. The MoF Procurement Directorate in the Ministry of Finance has some functions that raise the risk of overlap with the NPPA and the need for coordination.

To solidify the regulatory authority and autonomy of the NPPA, the legal framework should indicate the general types of qualifications and experience that the CEO, and the Deputy CEO, should have relevant to their roles and responsibilities; the applicable administrative instrument should indicate the types of qualifications and experience that technical secretariat staff should have, including any training and certification requirements in accordance with the professionalization paradigm recommended in this assessment. It should also be affirmed that the leadership of the NPPA (CEO, Deputy CEO) may only be removed for cause.

Some duplication of monitoring efforts is inherent in the fact that monitoring is being carried out by NPPA, NAMEA, Ministry of Planning and Economic Development (MoPED), and the MoF Procurement Directorate, which may provide opportunities for some saving of efforts and greater efficiency. To one extent or another, there is a lack of information sharing among the monitoring agencies.

The legal framework does not explicitly mandate the establishment of a centralized online portal for procurement information, despite emphasizing transparency and accessibility, or the establishment of a statistical database on procurement activities, and one has not been established. Moreover, the data that is published is not published in open data/structured machine-readable formats.

The legal framework defines procuring entities broadly, encompassing government ministries, local authorities, state-owned enterprises, public utilities, and any natural or legal person using public funds for procurement. An entity for the central establishment of framework agreements for common-use goods, works and services has not been designated or established. The structures in procuring entities defined by the legal framework (procurement units, procurement committees) provide a framework for delegation of procurement authority, including varying degrees of approval requirements for contract award.

Gaps in the publication and disclosure requirements in the Act, and in practice, result in incomplete coverage of the procurement cycle (e.g., no requirement to publish annual procurement plans; no mandate to disclose/publish detailed information such as evaluation criteria, summaries of bid evaluation reports (only partly accessible to the general public), or contract performance reports, lack of disclosure of key information about contracts (such as commencement and end dates, other milestones); an overly restrictive policy to disclosure to the general public of the summary record of the procurement proceedings. In addition, access to information is hindered by non-compliance with MDA reporting procedures and lack of an e-GP system (and its data-capture functionality), as well as by connectivity and equipment issues.

Pursuant to its capacity-building mandate, in addition to issuing the Public Procurement Manual, the NPPA has conducted several training initiatives in public procurement (e.g., training to support the Public Procurement Manual (more in the nature of awareness raising); in cooperation with the Anti-Corruption Commission, integrity training for procurement officials; training programs for specific government entities; development of a detailed curriculum in public procurement for training institutions). As a whole, training opportunities have occurred on an irregular basis. Continuous professional development (CPD) has not been sufficiently emphasized.

Though in practice the NPPA does provide interpretative and advisory services to practitioners submitting inquiries, there is no mention of such services apparent on the NPPA website. Furthermore, a specially designated “help desk” has not been established.

Whilst the legal framework for public procurement addresses key aspects of a professionalized public procurement system (procurement units in MDAs, capacity-building, certification and career development mandate of NPPA), other important ones are not mentioned. Those include the formal establishment of a distinct, multi-level procurement-officer category within the civil service staffing structure (with its own schedule of service), and the related multi-level competency framework, on which the training program and certification scheme would be predicated. A professionalization strategy is not mandated and has not been developed.

A strategic plan for the further development of the public procurement system has not been formulated. By conducting this MAPS Assessment, the Government is embarking on a path informing and leading to the adoption of such a plan. Elaborating performance metrics would provide a comprehensive evidence base for policy-making and defining reform strategies. Building technical capacity for data analysis would equip procurement officials with skills needed to generate actionable policy recommendations.

The coming e-GP system should enable broader and deeper analysis of public procurement activities and performance reviews. The NPPA should promote electronic procurement systems and data analytics tools

to automate performance measurement and reporting, including the development of a centralized procurement performance dashboard.

Pillar III: Public Procurement Operations and Market Practices

Sierra Leone's public procurement system is built upon a robust legal and regulatory foundation that emphasizes competitive, transparent, and accountable procurement practices. However, there remain challenges in implementation.

High-demand sectors such as health, infrastructure, and education lack procurement strategies aligned with national priorities.

Procurement planning remains a critical weakness. It is misaligned with the budget cycle. Although the PPA makes provision for market research, it does not explicitly mandate needs analysis. In practice, these tools are rarely used. The drafting and articulation of procurement requirements also exhibit serious shortcomings. There is excessive resort to input-based specifications, rather than output/performance-based specifications. Specifications are sometimes modified post-award, introducing further inconsistencies and weakening enforcement. This reduces clarity, fairness, and accountability, and leads to disputes and delays.

The failure to adopt prequalification procedures in complex or high-value contracts and the lack of standard prequalification templates and guidance have further restricted broad participation and increased the risk of inefficiencies and favoritism. The evaluation of bids is price dominant and the use of the Most Advantageous Tender (MAT) approach and LCC is not institutionalized.

Whilst the system includes safeguards for confidentiality, those measures are inadequately detailed, and enforcement is weak. Evaluation committee conduct is not guided by specific protocols, and there are no sanctions for breaches of confidentiality during bid evaluations.

Contract execution is often delayed, poorly monitored, and rarely linked to performance outcomes. Although milestone-based payment systems and designated contract administrators are required, most contracts are not completed on time. Acceptance procedures and quality control mechanisms are inconsistently enforced, and many entities lack the technical staff to supervise works or verify deliveries effectively.

Payment delays are widespread and systematic. Although the Regulations provide for a 45-day payment period, this is not consistently enforced. Verification processes are bureaucratic and slow, and coordination between procurement and finance units is poor. Many contracts do not include penalty clauses for late payment, and suppliers frequently inflate prices or avoid bidding altogether due to cash flow risks.

Transparency around contract amendments is limited. While the Regulations provide for a review process, the Act does not mandate publication of contract modifications or define review timelines.

SMEs face barriers such as complex requirements, poor access to information, high bid securities rather than use of bid-securing declarations, weak understanding of bidding processes, and delayed payments. Digital gaps outside Freetown further restrict opportunities, despite expected improvements from e-GP rollout. No targeted support exists for SMEs, including women-owned or rural firms.

The collection, analysis, and publication of procurement data are underdeveloped. Although the legal framework mandates quarterly bulletins and record retention, procurement statistics are primarily maintained manually, and real-time public access to data is unavailable. The lack of standardized performance indicators or key metrics, such as cycle times or SME participation rates, limits the ability to monitor system effectiveness and identify reform priorities.

Stakeholder engagement in procurement is minimal. While the law allows for community participation and multi-stakeholder forums, these mechanisms are rarely operationalized. Civil society organizations are not formally involved in planning, monitoring, or oversight, and no structured channels exist for public feedback or beneficiary consultation.

Procurement record-keeping is incomplete and fragmented. Although the legal framework outlines requirements for documentation, these are implemented inconsistently. Records are stored manually, often dispersed across departments, and rarely indexed or digitized.

In sum, while Sierra Leone has laid the legal groundwork for a transparent and competitive procurement system, it falls short of achieving its stated objectives due to systemic implementation failures, insufficient capacity, weak monitoring, and limited integration of sustainability and stakeholder accountability.

The private sector itself is fragmented and under-organized. Rates of participation and competition are generally low. Most firms are micro or small enterprises with limited capacity to participate in competitive procurement. Larger contracts tend to go to a handful of dominant, often foreign firms. Although the NPPA is tasked with training vendors, actual efforts are minimal and unsystematic. SMEs face disproportionate barriers such as complex requirements, unnecessarily high qualification requirements, poor access to information, high bid securities rather than use of bid-securing declarations, limited access to procurement information, inadequate understanding of bidding procedures, and delayed payments. There is a lack of structured public–private dialogue mechanisms. Private sector representative organization are not strong or particularly well organized.

Pillar IV - Accountability, Integrity and Transparency of the Public Procurement System

Sierra Leone’s public procurement system demonstrates a strong stated commitment to transparency but lacks the mechanisms, institutions, and legal provisions necessary to meaningfully engage citizens and civil society in the procurement process. While initiatives like the Open Government Partnership (OGP) and stakeholder outreach by the NPPA reflect efforts toward openness, these activities remain fragmented, ad hoc, and largely donor driven. Conflict-of-interest rules exist but require strengthening, and financial disclosure enforcement is weak with limited public access

Public access to procurement information has improved through the NPPA portal, contract award publications, and use of the Right to Access Information Act. However, gaps remain. The legal and regulatory framework does not provide for citizen involvement in key stages such as planning, bid evaluation, and contract monitoring. While bidders can attend bid openings, civil society and the media have no legal mandate to serve as an integral part in the procurement process, and contract execution is monitored only through formal oversight institutions like the ASSL or ACC.

Most civil society organizations, particularly outside Freetown, remain under-informed and ill-equipped to scrutinize procurement processes, limiting their ability to serve as effective watchdogs. Without accessible training materials, regular workshops, or multilingual guides, the potential for inclusive

oversight remains unrealized. The absence of formal feedback loops undermines transparency and discourages active engagement.

Sierra Leone's control and audit systems for public procurement are built on a well-established legal and institutional foundation. The external audit function, led by ASSL, plays a central role in identifying procurement non-compliance and systemic inefficiencies, often revealing recurring issues such as poor contract management, irregular sole-sourcing, and missing documentation. While ASSL uses risk-based approaches and performance audits, its capacity to conduct in-depth procurement reviews remains constrained by limited staffing, especially lack of staff trained in procurement audit and evolving use of data analytics. Internal audit systems across MDAs are particularly constrained. Questions over ASSL's independence, including leadership suspensions and dismissals, have reduced public confidence in the institution.

Many entities do not have functional audit committees, and internal auditors are often isolated, undertrained, and lacking the resources to conduct regular, high-quality procurement audits. Coordination between internal and external audits, particularly in procurement, is not governed by a unified strategy. Although general audit standards are in place, there is no dedicated procurement audit manual. As a result, audit methods vary widely, and efforts are often duplicated or misaligned. Follow-up on audit findings remains a critical weak point. Although the government has introduced Standard Operating Procedures (SOPs), action plans, and performance-based incentives aimed at improving accountability, implementation remains inconsistent.

Procurement auditing assignments are not assigned based on skills and there is limited access to procurement experts; a lack of independence is seen in auditor selection, particularly for internal audit staff. The importance of ongoing capacity building for both internal and external auditors in procurement audit is increasingly critical due to the emerging implementation of e-GP and the adoption of innovative procurement practices.

The Parliamentary Public Accounts Committee (PAC), reviews audit reports and holds public hearings. However, its effectiveness is diluted by the absence of clear guidelines for determining sanctions, limited documentation of enforcement outcomes, and weak coordination with other institutions like the ACC. Friction among oversight bodies further complicates accountability.

There is a two-tier complaint review process: an initial complaint review by the concerned procuring entity, followed by escalation to the Independent Procurement Review Panel (IPRP). In practice the mechanism remains underutilized, under-resourced, and inconsistently implemented, weakening its accessibility, credibility, and overall effectiveness in upholding procurement accountability.

While statutory timelines for complaint resolution are defined, delays occur—particularly in complex cases—due to the IPRP's constrained staffing and logistical capacity. Indirect costs—such as travel to Freetown, legal preparation, and opportunity costs—deter participation, particularly from small and rural suppliers. The system remains highly centralized with limited digital or regional presence.

The decisions issued by the IPRP are legally binding, yet practical enforcement remains uneven. Decisions often lack detailed justifications, and the absence of a precedent system reduces predictability. Suspension and remedies powers are inconsistently applied with low transparency. IPRP decisions are not published online. There is no tracking of, or penalization of, non-compliance.

The PPA, ACA, and supporting regulations define key prohibited practices, outline the responsibilities and penalties for misconduct, and integrity clauses are embedded in procurement documents. Institutions such as the NPPA, the ACC, and the ASSL lead enforcement efforts. However, alignment of corruption definitions with international standards is incomplete. Persistent implementation, enforcement, and coordination gaps continue to limit the system's overall effectiveness.

Whilst the ACC has secured convictions and recovered assets, debarment enforcement is inconsistent, and the public debarment list is not regularly updated. Some debarred firms have reportedly re-entered the market by registering under different names or surreptitiously moved to other MDAs under the same name.

Public access to case outcomes, debarment decisions, and procurement performance data is limited. The absence of disaggregated, actionable information undermines transparency and deters citizen oversight. The published data lack granularity, omitting details on the nature of offenses, profiles of accused individuals, and geographic distribution. Report accessibility is limited, particularly in rural areas affected by digital divides and literacy barriers. Delays in the publication of annual reports further reduce the relevance of the information. In addition, a review of convictions from 2000 to 2018 shows a predominance of petty corruption cases, indicating potential underreporting of high-level corruption.

D. Areas of improvement to address key gaps

Selected areas of improvements to address key gaps under each Pillar are listed below.

Highlights of Pillar I recommendations: Legal, Regulatory and Policy Framework

1. **Ensure transparency and compliance in PPP awards:** PPP projects should be awarded in accordance with procedures in the PPP Act, rather than also being awarded outside of the Act by the President's Infrastructure Initiative office. [ST]
2. **Elaborate provisions on procurement methods and procedures:** That should include requiring regular updating of monetary thresholds, elaborating provisions on framework agreements, making available streamlined procedures for low-value transactions (including micro-purchases), and for emergency procurement procedures. Establishment and use of a designated, government-wide e-GP system should be mandated. [ST]
3. **Modernize provisions on bid evaluation:** The "lowest-evaluated-bid" standard should be replaced by a standard such as "most advantageous bid". [ST]
4. **Promote transparency in the procurement process:** Recommended steps include applying OCDS to promote transparency in bid evaluation, and empowering public access to procurement records in line with OCDS. [ST]
5. **Update Regulations and standard bidding documents:** Assign clearly responsibility for regular review and updating of the Regulations and standard bidding documents; a full suite of standard bidding documents should be issued, including in specialized sectors such as health and IT, along with simplified documents for low-value transactions. [ST]
6. **Elaborate and adopt a sustainable procurement policy and associated practices:** this would build on existing provisions in the legal framework and empower the procurement system to promote the "big Five Game Changers" in the MTNDP 2024-2030, and on existing SME and local content initiatives. This policy should include provisions for climate tagging, green procurement criteria, and incentives for women-led businesses. [ST-MT]

Highlights of Pillar II recommendations: Institutional Framework and Management Capacity

1. **Strengthen procurement planning:** That would include mandating timely publication of annual procurement plans, requiring contingency planning for shortfalls in disbursements, instituting multiyear planning, early integration of procurement into the project cycle, and including indirect procurement costs in budgeting, and addressing weaknesses in PIM/project cycle and inventory control. To strengthen linkage between Public Investment Management (PIM) and procurement planning, link fiscal risk analysis to procurement planning (particularly for large infrastructure projects), and introduce joint indicators, integrated data systems and collaboration between NPPA and PIM Unit. [ST-MT]
2. **Ensure reliability of MoF certifications of budget availability and of commitment control mechanisms:** Such certifications and commitment controls should provide reliable assurance that disbursements will actually be available when contract payments are due; the burden of ensuring commitment of funds should be on the procuring entity rather than on the contractor as the legal framework purports to do. Practices such as partial funding during a particular budget period and procurement outside of IFMIS should be stopped. [ST-MT]
3. **Take steps to mitigate payment delays:** Apart from stopping unfunded procurement, steps such as establishment or expansion of bridge financing should be considered. [ST-MT]
4. **Restore the NPPA to its original, non-operational mandate:** The prior-review/no-objection function (added in 2016) should be removed from the responsibilities of the NPPA and, to the extent it is retained, shifted elsewhere (e.g., MoF Procurement Directorate). [MT]
5. **Ensure NPPA has the necessary resources and autonomy to fulfil its functions:** Sufficiency of the NPPA's human and material resources and technical capacity needs to be ensured; qualification requirements for the NPPA CEO and senior leadership, and its staff, should be elaborated, and it should be made clear that the CEO may only be removed for cause. [ST-MT]
6. **Rationalize procurement monitoring:** The emphasis should be on complementary rather than duplicative monitoring, and on information-sharing among oversight and monitoring agencies; an inter-agency coordination platform could usefully be established for NPPA, ASSL, and the Internal Audit Directorate. [MT-LT]
7. **Designate or establish an entity for setting up framework agreements for common-use items:** Regulation 20 should be implemented by designating/establishing an entity to perform that function. [MT]
8. **Improve and expand publication of, and access to, procurement data:** That should involve mandating application of OCDS as the standard for information disclosure and public access, formal establishment and elaboration of a central web portal for the procurement system, clear timelines for publication of notices and other information, publication of procurement data in machine readable format, and guidance on application of confidentiality rules. [MT]
9. **Develop and implement a professionalization strategy, including systematic capacity-building:** The strategy should build on the steps already taken (e.g., establishment of standing procurement units in procuring entities), and include an ongoing capacity building program predicated on a competency framework for the procurement cadre, formal establishment of a multi-tiered procurement cadre with a career development path, and a regulatory body for the procurement profession. [ST-MT-LT]

Highlights of Pillar III recommendations: Public Procurement Operations and Market Practices

1. **Strengthen procurement planning & definition of requirements:** Amend the PPA to mandate systematic needs analysis and market research, develop NPPA standardized planning, toolkits, templates, and training programs to ensure accurate and needs-based procurement plans, issue model specifications, output-based standard bidding documents, and checklists to improve requirement clarity, and establish formal quality assurance peer reviews of procurement documents before issuance. Align annual procurement plans with Medium-Term Expenditure Framework (MTEF) and the budget cycle. **Strengthen linkage between Public Investment Management (PIM) and procurement planning. [ST]**
/ ..
2. **Elaborate procurement methods and strengthen capacity:** Amend the framework to clarify conditions for non-competitive procurement methods and ensure strict compliance; develop standard prequalification documents and provide training in multi-stage procurement procedures, institutionalize the use of MAT and LCC when appropriate; strengthen procurement staff skills in method selection, planning, and documentation, and use audits and IFMIS alerts to enforce justification requirements and detect unusual or risky patterns. **[ST-MT]**
3. **Enhance transparency, communication and records:** Expand confidentiality rules with mandatory declarations of interest and confidentiality agreements, ensure uniform public communication of procurement deadlines and clarifications, provide digital access to procurement information. documents and payments, mandate centralized, searchable electronic record-keeping with metadata standards and periodic audits, require publication of all contract amendments with clear review timelines and independent approval, and align with the Open Contracting Data Standard while institutionalizing civil society participation in oversight. **[ST-MT]**
4. **Strengthen contract management and payment systems:** Amend the PPA to introduce performance incentives and integrate them into SBDs and monitoring frameworks; establish a digital contract management system to track execution and enforce sanctions for non-performance; recruit and train qualified technical staff to supervise and accept contracts, and mandate interest clauses for late payments while enhancing IFMIS to track overdue invoices and issue timely alerts. To ensure timely payments, enforce the 45-day maximum time for payment, use IFMIS to flag payment delays, and publish procuring entity level performance. **[MT]**
5. **Leverage digital tools and e-procurement:** Operationalize the e-GP system with real-time data, key performance indicators, and public reporting, and integrate structured risk assessments, innovation incentives, and market feedback mechanisms into digital procurement tools. **[ST-LT]**
6. **Deepen private sector engagement:** Create a permanent Private Sector Advisory Council; mandate structured consultations with private sector during legal and policy reforms; empower business associations through formal roles and capacity-building; and improve SME access to finance. **[MT-LT]**
7. **Advance strategic procurement and oversight:** Develop sector-specific procurement strategies, thresholds, and emergency protocols for high-demand sectors, aligned with development goals; strengthen oversight of contracting authorities to prevent contract-splitting and ensure fair advertising; standardize evaluation templates and qualification criteria for objectivity; and ensure consistent and accessible publication of tenders. **[MT]**

Highlights of Pillar IV recommendations: Accountability, Transparency and Integrity of public procurement system

1. **Strengthening civil society and stakeholder engagement and transparency:** Mandate structured public Institutionalize stakeholder feedback processes, including consultations for legislative and

regulatory changes, multilingual outreach and training, disclosure of reforms and progress, formalization of civil society engagement in the procurement cycle, facilitation of media access, and addressing barriers to digital access. [MT]

2. **Strengthening internal and external audit systems:** Develop a unified procurement audit strategy and manual, and standardize methodologies across audits; Build MDA internal audit capacity (and update internal audit manual) and functional committees; improve NPPA–IAD coordination for early risk detection; expand ASSL’s independence and resources; promote collaboration between auditors and technical experts, and expand structured training, certification, and knowledge-sharing for auditors at national and subnational levels; and enforce audit recommendations with sanctions, follow-up, and tracking systems. [MT]
3. **Strengthening procurement appeals and remedies:** Expand digital and regional access to appeals, mandate publication of IPRP decisions online, track and publish KPIs, strengthen investigative powers and evidence handling, enforce compliance through codified penalties, reduce participation costs, raise awareness of complaint rights, and broaden remedies to address systemic issues. [MT-LT]
4. **Building capacity and resources of the IPRP:** Increase IPRP funding, staffing, and case-handling resources, institutionalize structured professional development, certification, and accreditation, and strengthen coordination with oversight and local authorities to ensure consistent enforcement of decisions. Require IPRP leadership and members to have sound understanding of procurement laws and regulations. [MT-LT]
5. **Advancing anti-corruption, integrity and accountability measures:** Amend laws to align with international obligations, strengthen conflict of interest and disclosure requirements, introduce and enforce cooling off periods. mandate anti-corruption clauses and contract termination provisions, expand Integrity Pacts in high-risk procurements, and operationalize digital systems for compliance, debarment, and behavior monitoring. Require fraud-risk registers at MDAs. promote private sector internal compliance mechanisms, and improve transparency by publishing investigation outcomes, debarment decisions, procurement performance data, and disaggregated integrity information for citizen and stakeholder use. [MT]
6. **Protecting whistleblowers and managing risks:** Enact a comprehensive whistleblower protection law, safeguard confidentiality in reporting systems, establish a national procurement risk framework with red-flag monitoring, empower Integrity Management Committees with resources, and integrate data analytics into e-procurement for proactive risk detection. [MT]
7. **Institutionalizing ethics and integrity training:** Mandate and ensure standardized ethics and integrity training nationwide, ensure regular coverage in rural and decentralized agencies, embed ethics modules in NPPA and Institute of Public Administration and Management (IPAM) (or other similar institutions) curricula, and monitor effectiveness through robust M&E systems. [MT-LT]

Summary of Strategic Action Plan

SHORT TERM (ST – 0 to 1 year)

1. Further develop the legal framework for public procurement.
2. Elaborate PPP Act provisions on unsolicited proposals.
3. Update and expand standard procurement documents.
4. Update and elaborate standard bidding documents.

5. Implement initial phases of government-wide e-GP.
6. Strengthen linkage of budget and procurement planning.
7. Institute earlier involvement of procurement in the PIM cycle.
8. Amend PPA for market research & needs assessment.
9. Establish online debarment & cross-debarment database.

MEDIUM TERM (MT – 1 to 3 years)

10. Develop NPPA institutional independence (budget autonomy, HR).
11. Develop sustainable procurement policy and guidance tools.
12. Designate/establish entity for framework agreements.
13. Ensure timely OCDS-compliant procurement data publication.
14. Institute coordinated monitoring mechanisms across NPPA, MoF, IAD, ASSL, ACC.
15. Establish needs analysis & market research as standard preparatory practices
16. Enforce documentation and justification for procurement methods.
17. Introduce nationwide e-GP with bid submission & contract tracking.
18. Establish SME support programs.
19. Develop national procurement corruption-risk framework.
20. Enact Whistleblower Protection Law.
21. Require beneficial ownership disclosure.
22. Formalize CSO and private sector participation.
23. Equip ASSL & IAD with audit data tools.
24. Strengthen internal procurement audits.

LONG TERM (LT – 3+ years)

25. Continue capacity-building & professionalization programs
26. Strengthen monitoring coordination across NPPA/MoF/IAD/ASSL/ACC.
27. Fully scale nationwide e-GP with analytics.
28. Expand and decentralize IPRP with binding authority.
29. Maintain national certification/accreditation system.

E. Overview of compliance

The following table provides an overview of the findings of the assessment at the level of sub-indicators. For each sub-indicator the table shows whether gaps were identified and at which risk level. The table also shows red flags raised.

Key for the Colours: **Green = Full Compliance**; **Yellow = Gaps Identified**; **Red = Substantial Gaps Identified**

		Gaps identified			
PILLAR I		None	Only low or medium risk	High risk	Red flags
1. The public procurement	1(a) – Scope of application and coverage of the legal and regulatory framework			X	

		Gaps identified			
PILLAR I		None	Only low or medium risk	High risk	Red flags
legal framework achieves the agreed principles and complies with applicable obligations.	1(b) – Procurement methods			X	
	1(c) – Advertising rules and time limits	X			
	1(d) – Rules on participation		X		
	1(e) – Procurement documentation and technical specifications		X		
	1(f) – Evaluation and award criteria			X	
	1(g) – Submission, receipt, and opening of tenders		X		
	1(h) – Right to challenge and appeal			X	
	1(i) – Contract management			X	X
	1(j) – Electronic Procurement (e-Procurement)			X	
	1(k) – Norms for safekeeping of records, documents and electronic data.			X	
	1(l) – Public procurement principles in specialized legislation			X	X
2. Implementing regulations and tools support the legal framework.	2(a) – Implementing regulations to define processes and procedures			X	
	2(b) – Model procurement documents for goods, works, and services		X		
	2(c) – Standard contract conditions		X		
	2(d) – User’s guide or manual for procuring entities			X	
3. The legal framework reflects the country’s secondary policy objectives and international obligations	3(a) – Sustainable Public Procurement (SPP)			X	
	3(b) – Obligations deriving from international agreements	X			

		Gaps identified			
PILLAR II		None	Only low or medium risk	High risk	Red flags
4. The public procurement system is mainstreamed and well integrated with the public financial management system.	4(a) – Procurement planning and the budget cycle			X	X
	4(b) – Financial procedures and the procurement cycle			X	X

		Gaps identified			
PILLAR II		None	Only low or medium risk	High risk	Red flags
5. The country has an institution in charge of the normative/regulatory function.	5(a) – Status and legal basis of the normative/regulatory function			X	
	5(b) – Responsibilities of the normative/regulatory function			X	
	5(c) – Organisation, funding, staffing, and level of independence and authority			X	
	5(d) – Avoiding conflict of interest			X	
6. Procuring entities and their mandates are clearly defined.	6(a) – Definition, responsibilities and formal powers of procuring entities			X	
	6(b) – Centralised procurement body			X	
7. Public procurement is embedded in an effective information system.	7(a) – Publication of public procurement information supported by information technology			X	
	7(b) – Use of e-Procurement			X	
	7(c) – Strategies to manage procurement data			X	
8. The public procurement system has a strong capacity to develop and improve	8(a) – Training, advice and assistance			X	
	8(b) – Recognition of procurement as a profession			X	
	8(c) – Monitoring performance to improve the system			X	

		Gaps Identified			
PILLAR III		None	Only low or medium	High risk	Red flag
9. Public procurement practices achieve stated objectives	9(a) Planning				
	9(b) Selection and Contracting				
	9(c) Contract Management			X	X
				X	
10. The public procurement market is fully functional.	10(a) Dialogue and partnership between public and private sector			X	
	10(b) Private sector organization and access to the public procurement market			X	

	10(c) Key sectors and sector strategies			X	
PILLAR IV		None	Only low or medium risk	High risk	Red flags
11. Transparency and civil society engagement strengthen integrity in public procurement	11(a) Enabling environment for public consultation and monitoring			X	
	11(b) Adequate and timely access to information by the public			X	
	11(c) Direct engagement of civil society			X	
12. The country has effective control and audit in public procurement system	12(a) Legal framework, organization, and procedures of the control system			X	X
	12(b) Coordination of controls and audits of public procurement			X	
	12(c) Enforcement and follow-up on findings and recommendations			X	X
	12(d) Qualification and training to conduct procurement audits			X	
13. Procurement appeals mechanisms are effective and efficient	13(a) Processes for challenges and appeals			X	
	13(b) Independence and capacity of the appeals body			X	
	13(c) Decisions of the appeals body			X	
14. The country has ethics and anti-corruption measures in place	14(a) Legal definition of prohibited practices, conflict of interest and associated responsibilities, accountabilities, and penalties		X		
	14(b) Provisions on prohibited practices in procurement documents		X		
	14(c) Effective sanctions and enforcement systems			X	
	14(d) Anti-corruption framework and integrity training			X	X

	14(e) Stakeholder support to strengthen integrity in procurement			X	
	14(f) Secure mechanism for reporting prohibited practices or unethical behavior			X	
	14(g) Codes of conduct/codes of ethics and financial disclosure rules			X	X

1.1 Context

The Government of Sierra Leone, through the National Public Procurement Authority (NPPA), requested the World Bank in 2024 to conduct a comprehensive review of the national public procurement system using the Methodology for Assessing Procurement Systems (MAPS). The African Development Bank (AfDB) joined the initiative as a co-partner, reflecting both institutions' long-standing collaboration with the Government in advancing governance, fiscal, and procurement reforms. The MAPS assessment comes at a crucial juncture in Sierra Leone's reform trajectory, coinciding with the implementation of the Public Financial Management (PFM) Reform Strategy (2023–2027), which explicitly calls for a MAPS review to strengthen competition, transparency, and accountability in public procurement.

The assessment is also aligned with the Government's new Medium-Term National Development Plan (MTNDP) 2024–2030, which prioritizes the 'Big Five Game Changers': Feed Salone', Human Capital Development, Youth Employment, Technology and Infrastructure, and Transforming the Public Service Architecture. A credible and efficient public procurement system is essential to achieving these objectives, as it underpins fiscal discipline, value for money, and equitable service delivery across all sectors. Given that public procurement represents a significant portion of public expenditure—approximately 17.5 percent of GDP—ensuring the integrity and performance of the procurement system has direct implications for Sierra Leone's development outcomes and public trust in government institutions.

This MAPS assessment follows a long history of reform, from the centralized procurement regime under the Central Tender Board prior to 2004 to the decentralized system established under the 2004 Public Procurement Act and later reformed through the 2016 Act and 2020 Regulations. Despite these advances, challenges persist in areas such as capacity development, data transparency, accountability, and the effective integration of procurement with national development priorities. The MAPS assessment is designed to identify these gaps and provide an evidence-based foundation for the next generation of procurement reforms and the drafting of a procurement reform strategy that will guide the next stages of the system's evolution over the next five years.

1.2 Objectives

The overarching objective of the MAPS assessment is to conduct an independent and evidence-based review of Sierra Leone's public procurement system. That review will inform the development of a modern and sustainable framework for procurement policy, legal, institutional, and operational improvement. The assessment seeks to identify the strengths and weaknesses of the current system, benchmark its performance against international good practices, and provide actionable recommendations that will enable the Government to enhance the credibility, efficiency, and transparency of procurement operations.

Specifically, the assessment aims to: (i) take stock of the progress achieved under the 2016 Public Procurement Act and related regulations; (ii) identify systemic and operational gaps that hinder effective implementation; (iii) strengthen institutional capacity within the NPPA and procuring entities; and (iv) support the preparation of a national procurement strategy and time-bound action plan consistent with Sierra Leone's broader fiscal and governance reform agenda. By doing so, the MAPS assessment will directly contribute to the Government's objectives of promoting fiscal discipline, accountability, and improved service delivery.

1.3 Scope and Methodology

The scope of the MAPS assessment covers the entire public procurement system, encompassing all stages of the procurement cycle—from planning and budgeting to contract management and oversight. It is structured around the four pillars of the MAPS framework: (i) Legal, Regulatory and Policy Framework; (ii) Institutional Framework and Management Capacity; (iii) Procurement Operations and Market Practices; and (iv) Accountability, Integrity, and Transparency.

The methodology combines both qualitative and quantitative approaches. It draws on extensive document reviews, data collection from procuring entities, interviews and consultations with key stakeholders, and survey-based assessments targeting the private sector and civil society. Quantitative analysis includes the review of procurement statistics and case files from a representative sample of entities. Given the absence of a fully operational e-GP system, data were collected manually and supplemented by information from NPPA Annual Procurement Assessment Reports, audit findings, and stakeholder feedback.

The assessment also considers the linkages between procurement and related systems such as public investment management, financial control, and anti-corruption frameworks. It adopts a participatory approach, engaging all key actors—government, private sector, and civil society—to ensure that findings and recommendations are both evidence-based and contextually grounded.

1.4 Assessment Team

The MAPS assessment is a joint initiative of the World Bank and the African Development Bank, undertaken in close collaboration with the National Public Procurement Authority, which serves as the lead government counterpart and secretariat to the MAPS Assessment Steering Committee (ASC). The Steering Committee ensures high-level coordination, quality assurance, and inclusiveness throughout the assessment process, bringing together representatives from ministries, oversight bodies, the private sector, and civil society.

The Assessment Team consists of experts from both institutions supported by international and national consultants. The team includes Innocent Kamugisha (Task Team Leader, World Bank), Lina Tutunji Rjoub (Senior Procurement Specialist, World Bank), Shiaka Ibrahim Momoh (Senior Procurement Officer, AfDB), and Mohamed Adam Jalloh (PFM Consultant, World Bank). The lead MAPS assessor is Simeon A. Sahaydachny, supported by Naushad Khan, who leads the assessment of Pillars III and IV, and Musa Randy Kabia, the national consultant providing local expertise, data collection, and stakeholder liaison. The MAPS Secretariat and Technical Advisory Group (ATAG) provide final quality assurance and validation of results.

1.5 Sampling Strategy and Data Limitations

The sampling strategy for the Sierra Leone MAPS assessment is designed to ensure comprehensive representation of public entities across sectors and levels of government. Approximately sixty-five procurement cases were reviewed from ten major procuring entities, including central ministries, state-owned enterprises, and local councils. The selection aimed to balance the mix of goods, works, and services contracts implemented between 2018 and 2023, ensuring the analysis reflects the realities of procurement under the 2016 Act.

Data limitations were anticipated due to the absence of a fully functional e-procurement system and delays in the publication of annual statistics. To mitigate these challenges, multiple data sources were triangulated—including interviews, audits, and surveys—to ensure the robustness of findings. Particular

care was taken to validate quantitative data through NPPA reports and field consultations, while qualitative evidence from stakeholder discussions provided valuable context to interpret performance trends and systemic issues.

1.6 Launch Workshop and Kick-off Meetings

The assessment was officially launched through a multi-stakeholder workshop jointly organized by the NPPA, the World Bank, and the African Development Bank. The event brought together representatives from key government agencies, oversight institutions, development partners, private sector associations, civil society, academia, and the media. The workshop introduced the MAPS methodology, its principles and objectives, and the roadmap for conducting the assessment. It also highlighted the expected outcomes and the roles of various stakeholders in contributing to the data collection and validation processes.

The launch served as a platform to reaffirm the Government's commitment to transparency and reform in public procurement. Senior government officials, including from the Ministry of Finance, delivered opening remarks underscoring the strategic importance of the exercise in guiding upcoming amendments to the Public Procurement Act and strengthening the link between procurement and national development outcomes.

1.7 Regular Meetings, Implementation, and Validation

Following the launch, regular coordination meetings were held between the NPPA, the World Bank, and the AfDB to monitor progress and address operational issues. Data collection missions were undertaken across selected entities, supported by surveys disseminated to private sector suppliers and civil society organizations. These surveys, conducted between late 2024 and early 2025, provided valuable insights into market perceptions, institutional performance, and procedural challenges.

A national validation workshop was held upon completion of data analysis to present preliminary findings, discuss emerging issues, and refine recommendations. The validation process involved key stakeholders from all sectors and ensured broad consensus on the main findings and priority actions. The final report will undergo peer review by both Banks, followed by technical validation by the MAPS Secretariat and the Technical Advisory Group.

1.8 Summary of Progress and Next Steps

The Sierra Leone MAPS assessment is structured in two phases. The first phase, covering Pillars I and II (Legal, Regulatory, and Policy Framework; and Institutional Framework and Management Capacity), is expected to be completed by May 2025 and will inform the preparation of amendments to the Public Procurement Act. The second phase, focusing on Pillars III and IV (Procurement Operations, Market Practices, Accountability, Integrity, and Transparency), will be finalized by September 2025, culminating in a consolidated report and a national action plan.

The outcome of this assessment will provide the Government of Sierra Leone and its partners with a credible evidence base to guide future procurement reforms and implementation of the public procurement strategy. The assessment will not only benchmark the country's progress but also serve as a catalyst for institutional strengthening, policy coherence, and the integration of public procurement as a strategic tool for economic growth, service delivery, and sustainable development.

2.1. Political, economic and geostrategic situation

On the coast of West Africa, nestled between the Republic of Guinea in the north and northeast, the Republic of Liberia in the south and southeast, and the Atlantic Ocean on the west, Sierra Leone has a land area of 71,740 square kilometres and an estimated population of 8.7 million. There are 4 provinces (Eastern, Northern, Northwestern, Southern) and one area (Western).

Government structure

A constitutional republic, Sierra Leone has a unicameral Parliament and a directly elected president who serves a maximum of two terms. The legislature is made up of 124 elected parliamentarians and the 12 Paramount Chiefs from the twelve districts. Pursuant to the Standing Orders of Parliament (70(6)), the Chairman of the Public Accounts Committee (PAC) of Parliament is the Deputy Speaker of Parliament and therefore from the governing party. The country has a mixed legal system of English common law and customary law.

Socio-economic overview

Sierra Leone remains among the poorest countries in the World with a Gross Domestic Product (GDP) per capita of US\$ 878.1 in 2024.¹ Using PPP (Purchasing Power Parity) when calculating GDP/capita, Sierra Leone ranks as the twenty-second poorest country². Combination of various economic challenges and factors (including inflation, high unemployment rates, low agricultural productivity and flash floods affecting that sector, weakness in social protections) as well as the impact of COVID-19 has contributed to increasing poverty rates in recent years, rising from a pre-Covid level of 24.0 percent to 32.7 percent in 2024 (i.e., people living on less than \$2.15 per day). It is projected to reach 34.5 in 2025, before starting to decline gradually in 2026.

Main economic sectors: The main sectors of the economy include: mining, which is an export-oriented enclave industry a highly productive export-enclave mining sector (iron ore, diamond, gold, rutile, and bauxite), and a low productive semi-subsistence agriculture Sector (accounting for about 50 percent of GDP and employing about 65 percent of the population). Though the mining sector represents below 1 percent of GDP, and 3 percent of employment, it generally provides the largest share of export revenue. The economy has recovered post-pandemic, but growth remains concentrated in the extractives sectors, with agriculture and services sectors showing weaker performance.

Economic performance: From 2002, Sierra Leone experienced a period of outperforming the economies of its West African neighboring countries. That growth trajectory was interrupted by the Ebola epidemic in 2014. Coming out of the epidemic in 2015, the government focused on attracting foreign direct investment (FDI) to restore the pre-Ebola growth trajectory.³ The COVID-19 crisis resulted in severe economic, social and fiscal

¹ These figures are subject to change with the recent re-basing of the GDP.

² World Atlas, The 15 Poorest Countries in the World, <https://www.worldatlas.com/articles/the-poorest-countries-in-the-world.html>; PPP is an exchange rate based on the price of goods and services, not just the market value of the nation's currency.

³ US Department of State, Investment Climate Statement 2023 Sierra Leone, <https://www.state.gov/reports/2023-investment-climate-statements/sierra-leone>

impacts on the country, affecting in particular trade, tourism and service industries, and causing contraction of GDP and per capita income, and curtailed access to education, health care and cash transfers.⁴ That in turn has contributed to the worsening of the food insecurity, suffered by more than half the population, on top of which more than 70% of households spending a disproportionate amount on food. Growth, which had attained 5.7 percent in 2023, slowed to 4.0 percent in 2024 due primarily to a decline in global iron ore prices.

Continuing macroeconomic challenges faced by Sierra Leone include weak fiscal discipline, persistent (though easing) rates of inflation and unbalanced growth drivers. The consumer price index, which rose 47.2 percent in 2023, and an estimated 29.1 percent in 2024, is expected to rise 18 percent in 2025, with further deceleration of the inflation rate expected in 2026 and 2027.⁵ A less benign global environment will have a bearing on small open economies like Sierra Leone that heavily depend on global demand and favorable financial conditions.

Additional challenges facing the economy concern the labor force (need for more specialized skills and professionals, lengthy port-clearance processes, outdated intellectual property laws, access to electricity and energy, and other infrastructure challenges, though efforts are ongoing to construct roads to headquarter towns and rehabilitate feeder roads; however, the government is open to opportunities for financing and PPPs for the construction of major infrastructure projects (including public utilities and telecommunications)⁶. Corruption risks persist in public procurement, licenses and concessions, regulatory enforcement, customs clearance (though bribery is outlawed by the Anti-Corruption Act (2008, amended 2019)).⁷

Trade agreements: Sierra Leone is a member of the Mano River union (MRU), which also includes Guinea, Liberia and Côte d'Ivoire. The country is also a member of the Economic Community of West African States (ECOWAS), which is in the process of developing a customs union among its 15 Member States. As an ECOWAS member, Sierra Leone affords duty-free preference to products from ECOWAS members. Sierra Leone has a preferential trade agreement with the EU (Everything but Arms (EBA) initiative). With the United States, there are the trade preferences under the Africa Growth and Opportunity Act (AGOA), though those preferential arrangements are subject to the recently announced US tariff policies and the 10% levy imposed on imports from Sierra Leone. Furthermore, Sierra Leone is party to the African Continental Free Trade Agreement, which aims to create a single market and a single currency union.

⁴ Sierra Leone Public Expenditure Review, 2021, p. viii

<https://openknowledge.worldbank.org/entities/publication/72f7f03c-c5c5-549c-b8b1-0172e317fe1d>

⁵ *Ibid.*

⁶ The Presidential Infrastructure Initiative Office has been associated with the development of a standard power purchase agreement to aid in negotiation of such arrangements (See US International Trade Administration Country Commercial Guide for Sierra Leone (2024-04-17), <https://www.trade.gov/country-commercial-guides/sierra-leone-energy-infrastructure>).

⁷ US International Trade Administration, Country Commercial Guide – Sierra Leone Market Challenges (2024-04-17) <https://www.trade.gov/country-commercial-guides/sierra-leone-market-challenges>

Development vision: The new Medium-Term National Development Plan (MTNDP) for 2024-2030 articulates the government's short-term and long-term development objectives according to “Big Five Game Changers”, including:⁸

Big 5.1 Feed Salone, aimed at boosting agricultural productivity to ensure food security, inclusive economic growth and social stability;

Big 5.2 Human Capital Development, focused on delivering inclusive skills and a healthy population for the 21st century demands through scaled-up investment in human capital development;

Big 5.3 Youth Employment Scheme, catalysing democratic sustainability, economic productivity and national security aimed at supplying 500,000 jobs for youths in the next five to seven years;

Big 5.4 Technology and Infrastructure, focused on increasing investment in infrastructure, technology and digitalisation; and

Big 5.5 Transforming the Public Service Architecture, to ensure efficiency and professionalism in the public sector to achieve effective service delivery and maximised development results.

The previous MTNDP 2019-2-21, which supported the PFM Strategy 2018-2021, prioritized strengthening public procurement.

As noted in this assessment, though a comprehensive sustainable procurement policy has not yet been developed, there are some sustainability aspects addressed in the policy and legal framework applicable to public procurement. A prime example is the Sierra Leone Local Content Agency (SLLCA).⁹ The Agency's Business Development Department aims to enhance the competitiveness of Sierra Leonean businesses, ensuring that they have the capacity, resources and knowledge to effectively supply and serve both public and private sector entities. Supplier development activities have included training, mentorship and certification programs to help local suppliers meet industry-specific procurement standards, and creating platforms for business matchmaking, networking and partnerships.

PFM

Persistent over-expenditure has eroded budget credibility. The 2024 overall fiscal deficit stood at 4.8 percent of GDP, which substantially exceeded the budgeted target. Factors contributing to problems in budget execution include weaknesses in commitment control and oversight institutions (ASSL, Parliament), combined with legislative deficiencies in public finance management.¹⁰

⁸ Sierra Leone Medium Term National Development Plan 2024-2030: A Transformative Acceleration Agenda for Food Security, Human Capital Development and Job Creation, p. 13 <https://mof.gov.sl/documents/medium-term-national-development-plan-2024-2030/>

⁹ To build capacity of local businesses to participate in the national and global value chain, the Local Content Agency Act 2016 established the Sierra Leone Local Content Agency as a specialized semi-autonomous agency responsible for implementing the Act. Its key priority and strategic focus are skills development and strengthening the capacity of local enterprise and citizens for the enhancement of livelihood as formulated in the medium-term National development plan of 2019 – 2023. <https://www.localcontent.gov.sl>

¹⁰ World Bank, Sierra Leone Macro poverty outlook indicators, <https://thedocs.worldbank.org/en/doc/bae48ff2fefc5a869546775b3f010735-0500062021/related/mpo-sle.pdf>

Whilst challenges in tax collection remain, there has been improvement, notably passage of the Fiscal Management and Control Act 2017, and the Extractive Industry Revenue Act 2018, to improve tax administration, and introduction of the integrated tax administration system (ITAS).¹¹ Some policy measures introduced in 2023¹², and better tax compliance, have helped domestic revenue performance improve, though that is still below the target. In 2024, revenue collection improved to 8.8 percent of GDP (up from 7.4 percent in 2023).¹³

Public debt remains high. Budget deficits have been financed largely through borrowing from domestic banks, access to external financing has been limited. Typically, budget deficits have been financed through domestic short-term securities, the cost of which rose to an average annual interest rate of 40 percent in 2024. In addition to its high cost, domestic borrowing also impacts access to finance for the private sector. Most of the country's external public debt is to international organizations.

Rigidity in expenditures exacerbates the effects of fiscal pressures, as it hinders cross-sectoral reallocations, which would be a potentially useful budgetary technique in light of low levels of public expenditures, especially in important sectors such as agriculture, education, health and social protection.¹⁴

SOEs operating at significant loss pose an additional, persistent risk for the country's fiscal stability. In response, the Government has, in accordance with the Public Financial Management Act 2016, established in the MoF the Fiscal Risks Management and State-Owned Enterprises Oversight Division (FRMD), which provides fiduciary oversight of SOEs.¹⁵

Pursuant to, and in conjunction with, the 2018-2021 PFM Reform Strategy, various legal and regulatory reforms have been accomplished in the PFM area, namely: (i) the promulgation of the Public Financial Management (PFM) Act 2016 and PFM Regulations 2018, (ii) the Public Procurement Act 2016 and Regulations 2020, and (iii) the Fiscal Management and Control Act 2017. Additionally, a number of PFM-related laws have been enacted and regulations adopted, including: the Anti-Corruption Act 2019; the Anti-Money Laundering and Combating of Financing of Terrorism (Amendment) Act, 2019; the Bank of Sierra Leone Act 2019 and the Banking Act 2019. Electronic Cash Register and Transfer Pricing Regulations 2021 (which will allow the NRA to track effectively transactions of businesses in order to improve revenue

¹¹ PEFA 2022 <https://www.pefa.org/node/5185>

¹² See Medium-Term Revenue Strategy 2023-2027 <https://mof.gov.sl/wp-content/uploads/2023/10/SIERRA-LEONE-MTRS-2023-2027-06-10-23.pdf>

¹³ World Bank, Sierra Leone Macro Poverty Outlook Indicators, note 12

¹⁴ World Bank, Public Expenditure Review, [note 5](#)

¹⁵ Financial Performance of State-Owned Enterprises & Treasury Single Account (TSA) Agencies (2014-2018) Volume 1 (September 2020) <https://mof.gov.sl/wp-content/uploads/2022/02/State-Owned-Enterprises.pdf>; Ministry of Finance, Report on the Outstanding Loans/Debt Including Guarantees of the Seventeen State-Owned Enterprises (End-December 2023) (24 April 2024) <https://mof.gov.sl/documents/document-name-report-on-the-outstanding-loans-debt-including-guarantees-of-the-seventeen-state-owned-enterprises-end-december-2023-2/>; Parliamentary Budget Office's Summary of Statement of Financial & Economic Policies for FY 2024 https://www.parliament.gov.sl/images/pdf/SUMMARY%20OF%20THE%20STATEMENT%20OF%20ECONOMIC%20%26%20FINANCIAL%20POLICIES-%20FY%202024.pdf?utm_source=chatgpt.com; Ministry of Finance, Fiscal Strategy Statement (FSS) FY 2024-2028 (August 2023) <https://mof.gov.sl/wp-content/uploads/2023/10/FISCAL-STRATEGY-STATEMENT-FSS.pdf>;

mobilization and collection) have also been promulgated. IFMIS version 6 has been upgraded to version 7 and rolled out to 61 MDAs in addition to the training on the performance budgeting module.¹⁶

The objectives of the new 2023-2027 PFM Reform Strategy¹⁷ include to prepare the basis for a shift toward a more result-oriented budget in order to improve the effectiveness and efficiency in service delivery both at national and local government levels. This MAPS assessment is being conducted pursuant to the 2023-2027 PFM Reform Strategy.¹⁸ Also pursuant to the Strategy, steps have been taken towards the development of the e-GP system, including the engagement of a supplier of the system.

The 2021 PEFA assessment for Sierra Leone shows modest progress in areas affecting public procurement. PI-8 (Performance Information for Service Delivery) improved to D+ as MoPED introduced KPIs and evaluation frameworks, though weak monitoring of resources to service units limits spending alignment with results. PI-10 (Fiscal Risk Reporting) also rated D+, with incomplete SOE reporting and unclear contingent liabilities that can undermine procurement funding stability. Under PI-11 (Public Investment Management), the D+ score reflects weak project appraisal and costing, leading to poorly prioritized procurements. Notably, PI-24 (Procurement) improved from D to C due to greater transparency, public access to information, and a stronger complaints system. Overall, while oversight and transparency improved, weaknesses in fiscal risk and investment management continue to constrain procurement efficiency and accountability.

2.2. Public procurement system

It is apparent that public procurement represents a major component of both government expenditure and economic activity in Sierra Leone, even though no single, authoritative statistic on its annual volume is published. For approximation purposes, a budget-based proxy from MoF Annual Public Accounts, combining actual (“outturn”) spending on goods and services and domestic capital expenditure, gives an estimate of NLe 13.1 billion (≈ US\$500 million) in FY 2024, with a comparable FY 2025 revised budget envelope of about NLe 12.4 billion (≈ US\$475 million). These figures indicate the scale of expenditure categories in which procurement occurs but are not transaction-level procurement totals. By contrast, NPPA-related data show a much lower value of procurement captured through the formal procurement system (e.g. about SLE 1.9 billion in 2021). More broadly, estimates cited in government policy and reform discussions supported by development partners suggest that public procurement may account for over 50 percent of government expenditure and around 15 percent of GDP. These ratios remain indicative rather than formally published or audited, reflecting the absence of a consolidated official measure of total public procurement.

The core instruments in the legal framework for public procurement are the Public Procurement Act of 2016 and the Public Procurement Regulations, issued in 2020. Since 2004 (the date of the original Public Procurement Act), Sierra Leone has a decentralized public procurement system with a central normative and regulatory body, the National Public Procurement Authority (NPPA).

¹⁶ PEFA 2022 <https://www.pefa.org/node/5185>

¹⁷ Public Financial Management Reform Strategy and Plan 2023-2027, p. 8 <https://mof.gov.sl/documents/public-financial-management-reform-strategy-and-plan-2023-2027/>

¹⁸ *Ibid.*, p. 9

NPPA is mandated by the Act (Sec. 14(1)) to advise the Government on issues relating to public procurement, and to perform other functions of an oversight and regulatory nature (such as process harmonization, decentralization, promotion of economic development, ensuring consistency and integration of the public procurement system and its policies and procedures with other relevant Government policies, systems and procedures, including PFM, private sector and SME development, anti-corruption initiatives, decentralisation, ICT, and environmental protection). To support the implementation of procurement, the NPPA has issued various standard bidding documents (and associated guidance material), along with a Procurement Manual and some process and reporting forms.

2.3. Public procurement reform

In an earlier era of the Sierra Leone's public procurement system, a Country Procurement Assessment Report (CPAR) was prepared, issued in 1985.¹⁹ At that time, Sierra Leone had no up-to-date national procurement code or institutional arrangements, and a significant part of the procurement actions and procurement decisions were centralized in the Ministry of Finance, which hosted the Central Tender Board (CTB). Major procurement actions were controlled by the CTB, which had both advisory and supervisory roles. Subsequent to the CPAR, various of its findings and recommendations were addressed, particularly in the legal and institutional aspects. The passage of the 2004 Procurement Act led to the establishment of the NPPA, charged with oversight of the newly decentralized public procurement system. An assessment in 2012 (based on the indicators in the then new OECD/DAC Benchmarking tool) made various recommendations, including: elaboration of provisions on procurement methods, estimating the value of procurement awarded on the basis of lots, ration of more detailed provisions on procurement methods, ensuring due process in debarment, detailing conditions for participation of SOEs, clarification of inconsistencies/ambiguities between the Act and the Regulations, and clarifying the independence of the IPRP from the NPPA. Various issues raised in the 2012 assessment were tackled in the 2016 amendments to the Act, which included adding prior-review/no-objection functions to the NPPA (though that was not a recommendation of the 2012 assessment and departed essentially from the NPPA's original, exclusively oversight and regulatory character.

In 2018, the AfDB conducted, for its own use, an assessment of the country system and drafted a "Bank Procurement Assessment Report (BPAR)". This document, shared with the country and revised in 2020, highlighted various ongoing issues including: (i) absence of capacity building strategy and lack of awareness of, and training on, the revised PPA 2016, the revised Procurement Manual, Regulations, and Standard Bidding Documents recently published; (ii) involvement of the NPPA (the regulator) in procurement operations by prior review of procurement documents and decisions; (iii) weak technical expertise of NPPA staff; (iv) avoidance of more competitive process; (v); (vi) chronic delays in contract payment; (v) Audit Service audits not being conducted on a regular basis and non-implementation of procurement audit report recommendations. In the current assessment, many of the same conditions identified in the 2018 AfDB were encountered.

Procurement reforms targeted in the current PFM Reform Strategy to improve competition, transparency, and accountability include: (i) Enforcement and compliance; (ii) Ensuring the credibility of public procurement plans aligned to MDAs strategies priorities and cash plans; and (iii) Accelerating the roll-out of the e-procurement system. This MAPS assessment is being conducted pursuant to the 2023-2027 PFM

¹⁹ <https://documents.worldbank.org/en/publication/documents-reports/documentdetail/343541468302722063/sierra-leone-country-procurement-assessment-report-cpar>

Reform Strategy. Also pursuant to the Strategy, steps have been taken towards the development of the e-GP system, including the engagement of a supplier of the system.

Notwithstanding notable progress in the architecture of the public procurement system, there are gaps and challenges affecting implementation, including: a need for capacity building and professionalisation of the procurement workforce; patterns of inefficiency; inadequate levels of transparency and associated corruption risks; a focus on compliance with rules without a results-oriented outlook; not seeing public procurement as a strategic tool to promote the country's development policy objectives; lack of data and data collection and analysis tools.

The case of HIV response, a priority in the previous Medium-Term National Development Plan, illustrated certain weaknesses in public procurement processes (ensuring consistency and integration of the public procurement system and its policies and procedures with other relevant Government policies, systems and procedures (including PFM, private sector and SME development, anti-corruption initiatives, decentralisation, ICT, and environmental protection) perennial stockout of HIV commodities as a result of poor quantification and delayed container clearance at the seaport, inefficiencies in procurement and supply chain management, and poor logistic management systems, resulting in limiting access to HIV services.²⁰

The 2020 Public Investment Management Assessment (PIMA) identified significant weaknesses in the design and effectiveness of Sierra Leone's public investment management institutions, including weaknesses in the procurement and contract management system. That is on top of weaknesses in project identification and appraisal. The 2024 C-PIMA Report found that some progress had been made (e.g., issuance of the Procurement Regulations 2020).

Ancillary policy and legal developments

In terms of legislation ancillary to the Public Procurement Act, a number of PFM-related laws have been enacted, including: Anti-Corruption Act 2019, Anti-Money Laundering and Combating of Financing of Terrorism (Amendment) Act, 2019, Bank of Sierra Leone Act 2019 and Banking Act 2019. Additionally, the PFM regulations 2018 have been issued and the Procurement Regulations 2020 have been promulgated. Furthermore, the Fiscal Management and Control Act 2017, Extractive Industry Revenue Act 2018, and Electronic Cash Register and Transfer Pricing Regulations 2021 (which will allow the NRA to track effectively transactions of businesses in order to improve revenue mobilisation and collection) have also been promulgated.

A new Arbitration Act (SLAA), patterned on the UNCITRAL Model Law on International Commercial Arbitration, was enacted in 2022, to replace the 1960 Arbitration Act. The new Arbitration Act supports the country's participation in the United Nations Convention on Recognition and Enforcement of Foreign Arbitral Awards (New York, 1958). The SLAA encompasses modern essential provisions for both domestic and international arbitration in Sierra Leone and established the Sierra Leone International Arbitration Centre.

²⁰ Sierra Leone Medium Term National Development Plan 2024-2030: A Transformative Acceleration Agenda for Food Security, Human Capital Development and Job Creation, p. 81 <https://mof.gov.sl/documents/medium-term-national-development-plan-2024-2030/>

Since 2013, Sierra Leone has been a member of the Open Government Partnership (OGP). Commitments in its 2024-2028 Action Plan include²¹:

- a. Strengthening domestic implementation of anti-corruption measures and compliance
- b. Open Parliament (including enhancing transparency, accountability, and citizen engagement in parliamentary governance, and strengthening parliamentary oversight)
- c. Open Extractives/Beneficial Ownership register and systematic disclosure of extractive data (development of Extractive Resource Transparency Act)
- d. Access to Justice for All
- e. Inclusion of Youth in public works and infrastructure projects
- f. Empowering citizens through access to information

2.4. Stakeholder mapping

The public procurement system of Sierra Leone implicates the interests of a range of stakeholders, spanning the public and private sector, and civil society. In the public sector, stakeholders include the procuring entities throughout the system, which is decentralized (ministries across government, local councils, and SOEs). On the Regulatory and oversight level, stakeholders include the NPPA. There is no standing consultative mechanism (including a feedback loop) which would enable procuring entities to provide their feedback and input to the NPPA on a regular basis. The ability of the NPPA to influence the procurement system is hampered in particular by resource constraints.

Private sector and professional representative organizations include, for example: Sierra Leone Chamber of Commerce, Industry and Agriculture (SLCCIA), Sierra Leone Business Councils (SLEBCON, focused on SMEs) the Sierra Leone Chamber for Agribusiness Development (SLeCAD), Commercial Agricultural Producers and Processors Association (CAPPA), the Sierra Leone Chamber of Mines, Sierra Leone Institution of Engineers, Sierra Leone Bar Associations. Factors limiting the ability of private sector stakeholders to influence the procurement system include lack of a formal consultative/feedback mechanisms well as weaknesses in private sector representative organizations.

Difficulties besetting such organizations in providing feedback and affecting procurement policy and practice are both internal and external to the organizations. Internally, there are typically significant resource challenges, affecting the ability to function effectively. Ethical issues arising in the public procurement sphere impact on the authority commanded by such organizations to the extent that they might not be seen as effectively promoting or enforcing ethical standards among their members, who may be implicated in ethical abuses in public procurement. Another issue that is encountered in organizing private sector representation is inclusivity in membership and programmatic agenda. That is the case with respect to rural and remote areas, with the membership and programmatic focus being more in Freetown and urban areas. Moreover, there is the *de facto* exclusion of the informal sector, which accounts for such a large percentage of the economy and workforce, but cannot come up with the business registration and tax certificate requirements that may be imposed for membership. Externally, procurement policy influence of business and professional associations is limited by the lack of a formal, standing consultative structures and feedback loops.

As a Member State of the Open Government Partnership (OGP), civil society access to information and engagement are formal commitments of the government.

²¹ Sierra Leone Open Government Partnership National Action Plan 5, <https://www.opengovpartnership.org/members/sierra-leone/>

- a. Society for Democratic Initiatives – was a supporting institution for Sierra Leone’s OGP commitment on open public procurement contracting (in the country’s 2016-2018 OGP National Action Plan; more recent work has included support for implementation of the Right to Access Information Act (2013);
- b. Network Movement for Justice and Development (NMJD) – promotion of civil society participation, capacity building for CSOs; with SDI, contributed to reform efforts earlier via OGP initiatives
- c. Budget Advocacy Network (BAN) – monitors budgets and expenditures; provides training to CSOs; promotes transparency and civil society participation
- d. Transparency International Sierra Leone (TISL) – as an anti-corruption organization, monitors institutions and development processes to ensure transparency, integrity and accountability.
- e. Action Aid Sierra Leone – has provided procurement training for CSOs and local councils (in conducting procurement)
- f. Campaign for Good Governance – promotes transparency and accountability through governance oversight.

The ability of stakeholders to influence the procurement system is limited by the lack of a standing consultative mechanism and feedback loop, as well as the absence of a mandate in the legal framework to affirm a civil society role at each stage of the procurement cycle.

Chapter 3. Assessment

This section contains the results of the assessment presented in a synthetic manner. This means that the results (strengths, weaknesses, recommendations) are described synthetically at the level of indicators. A further synthesis at the level of the four pillars is found in the Executive Summary, while the detailed results of all sub-indicators and their assessment criteria are found in the Indicator Matrix.

3.1. Pillar I - Legal, Regulatory and Policy Framework

Pillar I assesses the existing legal, regulatory and policy framework for public procurement. It identifies the formal rules and procedures governing public procurement and evaluates how they compare to international standards. The practical implementation and operation of this framework is the subject of Pillars II and III. The indicators within Pillar I embrace recent developments and innovations that have been increasingly employed to make public procurement more efficient. Pillar I also consider international obligations and national policy objectives to ensure that public procurement lives up to its important strategic role and contributes to sustainability.

Indicator 1: The public procurement legal framework achieves the agreed principles and complies with applicable obligations

The indicator covers the different legal and regulatory instruments established at varying levels, from the highest level (national law, act, regulation, decree, etc.) to detailed regulation, procedures and bidding documents formally in use.

Synthesis of the indicator

General structure and accessibility

Anchored by the Public Procurement Act, 2016 (“the Act”), Sierra Leone’s legal framework for public procurement is generally in line with basic international standards for modern systems. In terms of supporting instruments, beyond addition to the detailed Regulations issued in 2020, Additional decrees, circulars, and manuals issued by the National Public Procurement Authority (NPPA) offer further clarification on specific aspects such as evaluation criteria, procurement planning, and contract management.

In principle accessibility of the legal text should not be an issue, but in practice it is, particularly in rural and more remote areas, thus contributing to more limited understanding in such areas. That is exacerbated by outdated and incomplete online resources.

Scope of legal framework

The legal framework applies to the broad scope of procurement, including goods, works and non-consultancy as well as consultancy services, and in terms of the range of procuring entities covered (central government entities, local councils, sub-vented agencies, and SOEs). Organization and hierarchy in the legal framework are good, though when any discrepancies between the Public Procurement Act and the Finance Act are seen, the hierarchy question may arise. Furthermore, practitioners’ understanding of the content and the hierarchy of the various components of the core and the broader legal framework for public procurement is hampered by the lack of systematic and regular capacity building and professional skills development programs. That, in addition to consistency among the various legal and normative texts, are basic prerequisite for harmony in understanding and implementation across the system.

Procurement methods

The legal framework provides a range of procurement methods for dealing with different types of procurement transactions. Appropriate standards are established to ensure fair competition, transparency and value for money. The use of open competitive bidding is mandated as the default method. Fractioning of procurement to avoid more competitive procurement methods is not permitted. Gaps in the framework involve: chronically outdated monetary threshold governing choice of procurement method; lack of streamlined/simplified methods for low-value procurement (including micro-purchases), insufficient development of provisions on framework agreements, limited clarity on conditions that justify resort to emergency procurement. Provision is made in the legal framework for departing from the standard procurement documents and from the standard procedures prescribed for procurement methods, which may be diminishing predictability and transparency in practice. The current legal framework does not enable the e-reverse auction technique, which could be in the next version of the Act and incorporated in the e-GP system.

e-GP

The legal framework allows for electronic communication in publishing invitations to bid, transmitting bidding documents, submitting bids, concluding contracts, and making payments, ensuring accessibility and modern tools for procurement. Written communications are required for audit trails. The legal framework emphasizes confidentiality and prohibits the disclosure of commercially sensitive information, which supports privacy and data security. However, the Act does not refer to e-GP (but rather only authorizes electronic communication), and the Regulations refer only to conducting procurement through an electronic portal. The legal framework treatment of e-GP could usefully address cybersecurity and data protection issues and other issues in general terms (e.g., the principle of interoperability), with

technical details to be provided in resources supporting implementation. The National Digital Development Strategy, and the government's wider ambition for a fast-growing digital economy (digital transformation agenda) i the context in which the e-GP system will be introduced and embedded. Also relevant in this field is the National Cybersecurity Policy. In terms of defining parameters for the e-GP system, the use of fit-for-purpose, cost-effective data security and authentication should be empowered, rather than attempting to apply one-size-fits all techniques. There is a gap in terms of data privacy protection, as there is no law on the topic though a draft has been in development. The design and introduction of an e-GP system, in conjunction with the updating of the legal framework for public procurement, provides an opportunity to address digitalization, cyber/physical security, and data protection issues in a coordinated manner.

Information about procurement opportunities and solicitation of bids

Clear rules are set out concerning publication of advertisements of procurement proceedings, and the contents of the advertisement. Minimum timeframes for preparation and submission of bids are set at a sufficient duration. There is no requirement, however, to publish the annual procurement plan and that is not being done widely in practice.

Conditions of participation

The legal framework establishes conditions of participation that ensure fairness and are based on transparent qualification and eligibility requirements and grounds for exclusion. There is, however, a lack of sufficiently detailed provisions on managing conflicts of interest in the procurement process. Various ways are identified by the assessment to bolster the conditions of participation, including online visibility of those that have been debarred, application of cross-debarments (in relation to debarments issued in other countries or by international organizations, an introduction of electronic verification systems to streamline both submission and verification of eligibility information. Provisions promoting competitive neutrality in the context of SOEs competing against private sector bidders for awards of public procurement contracts are found in the Regulations (21(5)).

Procurement process

Bidding documents: The legal framework establishes the basic procedures and related requirements for conducting the procurement process. That includes a detailed framework for the preparation and content of procurement documents, including the issuance of standard procurement document packages for different types of procurement, rules on formulation of neutral technical specifications that are non-discriminatory and transparent and recognition of equivalent standards. There are provisions on obtaining clarifications of bidding documents, though those could be elaborated to make it clear that, in circulating the response to a request for clarification, the identity of the requestor should not be disclosed.

Bid submission, opening: The legal framework establishes the basic provisions on submission and receipt of bids, including the obligation of the procuring entity to keep submitted bids secure and unopened until the bid opening. Both the Act and the Regulations outline specific procedures for bid opening, aligned with international practice. The legal framework also establishes the obligation to maintain records of the procurement process, including bid opening. However, there is a need to update provisions on bid submission and opening to reflect the e-GP context.

Bid evaluation: There is a good set of provisions in the legal framework on evaluation of bids and contract award, and on the related disclosures in the bidding documents, as well as on confidentiality. Yet there is room for substantial further development of the legal framework, in particular regarding the application of non-price bid evaluation criteria. Currently, the legal framework mentions only the "lowest-evaluated-

bid” approach as the one-size-fits-all standard for contract award. Such an approach, which boils down to selection of the lowest-priced, technically compliant bid, limits the possible scope for factoring into the evaluation and comparison of bids comparative quality features and performance levels, by limiting the scope for application of rated bid evaluation criteria. Application of life-cycle cost when pertinent is not mandated. Application of bid evaluation methodologies going beyond the mere bid price could be facilitated by the issuance of standard evaluation templates.

In the procurement of consultancy services, the legal framework affords due weight to quality considerations, though here again practitioners would like more guidance as to assigning weighting to the various evaluation criteria.

Contract management: The legal framework assigns clear roles and responsibilities to various entities involved in procurement, including the NPPA (e.g., possibility of conducting reviews during contract execution), procuring entities (administration of contracts responsibility, contract administrators, procurement unit and procurement committee roles, Inspection and Receipt Committee, preservation of documentation).

It also sets out parameters and procedures for modification of contracts. Those provisions make a distinction between bilaterally agreed contract amendments and variations unilaterally ordered by the contract administrator on the government side. Yet there is room to fill some gaps in and build on those provisions (e.g., affirming the principle that contract amendments should not alter or depart from the basic nature and scope of the contract, requiring cost-benefit analysis and economic justification of proposed contract amendments increasing the price and compliance with applicable Finance Regulations, adding provisions on contract options, guidelines on emergency contract amendments).

A modern legal and institutional framework for arbitration has been established in Sierra Leone, but that avenue of dispute settlement in contract implementation is not mentioned in the Act or Regulations (Arbitration Act 2022), patterned on the UNCITRAL Model Law. In addition, the dispute settlement provisions in the SBDs could usefully be elaborated, not only for arbitration but also for mediation/conciliation types of mechanisms.

Additional development of provisions on contract management could address issues such as: increased focus on contract performance monitoring and mandating contract performance reviews, elaboration of provisions on contract dispute settlement, and mandating the NPPA to issue more detailed guidance material for contract management, and ensure that capacity building programs encompass the full procurement cycle, including the contract management phase.

Record keeping

Provisions on record keeping are in place, though electronic record keeping is not envisaged in the legal framework, it should be in the planned update. A six-year duration is specified for retention of documentation, though that has been critiqued as not necessarily taking into account statutes of limitation for fraud and corruption prosecutions. There are no provisions specifically calling upon procuring entities to maintain lists of documents to be included in the procurement dossier. The Public Procurement Manual distinguishes between the Procurement File and the Contract File, though it states that the two are linked (referred to together as the “procurement dossier”). The Manual provides a recommended filing structure for the procurement dossier. The Manual also refers to the maintenance of a contracts register.

The legal framework does not affirm the principle of public access. Access to procurement records is primarily restricted to oversight bodies (e.g., NPPA, Anti-Corruption Commission, Auditor General). There

is no mechanism for citizens, civil society organizations (CSOs), or other stakeholders to access procurement records, even for high-value contracts or those of significant public interest. The Act and Regulations lack specific provisions on transparency and public inspection of procurement records. Large parts of the summary report of the procurement proceedings are excluded from disclosure to the general public. Such broad exclusions from disclosure are not aligned with open contracting principles as embodied in the OCDS.

PPP procurement

Procurement of PPPs is subject to the PPP Act. However, most PPPs are arranged on the basis of unsolicited proposals and the provisions on such a procedure are minimal in the PPP Act and do not promote competition and transparency. Furthermore, there is a possibility for PPP projects (and infrastructure projects more generally) to be awarded directly by the Office of Presidential Infrastructure Initiative, and outside of the process overseen by the PPP Directorate under the National Investment Board (NIB). Generally, the PPP sphere is hampered by challenges in private sector participation in PPPs that hinder the government from attracting a diverse pool of capable private sector partners, weak monitoring and evaluation, and limited public awareness

Elaboration and guidance

Practitioners have expressed a desire for additional implementation guidance (in the legal framework and guidance/ implementation tools). Greater clarity and predictability as to sanctions for violations (e.g., disclosure of confidential information) would also promote more effective and conforming implementation.

Challenge and appeal mechanism

The legal framework establishes a two-tier complaint submission and review procedure, with complaints submitted in the first instance in most cases to the concerned procuring entity. A second-level, administrative review is provided by the Independent Procurement Review Panel (IPRP), the decisions of which may be appealed to the judiciary. While the Act establishes the complaints procedure, and the applicable timeframes for submission and decision, there is no clear guidance on the composition of the Panel, the qualifications of its members, or the procedures for conducting hearings. This lack of detail may lead to inconsistencies in the review process and reduce the effectiveness of the Panel. Such gaps may be addressed by formulating more detailed provisions in the legal framework a practice manual (repertoire of practice) for the IPRP, which would set out the way in which the work of the IPRP should be conducted. The transparency, as well as the overall efficacy of the complaint review system (in establishing uniform understanding and implementation of the bidding and award process and fostering predictability and accountability) is diminished by the lack of publication of IPRP decisions.

Recommendations to strengthen the independence and effectiveness of the IRPP include specifying the qualifications and appointment process for Panel members, extending the timeframes for conducting the review, which may be too short in many cases, allowing e-submission of complaints to be embedded in the e-GP system, limiting the possibility of overriding the suspension triggered by the submission of a complaint, and allowing compensation for the costs of prosecuting the complaint as a remedy for the successful complainant.

Further development of legal framework

As developed as it may be, there are various ways in which the current legal framework for public procurement can continue to develop positively, in particular:

updating to mandate and adapt to use of a designated e-GP system;

more even coverage of the entire procurement cycle (including the planning and contract management stages of the process, not focusing only on the contract acquisition stage);

elaboration of provisions on procedures and procedural aspects, including on framework agreements, how to deal with abnormally-low-priced bids; sufficient distinct treatment of non-consultancy services; additional details on conducting procurement procedures in specialized sectors, including health, infrastructure and education;

Enhance transparency (e.g., with regard to bid evaluation results, in line with OCDS)

elaboration of provisions on emergency procurement;

empowering civil society engagement;

streamlining contractor registration requirements so that it is on a single-point basis rather than fragmented throughout the entities in the system; and

Strengthening of conflict of interest and anti-corruption provisions (e.g., by dealing with beneficial ownership information)

Summary of high risk gaps and recommendations of Indicator 1²²

High risk gap	Red flag	Recommendations
PPP projects are able to be awarded outside of the established channel for doing so under the PPP Act (1(a)(c)); 1(l)(b)		Ensure that PPP projects are awarded under the PPP Act, and not via alternative, non-transparent channels such as is currently the case with the Office of Presidential Infrastructure Initiative.
Whilst most PPPs are being proposed and processed on the basis of unsolicited proposals, how to handle unsolicited proposals is an underdeveloped section of the PPP Act (1(a)(c))		Further development of legal framework for PPPs, including procedures for handling unsolicited proposals, and updating of PPP Act and issuance of supporting regulations. It is possible to include provisions that would, to the extent feasible, expose unsolicited proposals to competition.
Accessibility of legal texts and other documents persists as a challenge in remote, rural areas (1(a)(d))		Regularly update online resources and ensure accessibility of procurement documents and information throughout the country.
Various gaps in provisions on procurement methods: Chronically outdated thresholds for choice of procurement method; underdeveloped		1. Regularly review and update thresholds for procurement methods

²² Additional recommendations related to Indicator 1 are found in the Indicator Matrix (Vol. II).

provisions on framework agreements; insufficiently clarity as to use of emergency procurement; lack of a streamlined procurement method for low-value procurement such as micro-purchases (1(b)(a))		2. Elaborate provisions on framework agreements 3. Elaborate provisions on resort to and implementation of emergency procurement procedure
Provisions on bid evaluation need further development to enable value-for-money bid evaluation (only the lowest-evaluated bid approach is mentioned at the contract award standard envisaged in the legal framework); limited transparency regarding bid evaluation (1(f)(a))		1. Introduce a “most-advantageous-bid” standard as the overarching standard for contract award. 2. Elaborate bid evaluation provisions to require disclosure in the bidding documents of the weighting assigned to the various evaluation criteria being applied 3. Apply OCDS to release more information concerning bid evaluation
IPRP decisions are not required to be published (1(h)(e))		Mandate online publication of IPRP decisions, on or linked to the central web portal of the procurement system. That should be accompanied by guidance on transparency and confidentiality issues, in line with Open Contracting principles
The Act does not explicitly define the conditions under which contract amendments are permitted (1(i)(b))		Amend the Act to include a specific section (e.g., Section 31A) that explicitly defines the conditions under which contract amendments are permitted. This should include changes in scope, timelines, deliverables, and price adjustments, but must remain within the nature and basic scope of the contract.
The legal framework for public procurement does not address settlement of disputes arising in the implementation of procurement contracts (1(i)(c))		Elaborate provisions in the Act and regulations on settlement of disputes arising in contract implementation.
Unpredictability, delays and other gaps and weaknesses hamper enforcement of arbitral awards and judicial judgments (1(i)(d))	 Persistent unpredictability, delays, and procedural gaps in the	Implement legislative, institutional and other initiatives to strengthen enforcement of arbitral awards and court judgments

	enforcement of arbitral awards and judicial judgments constitute a systemic weakness that undermines legal certainty, contract enforceability, and supplier confidence, posing a material risk to effective remedies and fair competition in public procurement. As they involve systems outside of the public procurement system, these are not gaps that can be immediately mitigated through actions in the public procurement system.	
There is no clear mandate to establish, and use, a central e-GP system for public procurement (1(j)(a))		Add provisions to the Act mandating the establishment and use of a government-wide-GP system
The legal framework does not address data security standards and other aspects essential for digitalization of public procurement (1(j)(b))		Mandate use of fit-for-purpose, cost-effective data security and authentication standards; Enhance privacy protection provisions;
Public access to procurement records is not affirmed (1(k)(a))		Empower public access to procurement records in line with Open Contracting principles and OCDS

Indicator 2: Implementing regulations and tools support the legal framework

This indicator verifies the existence, availability and quality of implementing regulations, operational procedures, handbooks, model procurement documentation and standard conditions of contract. Ideally the higher-level legislation provides the framework of principles and policies that govern public procurement. Lower-level regulations and more detailed instruments supplement the law, make it operational and indicate how to apply the law to specific circumstances.

Synthesis of the indicator

Regulations

Implementation of the Public Procurement Act 2016 is supported by the Public Procurement Regulations, 2020. The Regulations provide details on the procedures, thresholds, and institutional arrangements for public procurement: Part I – definitions of terms; Part II – institutional and organizational arrangements; Part III – eligibility and qualifications; Part IV – various aspects of planning, preparation and initiation of procurement; Part V – procedures for procurement goods, works and non-consultancy services; Part VI – procurement of consultancy services; Part VII – request-for-quotations (RFQ) method; Part VIII – single-source procurement (including a subsection on single-source emergency procurement); Part IX – contract award and contract formation; Part X – various aspects of contract administration, e.g., inspection and

acceptance, price adjustment; Part XI – transparency and accountability; Part [XIII] – disposal of stores and equipment.

While they are detailed and cover many issues, the development of public procurement practice is dynamic and, so, along with the Act, the Regulations will need to be updated. Various steps and issues in the procurement process are candidates to be addressed, such as: adaptation to e-GP; elaboration of planning requirements; covering indirect costs of operating and managing the procurement process; emergency procurement, including advance preparedness for emergency procurement; integrating environmental policy and other sustainable procurement dimensions; adoption of the value-for-money/most-advantageous-bid paradigm for ranking of bids and the award decision; additional details on contract management. In addition to improvements in the comprehensiveness of the Regulations, improvements in accessibility may be prioritized as well and can be expected as part of the e-GP system and web-portal of the procurement system. For example, ensuring the establishment of an online repository of legal and normative texts governing the procurement system could be part of the NPPA mandate as stated in the to-be-revised Act. Furthermore, the Act could establish a formalized process for regular review and updates of the Regulations, including ensuring stakeholder engagement in the process.

Further consideration may also be given to the drafting practice of restating (verbatim or near-verbatim) provisions from the Act. Some inconsistencies or discrepancies related to that practice were noticed by the assessors.

Standard procurement documents

Various standard bidding and procurement documents, including contract conditions, have been issued:

- a. Goods: SBDs have been issued for simple goods, for complex goods, RFQ for goods, and local purchase order. Guidance material for users is also posted on the NPPA website.
- b. Services (consultancy): there are standard RFP documents for complex/time-based and for lump-sum contracts, small lump-sum and time-based; also available is an RFQ document package for services; guidance material here also.
- c. Works: RFQ for works; SBD small works; ICB, NCB for works; related guidance material for users.

The content of the standard contract conditions, which are incorporated in the respective SBDs, is generally consistent with internationally accepted practice. However, standard contract conditions have not been developed for all procurement methods. The legal framework should be amended to explicitly require inclusion of standard contract conditions for each procurement method.

Additional standard document packages, concerning procurement in the health and information technology sectors, which are called for by the Act, have not yet been issued. Beyond that, issuance of standard documents for pre-qualification, framework agreements, performance-based contracts (e.g., for road maintenance), should be undertaken. Streamlined documents for low-value transaction should be added as well. Also, it would be helpful to establish the regular review and updating of the standard documents, informed by gathering stakeholder feedback. Certain additional issues (e.g., price adjustment) may be elaborated in the SBDs.

The Act and Regulations establish a mandate for the use of standard procurement documents to ensure uniformity, transparency, and fairness. However, the legal framework provides for the possibility of variations from the standard bidding documents (Reg. 39(3)). The possibility of varying from the SBDs diminishes their impact as a tool for predictability and harmonization of practice in the procurement system. The absence of a comprehensive list of specialized documents for complex or high-value contracts presents challenges.

Public Procurement Manual

The Public Procurement Manual (Second Edition, 2020) is a comprehensive manual covering the whole procurement cycle. The status of the Manual, and its uptake, could be bolstered by mentioning the Manual in the legal framework and that, as an online resource, the Manual could be maintained and continually updated. In any case, it will have to be updated to take into account the introduction of e-GP, and to introduce other updates (e.g., the reference to INCOTERMS 2010 needs to be replaced by a reference to INCOTERMS 2024), as well as to provide additional guidance on procurement in particular sectors, and on contract management, and to align the text with the next version of the Act and the Regulations. As in the case of the Regulations and the SBDs, it would be useful for the legal framework to call for the regular review and update of the Manual, taking into account stakeholder feedback and input.

Summary of high-risk gaps and recommendations of Indicator 2²³

High risk gap	Red flag	Recommendations
There is ambiguity in some provisions and a lack of comprehensiveness in certain aspects (e.g., provisions on framework agreements) (2(a)(b))		The NPPA should continue the development of a consolidated, comprehensive set of regulations that cover all the various stages and aspects of the public procurement process (planning, acquisition and contract management)
The legal framework does not deal with the issuance or maintenance of a manual (2(d)(b))		Assign clear responsibility for Manual issuance, implementation and maintenance, and define a regular updating process

Indicator 3: The legal and policy frameworks support the sustainable development of the country and the implementation of international obligations

This indicator assesses whether horizontal policy objectives, such as goals aiming at increased sustainability, support for certain groups in society, etc., and obligations deriving from international agreements, are consistently and coherently reflected in the legal framework, i.e. whether the legal framework is coherent with the higher policy objectives of the country.

Synthesis of the indicator

The Act does not explicitly require or encourage the incorporation of sustainability criteria (economic, environmental, and social) in procurement planning, bidding, evaluation, or contract management. There are references in the Act to some elements of the sustainable public procurement agenda, but it does not comprehensively address Sustainable Public Procurement (SPP) or how to integrate environmental, social, or economic sustainability into procurement processes and throughout the procurement cycle. There is no explicit mention of environmental sustainability in the Act. For example, there are no provisions requiring the consideration of environmental impact assessments, energy efficiency, or waste reduction in procurement decisions. While the Act promotes gender equality (Section 1(5)), it does not explicitly

²³ Additional recommendations related to Indicator 2 are found in the Indicator Matrix (Vol. II).

address other social sustainability criteria such as labor rights, community engagement, or the inclusion of marginalized groups in procurement processes.

The Public Procurement Regulations (2020) offer limited support for SPP (e.g., Reg. 11, which allows the National Public Procurement Authority (NPPA) to issue circulars on environmental protection). Yet, the Regulations lack detailed mandates or guidelines for embedding sustainability criteria into procurement processes and decisions, indicating SPP is not fully institutionalized.

There is a Local Content Policy, according to which, in order to ensure that there is utilization of Sierra Leone goods and services in a way that promotes the creation of backward and forward linkages, public procurement should be streamlined to give preferential margins to domestic SMEs. Yet there is no mention in the legal framework for public procurement of any preferential policy for SMEs (e.g., the earmarking of a specific threshold dedicated solely for SMEs). A clear policy or strategy should be in place to integrate SPP into public procurement, aligning with broader national policy objectives such as environmental sustainability, social inclusion, and economic development. In some of the SPP-related provisions that are included in the legal framework, more details would be needed in order to ensure uniform understanding and harmonized implementation (e.g., regarding the margin of preference).

Summary of high-risk gaps and recommendations of Indicator 3²⁴

High risk gap	Red flag	Recommendations
The legal framework does not address sustainable public procurement in a holistic, policy-based manner, and there is a lack of an SPP policy, as well as a lack of an SPP implementation plan. (3(a)(a)-(b))		Add a mandate to develop and implement an SPP policy, including in the economic development, environmental, and social welfare (e.g., gender responsive procurement) spheres, and with a view to fostering innovation and maximizing alignment with national development policy objectives and priorities.
The legal framework lacks explicit provisions to ensure that sustainability criteria are systematically integrated into procurement processes. (3(a)(c))		Elaborate the legal framework to explicitly provide for the inclusion of sustainability criteria (e.g., life cycle costing, environmental impact, energy efficiency, social impact) in the evaluation of bids, and at other steps and stages in the procurement process.
Limited information is provided in the legal framework on how to implement the margin of preference (3(a)(a))		Develop detailed guidance for implementation of the margin of preference, maximizing alignment with national development policy objectives and priorities.
Whilst the Act and the Regulations provide a solid foundation for ensuring value for money, there are significant gaps in the explicit		Amend Reg. 56 and Section 49 to explicitly provide for the inclusion of sustainability criteria (e.g., environmental impact, energy efficiency, social impact) in the

²⁴ Additional recommendations related to Indicator 3 are found in the Indicator Matrix (Vol. II).

application of sustainability criteria. 3(a)(d)		evaluation of bids, and at other steps and stage in the procurement process.

3.2. Pillar II - Institutional Framework and Management Capacity

Pillar II, which includes Indicators 4 through 8, assesses how the procurement system defined by the legal and regulatory framework in a country is operating in practice, through the institutions and management systems that make up overall governance in its public sector.

Indicator 4. The public procurement system is mainstreamed and well-integrated with the public financial management system

This indicator focuses on how well integrated the procurement system is with the public financial management system given the direct interaction between procurement and financial management, from budget preparation to planning treasury operations for payments.

Synthesis of the indicator

Procurement planning

The Act and the Regulations provide a comprehensive framework for procurement planning in Sierra Leone, which is essential for aligning procurement activities with budget planning and multi-year planning. At the core of the planning dimension is the preparation and publication of the annual procurement plan of each entity. The legal framework mandates procurement planning and requires the plans to detail contract packages, costs, methods, steps, and timelines. The annual plan is submitted for MoF review and approval to ensure alignment with budget preparation procedures. Procurement units are assigned the responsibility for planning procurement activities, which includes the preparation of procurement plans. Procurement committees verify and approve procurement planning and preparation of procurement processes. This oversight ensures that procurement plans are reviewed and aligned with the entity's objectives and budget. Regulation 34 ensures that procurement activities are aligned with available funds, which is critical for budget planning.

Nevertheless, gaps and weaknesses in procurement planning persist, and improvement of procurement planning and its alignment with budget is a key objective of the 2023-2027 PFM Reform Strategy. There is a pattern of procurement planning not necessarily being based on the actual needs of the procuring entity, but rather just being an exercise in adding an additional amount to levels from the preceding year (e.g., 10 percent). Factors driving such an approach include failure of end users to report their needs and insufficient coordination between the inventory control and procurement functions. That risks artificial inflation of the budget.

Additional weaknesses include annual procurement plans being processed without the required approval of the cognizant procurement committee, and the widespread phenomenon of procurement conducted outside of the annual procurement plan, with vote controllers approving deviations from the respective plan. That is in tandem with non-compliance with supplementary budget procedures, and non-compliance with the requirement to obtain NPPA approval of procurement plans, as well as revisions to

procurement plans not being processed through the NPPA. There are also gaps in budgeting indirect costs. Procuring entities are concerned that fees for the sale of bidding documents, which formerly they could keep and use to defray indirect costs of procurement, now had to be given to NPPA and the consolidated fund.

Effectiveness of procurement planning, and the resultant level of efficiency in service delivery, is also impacted by weaknesses in related systems (PFM, PIM, inventory and supplies management). For example, there is still no unified project database or clear criteria for project selection; and failure to prioritize projects, resulting in a public investment program (PIP) including many projects without sufficient funding. The assessment team noted that an IFMIS module for asset tracking has been purchased and preparations are underway to enable implementation.

PFM & commitment of budget funds

PFM-related procedures and controls outline the roles and responsibilities of the vote controller and budget committee in the procuring entity. Prior clearance requirements are also established. Before a procurement process begins, MDAs must obtain financial clearance from the Ministry of Finance to confirm budgetary coverage. The Ministry of Finance and the Accountant General's Department monitor expenditure commitments to prevent unauthorized spending.

In accordance with the PFM Act, all expenditures, including procurement, must be aligned with the approved national budget. Thus, MDAs must not initiate procurement without allocated funds. MDAs submit annual procurement plans aligned with their approved budgets.

The Public Procurement Act 2016 and the Public Procurement Regulations 2020, and the core instruments of the PFM framework proper, ensure that budget funds are committed or appropriated in a timely manner, and that procurement is not initiated without the budget to cover the prospective contract. On paper they are designed to ensure timely commitment and appropriation of funds and the sequencing of procurement accordingly. While both the Act and the Regulations provide a strong legal framework for ensuring the availability of funds before procurement processes begin, there are potential gaps and challenges in their implementation. Phenomena such as the lack of an e-GP system, gaps in enforcement of expenditure ceilings and other potential weaknesses in commitment control are seen widely.

There is a common practice of "partial funding" of procurement (in which the contractor is paid, for example, 30% of the contract price initially, with the remainder left to be paid subsequently, when funds become available).

Efforts to strengthen PFM also have focused on limiting the practice of awarding contracts outside of IFMIS. PFM strengthening has particular relevance to the challenges in the road contract, energy and water sectors. For example, overspending in roads in the 2024 budget and other such sectors continues to be among the biggest challenges.

According to the PFM Regulations (87(2)) each procurement contract is deemed suspended automatically if the contractor receives no Commitment Control Form with a unique commitment control number when the contractor enters into the contract (or a local purchase order with a unique commitment control number); moreover, the contractor is not entitled to any compensation for performance provided during the suspension until the contractor receives the Commitment Control Form or local purchase order with the unique commitment control number. No actual provisions to that effect were seen by the assessors in the standard bidding documents (including conditions of contract) posted on the NPPA website. Analogous provisions apply to orders and call-offs under framework agreements (PFM Regulations 87(1)).

Such provisions should not be retained as they inappropriately shift to the contractor what should be the procuring entity's burden – to ensure that there are funds committed to pay for its contractual commitments.

Budget execution feedback

There is a multifaceted generation of feedback and reporting on budget execution. That includes a combination of:

- publication requirements (e.g., notices soliciting bids, contract award notices)

- contract management obligations and practices of procuring entities (e.g., preparation of monthly summary reports)

- Oversight functions (e.g., NPPA mandate to regulate and monitor procurement, throughout the procurement cycle, including publication of data in the Quarterly Public Procurement Bulletin)

- PFM-related budget execution reporting and monitoring (e.g., via data capture by IFMIS; monthly and quarterly financial reports submitted by MDAs, which are consolidated by the Accountant General's Department into comprehensive reports for MoF review; monitoring by MoF Budget Bureau; external audits by ASSL)

NaMEA provides direct oversight to obtain credible data and information required for the formulation and implementation of development plans. NaMEA enables Government and development partner to track implementation progress and measure achievement of development goals and set targets. NaMEA has implemented the National Monitoring and Evaluation Management System (NaMEMIS), an integrated online platform to monitor and evaluate government and donor-funded projects, programs and policies, particularly those related to the National Development Plan. That wider lens applied by NaMEA monitoring is particularly valuable given the frequency of problems in contract implementation, the resource challenges NPPA faces in its monitoring role, and the chronic weakness in contract implementation monitoring at the entity level.

In the midst of chronic contract implementation issues, monitoring of contract performance remains a weakness, particularly at the entity level, though also at the NPPA level, due in particular to lack of resources. Monitoring and evaluation units do not necessarily exist in procuring entities and where such functions are being conducted, there are serious practical constraints such as lack of government-issued laptops. Monitoring of, and feedback on, budget execution is also hampered by poor, paper-based recordkeeping practices at the entity level, which often makes it difficult to find files -which may serve to conceal negligent and abusive practices.

Payment process

The main overall challenge regarding payment is chronic delay, often for extended periods of time. Disclosure of payment terms is addressed in the legal framework for public procurement, which requires bidding documents to include the payment terms. The default standard as to the timing of payment is set in the Regulations. In practice, however, delays in payment remain widespread and chronic. Chronic and extended late payment is a system-wide phenomenon due in particular to budgetary and revenue/cash-flow constraints; other factors contributing to payment delays include multiple approval

requirements. Although e-payment has been introduced, its spread is not universal, and manual, slower processes continue to be utilized.

Summary of high-risk gaps and recommendations of Indicator 4²⁵

High risk gap	Red flag	Recommendations
Unplanned procurement – annual plans being processed without NPPA approval; procurement conducted outside of the plan; weaknesses in ancillary systems (4(a)(a))		Strengthen procurement planning practice (require contingency planning for shortfalls in disbursements; publish annual procurement plans at the beginning of fiscal year; institute multi-year planning; elaborate provisions on multi-year contracting; integrate procurement into the project cycle; include indirect procurement costs in budgeting). Strengthen linkage between Public Investment Management (PIM) and procurement planning. To achieve this, link fiscal risk analysis to procurement planning for large infrastructure projects, and introduce joint indicators, integrated data systems and collaboration between NPPA and PIM Unit. Address weaknesses in ancillary systems (e.g., PIM/project cycle; inventory control)
Phenomena such as the lack of an e-GP system, gaps in enforcement of expenditure ceilings and other potential weaknesses in commitment control are seen widely. (4(a)(b) and 4(b)(a))	 Absence of a government-wide e-GP system, together with widespread gaps in the enforcement of expenditure ceilings and weaknesses in commitment control, amount to systemic control failures that undermine expenditure discipline, transparency, and the reliability of procurement execution, thus significantly impeding achieving the objectives sought through public procurement. Not all of these gaps (other than lack of an e-GP system) can be immediately mitigated	Implementation of a central e-GP system will enable tighter integration of the procurement process with IFMIS, and enforce blockage of procurement for which budget availability is not certified. It could also include public reporting on fund certification through the electronic procurement portal to enhance transparency and accountability

²⁵ Additional recommendations related to Indicator 4 are found in the Indicator Matrix (Vol. II).

	through actions in the public procurement system.	
MoF issues certificates of budget availability, but those are not reliable to ensure actual availability of funds when payment becomes due (4(a)(b), 4(b)(a))	 Certificates of budget availability issued by the Ministry of Finance do not reliably ensure the actual availability of funds at the time payments fall due, indicating weaknesses in commitment control and cash management that undermine expenditure discipline, contract credibility, and timely payment, thus significantly impeding achieving the objectives sought through public procurement. This gap, which is rooted in the broader PFM conditions, cannot be immediately mitigated through actions in the public procurement system.	Ensure that certifications of budget availability/commitment control are a reliable assurance that disbursements will be available when payments become due; Enforce provisions of the PFM Act (2016) on excess spending
There is the rule that every contract deemed to include provisions requiring contractor to have received notice of the commitment control number when entering into contract, or contract deemed suspended and any performance during suspension is not compensable. (4(a)(b))		Cancel the rule that every contract deemed to include provision requiring contractor to have received notice of the commitment control number. Ensuring the availability of funds to pay for procurement contracts is not a burden that should be shifted to contractors.
The practice of partial funding of procurement contributes to patterns of delayed or unfinished contract performance (4(a)(b))		The Public Procurement Act (Sec. 17(3)) should be amended to require procuring entities to ensure funds cover at least the portion of the contract to be performed within the budget period, and Reg. 34(2) should clarify that budgets must cover the full scope of work for the budget period, including contingencies and indirect costs.
There continues to be some procurement conducted outside of IFMIS (4(a)(b))	Conduct of procurement outside the IFMIS undermines commitment control, expenditure tracking, and integration with budget execution, creating systemic risks to expenditure discipline,	Suppress the practice of conducting procurement outside of IFMIS

	transparency, and effective financial oversight.	
Contract performance monitoring is weak at the entity level (as well as at the NPPA) (4(a)(c))		Ensure that the monitoring and evaluation function is established in procuring entities, and that monitoring of contract performance is adequately resourced, including at the NPPA level
Payment delays are chronic (4(b)(b))	 Chronic payment delays systematically disrupt contract execution, increase transaction costs, and deter effective supplier participation, thereby reducing procurement efficiency, weakening value for money, and undermining timely service delivery. That significantly impedes achieving the objectives sought through public procurement. This gap, which is rooted in broader PFM conditions, cannot be immediately mitigated through actions in the public procurement system.	Beyond budget/commitment controls and other rules and techniques to suppress or prevent unfunded procurement, additional approaches to deal with unreliable disbursement flows may be considered (e.g., supplier credit facilities providing bridge financing on the basis of procurement contracts) Promote and facilitate e-invoicing and e-payment

Indicator 5. The country has an institution in charge of the normative/ regulatory function

This indicator refers to the normative/regulatory function in the public sector and its proper discharge and co-ordination. The assessment of the indicator focuses on the existence, independence and effectiveness of these functions and the degree of co-ordination between responsible organisations. Depending on the institutional set-up chosen by a country, one institution may be in charge of all normative and regulatory functions. In other contexts, key functions may have been assigned to several agencies, e.g., one institution might be responsible for policy, while another might be in charge of training or statistics. As a general rule, the normative/regulatory function should be clearly assigned, without gaps and overlaps. Too much fragmentation should be avoided, and the function should be performed as a well-co-ordinated joint effort.

Synthesis of the indicator

National Public Procurement Authority (NPPA)

The NPPA is the central normative and regulatory body for the public procurement system. Pursuant to the 2016 version of the Act, the NPPA performs a mix of, on the one hand, policy and oversight functions and, on the other hand, some operational functions. That is a departure from the wholly non-operational character of the NPPA as originally established pursuant to the 2004 Public Procurement Act. The

Procurement Directorate in the Ministry of Finance has some functions that raise the risk of overlap and the need for coordination.

The governing body of the NPPA is its Board, which includes representatives from government and the public sector, the private sector and professional associations. The absence of the MoF from the NPPA Board has been called into question, in light of the budget, planning and regulatory roles of the MoF. The NPPA is supported by a secretariat, headed by the Chief Executive. In addition to its headquarters in Freetown, the NPPA has the following regional offices: Northern Region Office (Makeni); Southern Regional Office (Bo); and the Eastern Region Office (Kenema).

To solidify the regulatory authority and autonomy of the NPPA, the legal framework should indicate the general types qualifications and experience that the CEO, and the Deputy CEO, should have relevant to their roles and responsibilities; the applicable administrative instrument should indicate the types of qualifications and experience that technical secretariat staff should have, including any training and certification requirements in accordance with the professionalization paradigm recommended in this assessment. It should also be affirmed that the leadership of the NPPA (CEO, Deputy CEO) may only be removed from office for cause.

Resource challenges

NPPA faces various resource challenges in implementing its mandate under the Act, including mobility, IT equipment and internet connectivity, office and meeting space, mobility, and HR gaps.

NPPA functions

Functions assigned to the NPPA include:

- a. policy formulation
- b. issuance of standard implementation documents and forms
- c. conducting prior review of procurement proceedings (including prior review and approval of bidding documents and approval of bid evaluation prior to contract award) and contract review during contract execution, and performance review following contract completion. In addition, the NPPA provides waivers to procuring entities to use less competitive procurement methods and also shortens the bidding period based on justifications provided by the entities.
- d. assessing procurement operations and recommending improvements, including application of ICT in public procurement processes – Various reform initiatives have been undertaken (in particular the current development of an e-GP system); moving forward, a procurement reform strategy and implementation plan should be developed, based on the findings of this assessment, and implemented, addressing all the main components of the public procurement system.
- e. ensuring capacity building and skills-development and professionalization of the procurement workforce, and providing interpretations of the Act and other texts governing public procurement, and coordinating technical assistance; the NPPA is responsible for developing certification schemes for procurement officers and procurement committee members. The NPPA's training mandate includes SMEs.
- f. dissemination of information about and raising awareness of the procurement system, and collection and dissemination of information concerning procurement activities and operations, which entails compilation/dissemination or conducting of the following:

- i. NPPA web portal, establishment of which is a key step in the direction of an information hub for public procurement in the country; further work remains to be done to improve the functionalities, completeness, and timeliness of the web portal, which could be integrated into the development of the e-GP system; it will be crucial to ensure that publication of information is timely and not subject to delay and gaps.
- ii. annual report on the procurement system;
- iii. the quarterly Public Procurement Bulletin;
- iv. publication of a database of suppliers, contractors, and consultants, along with price records;
- v. conducting an annual procurement forum;
- vi. issuance of the debarment list;
- vii. publication of the quarterly Price Norm;
- viii. sharing of information and cooperation with other governmental entities to implement Government policies.

It can be expected that, with the implementation of the e-GP system, and its data capture, digital reporting, and analytics functionalities, and integration/interfacing with other PFM systems, the time required for the preparation of the Annual Assessment Report could be shortened and the publication/accessibility of data will no longer be subject to the current delays.

The NPPA is required to prepare annually a report on its activities and finances, which is laid before Parliament (after having been submitted by the NPPA Board to the Minister of Finance). That report is not required to be published. Publication of that report would improve the transparency and accountability of this critical component of the public procurement system

(See also the narrative under Indicator 7, concerning the scope of information being disseminated, which could usefully be expanded to align with open contracting principles)

- g. stakeholder engagement through procurement fora, at least annually
- h. conduct debarment proceedings and publish a list of debarred suppliers, contractors and consultants
- i. issuance of approvals for use of procurement methods other than competitive bidding
- j. after conducting an investigation and determining that a breach of the Act or of regulations thereunder has occurred, intervening in the proceeding to direct rectification of the breach or termination of the procurement proceeding; in the case of persistent of serious breach, the NPPA may recommend suspension of disbursements for the concerned procurement and disciplining of the accounting officer, chair or member of the procurement committee, or any other official implicated

Additional functions allocated to the NPPA by the Regulations include setting thresholds, registering suppliers, ensuring environmental protection.

There are some areas in which communication and coordination between the NPPA and certain other entities exercising regulatory or quasi-regulatory function may be insufficient. Those include policy making, monitoring, capacity building, design and implementation of the e-GP system (especially in terms of interoperability with PFM systems such as IFMIS).

Conflict of roles and conflicts of interest

The addition of the prior-review/no-objection functions transformed the NPPA from being a purely regulatory and monitoring body into an entity implicated in the operations over which it also exercises a regulatory role, akin to the mix of functions of the old Central Tender Board (CTB). It issues prior approvals/no-objections for choice of procurement method other than open competitive bidding, bidding documents, and contract awards. That is an essential conflict of institutional roles that not only compromises the autonomy of its regulatory role, but also places a major strain on its resources leading to bottlenecks in procurement proceedings that were characteristic of the CTB era.

The current approach also takes responsibility away from procuring entities and results in delays. Protracted approval processes can render bid and materials prices outdated and hinder achieving intended objectives on time. However, no timelines are specified in the legal framework for the issuance of the approvals/no-objections. Moreover, limited technical capacity of the NPPA in specific procurement sectors curtails the value added by NPPA prior review, in particular regarding the bidding documents. The conflict in the roles assigned to the NPPA is exacerbated by assigning to the NPPA also the role of adjudicating debarment applications by the mix of operational.

The Act (Sec. 10) establishes clearly a conflict-of-interest- disclosure and recusal requirement for NPPA Board members. There are not found conflict-of-interest provisions directed specifically at the NPPA secretariat. The conflict-of-interest-provision that are found are directed at those implementing procurement processes, rather than at regulatory/oversight officials. That includes the Code of Ethics provisions in the Public Procurement Manual. Beyond that, the NPPA secretariat staff is subject to the 2008 Anti-Corruption Act (amended 2019) (sec. 45), which imposes conflict-of-interest disclosure and recusal requirements on public officials, and subjects violations thereof to criminal penalties (fines and imprisonment).

In the private sector survey, 23.4% of respondents reported encountering a conflict of interest situation in public procurement. Roughly 63% of respondent rated the regulatory system as having some degree of conflict of interest.

Monitoring

Though there has been an increase in NPPA monitoring, there are notable gaps in the monitoring process to ensure that all entities utilizing public funds strictly adhere to procurement regulations. A key factor inhibiting NPPA monitoring is non-compliance with MDA reporting requirements, which is exacerbated by weak recordkeeping practices in MDAs. The resources and capacity constraints under which the NPPA functions also inhibit the breadth and effectiveness of its monitoring function. Weak oversight allows non-compliance to persist, as non-compliance often goes unnoticed, thus undermining core procurement principles of value for money, efficiency, transparency, accountability, and equal opportunity. In practice, risk-based monitoring is not emphasized, leading to inefficient oversight of high-risk activities.

Some duplication of monitoring efforts is inherent in the fact that monitoring is being carried out by NPPA, NAMEA, Ministry of Planning and Economic Development (MoPED), the MoF Procurement Directorate, as well as by the ACC, which may provide opportunities for some saving of efforts and greater efficiency. Though the Procurement Directorate's monitoring is conducted from a fiscal perspective (budget and PFM performance), the focus of NPPA monitoring is compliance with procurement policies and procedures. Coordination is therefore essential to ensure efficiency as well as consistency and effectiveness of monitoring activities. That is particularly the case since the MoF Procurement Directorate's approval is required before contract award (in addition to NPPA approval).

To one extent or another, there is a lack of information sharing among the monitoring agencies. The [planned] MoU for information sharing and joint monitoring involving NaMEA, Audit, ACC and MoPED

could be a useful vehicle for rationalization of monitoring activities and breaking down any silos that may have arisen among monitoring agencies.

In addition to coordination, as well as shedding/transferring its prior-review/no-objection functions, various steps may be implemented in pursuit of more efficacy in NPPA monitoring:

- a. Fostering greater compliance with reporting requirements and raising the standard of procurement recordkeeping, including e-recordkeeping and archiving;
- b. Equipping the PPA with the necessary capacity so as to enable an increase in auditing/reviewing activity, including at the local level, while applying a risk-based approach in selecting audit cases;
- c. Introduce a risk assessment framework by amending the Public Procurement Act 2016 (e.g., Section 19) and Regulations 2020 (e.g., Regulation 12) to require assessments based on complexity, value, and impact, ensuring delegation aligns with monetary thresholds and risks; establish a framework for, and step-up monitoring of, contract performance
- d. Focus on issues particularly impacting outcomes (e.g., adherence to procurement planning and publication requirements, use of the e-GP system (once activated), use of neutral/functional specifications, contract management, effectiveness of e-GP system)
- e. Strengthen central and local governments' coordination on procurement through standardized templates, stronger oversight, and digital tracking tools, especially for local governments.

Consider establishing a monitoring platform for NPPA monitoring activities, akin to NaMEA's NaMEMIS (see assessment criterion 4(a)(c)).

Data collection and dissemination

Whilst information dissemination tasks are assigned to the NPPA (see assessment criterion 5(b)(e)), explicit reference is not made to establishment by the NPPA of a statistical database. Such a step should be part of the procurement information management plan moving forward, particularly in conjunction and integration with the e-GP system.

Summary of high risk gaps and recommendations of Indicator 5²⁶

High risk gap	Red flag	Recommendations
The NPPA is assigned a mix of non-operational and operational functions, which compromises the autonomy of its regulatory functions (5(a)(a))		Restore the NPPA to its original, purely regulatory nature; Assign any prior-review/no-objection function to another entity, such as the MoF Procurement Directorate
Effective performance of NPPA functions is hampered by resource constraints (5(a)(a))		Ensure NPPA has the necessary capacity and resources to fulfill its functions
There is overlap and duplication in monitoring activities (5(b)(d))		Rationalize procurement monitoring The emphasis should be on complementary rather than duplicative monitoring;

²⁶ Additional recommendations related to Indicator 5 are found in the Indicator Matrix (Vol. II).

		rationalization may be facilitated by restoring NPPA to its original purely non-operational role. • To facilitate complementary monitoring, an inter-agency coordination platform could usefully be established for NPPA, ASSL, and the Internal Audit Directorate. • Institute information sharing among oversight and monitoring agencies
The legal framework does not mandate the establishment of a statistical database on procurement activities, and one has not been established (5(b)(f))		Establish an online, interactively searchable database on procurement activities (historical, currently active, and planned), in line with OCDS
Despite having several sources of financing, The NPPA lacks budgetary autonomy, making its budget susceptible to political interference or delays in parliamentary approval, affecting operational independence. (5(c)(b))		Allowing the NPPA to develop and defend its own budget directly to Parliament, without revision by the Ministry of Finance; the NPPA having access to funds directly from the Consolidated Fund, as is the case with the ASSL and the ACC; empower the NPPA to make independent spending decisions within its budget allocation; protection of the NPPA from mid-year budget reallocations
The NPPA has shortages in staffing and technical capacity, and the required professional profile for the NPPA secretariat is not sufficiently elaborated 5(c)(c)		The required qualifications, and roles and responsibilities, of the leadership and staff of the NPPA secretariat should be elaborated.
Conflict of interest provisions covering NPPA secretariat have not been formulated (5(d)(a))		Adopt conflict of interest rules governing NPPA secretariat leadership and staff

Indicator 6. Procuring entities and their mandates are clearly defined

This indicator assesses: i) whether the legal and regulatory framework clearly defines the institutions that have procurement responsibilities and authorities; ii) whether there are provisions for delegating authorities to procurement staff and other government officials to exercise responsibilities in the procurement process, and iii) whether a centralised procuring entity exists.

Synthesis of the indicator

Decentralized procurement system

The public procurement system in Sierra Leone is a decentralized one. The legal framework defines procuring entities broadly, encompassing government ministries, local authorities, state-owned enterprises, public utilities, and any natural or legal person using public funds for procurement (Sec. 1(1)). Section 1 of the Regulations and Section 1(1) of the Act include entities such as local councils, sub-vented agencies, universities, hospitals, and private sector entities using public funds.

Structures in procuring entities

The standard division of responsibilities and competencies in procuring entities is tripartite:

- a. Procurement Committees (approval and oversight functions – e.g., contract modifications exceeding authorized limits, and approval or rejection of procurement submissions; it is the procurement committees that make contract award decisions; the Permanent Secretary/Head of Entity is the Chairman; Finance Officer and the head of the End User Unit are members, and a Procurement Officer serves as Secretary)
- b. Procurement Units (manage procurement processes, including budget checks, bid evaluations, and contract preparation; supposed to be staffed with trained personnel and handle procurement planning and administration; the size and level of staffing of a procurement unit and any subsidiary procurement units are to be determined by the procurement workload of a procuring entity, taking into account the volume, value, complexity and type of procurement conducted by the procuring entity. The Regulations (17(1)) set forth a detailed list of tasks and functions assigned to procurement units.
- c. Heads of Procuring Entities approve or reject procurement submissions

There is uncertainty as to who is responsible for contract implementation monitoring. Only two contract management-related tasks are included in the listing of procurement unit functions (Reg. 17(1)(q) - preparing contract variations and modifications, and Reg. 17(1)(r) - assisting with inspection and acceptance). The legal framework should affirm and emphasize the need for the procuring entity to designate responsibility for contract management and its various component functions.

In the further development of the legal framework, guidance could usefully be provided on flexibilities that may be available for structuring the procurement function in very small procuring entities, particularly at the local level.

Delegation of authority

The structures in procuring entities defined by the legal framework for public procurement (procurement units, procurement committees) provide a framework for delegation of procurement authority, including varying degrees of approval requirements for contract award.

	Type of contract	Contract Value (Le) (Threshold in SLL million)	Authority approving proposed contract award
1.	Goods	Less than 15	Head of Procurement Unit or Department
		15-60	Head of Procuring Entity
		Above 60	Procurement Committee
2.	Works/Technical Services	Less than 30	Head of Procurement Unit or Department
		30-100	Head of Procuring Entity
		Above 100	Procurement Committee
3.	Consulting Services	Less than 6	Head of Procurement Unit or Department
		6-30	Head of Procuring Entity
		Above 30	Procurement Committee

Delegation of contract award approval authority in procuring entities

[Source: *Public Procurement Regulations, First Schedule, item 6.*]

In the absence of professionalization and digitalization of public procurement, procurement officers, and the procurement process, are more exposed to pressure and interference from above, which may result in transfer of an official not responsive to such pressure.

Unlike many other country procurement systems, the legal framework for public procurement in Sierra Leone does not provide a simplified procurement method (e.g., direct procurement) for micro-procurement. The introduction of a streamlined method for very-low-value procurement and micro-purchases would facilitate further delegation of authority and saving of transaction costs. Use of such a method should be subject to an annual cumulative cap to avoid misuse.

Monetary thresholds related to the delegation of procurement authority are stated in the Act as well as in the Regulations. Defining monetary threshold in the Act increases the risk of thresholds becoming outdated in light of the time required to amend statutory instruments such as the Act. The annual budget law could include such thresholds.

As presently structured, there is a conflict of interest/roles for the procurement officer to award and sign a contract regardless of how low the amount is, which is the case with regard to low-value procurements

Addressing operational challenges

Procuring entities face various challenges in operating procurement structures and processes. Those concern financing, staffing (workload and technical capacity), management structures not defined in a standard manner, technology (connectivity, outdated or insufficient equipment), training shortfalls (and the resulting impact on professionalism and trust), lack of remuneration for procurement committee members. In recognition of the time, additional work and risk that accompanies membership in procurement committees, providing allowances/sitting fees for procurement committee members could be considered.

An important part of meeting such challenges will be the development and implementation of a public procurement professionalization strategy. The strategy would tie together interrelated initiatives to address capacity building and professionalism in the public procurement system, including:

- a. Formal establishment and elaboration of the multi-tiered public procurement cadre within the ranks of the civil service

- b. Development of a competency framework, which identifies the abilities and skills required at various levels of the public procurement professional structure, which will also inform the certification scheme and the design of training program modules
- c. Systematic, ongoing training program coordinated with the competency framework, including continuous professional development programs
- d. A regulatory body for the procurement profession.

See also recommendations concerning capacity building and professionalization of public procurement (Indicator 8).

Accountability

Accountability is fostered from a number of angles, including:

Institutional oversight (procurement committees in procuring entities, and NPPA oversight; IPRP role in reviewing complaints)

Ethical Standards (which require impartiality, conflict avoidance, and confidentiality, with sanctions for breaches; prohibition of corrupt practices, with debarment for violators).

Transparency (provisions on preparation of summary records of procurement proceedings and on recordkeeping and archiving)

Decision-making standards and procedures (contracts are awarded to the lowest evaluated bidder, with a 14-day notification period; entity heads to approve or reject contracts with written reasons)

Complaints and reviews (two-tier complaint review process supports accountability).

Hindrances to accountability include limited access to data and transparency, which are essential for holding procurement officials accountable, and the current system of subjecting the procurement process to repeated NPPA prior approvals/no-objections. The latter is cited by stakeholders as diluting the responsibility and accountability of actors subject to external prior review/no-objection procedures. Restoring the NPPA to its original, non-operational character as a regulatory body would reinforce accountability on procuring entities for their procurement activities, replacing the current system of various prior approvals/no-objections.

Implementation of various transparency-related steps will help to enable accountability in the processing of procurement at the entity level. Those steps include: digitalization of the procurement process; standardizing and improving record keeping practices; empowering access of the general public to data on procurement activities including through implementation of OCDS and an online interactively searchable database; development of civil society monitoring; strengthening of enforcement and significance and certainty of sanctions for non-compliance; strengthening whistleblower protection (e.g., adoption of a standalone whistleblower protection statute if, upon study, that is deemed more effective)

Centralized procurement body

A general, central purchasing body has not been established in the de-centralized public procurement system of Sierra Leone; NPPA has not yet designated an entity or entities pursuant to Reg. 20 to conduct procurement of common-use items; but there are such arrangements at the sector level. In the health sector, the National Medical Supplies Agency (NMSA) handles procurement and distribution of medicines and medical supplies. In the education sector, the Ministry of Education centrally manages procurement related to infrastructure development as well as educational materials. In the agriculture sector, the Ministry of Agriculture and Food Security (MAFS) centrally manages procurement of agricultural inputs.

The legal framework provides tools for centralized procurement arrangements, in particular through the framework agreement, and the possibility under Reg. 20 of designating an entity for procurement of common-use items. However, provisions on framework agreements, a tool for transactional cost savings and efficiency, are not elaborated in detail and there is no centralised mechanism for specialised procurement sectors like IT. As a result, framework agreements are underutilised for common items, with limited awareness of their benefits.

Summary of high-risk gaps and recommendations of Indicator 6²⁷

High risk gap	Red flag	Recommendations
Provisions and practices on framework agreements and centralized procurement of common-use items are undeveloped. (6(a)(c))		- Consider establishing or designating an entity for central frameworks and purchasing; - Elaborate provisions on framework agreements: - Ensure e-GP functionalities accommodate e-catalogues, framework agreements, etc.

Indicator 7: Public procurement is embedded in an effective information system

The objective of this indicator is to assess the extent to which the country or entity has systems to publish procurement information, to efficiently support the different stages of the public procurement process through application of digital technologies, and to manage data that allows for analysis of trends and performance of the entire public procurement system.

Synthesis of the indicator

Gaps in disclosure/publication requirements

Various provisions in the legal framework call for publication of notices, typically referring to both print and online publication, consisting of at least two national print media outlets and the NPPA website. The NPPA website has some issues of completeness and timeliness of publication (e.g., comprehensiveness of contract data available on the Citizen Portal page, lack of timelines for publication, delays in publication of Quarterly Bulletins and Annual Assessment Reports).

Gaps in the publication and disclosure requirements in the Act, and in practice, result in incomplete coverage of the procurement cycle (e.g., no requirement to publish annual procurement plans; no mandate to disclose/publish detailed information such as evaluation criteria, summaries of bid evaluation reports (only partly accessible to the general public), or contract performance reports, lack of disclosure of key information about contracts (such as commencement and end dates, other milestones; texts of contracts and contract performance reports accessible); an overly restrictive policy to disclosure to the general public of the summary record of the procurement proceedings (e.g., an open-ended possibility of avoiding entirely the limited disclosure to the general public that is provided (Sec. 32(5) with unclear

²⁷ Additional recommendations related to Indicator 6 are found in the Indicator Matrix (Vol. II).

guidelines on what constitutes "confidential" information, leading to inconsistent application of disclosure rules.)).

The Regulations likewise fall short of the mark in terms of open contracting principles: they require the publication of proposed contract awards but not final signed contracts or performance data, hindering outcome monitoring; allow for some disclosure of summary records upon request but do not require proactive publication, reducing transparency; mandate monitoring by the Authority, but do not require the publication of monitoring reports or performance data; require record maintenance but not proactive publication, limiting transparency and accountability.

The legal and policy framework for public procurement does not specify the level of detail required in a statistical database, such as disaggregation by gender, region, or type of procurement (goods, works, services), which restricts in-depth analysis and monitoring of procurement policies' impact on different groups.

The Regulations (Reg. 8, which is entitled "data management functions of Authority") authorize the NPPA to issue circulars, including on the role of procuring entities in facilitating the establishment and maintenance of data and information bases concerning procurement, as well as on submission of regular reports of procurement activities and assistance in the monitoring and evaluation of public procurement and development of procurement policies. The NPPA web portal lists an NPPA circular on Submission of Contract Award Details for Publication on NPPA's Website (27 July 2021), which requires procuring entities to submit to the NPPA copies of contracts within a week of contract signature. However, the assessors did not find any Circulars later than 2021 posted on the NPPA website on data-related issues or on any other topic.

In addition to such gaps in disclosure and publication requirements, access to information is hindered by non-compliance with MDA reporting procedures and lack of an e-GP system (and its data-capture functionality), as well as by connectivity and equipment issues. The latter are a significant lingering challenge for stakeholders, including those seeking to find procurement-related information. Another factor affecting disclosure is a need for additional guidance as to what constitutes "confidential" information, leading to inconsistent application of disclosure rules.

Regarding the technical format of the procurement data that is being collected (in particular for the raw data on which the Annual Assessment Report is based), a lack of unique identifiers for procuring entities and for suppliers, contractors and service providers makes the data "messy" from the standpoint of trying to track entities and providers across various contracts and stages of the procurement process, thus complicating analysis.

Furthermore, non (or limited)-availability of data in machine-readable formats, lack of standardized classifications (e.g., UNSPSC), bulk downloading and APIs is a challenge that hinders analysis of data. The focus remains on human-readable formats, such as PDFs and physical records, rather than machine-readable formats like CSV, JSON, or XML. Though Sierra Leone's 2024-2028 OGP Action Plan does not refer to publication of data in machine-readable formats, the National Data Strategy (2023) (5.2.3) does call for the utilization of open data standards.

See also Indicator 5, concerning delays in publication of data on the NPPA website, and the absence of an online, interactively searchable database on procurement activities.

Procurement system web presence

The legal framework does make multiple references to publication of some notices and information on the NPPA website. However, the legal framework does not explicitly mandate the establishment of a

centralized online portal for procurement information, despite emphasizing transparency and accessibility. The lack of such a fully elaborated, up-to-date web portal for the procurement system limits stakeholders' ability to access real-time, comprehensive, and easily accessible procurement data.

e-GP

Use of any e-GP type of mechanism has been fragmentary and uncommon, as a government-wide, central e-GP system has not yet been implemented. However, a vendor for such a system has been contracted and the process of designing such a system for Sierra Leone is currently underway.

The Regulations (Reg. 3(1) mandate the use of an electronic procurement system (with exceptions allowed under Reg. 3(2), though such a system has yet to be implemented. The Act allows procuring entities to use electronic communication for publishing invitations to bid, transmitting bidding documents, submitting bids, concluding contracts, and making payments, as outlined in Section 28(2). Section 49(3) permits electronic mail and other forms of electronic communication for bid submission, provided confidentiality and security are maintained.

Summary of high risk gaps and recommendations of Indicator 7²⁸

High risk gap	Red flag	Recommendations
Disclosure and publication requirements have important gaps and do not meet open contracting principles; for example, there is no explicit requirement to publish annual procurement plans on the NPPA website and incomplete coverage of other aspects of the procurement cycle (7(a)(a), 7(a)(c), 7(a)(d))		• Apply OCDS as the standard for disclosure and publication of information on procurement activities, and covering all phases of the procurement cycle • Establish clear timelines for publication of procurement notices and data • Affirm in the legal framework that there should be a central web portal for the procurement system and develop it • To facilitate complementary monitoring, an inter-agency coordination platform could usefully be established for NPPA, ASSL, and the Internal Audit Directorate. • Provide additional guidance on application of confidentiality exemptions to disclosure and require justification
The Act does not explicitly mandate the use of digital platforms or online portals for disseminating procurement information, limiting accessibility		The Act and Regulations should be updated to adapt to, and support, the digitization, as well as the digitalization, of public

²⁸ Additional recommendations related to Indicator 7 are found in the Indicator Matrix (Vol. II).

for stakeholders reliant on digital media; (7(a)(a))		procurement procedures and processes.
The legal framework does not call for the establishment of an online, interactively searchable database on procurement activities. (7(a)(b))		The legal framework should explicitly mandate the establishment and maintenance of a centralized online portal for procurement information, covering all stages of the procurement cycle.
Data is not published in open data/structured machine-readable formats (7(a)(e))		Require procurement data to be published in machine-readable format
Legal framework does not call for the establishment and use of a single government-wide e-GP system (7(b)(a))		Mandate establishment and use of a systemwide e-GP platform.
Without the implementation of an e-GP system, and its data capture functionalities, collection of data on procurement activities is subject to chronic delays and gaps. (7(c)(a))		The design and implementation of the planned e-GP system should ensure data captures and disclosure functionalities in line with OCDS.
The shortfalls in record-keeping practices referred to under assessment criterion 9(c)(g), coupled with challenges facing NPPA in its monitoring function (see assessment criterion 5(b)(d)), impact on the ability of the NPPA ensure accuracy and reliability of data contained in the monthly reporting by procuring entities. (7(c)(c))		Address weaknesses in record keeping and monitoring

Indicator 8. The public procurement system has a strong capacity to develop and improve

This indicator focuses on the strategies and ability of the public procurement systems to develop and improve. Three aspects should be considered: i) whether strategies and programmes are in place to develop the capacity of procurement staff and other key actors involved in public procurement; ii) whether procurement is recognised as a profession in the country's public service; iii) whether systems have been established and are used to evaluate the outcomes of procurement operations and develop strategic plans to continuously improve the public procurement system.

Synthesis of the indicator

Training and capacity-building

Pursuant to its capacity-building mandate, in addition to issuing the Public Procurement Manual, the NPPA has conducted several training initiatives in public procurement (e.g., training to support the Public

Procurement Manual (more in the nature of awareness raising); in cooperation with the Anti-Corruption Commission, integrity training for procurement officials; training programs for specific government entities; development of a detailed curriculum in public procurement for training institutions). Selecting the right personnel for the training programs has been an issue to some extent. The assessors could not find any evidence of evaluation reports being issued regarding the procurement training that has taken place. The initial training program, once delivered through the NPPA and University of Sierra Leone partnership, has deteriorated since 2016 and ceased entirely by 2019, leaving new recruits without foundational or refresher training. Continuous professional development (CPD) has not been sufficiently emphasized.

A strategy for building the capacity of key actors in the public procurement system has not been developed. Consequently, a systematic, institutionalized and ongoing training and certification program has not been introduced. Although the Act mentions career development, it does not explicitly require continuous professional development (CPD) for procurement staff, and the Regulations also lack provisions on CPD. As a whole, training opportunities have occurred on an irregular basis. Past donor-supported capacity building has not always been sustained post-project. It will be important, in the future, to ensure the sustainability of procurement capacity building on the basis of government policy and initiative.

Training programs should include a specific focus on particular challenges highlighted in this assessment (e.g., preparation of neutral and functional specifications; how to develop and apply objective, relevant, and precisely specified evaluation criteria, including: pass/fail criteria; cost criteria (such as lifecycle cost); rated criteria (scored using points); assigning of weight to the applicable types of criteria and respective scores (combining technical and cost scores according to the specified weighting assigned to each category)).

Capacity-building of NPPA technical staff should also be envisaged in the professionalization and capacity-building strategies. Beyond such training, and also the training associated with the introduction of e-GP and SPP, guidance material can be developed (e.g., on functional/output-based specifications, perhaps as an elaboration of the public procurement manual).

Advisory services

Though in practice the NPPA does provide interpretative and advisory services to practitioners submitting inquiries, there is no mention of such services apparent on the NPPA website. Furthermore, a specially designated “help desk” has not been established. That may result in some practitioners in need of such assistance either not being aware of the possibility of getting it, or may even give rise to some hesitation about reaching out to the NPPA. In view of the capacity building needs in the public procurement system (e.g., when changes such as new legislation and an e-GP system are being introduced), the availability of NPPA advisory services, and widespread awareness of such services among practitioners, can help at all stages of the process. Adequate resources, including trained staff and funding, should be allocated to the NPPA to provide advisory services effectively.

Professionalization

Whilst the legal framework for public procurement addresses key aspects of a professionalized public procurement system (procurement units in MDAs, capacity-building, certification and career development mandate of NPPA), other important ones are not mentioned (in particular, the formal establishment of a distinct, multi-tiered procurement-officer category within the civil service schedule and with a career development path, the related multi-level competency framework, on which the

training program and certification scheme would be predicated, and a regulatory body for the procurement profession). A professionalization strategy is not mandated and has not been developed.

While the legal framework mandates the establishment of procurement units and staff training, detailed role descriptions or competency profiles for procurement professionals have not been established, hindering the standardization of skills and qualifications across entities.

Although the Regulations mandate the NPPA to develop certification schemes, there is no detailed guidance on their structure, content, accreditation, monitoring, or updates. The legal framework identifies various factors to be taken into account in developing the certification scheme (Reg. 7(2))

Though career progression is mentioned in the legal framework, but there is no clear pathway or incentives for procurement professionals to advance, nor detailed guidance on implementing career development programs.

Absent a formal professionalized cadre of procurement officers within the government civil service schedule (with its own scheme of service), heads of institutions continue to regard conducting procurement activities as essentially clerical work and appoint junior staff to do it.

Appointments and promotions

The Act and Regulations establish basic principles and requirements concerning the staffing of the public procurement function in Sierra Leone. Those include the requirement that the staff of the procurement units in the system must be trained and qualified, including any specialized skill that might be needed because of specialized procurement of the entity involved.

The Civil Service Code, Regulations and Rules (as Revised 2024) establish the governing principles applicable to recruitment (merit, transparency, open competition). That is coupled with provisions in the legal framework concerning the qualifications of procurement units and procurement committee members. The MoF Procurement Directorate manages procurement specialists and senior procurement specialists. With a view to supporting the autonomy of the procurement function, whether to continue that arrangement, or to hand over such management functions to the Civil Service Commission should be considered in the development of the professionalization strategy.

Implementation and enforcement are hampered by the need for development of related systems and programs like certification, capacity building and formulation of a competency framework and job descriptions (core activities of a professionalization strategy). In some cases, because of factors such as political interference, and lack of enforcement of the recruitment and appointment procedures, the recruitment, appointment and promotion procedures are not applied properly or may be overlooked to one extent or another.

Staff performance appraisal

An Individual Performance Appraisal System (IPAS) has been implemented for conducting annual performance reviews. It consists of target setting, mid-year review, annual review, submission of documentation and review by an internal entity committee (Ministerial Performance Appraisal Committee (MPAC)), and finally submission to HRMO. HRMO monitors IPAS. Challenges include compliance and inconsistent application. The [Civil Service Commission] [HRMO], in consultation with the NPPA, should formulate standardized procurement performance appraisal forms, to ensure consistency across procuring entities.

Procurement performance measurement

The Annual Assessment Reports prepared by the NPPA present both qualitative and quantitative procurement data and analysis across the procurement cycle (e.g., Percentage of procurement contracts foreseen or unforeseen in the approved annual procurement plan; rate of use of competitive procurement methods and use of less or non-competitive methods; contracts paid on time vs contracts experiencing payment delays). There is no explicit requirement for using these findings to drive continuous improvement in the procurement system.

Stakeholder feedback, a critical qualitative measure, is not explicitly required by either the Act or the Regulations, limiting insights into the fairness and effectiveness of procurement processes.

The Regulations fail to explicitly link performance measurement outcomes to decision-making processes, such as contract extensions, debarment of underperforming bidders, or policy improvements, weakening the overall impact of performance evaluation.

The coming e-GP system should enable broader and deeper analysis of public procurement activities and performance reviews. The NPPA should promote electronic procurement systems and data analytics tools to automate performance measurement and reporting, including the development of a centralized procurement performance dashboard.

The NPPA could usefully develop and publish Key Performance Indicators (KPIs) aligned with international best practices, covering both quantitative (e.g., contract values, procurement timelines) and qualitative (e.g., compliance, stakeholder satisfaction) aspects. Additionally, detailed guidelines should be provided for post-contract performance reviews, ensuring independent assessments of contractor performance, delivery timelines, and service quality.

Procurement data and strategies

Factors limiting the use of procurement data to inform policy initiatives include a lag in the collation and publication of the data (i.e., the Annual Assessment Reports), delays in introduction of an e-GP, resource and capacity shortfalls in the NPPA including for data analytics, and lack of specific provisions for the systematic sharing of procurement data with other government agencies or stakeholders, limiting cross-sectoral policy-making.

A strategic plan for the further development of the public procurement system has not been formulated. By conducting this MAPS Assessment, the Government is embarking on a path informing and leading to the adoption of such a plan. Elaborating performance metrics would provide a comprehensive evidence base for policy-making and defining reform strategies. Building technical capacity for data analysis would equip procurement officials with skills needed to generate actionable policy recommendations.

The integration of information and communication technology (ICT) should be prioritized to enhance strategic planning and results monitoring, including the development of the e-procurement system for data collection and analysis.

The Act and Regulations should be amended to require the National Public Procurement Authority (NPPA) to develop long-term strategic plans, such as five-year plans, aligned with national development goals. These plans should include clear objectives, timelines, and resource allocations, with regular reviews every two years. A results framework with measurable indicators, such as procurement efficiency, cost savings, compliance rates, and supplier performance, should be established to monitor and evaluate procurement performance.

Definition of responsibilities

The roles of the NPPA and of procuring entities (including the internal structures – procurement units and procurement committees) are defined and allocated in the legal framework, and described under Indicators 5 and 6. Contract administrators manage procuring entities' obligations and ensure compliance with contract terms, monitoring performance to meet delivery obligations. There is also the definition of the responsibilities of the IPRP.

Additional clarity might be sought concerning delegation to procurement units for contract award and the roles of subsidiary and evaluation committees to avoid potential overlap. The Act focuses on central entities, offering limited guidance for local councils and sub-national entities, leading to inconsistent local practices. New provisions should define local councils' responsibilities and ensure capacity building.

Summary of high-risk gaps and recommendations of Indicator 8²⁹

High risk gap	Red flag	Recommendations
A systematic and ongoing training program has not yet been instituted (8(a)(a)); no systematic and comparative evaluation and periodic adjustment of training programs (8(a)(b)); a capacity building strategy has not been developed (8(a)(a) and 8(a)(d))		1. In conjunction with professionalization of the public procurement system, develop a capacity building strategy, which could be part of the professionalization strategy (so as to avoid a proliferation of strategies) 2. Mandate and implement ongoing procurement training and skills development training program to be instituted for the procurement workforce and other participants in the process (e.g., Procurement Committee members), aligned with the competency framework for public procurement and including integrity training (e.g., in cooperation with ACC), and sustained by the government beyond the life of any donor funding 3. Training should also be provided to SMEs
"A professionalization strategy has not been developed (8(b)(a))		Develop and implement professionalization strategy, which would include formal establishment of a multi-tiered procurement cadre with a career pathway, a competency framework, a capacity building program which would be linked to

²⁹ Additional recommendations related to Indicator 8 are found in the Indicator Matrix (Vol. II).

		the competency framework (including continuous professional development) and to a certification scheme, and a regulatory body for the procurement profession.
Gaps in compliance and enforcement of recruitment/appointment and promotion principles & rules (8(b)(b))		Promote transparency in appointment and promotion
Gaps in performance measurement include insufficient guidance on post-contract performance review (8(c)(a))		Provide guidance on performance measurement
The lag an incompleteness in collection of information hamper the use of data for policymaking (8(c)(b))		Ensure timely data capture by the e-GP system and elaborate the NPPA mandate on performance measurement and procurement data analytics in conjunction with the introduction of e-GP
Absence of explicit mandates for strategic planning and measurable outcomes limits their effectiveness in achieving sustained progress and accountability (8(c)(c))		Empower NPPA to develop strategic plans; take follow-up action on Annual Assessment finding; required procuring entities to submit procurement data to the NPPA in a timely manner for analysis and use in strategic planning; provide training in strategic planning

3.3. Pillar III - Public Procurement Operations and Market Practices

This Pillar looks at the operational efficiency, transparency and effectiveness of the procurement system at the level of the implementing entity responsible for managing individual procurements (procuring entity). In addition, it looks at the market as one means of judging the quality and effectiveness of the system in putting procurement procedures into practice. This Pillar focuses on how the procurement system in a country operates and performs in practice.

Indicator 9: Public procurement practices achieve stated objectives.

The objective of this indicator is to collect empirical evidence on how procurement principles, rules and procedures formulated in the legal and policy framework are being implemented in practice. It focuses on procurement-related results that in turn influence development outcomes, such as value for money, improved service delivery, trust in government and achievement of horizontal policy objectives.

Synthesis of the indicator

Legal and Institutional Framework

Sierra Leone's public procurement system is built upon a robust legal and regulatory foundation that emphasizes competitive, transparent, and accountable procurement practices. The Public Procurement Act (PPA) 2016 and the accompanying 2020 Regulations provide the structural pillars for sound procurement operations. They articulate clear procedures for competitive bidding, outline roles for oversight, and promote key principles such as transparency, fairness, and value for money. However, the implementation of the framework in practice reveals a persistent and wide gap between policy and execution. This disconnect is compounded by institutional weaknesses, limited technical capacity, and systemic inefficiencies that undermine the effectiveness of public procurement.

Procurement Planning Deficiencies

Procurement planning remains a critical weakness. It is misaligned with the budget cycle. Although the PPA makes provision for market research, it does not explicitly mandate needs analysis. In practice, these tools are rarely used, particularly at the early stages of procurement. Procuring entities (PEs) often rely on outdated budget information and generic price norms, resulting in inaccurate cost estimates and misaligned procurement plans and strategies. This leads to poor value for money, inefficiencies, and delayed service delivery. Without proper planning, the procurement process lacks the strategic foresight necessary to address real needs. Many entities do not possess the skills or tools to conduct meaningful market assessments, and the absence of training, standard templates, or guidance further worsens the issue. To address this, the Act should be amended to explicitly require both needs analysis and market research as integral steps before procurement planning. The NPPA should develop a standardized toolkit and conduct targeted training programs to support entities in preparing accurate and context-driven procurement plans.

Weaknesses in Procurement Requirements

The drafting and articulation of procurement requirements also exhibit serious shortcomings. While the legal framework provides for detailed specifications and expected outcomes, their application is inconsistent. Central government ministries tend to have better capacity in preparing technical specifications, but smaller ministries, departments, agencies (MDAs), and local councils frequently produce vague or overly general requirements. This undermines clarity for bidders, creates confusion during bid evaluations, complicates contract execution, leading to disputes and delays. There is excessive resort to input-based specifications, rather than output/performance-based specifications. Specifications are sometimes modified post-award, introducing further inconsistencies and weakening enforcement. Moreover, many contracts, especially for services and consultancies, fail to clearly define measurable outputs or performance indicators. The lack of structured tools, output-based templates, and sector-specific examples leads to significant variation in procurement documentation, reducing fairness and accountability in procurement decisions. To remedy this, the NPPA should issue model specifications, output-based templates, and checklists, and establish a quality assurance mechanism to review procurement documents before issuance. PEs should be trained in drafting measurable outcomes and output-based specifications.

Sustainability in Procurement

Sustainability considerations are another underdeveloped area. While there are indirect references to local content and preferences for small and medium-sized enterprises, the current legal framework lacks explicit mandates to incorporate environmental, social, or economic sustainability into procurement processes. This omission reflects a broader disconnect between national development goals and procurement practice. Although the government has signaled its commitment to sustainable development through policy frameworks such as the UN Sustainable Development Cooperation Framework, these priorities have not yet translated into tangible procurement reforms. A national Sustainable Public Procurement (SPP) policy should be developed and embedded into the PPA. Subsequently, sustainability clauses should be included in standard bidding documents (SBDs), and specific weighting should be given to sustainability criteria in bid evaluations, particularly for high-impact sectors.

Selection and Contracting Challenges

The selection and contracting suffer from both policy-practice divergence and capacity shortfalls. The legal framework allows for multi-stage procurement procedures in complex procurements and outlines detailed processes for competitive bidding. However, these procedures are seldom used in practice. Restricted bidding and sole sourcing remain common, often justified by vague or undocumented reasons. In many cases, contracts are deliberately split to stay below competitive thresholds, avoiding the use of competitive procurement methods. PEs also regularly modify SBDs without authorization, which can disadvantage certain bidders and compromise the integrity of the process. The failure to adopt prequalification procedures in complex or high-value contracts and the lack of standard templates and guidance have further restricted broad participation and increased the risk of inefficiencies or favoritism. The evaluation of bids is price dominant and the use of MAT and LCC is not institutionalized. To improve this, the legal framework should be amended to clearly define the conditions under which non-competitive methods are allowed. NPPA should strictly monitor procurement method selection and enforce penalties for unjustified deviations. Standard prequalification documents should be developed, and procurement officers trained in method selection and multi-stage procedures.

Confidentiality in Bid Management

While the system includes safeguards for confidentiality, these measures are inadequately detailed, and enforcement is weak. Evaluation committee conduct is not guided by specific protocols, and there are no sanctions for breaches of confidentiality during bid evaluations. Bid submission and opening procedures are generally clear in the Act and Regulations, but implementation is uneven. Some procurement entities fail to notify all bidders of changes to the bidding documents or clarifications, resulting in unequal access to critical information. International bidders, in particular, face serious barriers in accessing documents and receiving payments, which diminishes competition and investor confidence. Confidentiality rules should be expanded to include specific obligations for evaluation committee members, including declarations of interest and confidentiality agreements. Deadlines and clarifications must be uniformly and publicly communicated, and digital access to procurement documents and contract payments should be streamlined.

Improper Use of Procurement Methods

The improper use of procurement methods is a recurring problem, driven by poor planning, limited technical capacity, and weak oversight. Documentation justifying the choice of less competitive methods is often lacking or nonexistent, and political interference remains a concern. Procurement plans are

frequently revised, further complicating oversight and disrupting procurement cycles. Delayed budget releases and inconsistent cash flow have encouraged over-reliance on quotations and sole sourcing. These practices inflate procurement costs and erode transparency, while also undermining the principles of competition and fairness. Procurement officers often lack the training to navigate thresholds, method selection, and procedural documentation, and the absence of real-time monitoring tools hampers enforcement. Training must be provided to procurement staff on method selection, planning, and documentation, while internal and external audits should verify and enforce proper justification for procurement methods. IFMIS should be updated to reflect threshold changes and to generate alerts for unusual procurement patterns.

Weak Contractual Provisions

Contractual provisions are largely focused on penalties rather than incentives. The current framework lacks mechanisms to reward superior contractor performance, such as early completion or exceeding quality standards. Contracts rarely include output-based clauses, and payment structures do not differentiate based on performance. This reduces the motivation for suppliers and contractors to go beyond minimum requirements and limits the use of performance-based contracting as a tool to drive innovation and efficiency. The PPA should be amended to permit and encourage the use of performance incentives, including bonuses for early or exceptional delivery. These clauses should be incorporated into SBDs and supported by performance-based monitoring frameworks.

Contract Execution and Oversight

Contract execution is often delayed, poorly monitored, and rarely linked to performance outcomes. Although milestone-based payment systems and designated contract administrators are required, most contracts are not completed on time. There is no digital tracking system to monitor execution, and liquidated damages for delays are seldom applied.

Acceptance procedures and quality control mechanisms are inconsistently enforced, and many entities lack the technical staff to supervise works or verify deliveries effectively. Substandard goods and services are frequently accepted without consequences, and civil society plays almost no role in monitoring contract implementation. Oversight bodies rarely sanction non-compliance, and record keeping during implementation remains fragmented and weak. To address this, the government should establish a digital contract management system, strengthen oversight and inspections, recruit and train qualified engineers and contract administrators, and develop structured procedures and sanctions for contract supervision and acceptance.

Payment Delays and Contract Amendments

Payment delays are widespread and systemic. Although the Regulations provide for a 30-day payment period, this is not consistently enforced. Verification processes are bureaucratic and slow, and coordination between procurement and finance units is poor. Many contracts do not include penalty clauses for late payment, and suppliers frequently inflate prices or avoid bidding altogether due to cash flow risks. The Integrated Financial Management Information System (IFMIS), though useful, has not been adequately updated to reflect changes in thresholds or to automate alerts for overdue payments. These systemic delays reduce competition and increase procurement costs. To resolve this, the framework should require the inclusion of interest clauses for late payments in all contracts. IFMIS should be

enhanced to track invoice processing times, trigger overdue payment alerts, and publish real-time metrics on payment performance. Transparency around contract amendments is limited. While the Regulations provide for a review process, the Act does not mandate publication of contract modifications or define review timelines. The NPPA's involvement in approving amendments introduces potential conflicts of interest, as the NPPA thereby serves both a regulatory and an operational role. This dual function undermines the transparency and independence of the oversight process, while the absence of clear publication requirements for amendments erodes public accountability. Amendments to the legal framework are necessary to mandate the publication of all contract modifications, establish fixed timelines for review, and ensure that responsibility for amendment approval rests solely with procuring entities and for contract amendments that cumulatively exceed 15% approval of MoF must be obtained.

Procurement Data and e-GP

The collection, analysis, and publication of procurement data are underdeveloped. Although the legal framework mandates quarterly bulletins and record retention, procurement statistics are primarily maintained manually, and real-time public access to data is unavailable. There is no operational e-procurement platform to capture procurement cycle data systematically or enable performance benchmarking. The lack of standardized performance indicators or key metrics, such as cycle times or SME participation rates, limits the ability to monitor system effectiveness and identify reform priorities. To address this, the e-GP system must be operationalized with capabilities for real-time data collection and aggregation. KPIs should be developed and embedded into routine reporting and oversight, enabling mid-course corrections and targeted performance improvements.

Stakeholder Engagement and Accountability

Stakeholder engagement in procurement is minimal. While the law allows for community participation and multi-stakeholder forums, these mechanisms are rarely operationalized. Civil society organizations are not formally involved in planning, monitoring, or oversight, and no structured channels exist for public feedback or beneficiary consultation. This absence of external scrutiny reduces accountability and misses the opportunity to align procurement more closely with the needs of citizens, particularly in high-impact local projects. The PPA should be amended to institutionalize the participation of civil society and citizens in procurement oversight, especially during bid openings, contract implementation, and monitoring. Regular stakeholder forums, digital feedback tools, and alignment with the Open Contracting Data Standard (OCDS) will also support a more participatory and transparent procurement environment.

Weak Record Keeping

Finally, procurement record-keeping is incomplete and fragmented. Although the legal framework outlines requirements for documentation, these are implemented inconsistently. Records are stored manually, often dispersed across departments, and rarely indexed or digitized. There is no mandated use of electronic document management systems, and procurement entities lack both the tools and the training needed to implement effective record keeping practices. These weaknesses reduce audit readiness, impair institutional memory, and weaken transparency across the procurement cycle. The Act and Regulations should be amended to mandate a centralized, searchable, and secure electronic record keeping system, supported by metadata standards, document templates, and periodic audits of file completeness and accuracy.

Overall System Challenges and Reform Priorities

In sum, while Sierra Leone has laid the legal groundwork for a transparent and competitive procurement system, it falls short of achieving its stated objectives due to systemic implementation failures, insufficient capacity, weak monitoring, and limited integration of sustainability and stakeholder accountability. Addressing these issues will require a comprehensive reform agenda centered on institutional strengthening, capacity development, procedural enforcement, and full digitalization of the procurement process. Only through such a holistic and sustained effort can the public procurement system be transformed into a reliable mechanism for delivering value for money, ensuring transparency, and fostering inclusive national development.

Summary of high-risk gaps and recommendations of Indicator 9

High risk gap	Red flag	Recommendations
Needs analysis and market research are not mandated or consistently used in planning. 9(a)(a)		Amend the Act to mandate needs analysis and market research before procurement planning; develop manuals and templates; provide training; align procurement planning with budget cycle.
While Sierra Leone's Public Procurement Act and standard bidding documents provide a formal basis for defining contract requirements and desired outcomes, the practical application across PEs is uneven. 9(a)(b) Standard documents do not integrate sustainability provisions 9(a)(c)		1. Create standardized templates, model specifications, and checklists, especially for service and consultancy contracts—that promote the use of clear, output-based and performance-driven requirements 2. Provide targeted training for procurement and technical officers on needs assessment, drafting of specifications, and defining measurable outcomes, prioritizing local councils and smaller MDAs. 3. Develop a comprehensive strategy to promote sustainable procurement.
widespread lack of supporting tools and capacity for proper use of the NPPA-approved standard bidding documents. 9(b)(b)		Issue clear operational guidelines, templates, output-based SBDs, and simplified bidding docum—especially for low-value or SME-targeted procurements
Improper selection of procurement methods, including contract splitting. Frequent and unjustified use of sole sourcing and restricted bidding. 9(b)(a), 9(b)(c), 9(b)(j)		1. Amend the legal framework to clarify acceptable use of non-competitive methods; require documentation and public disclosure; strengthen NPPA monitoring. Inform all participating bidders of

There is no formal mechanism to ensure that all bidders are notified of extensions of bid submission deadlines. 9(b)(d) The procurement framework lacks detailed rules on evaluation committee conduct and on sanctions for breaches. 9(b)(e) While emphasizing lowest-cost bidding (Section 56(1)), the framework lacks provisions for life-cycle costing or Most Advantageous Tender (MAT) methodologies. 9(b)(f) The framework lacks mandatory requirements for green procurement, ethical sourcing, or alignment with global standards like SDGs. Key evaluation criteria prioritize cost over sustainability (Regs. 56, 73), with no life cycle costing provisions. Framework contracts (Reg. 135) omit sustainability terms 9(b)(h) The framework lacks provisions for incentives to reward performance that exceeds expectations, as well as disincentives to address underperformance 9(b)(i) The contract enforcement mechanisms are weak and undermine timely contract execution.9(c)(a)		extensions of bid submission deadlines. 2. Introduce and enforce evaluator specific protocols. 3. Train procurement officers in selection of methods and planning; enforce documentation and justification of selected methods; align IFMIS thresholds with current law. 4. Empower a “most-advantageous bid” type of standard for contract award. 5. Adopt an SPP Policy and implementation tools, and enabling clauses in standard documents and contracts 6. Amend the PPA to provide for performance incentives such as bonuses for early completion and liquidated damages for delays. Strengthen staff capacity to effectively manage contract execution.
Implementation of rules on contract management, including oversight, inspection, etc. are weak (9(c)(b))		Enforce implementation of the existing contract management rules through targeted training of PEs staff and oversight.
Contractual payments are frequently delayed. (9(c)(c))	 Contractual payments are frequently delayed due to weak cash-flow forecasting, unpredictable budget releases, and insufficient treasury-level	Strengthen cash flow forecasting, budget releases, and treasury-level commitment controls. In addition track invoice timelines; automate alerts in IFMIS; include interest clause in SBDs for payments delayed beyond 30 days.

	commitment controls. The procurement function does not have authority over fund release or liquidity management, limiting its ability to ensure that certified invoices are paid within contractual timelines.	
procedures for contract amendments lack transparency requirements, timely review standards in the Act, and flexibility for sector-specific needs. 9(c)(d)		mandate publication of data on amendments Introduce tiered approvals
The framework lacks digital integration, standardized performance metrics, and real-time public access to procurement data. 9(c)(e)		1. Introduce e-procurement mandates under Section 28(2) for real-time data aggregation 2. NPPA Guidelines: Define KPIs (cost savings, compliance rates) under Section 68, as a tool 3. Train entities on data analytics (Section 19)
Involvement of civil society in procurement is extremely low; critical gaps limit meaningful stakeholder participation 9(c)(f)		1. Legal reforms (CSO observer status), 2. regulatory requirements (include beneficiary representatives in inspection committees); 3. bi-annual stakeholder forums 4. participatory monitoring pilots for healthcare and education contracts
Procurement records are incomplete, manual, and not digitally accessible: 9(c)(g))		Amend the Act to mandate electronic document management; develop centralized digital repository; train PEs in digital record keeping tools.

Several recommendations under Indicator 9 emphasize legal and policy reforms to establish clear minimum requirements and standardize contract management practices. While strengthening the formal framework is an important enabling step, the assessment recognizes that gaps between legal provisions and implementation persist. Legal reforms should therefore be complemented by measures to strengthen capacity, enforcement, and monitoring, and pursued as part of a sequenced and holistic reform approach.

Indicator 10: The public procurement market is fully functional

The objective of this indicator is primarily to assess the market response to public procurement solicitations. This response may be influenced by many factors, such as the general economic climate, policies to support the private sector and a good business environment, strong financial institutions, the attractiveness of the public system as a good, reliable client, the kind of goods or services being demanded, etc.

Synthesis of the indicator

Private Sector Engagement Gaps

Sierra Leone's public procurement market benefits from a legal framework that encourages competition, transparency, and private sector engagement. However, the system is not yet fully functional due to substantial implementation gaps and weak institutional support for inclusive participation. While there are formal provisions for dialogue between the government and the private sector (such as representation on the NPPA Board and the requirement for stakeholder forums), these mechanisms are rarely operationalized in a meaningful way. Private sector engagement remains limited, sporadic, and largely one-directional, focused on disseminating information rather than facilitating two-way consultation or collaborative reform. Business associations lack the capacity and formal mandate to influence policy development, and there is no permanent dialogue platform to ensure sustained private sector involvement in procurement reforms.

Weak Support for Private Companies and SMEs

Support for private companies, particularly SMEs, is equally weak. Although the NPPA is tasked with training vendors, actual efforts are minimal and unsystematic. SMEs face disproportionate barriers such as complex requirements, poor access to information, high bid securities rather than use of bid-securing declarations, limited access to procurement information, inadequate understanding of bidding procedures, and delayed payments. There is no structured program to build supplier capacity or provide targeted support to underrepresented groups such as the SMEs, and women-owned or rural enterprises. This lack of capacity and sustained and inclusive training undermines competition and leads to market concentration among a few established firms.

Fragmentation and Market Concentration

The private sector itself is fragmented and under-organized. Most firms are micro or small enterprises with limited capacity to participate in competitive procurement. Larger contracts tend to go to a handful of dominant, often foreign firms. SMEs, lacking financial resources, support structures, and advocacy platforms, struggle to compete or challenge unfair practices. Although procurement information access will improve with the rollout of e-GP, a digital divide persists, particularly affecting businesses outside Freetown. Access to finance also remains a major constraint, as banks are cautious about issuing guarantees due to delayed government payments.

Lack of Strategic Sector Alignment

Key sectors with high procurement demand, such as health, infrastructure, and education, lack strategic procurement alignment with national priorities. The absence of sector-specific strategies, risk assessments, and emergency protocols undermines responsiveness, efficiency, and accountability. Sector thresholds are inconsistently applied, without considering the sector differences, and there are no provisions for inclusive goals such as gender equality, sustainability, or climate resilience. Furthermore, the government does not systematically consult market participants or conduct pre-tender dialogues, reducing opportunities to assess risks or improve procurement outcomes.

Barriers to Transparency and Fair Competition

Despite the legal framework supporting transparency and fair access, implementation remains inconsistent. Some procuring entities fail to adequately publish tenders and consistently publish clarifications, awards and amendments. Rural businesses face logistical and digital access barriers. Qualification criteria are sometimes applied subjectively, and the high cost of advertisements and lack of standardized evaluation templates further discourage participation. These issues collectively limit competition, reduce supplier trust, and undermine the principle of equal opportunity.

Reform Priorities for an Inclusive Market

To move toward a fully functional procurement market, Sierra Leone must address these systemic shortcomings through inclusive policy reform and practical implementation. This includes creating a permanent Private Sector Advisory Council, mandating structured consultations during legal reforms, and empowering business associations through formal roles and capacity-building. Vendor training must be scaled up and institutionalized, with tailored programs for SMEs and marginalized groups. Contracting authorities need stronger oversight to avoid contract-splitting and ensure proper advertising and bid evaluation. Policy and legal reforms should align procurement thresholds and strategies with sector-specific development goals. Lastly, structured risk assessments, innovation incentives, and market feedback mechanisms must be introduced to improve system responsiveness and performance. Only through such reforms can the procurement system become a driver of inclusive growth, private sector development, and public value.

Summary of high-risk gaps and recommendations of Indicator 10³⁰

High-risk gap	Red flag	Recommendations
Lack of structured public–private dialogue mechanisms (10)(a)(a))		Establish a permanent advisory council and introduce structured, recurring consultation processes to ensure private sector input is systematically incorporated into procurement reforms.
Weak capacity-building for private sector and SMEs (10)(a)(b)		Institutionalize SME training through scheduled programs, and develop simplified, user-friendly

³⁰ Additional recommendations related to Indicator 10 are found in the Indicator Matrix (Vol. II).

		bidding tools tailored to the needs of small and new businesses.
Poor private sector organization and representation (10(b)(a))		Strengthen business associations through targeted support and capacity-building and formalize their engagement as key stakeholders in procurement decision-making.
Low competition and supplier participation. Inconsistent advertising and limited access to procurement information (10(b)(b))		Expand nationwide outreach campaigns, introduce dedicated SME set-asides for simple procurements, and further simplify supplier registration procedures to enhance accessibility. Strictly enforce tender publication requirements across all procuring entities and expand access to procurement opportunities through local media, radio, and online platforms.
High financial barriers, including excessive financial capacity requirements for bidding. Delayed payments, and limited access to credit (10(b)(b))		Replace traditional bid securities with bid securing declarations and work with financial institutions to facilitate better credit and guarantee access for SMEs.
The framework lacks sector assessments and proactive market engagement strategies, particularly for SMEs and high-risk sectors, 10(c)(b)		To enhance sector focused procurement, introduce legal reforms, operational improvements and capacity building.

3.4. Pillar IV - Accountability, Integrity and Transparency of the Public Procurement System

Pillar IV includes four indicators that measure features necessary for a system to operate with integrity, that has appropriate controls that support the implementation of the system in accordance with the legal and regulatory framework, and that has appropriate measures in place to address the potential for corruption in the system. It also covers important aspects of the procurement system, which include stakeholders, including civil society, as part of the control system. This Pillar takes a look at aspects of the procurement system and governance environment to ensure they are defined and structured to contribute to integrity and transparency.

Indicator 11: Transparency & civil society engagement strengthen integrity in public procurement

Civil society, in acting as a safeguard against inefficient and ineffective use of public resources, can help to make public procurement more open and balanced improving contract performance and securing

results. Governments are increasingly empowering the public to understand and monitor public contracting. This indicator assesses two mechanisms through which civil society can participate in the public procurement process: i) disclosure of information and ii) direct engagement of civil society through participation, monitoring and oversight. Those also happen to be the core pillars (access to information and stakeholder engagement) of the Open Government Partnership, of which Sierra Leone is a member.

Synthesis of the indicator

Role of Civil Society in Procurement

Sierra Leone's public procurement system demonstrates a strong stated commitment to transparency but lacks the mechanisms, institutions, and legal provisions necessary to meaningfully engage citizens and civil society in the procurement process. While initiatives like the Open Government Partnership (OGP) and stakeholder outreach by the NPPA reflect efforts toward openness, these activities remain fragmented, ad hoc, and largely donor driven. There is no formal requirement in law to conduct public consultations when amending procurement legislation or regulations, and no structured system to ensure that stakeholder feedback is meaningfully considered or responded to during policy development. This results in missed opportunities for improving public trust, policy relevance, and the legitimacy of reforms.

Capacity Building and Outreach

Efforts to build stakeholder capacity to engage in procurement monitoring are limited in scale and continuity. NPPA has conducted media briefings and university lectures and has worked with civil society partners on some open contracting initiatives. However, these initiatives are sporadic and lack a national strategy for sustained training and outreach. Most civil society organizations, particularly outside Freetown, remain under-informed and ill-equipped to scrutinize procurement processes, limiting their ability to serve as effective watchdogs. Without accessible training materials, regular workshops, or multilingual guides, the potential for inclusive oversight remains unrealized.

Feedback and Accountability Gaps

Although civil society feedback has at times influenced procurement practice—such as in prompting contract disclosures—there is no institutionalized process for collecting, reviewing, and acting on stakeholder input. The absence of formal feedback loops undermines transparency and discourages active engagement. Civil society actors frequently express frustration that their contributions are seldom acknowledged and reflected in final decisions or reforms. This weakens accountability and reinforces perceptions of a closed system that prioritizes procedural compliance over participatory governance and results

Access to Procurement Information

Public access to procurement information has improved through the NPPA portal, contract award publications, and use of the Right to Access Information Act. However, gaps remain. The legal framework does not require stakeholder consultation before regulatory updates, nor does it obligate the government to publish proposed changes or provide justifications. There are also no legal requirements to disclose standard contract terms or implementation progress. These shortcomings, combined with infrastructural

challenges, such as limited internet access and the lack of sex-disaggregated outreach, disproportionately exclude women and rural citizens from participating in or benefiting from procurement transparency.

Absence of Direct Citizen Participation

Direct citizen participation in procurement remains absent. The legal and regulatory framework does not provide for citizen involvement in key stages such as planning, bid evaluation, or contract monitoring. While bidders can attend bid openings, civil society and the media have no legal mandate to serve as an integral part in the procurement process, and contract execution is monitored only through formal oversight institutions like the ASSL or ACC. There is no provision for community-based monitoring or feedback during service delivery. As a result, citizens and end-users of public goods and services have no formal channel to verify whether procurement outcomes meet their needs, raising corruption risks and undermining accountability.

Limited Civic Engagement and Top-Down Approach

There is little evidence of sustained or institutionalized civic engagement in procurement. Previous experiments with community monitoring and integrity pacts have not been maintained or scaled. Participation remains reactive (limited to reporting suspected misconduct) rather than proactive and embedded in procurement cycles. The lack of structured participation channels and formal mandates for citizen involvement reflects a broader pattern of top-down governance in procurement reform.

Reform Priorities for Inclusive Engagement

To transform the procurement system into a participatory and accountable institution, Sierra Leone must go beyond disclosure and embed inclusive engagement across all stages of the process. This requires legal reform to mandate structured consultations, stakeholder participation in decision-making bodies, and citizen involvement in planning and oversight. A national strategy for stakeholder training and public access to information must be developed and resourced, using both digital and offline channels. By integrating civil society meaningfully and consistently into procurement governance, Sierra Leone can strengthen transparency, reduce corruption risks, and improve the delivery of public services.

Summary of high-risk gaps and recommendations of Indicator 11³¹

High-risk gap	Red flag	Recommendations
No legal requirement for public consultation on procurement reforms; ad-hoc engagement; limited feedback integration. 11(a)(a)		Amend the Public Procurement Act to mandate structured public consultation with publication of draft pieces of legislation and stakeholder forums. Establish a permanent advisory group and publish how feedback informs decisions.
No formal national training program: efforts are donor-driven		Develop a nationwide training program with local-language

³¹ Additional recommendations related to Indicator 11 are found in the Indicator Matrix (Vol. II).

and sporadic; and rural CSOs largely excluded. 11(a)(b)		materials. Partner with ACC and CSOs for regular workshops and embed citizen monitoring in key public contracts.
Feedback loops are weak; limited evidence of consistent feedback use; no obligation to respond to CSO inputs. 11(a)(c)		Integrate civil society feedback into consultations and publish government responses. Include CSOs in oversight bodies to ensure real-time input in procurement policy decisions.
No legal mandate to publish contract terms; no requirement for stakeholder consultation on regulatory changes; poor use of disaggregated data.11(b)(a)		Revise laws to require stakeholder consultation and disclose contract terms. Improve transparency with disaggregated data and apply Open Contracting Data Standard (OCDS).
No legal provisions for civil society role in planning, evaluation, or implementation phases; participation is informal and discretionary.11(c)(a)		Amend procurement law to allow civil society/media observers at key stages. Pilot community monitoring with clear public updates and reference roles in contracts.
Minimal evidence of structured citizen engagement; past pilot efforts not sustained; no routine observation or monitoring by communities. 11(c)(b)		For sustainable and structured citizen oversight provide legal anchoring, dedicated funding, and stronger governance and accountability frameworks.

Indicator 12: The country has effective control and audit systems

The objective of this indicator is to determine the quality, reliability and timeliness of the internal and external controls. Equally, the effectiveness of controls needs to be reviewed. For the purpose of this indicator, “effectiveness” means the expediency and thoroughness of the implementation of auditors’ recommendations. The assessors should rely, in addition to their own findings, on the most recent public expenditure and financial accountability assessments (PEFA) and other analyses that may be available.

Synthesis of the indicator

Legal and Institutional Framework

Sierra Leone’s control and audit systems for public procurement are built on a well-established legal and institutional foundation. The Constitution, Public Financial Management Act, Audit Service Act, and related procurement and anti-corruption laws together provide for internal controls, external audits, and oversight by entities such as the ASSL, the IAD, and the PAC. While this framework appears comprehensive, in practice, the implementation of its provisions is uneven, under-resourced, and

insufficiently coordinated, limiting its effectiveness in ensuring procurement integrity, accountability, and value for money.

Internal Audit Constraints

Internal audit systems across MDAs are particularly constrained. Many entities do not have functional audit committees, and internal auditors are often isolated, undertrained, and lacking the resources to conduct regular, high-quality procurement audits. With internal auditors present in less than half of MDAs and with limited coordination between the IAD and the NPPA, many procurement risks go undetected or unaddressed until they are flagged by external audits. Even then, internal mechanisms to enforce corrections are often weak or ineffective.

External Audit Function

The external audit function, led by ASSL, plays a central role in identifying procurement non-compliance and systemic inefficiencies, often revealing recurring issues such as poor contract management, irregular sole-sourcing, and missing documentation. While ASSL uses risk-based approaches and performance audits, its capacity to conduct in-depth procurement reviews remains constrained by limited staffing, especially lack of staff trained in procurement audit and evolving use of data analytics. Concerns over the independence of the ASSL, particularly following leadership suspensions, have further eroded public confidence.

Weak Follow-Up and Enforcement

Follow-up on audit findings remains a critical weak point. Although the government has introduced Standard Operating Procedures (SOPs), action plans, and performance-based incentives aimed at improving accountability, implementation remains inconsistent. The intended link between incentives and improved audit responsiveness is not yet fully effective or evident in practice. Many recommendations are not addressed within the legally mandated timelines, and enforcement mechanisms, such as salary withholding or disciplinary action, are rarely applied. A backlog of unresolved audit issues and insufficient tracking and escalation protocols significantly undermine accountability.

Parliamentary Oversight Role

The PAC serves as a vital parliamentary oversight body, reviewing audit reports and holding public hearings. However, its effectiveness is diluted by the absence of clear guidelines for determining sanctions, limited documentation of enforcement outcomes, and weak coordination with other institutions like the ACC. Friction among oversight bodies further complicates accountability.

Lack of Coordination in Audit Systems

Coordination between internal and external audits, particularly in procurement, is not governed by a unified strategy. Although general audit standards are in place, there is no dedicated procurement audit manual. As a result, audit methods vary widely, and efforts are often duplicated or misaligned. A formal audit manual and standardized procedures are needed to guide both compliance and performance audits of procurement.

Training and Capacity Gaps

Training and capacity-building efforts for auditors, while present, are fragmented and largely donor-driven. There is no structured or mandatory training program focused on procurement auditing. Internal auditors, especially at the subnational level, are often excluded from learning opportunities. Without professional certification or consistent training, audit quality and coverage remain uneven. Moreover, audit assignments are not consistently matched to auditor expertise. While multidisciplinary collaboration with procurement or technical experts does occur informally, it is not institutionalized.

Weak Feedback and Monitoring Loops

Despite clear reporting lines from internal auditors to audit committees and from the Auditor-General to Parliament, the feedback loop is slow and lacks real-time tracking or follow-up. A centralized monitoring dashboard and more robust inter-agency coordination would strengthen responsiveness. The limited implementation of audit recommendations, combined with inconsistent reporting, further diminishes trust in oversight institutions.

Systemic Weaknesses and Reform Needs

While Sierra Leone has made meaningful progress in establishing a strong legal framework for procurement oversight, this foundation is weakened by poor implementation, fragmented coordination, and persistent capacity constraints. Strengthening internal audit capacity, improving the depth and coordination of procurement audits, enforcing follow-up mechanisms, and ensuring independence in audit functions are all essential steps toward a more effective, transparent, and accountable procurement system.

Emerging Needs in Audit Capacity

The importance of ongoing capacity building for both internal and external auditors in procurement audit is increasingly critical due to the emerging implementation of e-GP and the adoption of innovative procurement practices. These include the use of value-for-money-based bid evaluation criteria and methodologies that deviate from the traditional lowest-price approach. As procurement processes evolve in complexity and sophistication, auditors must be equipped with the necessary skills and knowledge to effectively assess compliance, value, and performance within this changing landscape.

Summary of high-risk gaps and recommendations of Indicator 12³²

High-Risk Gap	Red Flag	Recommendation
Weak implementation of audit laws and regulations; audit committees not established in all MDAs (12(a)(a))		Fully implement audit-related laws, operationalize follow-up SOPs, and enforce the establishment of audit committees across all entities.
Limited internal audit oversight and weak capacity for procurement compliance	 Weak capacity, inadequate resources, and insufficient focus	Broader public financial management reforms should ensure adequate staffing, funding, and professional certification of internal audit units,

³² Additional recommendations related to Indicator 12 are found in the Indicator Matrix (Vol. II).

reviews (12(a)(b); 12(a)(d); 12(d)(a))	on procurement compliance reviews reduce early detection of irregularities, weakens accountability, and increases the risk of non-compliance across procuring entities Public procurement authorities can mitigate this risk by strengthening coordination with internal audit units, requiring regular procurement compliance reviews, sharing standardized checklists, and reinforcing reporting to audit committees and the NPPA. However, sustainable improvement depends on broader public financial management reforms, including adequate resourcing of internal audit functions, institutional independence, and strengthened oversight frameworks beyond the direct control of the procurement system	strengthen their institutional independence, and mandate regular audit committee oversight of procurement compliance. In addition, the Ministry of Finance and supreme oversight bodies should reinforce enforcement mechanisms and ensure systematic follow-up on audit findings to address non-compliance across procuring entities.
The system of follow up and implementation of audit recommendations is weak. 12(a)(f)		Operationalize a quarterly Government Audit Committee; develop an online dashboard for oversight bodies; and build capacity of internal auditors to verify corrective measures.
The internal audit Manual is outdated, and there is no unified manual for internal and external audit. 12(b)(a) and 12(b)(b)		The World Bank is supporting the revision of internal audit Manual. Prepare a unified manual for internal and external auditors.
Not all entities receive an internal procurement audit annually. 12(b)(c)		Expand procurement audit coverage; enhance coordination through joint planning and training; and increase transparency by publishing audit coverage data.
Audit recommendations are not implemented in a timely and consistent manner. (12(c)(a))	 Audit recommendations are implemented in a delayed and inconsistent manner due to weak follow-up mechanisms, unclear accountability, and limited enforcement across government, allowing recurring control weaknesses to persist. The root causes lie in broader	Improve broader broader public financial management and accountability frameworks. Enforce SOP implementation, establish a quarterly Government Audit Committee, and track recommendations through a digital dashboard. Introduce a public-facing PFM dashboard and citizen engagement in budget and procurement monitoring

	public financial management and accountability frameworks beyond the direct authority of the public procurement system.	and encourage publication of simplified audit summaries
Absence of a unified IT system to track recommendations; and lack of internal audit units' empowerment to diligently pursue implementation within their entities. 12(c)(b)	 There is no government-wide IT system to track audit recommendations, and internal audit units lack sufficient institutional authority, resources, and enforcement backing to ensure timely implementation within their entities. Consequently, follow-up on audit findings is fragmented and inconsistently monitored, allowing recurring control weaknesses to persist. Addressing this gap requires centralized public financial management reforms — including digital infrastructure investment and strengthened internal audit mandates	Introduce centralized public financial management reforms, including digital infrastructure investment and strengthened internal audit mandates Integrate the follow-up on internal and external audit issues.
Limited training in procurement audits; lack of structured certification (12(d)(a))		Establish a Procurement Audit Training Program, introduce certifications, and track training participation across audit institutions.
Absence of a formal mechanism or requirement tying auditor selection to procurement knowledge. 12(d)(b)		In selection of auditors require adequate knowledge of procurement laws and regulations,
Lack of formal competitive process mandated to identify candidates for audit position with merit and technical qualifications, 12(d)(c)		Introduce a transparent competitive process for selection of auditors.

Indicator 13: Procurement appeals mechanisms are effective and efficient

This indicator covers aspects of the appeals mechanism as it pertains to the legal framework, including creation and coverage. This indicator further assesses the appeals mechanisms for a range of specific issues regarding efficiency in contributing to the compliance environment in the country and the integrity of the public procurement system.

Synthesis of the indicator

Legal and Institutional Framework

Sierra Leone's procurement appeals system is grounded in a structured legal and institutional framework that includes a two-tier review process: an initial complaint review by the procuring entity followed by escalation to the Independent Procurement Review Panel (IPRP). While this framework offers a formal avenue for aggrieved bidders to seek redress, in practice the mechanism remains underutilized, under-resourced, and inconsistently implemented, weakening its accessibility, credibility, and overall effectiveness in upholding procurement accountability.

Role and Influence of the IPRP

The IPRP operates independently and is legally empowered to make binding, final decisions. Its rulings have resulted in contract annulments and re-tendering, demonstrating real influence. However, it relies solely on the evidence submitted by the parties and lacks the power to investigate claims proactively. This disproportionately disadvantages less experienced or under-resourced complainants who may struggle to gather documentation or articulate their grievances. The lack of standardized procedures for evidence handling, combined with the IPRP's limited publication of decisions, further diminishes transparency and learning across the system.

Delays and Weak Enforcement

While statutory timelines for complaint resolution are defined, delays occur—particularly in complex cases—due to the IPRP's constrained staffing and logistical capacity. Although most decisions are rendered within a month, non-adherence to legal deadlines contributes to bidder frustration and erodes trust. These issues are compounded by the absence of formal tracking systems to monitor whether procuring entities comply with decisions, and by the lack of penalties for non-enforcement. At the local level, enforcement is especially inconsistent.

Accessibility Barriers

Access to the appeals process is formally guaranteed by low administrative fees, but indirect costs—such as travel to Freetown, legal preparation, and opportunity costs—deter participation, particularly from small and rural suppliers. The system remains highly centralized with limited digital or regional presence, and public awareness of complaint rights and procedures is low. Although the law mandates the availability of procedures, few suppliers know where to find them or how to use them, especially in remote areas.

Limited Transparency of Remedies

While statutory timelines for complaint resolution are defined, delays occur—particularly in complex cases—due to the IPRP's constrained staffing and logistical capacity. There are few documented cases or public reports detailing when these powers have been exercised. This lack of transparency and guidance weakens their deterrent effect and leaves bidders uncertain of their recourse. Similarly, remedies are often narrowly applied and may not address deeper systemic issues in procurement practice.

Uneven Enforcement of Decisions

The decisions issued by the IPRP are legally binding, yet practical enforcement remains uneven. Without a structured system to track compliance and publish outcomes, the effectiveness of these decisions is diminished. The lack of codified penalties for non-compliance further weakens the deterrent value of the review system, especially among local procuring entities and powerful contractors.

Stakeholder Perceptions

Stakeholder perceptions reflect these gaps. Survey data reveals that many suppliers have never appealed a procurement decision, and among those who have, a substantial share perceive the system as inconsistent or lacking in fairness. Appeals decisions often lack detailed justifications, and the absence of a precedent system reduces predictability. Appeals outcomes are rarely published in a centralized, indexed format, limiting the opportunity for institutional learning and discouraging engagement.

Institutional Capacity Constraints

Institutional capacity is another serious constraint. The IPRP and related oversight bodies remain understaffed, underfunded, and lack structured professional development for members. Without sufficient resources and expertise, the panel struggles to maintain decision quality and resolve complaints efficiently. Training opportunities are sporadic and donor-dependent, and there is no certification or formal knowledge-sharing mechanism in place to sustain quality standards.

Systemic Weaknesses and Reform Priorities

While the legal design of Sierra Leone's procurement appeals mechanism aligns with international best practices, its implementation is undermined by poor accessibility, limited enforcement, weak transparency, and insufficient institutional capacity. Bridging the gap between policy and practice will require systemic reforms: expanding digital and regional access, mandating the publication of decisions, strengthening the IPRP's investigative and enforcement powers, and investing in training, resources, and public outreach. Only through such comprehensive efforts can the appeals system serve as an effective safeguard for procurement fairness and accountability.

Summary of high-risk gaps and recommendations of Indicator 13³³

High-Risk Gap	Red Flag	Recommendation
Heavy reliance on evidence submitted by parties without proactive investigation, and lack of procedural guidance on submission and use of evidence.		Empower IRP to investigate complaints proactively and introduce procedural guidance on submission and use of evidence.
Many suppliers, especially in remote areas, lack of awareness of procurement complaint process despite its legal clarity and public availability. 13(b)(c)		Make complaint procedures more accessible by publishing clear instructions on a central e-procurement platform, with simple downloadable guide;

³³ Additional recommendations related to Indicator 13 are found in the Indicator Matrix (Vol. II).

		Awareness campaigns,
Deviations from the prescribed timelines, especially at the local level, creates uncertainty and deter bidder participation. 13(b)(e)		Implement a public reporting mechanism to track adherence to procurement decisions to prescribed deadlines.
IPRP staffing constraints delay resolution of complex cases. 13(b)(g)		Increase IPRP capacity with staff having sound understanding of procurement. and allow for time extensions on complex cases; monitor and enforce entity-level decision deadlines.
Practical gaps in decision making exist. These include, among others, lack of explanations about the use of pieces of evidence and limited transparency. 13(c)(b)		Require detailed written decisions; systematically publish all decisions; and provide regular training to IPR members in evidence-based legal reasoning.
Suspension and remedies powers inconsistently applied with low transparency (13(c)(c))		Publish remedy procedures and case updates; train oversight staff; create annual report on suspensions and outcomes.
Appeals procedures are poorly publicized and not easily accessible. 13(c)(d)		Publish complaint procedures on e-platform; extend deadlines; offer user guides and templates; and conduct outreach.

Indicator 14: The country has ethics and anti-corruption measures in place

This indicator assesses i) the nature and scope of anti-corruption provisions applicable in the procurement system and ii) how they are implemented and managed in practice. This indicator also assesses whether the system strengthens openness and balances the interests of stakeholders and whether the private sector and civil society support the creation of a public procurement market known for its integrity.

Synthesis of the indicator

Legal and Institutional Framework

Sierra Leone has taken important steps toward establishing an ethics and anti-corruption framework for public procurement, incorporating many elements aligned with international standards such as the UNCAC). The PPA, ACA, and supporting regulations define key prohibited practices, outline the responsibilities and penalties for misconduct, and embed integrity clauses in procurement documents. Institutions such as the NPPA, the ACC, and the ASSL lead enforcement efforts. However, persistent implementation, enforcement, and coordination gaps continue to limit the system's overall effectiveness.

Gaps in Legal Definitions and Rules

The legal definitions of corrupt and unethical practices are generally sound, but gaps remain in alignment with international obligations. For example, the bribery of foreign officials and obstructive or coercive practices are not explicitly criminalized. Conflict of interest rules exist, including a limited three-year cooling-off period for procurement officers, but broader post-employment restrictions and consistent monitoring are lacking. Financial and asset disclosure requirements are in place, yet enforcement is weak, and public access remains minimal.

Integrity Mechanisms in Procurement Documents

Procurement documents are required to include anti-corruption clauses and bidder declarations, but these mechanisms rely heavily on self-certification, with limited verification tools or oversight. The Integrity Pact, although included in standard bidding documents, is not consistently used. Digital platforms to enforce compliance and monitor behavior are still underdeveloped. The assessors noted that the Integrity Pact mechanism included in the standard bidding documents does not include a civil society role.

Enforcement and Whistleblower Protection

The enforcement environment is mixed. While the ACC has secured convictions and recovered assets, debarment enforcement is inconsistent, and the public debarment list is not regularly updated. Some debarred firms have reportedly re-entered the market by registering under different names or surreptitiously moved to other MDAs under the same name. Whistleblower protection is legally supported through the ACA and the Employment Act, but a dedicated, comprehensive whistleblower law is still lacking. Reporting systems exist, but public confidence in their confidentiality and fairness is low, particularly among marginalized groups.

Risk Detection and Mitigation

Efforts to detect and mitigate procurement risks are fragmented. The ACC and NPPA conduct reviews and compliance audits, but there is no nationwide procurement risk framework or red-flag tool to proactively identify and manage vulnerabilities. Integrity Management Committees (IMCs) are present in many public bodies but often lack capacity or mandate. The absence of an integrated e-procurement system with built-in data capture and analytics further limits early detection.

Training and Capacity Building

Training for procurement integrity is irregular, donor-dependent, and lacks standardization. Coverage is especially weak in rural and decentralized agencies. While ethics modules are included in the NPPA and IPAM offerings, they are not consistently embedded in practical operations or backed by effective monitoring and evaluation systems.

Civil Society and Private Sector Roles

CSOs have contributed to open contracting and audit follow-up initiatives, but their role in procurement oversight remains informal and underutilized. They face funding, capacity, and access barriers. Regulatory frameworks, such as the NGO Policy, also restrict their autonomy and engagement. The private sector has begun participating in integrity dialogues, but internal compliance mechanisms remain rare, especially among local suppliers.

Transparency and Public Reporting

The ACC publishes annual statistics on investigations and convictions, but the data lacks detail and timeliness. Public access to case outcomes, debarment decisions, and procurement performance data is limited. The absence of disaggregated, actionable information undermines transparency and deters citizen oversight.

Summary of high-risk gaps and recommendations of Indicator 14³⁴

High-Risk Gap	Red Flag	Recommendation
Lack of step-by-step procedures and training for procuring entities to report allegations of misconduct_ 14(c)(a)		Create a comprehensive and standardized reporting procedure and provide regular training to staff in using it.
Follow-up is not yet universal or timely; some reports, particularly those from local councils or involving lower-value contracts, do not progress to full investigation or sanction, partly due to resource constraints at the ACC 14(c)(b)		Establish a centralized case tracking system accessible to the ACC, NPPA, and ASSL to log referrals, monitor enforcement outcomes, and enable risk-based triaging that prioritizes high-risk sectors
Main gap in corruption risk management in procurement is lack of standardized, nationwide risk identification framework. Systems reviews by the ACC are effective but not frequent enough to systematically cover all PEs; Findings not always integrated into broader national procurement risk planning Absence of a national procurement risk management framework, including fraud-risk registers 14(d)(b)		1. Develop and implement a national procurement risk management framework with standardized risk identification and mitigation tools for all PEs. 2. Establish mandatory procurement fraud risk registers at ministry and local council levels, updated regularly and monitored by NPPA and ACC, as well A 3. Develop and apply risk registers, red flag indicators, and digital monitoring tools; and train procurement staff on risk identification and mitigation; integrate such functionalities in e-GP
The published data in ACC annual report lack granularity, omitting details on the nature of offenses, profiles of accused individuals, and geographic distribution. (14(d)(c))	 The published data in the ACC annual reports lack sufficient details, limiting transparency and reducing their usefulness for corruption risk analysis, including within public procurement. However, the level of detail and disclosure standards are	Improve the detail and utility of annual reports by including disaggregated data on corruption types, affected sectors, and demographics of involved individuals, and ensure timely publication through clearly defined release schedules.

³⁴ Additional recommendations related to Indicator 14 are found in the Indicator Matrix (Vol. II)

	determined by the Commission's reporting framework and broader governance policies, placing meaningful improvement beyond the direct authority of the public procurement system.	
Persistent challenges in detecting fraud and corruption in public procurement. Transparency uneven, with many procuring entities failing to publish complete procurement plans, award notices, or contract execution details, limiting public oversight. Asset declarations are insufficiently leveraged to detect conflicts of interest, and beneficial ownership data is not yet fully integrated with procurement systems. 14(d)(d)		1. Mandate the full and timely publication of procurement information, including procurement plans, contract awards, and implementation updates, on a centralized digital platform 2. Develop and operationalize a fully integrated e-procurement system that covers the entire procurement cycle and allows for real-time data capture and monitoring.
Limited access to integrity training (particularly in remote areas and smaller MDAs), and lack of a standardized curriculum leads to uneven training quality; resource constraints hinder training Monitoring participation and assessing the impact of training on procurement practices are weak due to inadequate evaluation mechanisms. 14(d)(e)		1. Predicated on the Competency Framework in the professionalization strategy, develop standardized National Training Framework for procurement integrity to ensure consistency in curricula, delivery, and quality across all MDAs, in conjunction with the development and implementation of the professionalization strategy, including the competence framework for the procurement cadre. 3. Ensure that procurement training is accessible nationwide by leveraging digital platforms and establishing regional training centers, particularly targeting remote and underserved areas.
Weak civil society engagement and limited capacity for procurement monitoring (14(e)(a) to (c)) Evidence of systematic use of civil society's role in public procurement is not available.		Fully implement Right to Access Information law by streamlining request procedures and review the NGO Policy to remove barriers to CSO operations,

Consultation forums exist but feedback loops are weak. 14(e)(c)).		Provide funding and training to CSOs; improve data access and remove legal barriers; institutionalize CSO participation in oversight platforms.
Many local businesses lack compliance programs, supplier training is limited, and enforcement of anti-corruption laws is inconsistent. 14(e)(d) .		Promote and support local business organizations in supporting their members; ensure consistent application of laws and with penalties for non-compliance.
Limited whistleblower protections and trust in reporting mechanisms (14(f)(b))		Enact a standalone whistleblower law to provide comprehensive, clear, and consistent safeguards for all types of disclosures beyond corruption, ensuring stronger protections and institutional support for whistleblowers.
Accessibility in rural areas for reporting is limited. Public awareness of disclosure procedures and available protections is inadequate. 14(f)(c)		1. Improve public access to reporting especially in local areas and take measures to raise their awareness of protections available to them.
Ethical standards are legally required but are inconsistently enforced. Many officials lack awareness, and violations often go unsanctioned. (14(g)(a); 14(g)(b); 14(g)(c) (RF)	 Ethical standards are legally required but are inconsistently enforced due to limited awareness, weak monitoring mechanisms, and insufficient disciplinary follow-through, resulting in violations that frequently go unsanctioned and undermining integrity within the procurement system. However, effective enforcement depends on broader civil service management, disciplinary frameworks, and institutional oversight mechanisms	Improve broader management, disciplinary frameworks, and institutional oversight mechanisms for effective enforcement. Train officials regularly on ethics and codes of conduct and enforce compliance through systematic monitoring and disciplinary action.
Fragmented and ad hoc procurement integrity training Limited use and integration of conflict of interest and beneficial ownership data in procurement decisions (14(g)(d))		Establish a National Training Framework; ensure regular, monitored sessions across regions; develop e-training modules including ethics case studies. Mandate beneficial ownership disclosures in tenders; build a public register; verify disclosures

		through audits; integrate into bid evaluations; and introduce cooling off period.
Efforts to enhance beneficial ownership transparency are ongoing, but a complete, public register has yet to be established		Amend Act to request Beneficiary ownership information to be submitted by awarded bidder (either local or foreign bidder). Amending the Companies Act to mandate beneficial ownership disclosures for all corporate entities and establishing a centralized, publicly accessible register managed by the CAC.

Chapter 4. Strategic action plan

Based on findings of Pillars I, II, III and IV, this Strategic Action Plan outlines targeted reforms to strengthen Sierra Leone's public procurement system. It focuses on transparency, efficiency, accountability, and inclusiveness, addressing key risks such as weak planning, capacity gaps, limited competition, payment delays, and ineffective contract management. Implementation will require coordinated action among NPPA, ACC, MoF, and IPRP, with collaboration from MDAs, local councils, CSOs, and the private sector.

The overall goal is to establish a transparent, accountable, and efficient procurement system that ensures value for money and supports fair competition. The plan promotes institutional capacity-building, modernization of the legal framework, improved oversight, and ethical standards in procurement.

Implementation will be led by the NPPA, in partnership with MoF, ACC, IPRP, and other oversight and training institutions. A Procurement Reform Steering Committee chaired by NPPA will coordinate quarterly progress reviews. The plan aims to institutionalize transparency, integrity, and accountability while promoting capacity development, digitalization, and inclusive participation across the procurement landscape.

Priority Actions	Timeline	Responsible Agency
Pillar I Legal, Regulatory and Policy Framework		
Further develop legal framework for public procurement, including the Act and Regulations (e.g., to mandate publication of annual procurement plans, elaborate provisions on procurement methods, bid evaluation, emergency procurement; restore the NPPA to its original non-operational character)	ST	NPPA, Parliament

Priority Actions	Timeline	Responsible Agency
Elaborate provisions on in PPP Act on unsolicited proposals and require all PPPs to be awarded under the PPP Act procedures	ST	NCB, NPPA
Update and expand range of standard procurement documents	ST	NPPA
Develop sustainable procurement policy and supporting implementation and guidance tools	ST-MT	NPPA, Ministry of Environment and Climate Change, Ministry of Gender and Children's Affairs, Ministry of Social Welfare, MoPED, SMEDA (Ministry of Trade and Industry), CSOs
Update and elaborate standard bidding documents	ST	NPPA
Pillar II Institutional Framework and Management Capacity		
Re-assign any residual prior-review/no-objection function	MT	Cabinet, Parliament
Strengthen linkage of the budget and procurement planning and execution processes (IFMIS) to ensure commitment control, prevent non-competitive procurement outside of the PPA via FS letters, prevent unfunded procurement, and suppress payment delays, taking advantage of the current revision of the PPA and the imminent updating of the Public Procurement Act	ST-MT	MoF, NPPA
Institute earlier involvement of procurement in the project cycle/PIM process, including strengthening linkage between PIM and procurement planning	ST-MT	NPPA, MoPED
Establish needs analysis and market research as standard practices in procurement planning	MT	NPPA
Develop institutional independence of NPPA by providing it budget autonomy, and sufficient material and human resources, protection of senior leadership against removal except for cause;	MT	NPA, MoF, Parliament
Designate/establish one or more entities for setting up framework agreements for common-use items	MT	NPPA, Cabinet
Implement government-wide e-GP system supporting the full procurement cycle	ST-MT	NPPA, Ministry of Communication, Technology and Innovation (MoCTI)

Priority Actions	Timeline	Responsible Agency
In conjunction with introduction of e-GP, ensure timely capture, publication and accessibility of procurement data through establishment of an online procurement database implementing the Open Contract Data Standard	MT	NPPA, MoCTI,
Develop and implement capacity-building and professionalization strategy	ST-MT-LT	NPPA, HRMO
Institute coordination and complementarity in monitoring by formalizing data sharing and establishment of a coordination mechanism	MT-LT	NPPA, MoF Procurement Directorate, Internal Audit Directorate (MoF), ASSL, ACC
Pillar III Public Procurement Operations and Market Practices		
Amend the Public Procurement Act (PPA) to institutionalize market research and needs assessment as prerequisites for procurement planning; require finalization of procurement plans immediately after budget allocations.	ST	NPPA, Ministry of Justice, Parliament
Enforce justification and documentation for all procurement methods and align planning with national budget timelines.	ST-MT	NPPA
Introduce a nationwide e-GP system supporting tender publication, bid submission, contract tracking, and risk analytics.	ST-LT	Ministry of ICT, NPPA, MoF
Establish SME support programs including bidding training, financial advisory services, and simplified templates.	MT-LT	NPPA, SMEDA
Pillar IV Accountability, Transparency and Integrity of public procurement system		
Strengthen internal procurement audits through staff training, standardization, and digital monitoring with penalties for non-compliance.	MT-LT	IAD, MoF
Expand and decentralize IPRP; empower it to issue binding decisions and introduce penalties for non-compliance.	MT-LT	NPPA, IPRP, Legislature
Develop a national procurement corruption risk framework with fraud indicators, red flags, and automated alerts.	MT	ACC, NPPA, MoF
Enact a Whistleblower Protection Law ensuring secure and anonymous reporting mechanisms.	MT	ACC, Ministry of Justice, Parliament
Require submission of beneficial ownership information linked to the procurement monitoring platform.	MT	NPPA, MoF

Priority Actions	Timeline	Responsible Agency
Establish an online database of debarred firms and enforce cross-debarment.	ST–MT	NPPA, ACC, Judiciary
Formalize CSO and private sector participation in procurement policy consultations and contract monitoring.	MT	NPPA, CSOs
Equip ASSL and IAD with data tools for performance auditing and publish disaggregated statistics on complaints, audits, and enforcement.	MT & Ongoing	ASSL, IAD, MoF, NPPA, ACC
Implement mandatory compliance training for all procurement officials and develop a national certification/accreditation system for practitioners and auditors.	ST–MT–LT	NPPA, HRMO, IPAM, CSTC, ACC, ASSL, IAD

Note: ST = Short Term (0–1 year); MT = Medium Term (1–3 years); LT = Long Term (3+ years).

Chapter 5. Validation and quality assurance

As part of the MAPS assessment process outlined in Chapter 1, the draft Summary Assessment Report was shared with the National Public Procurement Authority (NPPA) and the Assessment Steering Committee (ASC) on June 18, 2025. During the implementation and validation mission (June 17-19, 2025), the Assessment Team consulted with the ASC and key stakeholders from government, the private sector, and civil society. See Annex 4 of Volume III for details. Preliminary findings, gaps, and recommendations were presented and discussed, with stakeholder feedback incorporated into the revised report. A national validation workshop confirmed the assessment’s findings and endorsed proposed reform actions aimed at enhancing the performance, transparency, and accountability of Sierra Leone’s public procurement system.

Following table provides the summary:

#	Description	Actual/Anticipated date
1	Completion of the draft Assessment Report for review by the Assessment Steering Committee and Stakeholders	July 2025
2	Completion of revised draft Assessment Report after incorporating comments NPPA and Stakeholders based on feedback in implementation-cum-validation mission	August 2025
3	Report sent for internal peer-review in the World Bank and AfDB	September 2025
4	Decision Review Meeting by the World Bank	October 2025
5	AfDB internal review of the draft report	October 2025

6	Report Submission to MAPS Secretariat and completion of ATAG Review	Dec 2025-January 2026
7	Revised version of the Report and non-objection by ATAG/MAPS Secretariat	February 2026
8	The Final Report submission to Government of Sierra Leone to seek their agreement to publish the assessment report	February 2026
9	Dissemination/Publication of Final MAPS Report	March 2026

Volume II - Indicator matrices

The completed indicator matrices for all four Pillars are provided in Volume II of this report. These matrices contain the detailed assessment findings, gap analyses and recommendations for each sub-indicator.

Volume III – Appendices

Volume III contains a series of supporting documents and reference materials for the assessment. It begins with the Concept Note, including the formal letter of request from the government, followed by the Briefing Notes prepared for the Steering Committee, and the Management Letter with the Aide Memoire. It also presents findings from the Private Sector and Civil Society Organizations (CSO) Survey, along with their feedback, as well as an analysis of sample cases providing detailed insights. The Volume concludes with a resource list, web links to involved institutions, and additional assessments, statistics, and related references.



MAPS | Methodology for Assessing
Procurement Systems

Government of Sierra Leone

Assessment of the Public Procurement System

Volume II - Indicator Matrix

FULL ANALYSIS OF ALL INDICATORS BY CRITERIA WITH GAPS AND RECOMMENDATIONS



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Table of Contents

Pillar I. Legal, Regulatory, and Policy Framework	2
Indicator 1. The public procurement legal framework achieves the agreed principles and complies with applicable obligations	2
Indicator 2. Implementing regulations and tools support the legal framework.....	59
Indicator 3. The legal and policy frameworks support the sustainable development of the country and the implementation of international obligations.....	74
Pillar II. Institutional Framework and Management Capacity	84
Indicator 4. The public procurement system is mainstreamed and well integrated into the public financial management system.....	84
Indicator 5. The country has an institution in charge of the normative/regulatory function	98
Indicator 6. Procuring entities and their mandates are clearly defined	117
Indicator 7. Public procurement is embedded in an effective information system	126
Indicator 8. The public procurement system has a strong capacity to develop and improve.....	144
Pillar III. Public Procurement Operations and Market Practices.....	157
Indicator 9. Public procurement practices achieve stated objectives	157
Indicator 10. The public procurement market is fully functional	180
Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System.....	193
Indicator 11. Transparency and civil society engagement strengthen integrity in public procurement.....	193
Indicator 12. The country has effective control audit systems.....	200
Indicator 13. Procurement appeals mechanisms are effective and efficient	221
Indicator 14. The country has ethics and anticorruption measures in place.....	241

Pillar I. Legal, Regulatory, and Policy Framework

Indicator 1. The public procurement legal framework achieves the agreed principles and complies with applicable obligations

Sub-indicator 1(a) Scope of application and coverage of the legal and regulatory framework

The legal and regulatory body of norms complies with the following conditions:

Assessment criterion 1(a)(a):

Is adequately recorded and organized hierarchically (laws, decrees, regulations, procedures), and precedence is clearly established.

Conclusion: Minor gap

Red flag: No

Qualitative analysis

Summary: The legal framework for public procurement is adequately recorded and its hierarchy is clear in principle, yet its understanding is not uniform. Inconsistencies arise between components of the legal framework, in particular regarding thresholds for use of procurement methods as set in the Public Procurement Regulations and in the Finance Act.

The Public Procurement Act, 2016 (“the Act”) is the primary legal framework governing public procurement in Sierra Leone, setting out the key principles and structure for procurement, and establishing the hierarchy of procurement laws. The Public Procurement Regulations, 2020 provide detailed procedures and operational guidelines that support the Act. While they are subordinate to the Act, they offer practical instructions for carrying out procurement activities. The Act (1(2)) contains a clear statement of the priority of treaty obligations that conflict with the Act.

Additional decrees, circulars, and manuals issued by the National Public Procurement Authority (NPPA) offer further clarification on specific aspects such as evaluation criteria, procurement planning, and contract management. Examples of such issuances include:

1. **NPPA Circulars:** Provide immediate guidance on procurement issues. Examples:
 - a. Circular on Standard Bidding Documents (ensures consistency).
 - b. Circular on Procurement Planning and Budgeting (aligns plans with budgets).
 - c. Circular on E-Procurement Implementation (promotes efficiency).
 - d. Circular on Conflict of Interest (clarifies management rules).
2. **NPPA Manuals:** Offer detailed procedural guidance. Examples:
 - a. Public Procurement Procedures Manual (step-by-step processes).
 - b. Guidelines for Procurement of Works, Goods, and Services (category-specific details).
 - c. Manual on Framework Agreements (recurrent procurement efficiency).
3. **Decrees and Directives:** Address policy/operational issues. Examples:
 - a. Directive on Local Content (promotes local business participation).
 - b. Directive on Emergency Procurement (guides crisis procurement).
 - c. Decree on Thresholds for Approvals (sets financial oversight levels).
4. **Supplementary Guidelines:** Clarify specific aspects. Examples:
 - a. Guidelines on Evaluation Criteria (ensures fair bid evaluation).
 - b. Guidelines on Contract Management (best practices for monitoring).
 - c. Guidelines on Sustainable Procurement (includes environmental/social factors).
5. **Training Materials:** Build capacity. Examples:
 - a. Training Manual on Public Procurement Act 2016 (implementation guidance).
 - b. Workshop Materials on Procurement Ethics (promotes ethical practices).

Pillar I. Legal, Regulatory, and Policy Framework

Overall, the legal and regulatory structure for public procurement is well-organized, with clear prioritization between the laws, regulations, and supplementary guidance. The Public Procurement Act stands as the highest authority, followed by the regulations, and then procedural manuals and guidelines, and SBDs.

Gap analysis

The recent Public Sector Reform Unit (PSRU) within the Office of the President noted the Public Procurement Regulations 2020 and the Finance Act 2022 are not fully consistent with the Public Procurement Act 2016, in particular concerning procurement threshold, advertising of tenders and contract award processes. Updating of various implementation documents and tools is necessary.

Procuring entities (in particular Local Councils) have reported that there sometimes are discrepancies between the Public Procurement Act and the Finance Act, creating confusions as to which legislation takes precedence. That complicates procurement processes and undermines compliance. For example, discrepancies in the thresholds set forth in the two Acts creates challenges in adhering to procurement timelines and procedures.

Although the legal hierarchy for procurement is generally clearly outlined, there is not necessarily a thorough understanding among certain procuring entities and stakeholders regarding the precedence of laws, regulations, and guidelines. Training on the hierarchical structure of procurement laws, and their practical implications, is insufficient. Procurement officials and stakeholders may not fully grasp how to effectively apply the legal framework, which diminishes the overall effectiveness of the system. This knowledge gap can lead to inconsistent application of procurement rules, resulting in inefficiencies and risk of disputes. The Independent Procurement Review Panel has heard several of such cases.

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Recommendations

1. **Ensure consistency and clear hierarchy of legislative and other normative texts:** That principle is especially important as regards the relationship between two core texts in the public procurement/PFM field (Public Procurement Act and Public Finance Act). For the sake of transparency and efficiency, it is necessary to ensure consistency with respect to monetary thresholds/ceilings and other procedural aspects. That also applies to ensuring consistency between the Public Procurement Act and its regulations.
2. **Implement awareness campaigns to promote legal hierarchy and precedence:** Initiate extensive awareness campaigns complemented by targeted workshops for procurement officials, bidders, and other relevant parties. These initiatives should focus on educating stakeholders about the hierarchical structure of procurement laws, the principles of legal precedence, and the correct application of these laws in real-world procurement scenarios.
3. **Ensure timely updates to procurement guidelines and manuals:** Develop a systematic process for regularly updating procurement-related documents, including manuals, guidelines, and NPPA-issued circulars. Ensure that updates reflect any amendments to the legal framework and make both digital and physical copies of the revised documents readily accessible to all stakeholders to maintain alignment and transparency.

Assessment criterion 1(a)(b):

It covers goods, works and services, including consulting services for all procurement using public funds.

Conclusion: No gap

Red flag: No

Qualitative Analysis

Pillar I. Legal, Regulatory, and Policy Framework

Summary: The legal framework for public procurement has a broad scope of application, including goods, works and services (consultancy and non-consultancy), at all levels of public administration, and applies as well to SOEs which utilize public funds and “sub-vented agencies”. Additional attention might usefully be devoted to procurement planning and contract management.

Comprehensive legal framework coverage of public procurement: The Act offers an extensive and all-encompassing framework for the use of public funds, specifically addressing the acquisition of goods, works, and services. It also includes specific provisions for consultancy services procurement, emphasizing fairness, competition, and transparency throughout the procurement process.

Detailed Regulations covering each procurement category: The Regulations complement and elaborate on the Act by providing a detailed, category-specific outline for procurement procedures, in particular:

- **Goods:** Clearly defined procedures are set for bidding, evaluation, and award processes to ensure transparency and fairness.
- **Works:** Specifications regarding technical requirements, bid security, and contractor performance evaluation are outlined to maintain quality and reliability in the execution of works.
- **Services, including consultancy services:** Special attention is given to the procurement of consulting services, with a particular emphasis on quality- and cost-based selection (QCBS) to ensure that the quality of services plays a significant role in procurement decisions.

Well-structured procurement system for goods, works, and Services: The procurement system as designed by the legal framework is structured to address the procurement of goods, works, and services in a holistic manner, offering clear, distinct guidelines for each category. That can help established legal conditions for procurement processes to be effectively managed according to the nature of the item or service being procured.

Inadequate attention to procurement of non-consultancy-services: The procurement procedures for non-consulting services do not receive the same level of detailed attention, potentially leading to inconsistencies or inefficiencies in the procurement of such services.

Notwithstanding that the criterion is met, there are various ways in which the Act may be further developed to strengthen some aspects and address developments in practice.

Aspects for elaboration include:

- a. for clarity as to the scope of application of the Act, it is needed to clarify whether the term, “public officer” encompasses senior and senior-most officials, or only civil servants;
- b. updating of various provisions and procedures to enable and adapt to the e-GP environments is a priority need and various provisions are paper-bound and need to be updated for the e-GP context;
- c. no mention of the bid-securing declaration technique as a possible alternative to bid security requirements;
- d. how to deal with abnormally-low-priced bids;
- e. civil society engagement in the procurement cycle is not mentioned or enabled (though an annual interaction with civil society is mentioned);
- f. emergency procurement, in terms of governance and procedural aspects;
- g. allows registration requirements to be applied on an individual-procuring-entity basis, rather than on a central basis;
- h. solicitation of beneficial-ownership information
- i. provisions on framework agreements.
- j. Distinction between consultancy and non-consultancy services, with clarity as to the procedures to be used for the latter

Limited guidance in specialized procurement areas: The framework may not provide adequate or detailed guidance for certain specialized procurement areas, such as Information Technology (IT) systems. These areas

Pillar I. Legal, Regulatory, and Policy Framework

may present unique challenges, and the lack of clear instructions can result in delays, confusion, or the application of inconsistent procurement practices. Examples of particular observations about other sectors include

- a. Health Sector: The Act applies to hospitals and other health institutions (Section 1(1)(e)), but neither the Act nor the Regulations provide explicit guidance on procurement of medical supplies or pharmaceuticals. The general principles of transparency, competition, and accountability apply, but sector-specific challenges, such as emergency procurement, are not addressed.
- b. Infrastructure Sector: The Regulations cover procurement of works (Reg. 37), but there is no specific guidance on large-scale infrastructure projects or public-private partnerships (PPPs). The Act allows for modifications in procurement rules for national defense or security (Section 1(3)), but similar flexibility is not explicitly provided for infrastructure projects. There is, however, a separate Act governing PPPs.
- c. Education Sector: The Act applies to universities and other educational institutions (Section 1(1)(e)), but there is no specific guidance on procurement of specialized educational materials or services.

Uneven coverage of procurement cycle: The coverage of the Act focuses on the acquisition stage of the procurement cycle, with gaps in coverage of procurement planning and contract management phases of the process. Additional issues that could be addressed include, as part of procurement planning, possibility of including contract options (for additional purchases or extensions of service performance period), and contract dispute settlement mechanisms.

Gap Analysis

Recommendations

Elaborate provisions for specialized procurement areas: Broaden the legal framework to include specific, detailed procedures for specialized procurement sectors such as IT systems, health sector, complex infrastructure projects, and education. Clear guidance in these areas will mitigate ambiguities, promote efficiency, and reduce delays in procurement processes; add the possibility of using the bid-securing - declaration technique, in lieu of a bid security requirement.

Assessment criterion 1(a)(c):

PPPs, including concessions, are regulated.

Conclusion: Substantive gap

Red flag: No

Qualitative Analysis

Summary: The PPP Act 2010 is the statute governing PPPs in Sierra Leone, both unsolicited and solicited. However, PPPs may also be awarded outside of the procedures in the PPP Act, by the Office of Presidential Infrastructure Initiative.

The PPP Act 2010 is the main legislative text governing PPPs, covering the development and implementation of PPPs, including procurement aspects, applying competitive procedures, whilst allowing negotiations and unsolicited proposals.

The PPP Policy and Implementation Framework (2009) is not legally binding (as it is not a Parliamentary instrument), which limits its enforceability and effectiveness in regulating PPP activities. While the policy outlines fundamental principles for PPPs, including project identification, procurement processes, and contract management, it falls short in providing detailed provisions for critical areas such as concessions, risk allocation mechanisms, and dispute resolution frameworks. There is no specific legislation that directly addresses concessions which are typically governed by sector-specific laws or ad hoc agreements, leading to inconsistencies and gaps in regulation:

Pillar I. Legal, Regulatory, and Policy Framework

1. **Energy Sector:** Electricity Act 2022 (Sections 34 & 41) allows private sector participation in energy generation and PPPs for renewable energy projects. National Renewable Energy Policy (2021) promotes solar, wind, and hydropower PPPs.
2. **Transport Sector:** Sierra Leone Roads Authority Act (2021, Section 15) permits PPPs for road construction and maintenance. Civil Aviation Act 2022 (Section 24) enables PPPs in airport infrastructure development.
3. **Water & Sanitation:** Water Resources Management Act 2022 (Section 22) supports PPPs for water infrastructure. Guma Valley Water Company Act (2021, Section 7) authorizes partnerships for water supply projects.
4. **Health Sector:** Pharmacy and Drugs Act (2021, Section 12) allows PPPs in medicine procurement. National Health Sector Strategic Plan (2022-2026) encourages healthcare PPPs.
5. **Mining Sector:** Mines and Minerals Act 2022 (Section 45) permits PPPs for mining infrastructure. Mineral Policy (2021) promotes mining-related PPPs.
6. **Telecommunications:** National Telecommunications Act (2021, Section 18) licenses private sector participation. Broadband Policy (2021) encourages PPPs for broadband infrastructure.
7. **Tourism Sector:** Tourism Development Act 2022 (Section 16) allows PPPs for hotels and resorts. National Tourism Policy (2021) promotes tourism PPPs.
8. **Agriculture Sector:** Agricultural Development Act (2021, Section 10) supports PPPs for irrigation and agro-processing. National Agricultural Policy (2021) encourages agricultural PPPs.

Gap Analysis

Weakness in PPP framework: Whilst the PPP Act 2010 has been enacted and is in effect, there may still be some lingering ambiguity as to the applicability the PPP Act to procurement of PPPs vis-à-vis the Public Procurement Act as the latter does not explicitly exclude PPPs. In practice, the procurement processes for PPPs in Sierra Leone are neither fully transparent nor sufficiently defined or competitive. Unsolicited proposals, for instance, are frequently handled on an ad hoc basis, without a standardized or structured approach. Procedures for dealing with unsolicited proposals are not sufficiently elaborated. Moreover, PPPs may be awarded outside of the PPP Act framework, by the Presidential Office of Infrastructure Initiative. Critical information related to PPP projects, such as contract terms, financial commitments, and performance metrics, is not consistently disclosed to the public. This lack of transparency undermines accountability, erodes public trust, and creates opportunities for mismanagement or corruption. The existing PPP policy does not provide clear or comprehensive guidelines for allocating risks between public and private partners, an ambiguity often leading to disputes, delays, and inefficiencies in project execution. Mechanisms for monitoring PPP contracts and ensuring compliance with agreed terms are weak. There is no systematic or structured approach to evaluating project performance, enforcing contract terms, or addressing non-compliance, which further exacerbates accountability issues.

Limited institutional capacity for PPP project management: The Sierra Leone Public-Private Partnership Directorate suffers from a lack of adequate institutional capacity, including technical expertise, sufficient funding, and human resources. That hinders the Unit's ability to effectively oversee and manage PPP projects, resulting in challenges when conducting thorough project appraisals, risk assessments, and monitoring of ongoing projects.

Challenges in private sector participation in PPPs. Private sector participation in PPPs is limited due to perceived risks, including concerns over political instability, regulatory uncertainty, and difficulties related to securing financing. These challenges reduce the number of qualified bidders and diminish the overall competitiveness of PPP projects, preventing the government from attracting a diverse pool of capable private sector partners.

Weak monitoring and evaluation of PPP Projects: The mechanisms in place for monitoring and evaluating the performance of PPP projects during both implementation and operational phases are insufficient. Without

Pillar I. Legal, Regulatory, and Policy Framework

robust monitoring, inefficiencies can arise, and a higher likelihood of non-compliance with established standards, leading to suboptimal service delivery and poor project outcomes.

Limited public awareness and stakeholder engagement: There is a lack of effective public awareness campaigns and stakeholder consultation during the planning and implementation stages of PPP projects. This limited engagement can result in a lack of public trust in the PPP process, and resistance from local communities or other stakeholders, ultimately jeopardizing the success of these initiatives.

Recommendations

1. **Clarify scope of application of PPP and Public Procurement Acts:** To eliminate any ambiguity, affirm the applicability of the PPP Act 2010, rather than the Public Procurement Act, to procurement of PPPs;
2. **Ensure that PPP projects are awarded in a transparent and competitive manner:** PPP projects should be awarded under the prescribed procedure in the PPP Act, and not via alternative channels
3. **Develop and update implementation strategy for the PPP Policy:** Initiatives under such a strategy could include:
 - a. risk mitigation/sharing to encourage private sector interest
 - b. creation of a dedicated dialogue platform for the government and private sector to discuss challenges, opportunities, and solutions related to PPPs
 - c. public awareness campaigns to educate citizens about PPPs, and involvement of local communities and civil society organizations in the planning and implementation of PPP projects to build trust, ensure inclusivity, and transparency
 - d. enhanced performance monitoring and evaluation systems for implementation and operational phases (including possible use of independent third-party monitors);
 - e. detailed sector-specific guidelines for concessions, addressing unique regulatory requirements and performance standards in key sectors such as energy, water, and transport

Assessment criterion 1(a)(d):

Current laws, regulations and policies are published and easily accessible to the public at no cost.

Conclusion: Substantive gap

Red flag: No

Qualitative Analysis

Summary: Laws, regulations and policies are generally readily accessible to the public. However, the situation is less straightforward in rural areas. Access is there but there is low capacity and willingness to use it. Public officials at district councils and bidders have access to these documents and internet challenge is not something to limit access constantly. The public in rural areas may not use the documents or have time to read them or do not have capacity to interpret and understand them. That impedes compliance efforts and opens the door for misinterpretation of the rules.

1. Public Procurement Act, 2016 and Public Procurement Regulations, 2020: They comprise the cornerstone of the country's public procurement system. They are publicly available for access through various government portals, including the website of the National Public Procurement Authority (NPPA), ensuring that the procurement processes are governed by clear and accessible legal frameworks.
2. NPPA's efforts in dissemination: The NPPA plays a pivotal role in disseminating procurement-related information. It regularly publishes procurement policies, manuals, and guidelines on its website. In addition to online access, the NPPA organizes public awareness campaigns to engage stakeholders,

Pillar I. Legal, Regulatory, and Policy Framework

though not on a regular basis. Hard copies of these documents are also distributed to procuring entities to help ensure that they comply with legal requirements.

3. **Freedom of Information Act, 2013:** This law affirms the public's right to access important information, including procurement laws, regulations, and decisions made by public entities.

Information accessibility practices in Sierra Leone: In general, procurement-related laws and regulations are made available to the public through online platforms such as the NPPA website and government libraries. However, accessibility challenges remain, particularly in rural areas or those who lack reliable internet access. These limitations may prevent some members of the public from fully engaging with or benefiting from the transparency initiatives in place. Sierra Leone is a member of the Open Government Partnership (OGP), involving a commitment to civil-society access to information and engagement.

Gap Analysis

Limited use and understanding in rural areas: The distribution and dissemination of legal documents are largely reliant on online platforms, posing significant challenges for stakeholders located in remote and rural areas where internet access is limited or unreliable. This lack of access, or of use and understanding when access is available (e.g., because of complexity or language of documents), hinders rural stakeholders, including small and medium-sized enterprises (SMEs), from being adequately informed about procurement laws, regulations, and opportunities. As a result, these groups may remain unaware of their rights or the potential to participate in procurement processes.

Insufficient awareness campaigns: Efforts aimed at raising public awareness about the availability and accessibility of procurement laws and regulations are infrequent and often lack the necessary reach and consistency. Many potential bidders, including SMEs, as well as civil society organizations, are unaware of their legal right to access procurement-related documents, exacerbating barriers to participation and transparency.

Outdated or incomplete online resources: Some online resources, such as the NPPA website, may not consistently offer the most current versions of information related to procurement. For example, publication of the Price Norm, which is supposed to provide a guide to prices of items in the market, has been published several months late.

Recommendations

1. **Enhance offline accessibility:** Set up public procurement information centers in regional and rural areas where citizens and business can access physical copies of procurement laws, regulations, and guidelines. (could be coordinated with GovOnline) and collaborate with local government authorities to distribute printed materials where literacy levels merit such distribution.
2. **Increase awareness campaigns:** frequent public awareness campaigns aimed especially at MSME and CSOs, about procurement laws and policies (depending upon the nature and location of target audiences, local radio programs, community meetings, and regional newspapers, especially in remote areas where internet is limited). These platforms will help engage the public and inform them about their rights to access procurement information.
3. **Regularly update online resources:** ensure websites managed by the NPPA and other relevant entities are consistently updated with the latest procurement laws, regulations, and procurement notices, and notifications to alert users whenever new updates or changes are made, or when procurement announcements are posted.
4. **Simplify and translate documents:** create simplified summaries of complex legal documents, providing concise and clear explanations of key procurement processes to enhance accessibility for a wider range of stakeholders; and translate procurement laws and guidelines into major local languages when it is cost-effective to do so.

Pillar I. Legal, Regulatory, and Policy Framework

5. **Develop mobile-friendly platforms:** to allow stakeholders, particularly in more remote areas, to easily access procurement laws, guidelines, and updates, depending upon the availability of the necessary communications and data connectivity.

Monitor and evaluate accessibility efforts: periodically monitor and evaluate, and improve, the effectiveness of efforts to improve public awareness and access to procurement laws. (surveys, interviews, or focus group discussions with stakeholders).

Sub-indicator 1(b)

Procurement methods

The legal framework meets the following conditions:

Assessment criterion 1(b)(a):

Procurement methods are established unambiguously at an appropriate hierarchical level, along with the associated conditions under which each method may be used.

Conclusion: Substantive gap

Red flag: No

Qualitative Analysis

Summary: The legal framework provides a range of procurement methods for different types of procurement transactions conducted in practice, with a hierarchy of methods, with open competitive bidding. There are alternative methods, which may be used only in the specified conditions as the default method. There are some difficulties in terms of keeping applicable thresholds up to date due to fluctuations in the value of the currency in which thresholds are denominated. There is no streamlined procurement method for very low value and micro-purchases. Provision is made for emergency procurement, though resort to such procedures is subject to standard procurement committee approval procedures.

Sierra Leone's legal and regulatory framework for procurement clearly defines procurement methods and the conditions under which each method may be applied:

Public Procurement Act, 2016: Procurement methods include open competitive bidding, restricted bidding, request for quotations and single-source procurement; a clear hierarchy of methods, emphasizing open competitive bidding as the default method to ensure fairness and transparency. Conditions for alternative methods (e.g., restricted bidding, request for quotations or single-source procurement) are explicitly outlined, such as urgency, proprietary goods, or situations with limited market competition, and those alternative methods may only be utilized when their respective conditions for use are met. A request-for-proposals method is provided for procurement of consultancy services.

Public Procurement Regulations, 2020: These regulations further clarify the operational procedures and thresholds for applying different procurement methods. Detailed guidance is provided for selecting methods based on contract value, complexity, and market conditions.

E-Procurement has not yet been introduced, though steps are being taken to develop and implement an e-GP system for government.

The Regulations (40(2)) authorize the "variation of a procurement method", provided that if fully justified in writing by the procurement unit and approved by the procurement committee. The circumstances in which such a variation is permissible include emergencies, a "severely limited number of sources", and exempt defence procurement.

Gap analysis

Thresholds not regularly reviewed: The thresholds for applying procurement methods are not regularly updated to reflect inflation, market changes, or economic growth. Outdated thresholds can lead to

Pillar I. Legal, Regulatory, and Policy Framework

inefficiencies or inappropriate procurement method selection. However, new thresholds have been announced through a circular issued by the NPPA even though these thresholds have not been synchronized with the Integrated Financial Management System (IFMIS) of Ministry of Finance. Several issues are at play here: 1. The thresholds are in Schedule 1 of the PPA 2016 and cannot be changed as and when required. 2. Announcing new Thresholds through circulars when the Act does not say that circulars will update thresholds is not legally binding. 3. PFM provide procurement thresholds that are updated every year through the budget law that are not consistent with the PPA.

Limited clarity on resort to emergency procurement: The Act (sec. 46(1)(e)) provides that single-source procurement may be utilized in cases of extreme urgency, provided the circumstances which gave rise to the urgency were neither foreseeable by the procuring entity nor the result of dilatory conduct on its part. That formulation does provide sufficient clarity or access to fit-for-purposes solutions in conditions of urgency that arise chronically, in particular in sectors such as public health.

Enable streamlined procurement method for lowest-value procurement: A streamline, simple and quick method for micro purchases should be introduced to ensure transactional proportionality efficiency in such cases.

Insufficient flexibility for certain specific scenarios: The provisions on procurement methods need to provide for certain special situations so that there is clarity regarding application of procurement methods in special circumstances. One such case is the printing of the national currency, which is not covered, for example, in the provisions listing cases in which single-source procurement may be used.

Recommendations

Regularly review and update thresholds: Amend the legal framework for public procurement (in particular the Act) to allow an agile, stakeholder-inclusive mechanism for periodic review and adjustment of thresholds to reflect inflation, market trends, and economic growth (e.g., via circulars); consideration might be given to pegging the thresholds to a stable currency (such as USD) or basket of currencies (such as the SDR). The mechanism would result in alignment between PPA thresholds and IFMIS. The aim would be to ensure that thresholds remain aligned with market conditions. Engage stakeholders, including the private sector, in the review process to ensure practicality and relevance.

Elaborate provisions on emergency procurement and other special circumstances: provisions in the legal framework on emergency procurement should be elaborated to provide additional clarity to practitioners and ensure continuity of essential operation and services in urgent circumstances. The provisions on procurement methods should be elaborated to accommodate the procurement of the printing of the national currency and other such sensitive procurement (e.g., security systems, vehicles for transport of currency).

Promote e-Procurement Systems: Accelerate the implementation of an e-procurement system to standardize the application of procurement methods and improve tracking and accountability.

Assessment criterion 1(b)(b):

The procurement methods prescribed include competitive and less competitive procurement procedures and provide an appropriate range of options that ensure value for money, fairness, transparency, proportionality and integrity.

Conclusion: Minor gap

Red flag: No

Qualitative analysis

Summary: Sierra Leone's Public Procurement Act (2016) and Public Procurement Regulations (2020) provide for a variety of procurement methods to ensure value for money, fairness, transparency and integrity. There is an issue, however, with proportionality of the procedures and documentation when it comes to low-value procurement.

Pillar I. Legal, Regulatory, and Policy Framework

The methods are classified broadly into competitive and non-competitive procedures, as follows:

Competitive Procedures

- **Open Competitive Bidding:** The default procurement method for high-value goods, works, and services, designed to maximize competition and transparency. They are normally dubbed National Competitive Bidding (NCB) and International Competitive Bidding (ICB)
- **Two-stage bidding:** for use in complex transactions where the procuring entity seeks to consider various possible solutions before finalizing the bidding documents.
- **Restricted Bidding:** Allowed under specified conditions, such as when the goods or services are specialized or the number of qualified suppliers is limited.
- **Request for Quotations (RFQ):** A simpler competitive method for low-value procurement, aimed at efficiency while maintaining fairness.
- **Request for consultant's services:** A method tailored for procurement of consultancy services that gives particular weight to quality and other technical factors, in addition to price, in accordance with the assigned weighting to each score

Non-competitive Procedures

- **Single-Source Procurement:** Permitted in exceptional circumstances, such as urgency, proprietary items, or when no reasonable alternatives are available, national emergencies or contracts with pre-selected suppliers.

The legal framework emphasizes open competitive bidding as the preferred method to promote value for money and transparency. Reflecting the threshold in the Schedule to the Regulations, Guidelines specify the thresholds for each method, balancing proportionality and procedural efficiency. The NPPA oversees the application of procurement methods to ensure compliance and integrity. It would be recommended to set thresholds for procurement methods in the annual budget law rather than in the Regulations.

Gap analysis

Though there is a range of procurement methods, there is an issue with proportionality when it comes to low-value transactions, as the same documentation requirements and time period apply as in higher-value transactions. Furthermore, it is noted that there does not appear to be systematic access to imprest funds for making micro purchases. The issue of proportionality, as well as more generally the fitness-for-purpose of the procurement methods available to procuring entities is exacerbated by the fact that the monetary ceilings and thresholds applicable to the choice of methods, set forth in the Schedule to the Procurement Regulations, are outdated.

Recommendations

Set thresholds for procurement methods in budget law: Setting thresholds for procurement methods in the annual budget law (rather than in the Regulations) is recommended in order to provide more adaptability to changing conditions and will provide procurement more space during budget formulation.

Provide proportionality in procedures for low-value transactions: Streamlined documentation requirements and time periods, and less burdensome eligibility and qualifications requirements, should be part of procurement methods available for low-value procurement transactions.

Ensure access to imprest funds: Access to petty cash would help to provide efficiency and lower transaction costs for micro-purchases.

See also recommendations under criterion 8(a)(a) concerning capacity building, which should cover in detail the selection of procurement methods and related justifications.

Assessment criterion 1(b)(c):

Fractioning of contracts to limit competition is prohibited.

Pillar I. Legal, Regulatory, and Policy Framework

Conclusion: No gap
Red flag: No
Qualitative analysis Summary: The legal and regulatory framework governing public procurement in Sierra Leone includes specific provisions designed to prevent the artificial splitting or fractioning of contracts with the intent to bypass procurement thresholds. *** This measure aims to curb practices such as fractioning that could limit fair competition and transparency in the public procurement process, in line with best practices and standards..
Gap analysis
Recommendations
Assessment criterion 1(b)(d): Appropriate standards for competitive procedures are specified.
Conclusion: No gap
Red flag: No
Qualitative analysis Summary: The Public Procurement Act, 2016, and the Public Procurement Regulations, 2020, in Sierra Leone establish a legal foundation for competitive procedures. Those instruments outline appropriate standards to ensure fair competition, transparency, and value for money. *** Standards for Competitive Procedures • Open Competitive Bidding (National or International Competitive Bidding (NCB or ICB)) is the default method for public procurement, ensuring maximum competition and transparency. • Standards are defined for the entire procurement process, including advertisement, submission of bids, bid evaluation, and award of contracts. • Clear timelines and thresholds are prescribed for the use of competitive methods. • Procedures are also defined the restricted and the two-stage versions of the bidding method, for the request-for-quotations method, and for the request-for-consultant's services method for consultancy services procurement. Use of International and National Competitive Bidding • National Competitive Bidding (NCB) is applied for domestic procurement when local suppliers have sufficient capacity. • International Competitive Bidding (ICB) is mandated for high-value contracts and those requiring specialized goods, works or services unavailable locally.
Gap analysis
Recommendations

Pillar I. Legal, Regulatory, and Policy Framework

Sub-indicator 1(c) Advertising rules and time limits The legal framework meets the following conditions:
Assessment criterion 1(c)(a): The legal framework requires that procurement opportunities are publicly advertised, unless the restriction of procurement opportunities is explicitly justified (refer to indicator 1(b)).
Conclusion: No gap
Red flag: No
Qualitative analysis Summary: Sierra Leone's Public Procurement Act, 2016 and Public Procurement Regulations, 2020 establish clear provisions to ensure procurement opportunities are publicly advertised. Public advertisement is mandated to promote transparency, fairness, and competition in procurement. *** Key elements include: Mandatory Advertisement for Open Competitive Bidding • All procurement opportunities exceeding specified thresholds must be advertised publicly. • Advertisements are required to be published in widely circulated newspapers, official government websites, or online procurement platforms. Transparency and Accountability • The framework requires procurement notices to include sufficient details about the bidding opportunity, such as the nature of the contract, deadlines, and contact information. • Restricting procurement opportunities is allowed only under specific conditions, like sole sourcing or emergency procurement, and must be justified and documented. Role of the National Public Procurement Authority (NPPA) • The NPPA monitors compliance with advertisement requirements and provides oversight to ensure transparency in the procurement process.
Gap Analysis
Recommendations
Assessment criterion 1(c)(b): Publication of opportunities provides sufficient time, consistent with the method, nature and complexity of procurement, for potential bidders to obtain documents and respond to the advertisement. The minimum time frames for submission of bids/proposals are defined for each procurement method, and these time frames are extended when international competition is solicited.
Conclusion: No gap
Red flag: No
Qualitative Analysis Summary: Sierra Leone's Public Procurement Act, 2016, along with the Public Procurement Regulations, 2020, establishes clear guidelines for the publication of procurement opportunities and sets minimum timeframes for bid submission. These provisions are designed to ensure that potential bidders are provided

Pillar I. Legal, Regulatory, and Policy Framework

with sufficient time to prepare and submit responsive bids, thereby promoting fairness and transparency in the procurement process.

The Act (Sec. 24) mandates that procuring entities set deadlines for submission of bids that allow sufficient time for bidders to prepare and submit their responses.

Minimum Timeframes: For National Competitive Bidding (NCB), the minimum bid submission period is typically 28 days for standard goods and services contracts; for International Competitive Bidding (ICB), 30–45 days, depending on the complexity and scale of the procurement; in cases involving restricted or less competitive methods, shorter timeframes are permitted.

Consistency with procurement complexity: timeframes determined based on the procurement method, nature, and complexity of the project.

Extension of timeframes: When international competition is sought, additional time is allocated. This is also applicable in national competitive bidding as and when required for example bidders request it with justified reasons or the procuring entity may extend it due to some factors such as additional clarifications that may require more time for bidders. .

Gap Analysis

Recommendations

Assessment criterion 1(c)(c):

Publication of open tenders is mandated in at least a newspaper of wide national circulation or on a unique Internet official site where all public procurement opportunities are posted. This should be easily accessible at no cost and should not involve other barriers (e.g. technological barriers).

Conclusion: No gap

Red flag: No

Qualitative analysis

Summary: Publication requirements as spelled out in the legal framework provide broad dissemination of information about procurement proceedings.

The legal framework regulating public procurement in Sierra Leone requires that open tenders be published on the NPPA website and on the procuring entity's website (if any), in the Sierra Leone Gazette, and in 2 national print media for at least the first 2 weeks of the bidding period (Reg. 53). This Regulation aligns with international best practices designed to enhance transparency, foster competition, and guarantee equal access to procurement opportunities for all eligible bidders. However, not all practical obstacles to obtaining information about procurement opportunities are addressed by the legal framework.

Though the criterion is met, improved dissemination of information about procurement opportunities would be facilitated by more effective and wide-reaching online publication of notices, which could be part of the coming e-GP system and the development of a centralized, free, and easily accessible online procurement portal. To support the legal requirement for open tender publication and enhance accessibility of information, the legal framework should mandate the establishment and maintenance of a single, official procurement website where all government procurement opportunities are published in real-time, and through which the coming e-GP system is to be accessed. To promote accessibility, the platform should be free to access, user-friendly, and available in multiple languages to cater for diverse stakeholders.

(See assessment criteria 10(b)(b) concerning obstacles faced in practice relating to publication of procurement proceedings, and 7(a) and 7(b)(b), concerning web portal issues in the public procurement system.)

Pillar I. Legal, Regulatory, and Policy Framework

Gap Analysis	
Recommendations Though the criterion is met, effective dissemination of information about procurement opportunities would be facilitated by more effective and wide-reaching online publication of notices, which could be part of the coming e-GP system. Require the development of a centralized, free, and easily accessible online procurement portal: To support the legal requirement for open tender publication and enhance accessibility of information, the legal framework should mandate the establishment and maintenance of a single, official procurement website where all government procurement opportunities are published in real-time, and through which the coming e-GP system is to be accessed. To promote accessibility, the platform should be free to access, user-friendly, and available in multiple languages to cater for diverse stakeholders.	
Assessment criterion 1(c)(d): The content published includes enough information to allow potential bidders to determine whether they are able to submit a bid and are interested in submitting one.	
Conclusion: No gap	
Red flag: No	
Qualitative Analysis Summary: Sierra Leone's Public Procurement Act, 2016 (Sec. 48(1)) and Public Procurement Regulations, 2020 (Reg. 52(2)) mandate the publication of detailed tender notices to ensure transparency and provide adequate information for potential bidders. These publications must enable suppliers to assess their eligibility and interest in submitting a bid. *** Key information typically to be provided in tender notices includes critical details such as the procurement method, description of goods, works, or services, and related requirements, eligibility criteria, bid submission deadlines, and contact information. Templates for such notices are found in the standard bidding documents issued by NPPA. The legal framework also requires that clarifications or addenda be shared with all interested parties to ensure fairness and transparency.	
Gap Analysis	
Recommendations	
Sub-indicator 1(d) Rules on participation The legal framework meets the following conditions:	
Assessment criterion 1(d)(a): It establishes that participation of interested parties is fair and based on qualification and in accordance with rules on eligibility and exclusions	
Conclusion: Minor gap	
Red flag: No	
Qualitative Analysis Summary: The Public Procurement Act 2016 and the Public Procurement Regulations 2020 of Sierra Leone provide a comprehensive framework for ensuring that the participation of interested parties in public procurement is fair, based on qualification, and in accordance with rules on eligibility and exclusions.	

Pillar I. Legal, Regulatory, and Policy Framework

However, there is no detailed regulation on how conflicts of interest should be managed during the procurement process.

Fair participation: Section 21 outlines the criteria for bidder qualification, ensuring that bidders meet professional, technical, financial, and legal requirements. It emphasizes that qualification criteria must be applied equally to all bidders without discrimination. Reg. 21 requires bidders to provide documentary evidence of their legal capacity, financial soundness, technical competence, and past performance. It also mandates declarations of no conflict of interest and absence of criminal convictions related to professional conduct. Section 22 ensures that all bidders receive equal access to information by requiring procuring entities to respond to clarification requests within two working days and communicate any modifications to all bidders. Section 24 ensures that bidders are given sufficient time to prepare and submit bids, promoting fair competition. Section 27 requires procuring entities to inform unsuccessful bidders of the reasons for their rejection.

Exclusions: Section 35 provides a mechanism for excluding bidders who engage in misconduct, such as providing false information, collusion, or non-performance of contractual obligations. The debarment process includes consultation with the affected procuring entity, notice to the bidder, and an opportunity to respond. Reg. 158 provides grounds for debarment of bidders or consultants who engage in fraudulent, corrupt, collusive, or coercive practices. This ensures that only ethical and qualified bidders participate in public procurement. Section 36 allows for a margin of preference for domestic contractors and suppliers, but it must be authorized by the National Public Procurement Authority (NPPA) and applied in accordance with regulations, ensuring that preferences are applied fairly and transparently.

Gap Analysis

Lack of Detailed Regulations on Conflict of Interest: Although Section 33 of the Act requires public officers to avoid conflicts of interest, there is no detailed regulation on how conflicts of interest should be managed during the procurement process. This could lead to situations where conflicts of interest are not adequately addressed, potentially undermining fairness.

Recommendations

Further develop legal framework provisions ensuring fairness in participation: Update legal framework to take into account the need for detailed provisions on conflict of interest and on use of the e-GP system to be introduced, and associated monitoring responsibilities.

Assessment criterion 1(d)(b):

It ensures that there are no barriers to participation in the public procurement market.

Conclusion: No gap

Red flag: No

Qualitative Analysis

Summary: The Public Procurement Act 2016 and the Public Procurement Regulations 2020 provide a comprehensive framework for public procurement in Sierra Leone, aiming to ensure transparency, fairness, and competition. Described below are key provisions that ensure, at least according to the letter of the provisions, that there are no barriers to participation in the public procurement market.

Open competitive bidding: The Act mandates the use of open competitive bidding as the default procurement method, ensuring equal access to all eligible and qualified bidders without discrimination (Section 37(1)). This provision ensures that all potential bidders, regardless of size or origin, have an equal opportunity to participate in public procurement processes. That principle of open competitive bidding is subject to the exception when NCB may be utilized and, in accordance with NCB SBDs, only domestic bidders are permitted to participate.

Pillar I. Legal, Regulatory, and Policy Framework

Non-discrimination and equal treatment: Section 21 of the Act outlines qualification criteria for bidders, which must be applied equally to all bidders without discrimination. The criteria include professional and technical qualifications, financial resources, and legal capacity. Reg. 21(4) prohibits discrimination against foreign bidders and requires that equivalent documents from foreign bidders be accepted, ensuring equal treatment for domestic and foreign bidders. Regulation 25(2) states that qualification criteria must not be unduly restrictive or designed to reduce competition, minimizing barriers to entry.

Simplified procurement methods for small-value contracts: Reg. 45 allows the use of the Request for Quotations (RFQ) method for low-value procurement of standard goods, works, or services, simplifying the process for smaller businesses. Regs. 110-114 provide detailed procedures for RFQ, ensuring that small and medium-sized enterprises (SMEs) can participate without facing undue administrative burdens.

Prohibition of collusion and fraudulent practices: Section 34 of the Act prohibits collusive practices, fraudulent practices, and corruption in public procurement, ensuring a level playing field for all bidders. Reg. 159 prohibits bidders and consultants from engaging in corrupt or fraudulent practices, including collusion and coercion, ensuring fair competition.

Margin of preference for domestic bidders: Section 36 allows for a margin of preference for domestic contractors, goods, and services, subject to approval by the NPPA. This provision aims to promote local participation while ensuring it does not create undue barriers for foreign bidders.

Independent Procurement Review Panel: Section 20 establishes the Independent Procurement Review Panel, providing a mechanism for bidders to challenge procurement decisions they believe are unfair or discriminatory, promoting fairness and accountability.

Electronic procurement: Regulation 3(1) mandates the use of electronic procurement through an electronic procurement portal, reducing barriers related to the physical submission of bids. Regulation 4(1) requires communication for procurement activities to be conducted through the electronic procurement system, ensuring transparency and accessibility.

Gap Analysis

Recommendations

Assessment criterion 1(d)(c):

It details the eligibility requirements and provides for exclusions for criminal or corrupt activities, and for administrative debarment under the law, subject to due process or prohibition of commercial relations.

Conclusion: Minor gap

Red flag: No

Qualitative Analysis

Summary: The legal framework governing public procurement in Sierra Leone, particularly the Public Procurement Act 2016 and the Public Procurement Regulations 2020, establishes clear eligibility requirements and provisions for exclusions related to criminal or corrupt activities, as well as administrative debarment. These measures align with international best practices to ensure integrity and fairness in public procurement. However, gaps remain in requirements concerning background checks of bidders, and lack of cross-debarment.

Eligibility Requirements: Section 21 of the Public Procurement Act 2016 outlines qualification criteria for bidders, including professional, technical, financial, and legal requirements, as well as past performance and compliance with tax and social security obligations. Bidders must provide evidence such as registration certificates, tax clearances, and declarations of no conflict of interest (Section 21(2)). Section 21(5) allows disqualification for materially inaccurate or incomplete information, while Section 21(6) mandates prequalification for large or complex procurements. Section 21(3) bars bidders convicted of criminal offenses

Pillar I. Legal, Regulatory, and Policy Framework

related to professional conduct or false statements. Reg. 21 elaborates on these requirements, requiring signed declarations of no criminal convictions within the last three years (Reg. 21(3)(d)) and evidence of eligibility, including tax clearances and business registrations (Reg. 21(3)(e)). Bidders must also declare they are not debarred under Section 35 of the Act or Reg. 160. These provisions ensure only qualified and ethical bidders participate in procurement processes

Exclusions for criminal or corrupt activities: Section 34 of the Public Procurement Act 2016 prohibits bidders and suppliers from engaging in corrupt, fraudulent, or coercive practices, including inducements, misrepresentation, or interference with competitors. Bids involving such activities must be rejected, and offenders are liable to fines or imprisonment (Section 34(6)). Section 35(1) provides for debarment of offenders, ensuring due process through consultation with the procuring entity, notice to the bidder, and an opportunity to respond. Reg. 158 specifies debarment grounds, including corrupt, fraudulent, collusive, or coercive practices.

Gap analysis

Verification of eligibility: The Act does not explicitly require procuring entities to conduct background checks on bidders to identify past criminal or corrupt activities, which could allow disqualified bidders to participate in procurement processes. In addition, although it is not a MAPS requirement per se, the assessors did note that the Act does not explicitly provide for the possibility of cross-debarment with other jurisdictions or international organizations, which could limit the effectiveness of debarment in preventing corrupt bidders from participating in other countries' procurement processes, and vice versa.

Recommendations

1. **Improve transparency and publicity:** Amend legal framework to require online publication of the list of debarred bidders and consultants on the Authority's website and in national newspapers to enhance transparency and deter corrupt practices as required by Reg. 161(5), for NPPA to maintain a list of excluded bidders and consultants and inform all procuring entities of any changes.
2. **Apply cross-debarment:** For purposes of effectiveness of debarment and protection of the public interest, as well as consistency in the treatment of vendors, adoption of a cross-debarment policy should be considered, including any needed amendment of the legal framework. That may involve, for example, agreements with international organizations
3. **Introduce electronic verification systems:** Elaborate the legal framework e-GP mandate to introduce electronic verification systems to streamline the verification of eligibility criteria, such as tax clearance certificates and business registration documents, and social security certificates. This would reduce the risk of fraudulent submissions and improve efficiency, as well as lessening the administrative burden on participation.

Assessment criterion 1(d)(d):

It establishes rules for the participation of state-owned enterprises that promote fair competition.

Conclusion: No gap

Red flag: No

Qualitative analysis

Summary: The Public Procurement Act 2016 provides a legal framework to ensure fair competition in public procurement, including the participation of state-owned enterprises (SOEs). The Regulations contain provisions promoting competitive neutrality when SOEs compete with private sector firms for procurement contracts.

It is an international best practice standard that, to compete against private sector firms for award of public procurement contracts, SOEs should demonstrate a track record of operating in a competitive market environment and should not receive unfair advantages, such as tax exemptions or cheaper financing as a

Pillar I. Legal, Regulatory, and Policy Framework

result of government ownership. Various provisions in the legal framework affirm the principle and practice of equal treatment of bidders. For example, Section 37(1) of the Act mandates that public procurement shall be undertaken through advertised open bid processes, ensuring equal access to all eligible and qualified bidders, including state-owned enterprises, without discrimination. Provisions promoting competitive neutrality in the context of SOEs competing for procurement contracts are found in the Regulations (Reg. 21(5)). According to that provision, in order to be eligible to participate in public procurement to compete for award of a procurement contract, an SOE must be legally and financially autonomous, operate under commercial law, and not be a dependent agency of a procuring entity.

That being said, there is no evidence to suggest that SOEs have participated in public procurement opportunities. This can be attributed to the fact that most of the SOEs are struggling to perform in their own sectors.

The assessors noted that, as reported in the IMF Staff Report on the 2024 Article IV consultations (p. 25), the Government is committed to (i) publishing detailed information on SOE government transfers and contingent liabilities starting with the 2026 budget; (ii) ensuring that SOE support is consistent with budget priorities and contingent upon pre-assessment of fiscal risks; (iii) publishing implicit transfers through NRA's annual reports on tax arrears owed by SOEs, and enforcement of sanctions in case of non-payment; (iv) approval and implementation of the SOE Ownership and Governance bill by end 2024 (currently still being considered in Parliament); (v) publishing a code of conduct for the board and senior officers by July 2025. Also mentioned was the development of a systematic in-year reporting mechanism for SOEs by end-2024 (MEFP¶118).

Though the criterion has been met, it may be advantageous to **affirm the principle of competitive neutrality in the Act**. The Act could state the requirement that, for SOEs to compete for procurement contracts, they must operate on a commercial basis, notwithstanding the fact that SOEs in Sierra Leone have no record of participating in procurement opportunities by other entities and there is a provision to that effect in the Regulations.

Gap analysis

Recommendations

Though the criterion has been met, it may be advantageous to:

Affirm the principle of competitive neutrality in the Act: It is recommended that the Act include in any future revision the requirement for SOEs to operate on commercial basis notwithstanding the fact that SOEs in Sierra Leone have no record of participating in procurement opportunities by other entities and there is a provision to that effect in the Regulations.

Assessment criterion 1(d)(e):

It details the procedures that can be used to determine a bidder's eligibility and ability to perform a specific contract.

Conclusion: No gap

Red flag: No

Qualitative analysis

Summary: The Public Procurement Act 2016 and the Public Procurement Regulations 2020 provide a comprehensive framework for determining a bidder's eligibility and ability to perform a specific contract. The procedures are designed to ensure transparency, fairness, and competition in public procurement processes.

Section 21 of the Act outlines the qualification criteria for bidders, including professional and technical qualifications, equipment availability, past performance, financial resources, legal capacity, and compliance

Pillar I. Legal, Regulatory, and Policy Framework

with tax and social security obligations. It also allows for prequalification and post-qualification processes to verify a bidder's eligibility. Reg. 23 provides further details on the prequalification process, including the preparation of prequalification documents, the criteria for evaluation, and the communication of results to bidders. It emphasizes that the criteria must be applied equally to all bidders without discrimination. In Section 22 procuring entities are required to respond to requests for clarification from bidders within two working days, ensuring that bidders have sufficient information to meet the eligibility criteria. Section 25 allows for the rejection of bids if a bidder fails to meet the qualification criteria or provides false information. It also outlines the procedures for cancellation of procurement processes if there is evidence of corruption, fraud, or collusion among bidders. Regulation 21 specifies the documentation that bidders must submit to demonstrate their eligibility, including business registration certificates, tax clearance certificates, and evidence of past performance. Section 53 details the examination and evaluation of bids, including the verification of bidder qualifications and the rejection of bids that are non-responsive or incomplete.

Gap analysis

Recommendations

Though the criterion is met, the provisions in the legal framework could usefully call for additional resources for practitioners.

Standardize the application of criteria: The NPPA should develop standardized guidelines for the application of qualification criteria, particularly in areas where subjective judgments are required (e.g., assessment of past performance). This would ensure consistency and fairness in the evaluation process and is supported by Section 21 of the Act, which outlines the qualification criteria, and Regulation 21, which provides details on the prequalification process.

Sub-indicator 1(e)

Procurement documentation and specifications

The legal framework meets the following conditions:

Assessment criterion 1(e)(a):

It establishes the minimum content of the procurement documents and requires that content is relevant and sufficient for suppliers to respond to the requirement.

Conclusion: No gap

Red flag: No

Qualitative analysis

Summary: The Public Procurement Act 2016 and the Public Procurement Regulations 2020 provide a detailed framework for the preparation and content of procurement documents. These documents are designed to ensure that suppliers have sufficient and relevant information to prepare responsive bids.

In Section 49, supported by Reg. 22, procuring entities are required to use standard bidding documents specified in the Second Schedule of the Act. The bidding documents must include essential information (such as technical specifications or terms of reference, contractual terms and conditions, instructions for bid preparation and submission, bid validity period and required securities, evaluation criteria and methodology).

Section 28 allows for the use of electronic communication in procurement processes, including the publication of invitations to bid and the submission of bids. This ensures that procurement documents are accessible to a wide range of suppliers. Section 50 requires that bids be submitted in writing and in a sealed envelope. Reg. 25 specifies the minimum content of prequalification documents, including:

- Information on the procuring entity and the procurement process.
- Qualification criteria and requirements.

Instructions for the preparation and submission of prequalification applications.

Pillar I. Legal, Regulatory, and Policy Framework

Gap analysis
Recommendations
Assessment criterion 1(e)(b): It requires the use of neutral specifications, citing international norms when possible, and provides for the use of functional specifications where appropriate.
Conclusion: No gap
Red flag: No
Qualitative analysis Summary: The Public Procurement Act 2016 and the Public Procurement Regulations 2020 provide a framework for the use of neutral specifications in procurement documents, with an emphasis on international norms and functional specifications where appropriate. These provisions ensure that procurement specifications are non-discriminatory, transparent, and aligned with best practices as given below. *** Section 23 requires that specifications, plans, drawings, designs, and requirements for goods, works, or services be based on objective technical and quality characteristics. It prohibits the use of brand names, trademarks, or specific origins unless absolutely necessary, ensuring that specifications are neutral and non-discriminatory. The section also allows for the use of terms such as "or equivalent" to promote flexibility and competition. Section 23(2) further emphasizes that technical or quality characteristics included in procurement documents must be relevant to the performance of the goods, works, or services. It prohibits the inclusion of irrelevant requirements that could create obstacles to participation by qualified bidders. Section 40, which deals with international competitive bidding, requires that technical specifications conform to international standards or standards widely used in international trade. This ensures that procurement specifications are aligned with global best practices. Reg. 55 provides further details on the content of bidding documents, including the requirement to include technical specifications that are clear, objective, and based on relevant standards. It also emphasizes the need for specifications to be sufficient for bidders to prepare responsive bids. Section 49 requires procuring entities to use standard bidding documents, which include technical specifications that are neutral and based on objective criteria. The use of standard documents promotes consistency and transparency in the preparation of procurement specifications. Section 28(2) allows for the use of electronic communication in procurement processes, including the publication of technical specifications. This ensures that specifications are accessible to a wide range of suppliers, including those using modern technologies.
Gap analysis
Recommendations
Assessment criterion 1(e)(c): It requires recognition of standards that are equivalent, when neutral specifications are not available.
Conclusion: No gap
Red flag: No
Qualitative analysis Summary: The Act is structured to align with the principle that ensures that public procurement regulations recognize and accept standards that are equivalent when fully neutral specifications are not available by explicitly requiring that procurement specifications be based on objective technical and quality characteristics

Pillar I. Legal, Regulatory, and Policy Framework

(including functional performance where relevant) rather than being linked to specific brand names, manufacturers, origins, or proprietary designs.

Section 23(1) of the Act clearly mandates that if a specific brand or product model is referenced within procurement specifications, then the phrase “or equivalent” must be included. This provision ensures that other potential suppliers are given an opportunity to participate by offering products that meet the same functional and performance requirements as the referenced brand.

Furthermore, Reg. 36(1) of the Public Procurement Regulations, 2020, reinforces this requirement by prohibiting the inclusion of references to specific brands or manufacturers unless it is absolutely necessary. When such brand-name references are unavoidable, the inclusion of the term “or equivalent” remains mandatory.

Gap analysis

Recommendations

Assessment criterion 1(e)(d):

Potential bidders are allowed to request a clarification of the procurement document, and the procuring entity is required to respond in a timely fashion and communicate the clarification to all potential bidders (in writing).

Conclusion: Minor gap

Red flag: No

Qualitative analysis

Summary: Assessment Criterion 1(e)(d) ensures that all potential bidders in a procurement process are given a fair opportunity to seek clarifications on procurement documents, and that procuring entities respond promptly and communicate the clarification in writing to all bidders. However, the Act does not state the rule that, in circulating the response to a request for clarification the procuring entity should preserve the anonymity of the bidder that requested the clarification.

The Act addresses this assessment criterion in Section 22(1), which mandates that a procuring entity must respond to any request for clarification of bidding or prequalification documents within two working days of receiving the request, provided it is submitted within the timeframe specified in the bidding documents. This provision is critical in fostering transparency, fairness, and competition in public procurement processes. Furthermore, Section 22(2) requires that all clarifications, modifications, or responses provided to a bidder must be communicated to all participating bidders without delay, ensuring that no bidder gains an unfair advantage due to exclusive access to information. Reg. 60 specifies that the timeline for accepting bid clarifications is seven days before bid submission for national competitive bidding and fourteen days before bid submission for international competitive bidding. Additionally, Reg. 61(4) mandates that a procurement unit must prepare minutes of any pre-bid conference and promptly send them to all bidders who received the bidding documents. These minutes must include all clarifications requested and responses provided while ensuring that the identity of the inquirer remains confidential.

Gap analysis

The Act does not state the rule that, in circulating the response to a request for clarification the procuring entity should not disclose the identity of the bidder that requested the clarification. The Regulations refer to confidentiality of the sources of requests for clarifications, but only in the context of the minutes of a pre-bid conference.

Recommendations

Pillar I. Legal, Regulatory, and Policy Framework

Elaborate the rule on anonymity in circulation of clarifications: State it explicitly that, in all cases where the procuring entity is circulating its replies to requests for clarification of the bidding documents, the identity of the bidder that requested the clarification must remain confidential.

Sub-indicator 1(f)

Evaluation and award criteria

The legal framework mandates that:

Assessment criterion 1(f)(a):

The legal framework mandates that the evaluation criteria are objective, relevant to the subject matter of the contract, and precisely specified in advance in the procurement documents, so that the award decision is made solely on the basis of the criteria stipulated in the documents.

Conclusion: Substantive gap

Red flag: No

Qualitative analysis

Summary: The Public Procurement Act 2016 and the Public Procurement Regulations 2020 provide a comprehensive legal framework for ensuring that evaluation criteria are objective, relevant, and specified in advance. Outlined below are the key provisions responsive to this criterion. Gaps and weaknesses include a narrow definition of the contract award criteria in terms of “lowest-evaluated bid”, which narrows the scope of value-for-money bid evaluation.

The legal framework contains various provisions affirming objectivity, relevance and proportionality in the bid evaluation criteria and process, as highlighted below, as are some ways in which the provisions in the legal framework could be updated.

Qualifications

- a. Section 21 of the Act requires bidders to meet specific qualification criteria, which must be clearly outlined in the bidding documents (including professional and technical qualifications, financial resources, past performance, and legal capacity). These criteria must be applied equally to all bidders, ensuring objectivity and relevance.
- b. Qualification criteria must ensure bidders have the legal capacity and capability to perform the contract effectively (Reg. 21, limited to what is necessary for contract performance and must not unduly restrict competition).

General principle of disclosure of all necessary information

- c. Reg. 55 requires bidding documents to provide bidders with all necessary information, including clearly stated evaluation criteria, ensuring transparency and precision

Application only of evaluation criteria disclosed in bidding documents

- d. Section 32 mandates that bid evaluations must strictly follow the criteria specified in the bidding documents, ensuring a fair, transparent, and criteria-based process. It also prohibits post-submission negotiations with bidders, ensuring that award decisions are based solely on the predefined criteria. Reg. 56 requires the evaluation methodology and criteria to be clearly stated in the bidding documents. These criteria must relate to the bid’s performance, characteristics, or terms, such as delivery schedules, payment terms, spare parts costs, or operating costs, ensuring they are objective, relevant, and precisely defined in advance.

Award decision standard

- e. Section 56 provides that the contract must be awarded to the bidder submitting the lowest evaluated and substantially responsive bid, based on the evaluation criteria specified in the bidding documents,

Pillar I. Legal, Regulatory, and Policy Framework

ensuring decisions are made solely on the basis of the criteria disclosed in the bidding documents. Reg. 77 requires evaluation reports to rank bids based on their total evaluated price and recommend awarding the contract to the lowest evaluated responsive bid, ensuring decisions are based solely on the stipulated criteria.

Gap analysis

Mention only of lowest-evaluated-bid approach: The Act (Sec. 56) and Reg. (77) require evaluation reports to rank bids based on their total evaluated price and recommend awarding the contract to the lowest evaluated responsive bid. The “lowest evaluated responsive bid” approach to determining the winning bid is the sole approach. Its focus is mainly on cost. Whilst that may be appropriate for procurements involving standard, well defined procurement, it is not an optimally bid evaluation approach when factors such as quality and technical capacity and performance, sustainability, innovation may be factored into the bid evaluation. In such scenarios, a bid evaluation would be conducted applying the “most advantageous bid” approach. The current formulation in the Act and Regulations refers only to the lowest evaluated bid approach. That leaves a gap for complex procurement where quality, expertise as well as lifecycle and other performance and function aspects need to be factored into the bid evaluation process (e.g., high-tech equipment, infrastructure projects involving innovation).

Lack of specificity in some areas: While Reg. 56 requires that the evaluation criteria be related to the performance, characteristics, or terms and conditions of the bid, it does not provide detailed guidance on how to ensure that these criteria are sufficiently objective and measurable. This could lead to subjective interpretations by procuring entities. Reg. 25 states that qualification criteria must not be unduly restrictive, but it does not provide specific examples or guidelines on what constitutes “unduly restrictive” criteria, which could lead to inconsistent application.

Limited guidance on weighting of criteria: The Regulations do not provide detailed guidance on how to weight different evaluation criteria, which could lead to inconsistencies in how bids are evaluated. For example, while Reg. 56 allows for additional evaluation criteria, it does not specify how these criteria should be weighted against each other.

Potential for subjective interpretation: Reg. 77 requires that the evaluation report be based solely on the criteria stipulated in the bidding documents, but it does not explicitly prohibit the use of additional, non-stipulated criteria during the evaluation process. This could create a risk of subjective interpretation or bias in the evaluation process.

Limited transparency in evaluation reports: While Reg. 77 stipulates that the evaluation report must include bid rankings and a recommendation for contract award, it does not require the full summary of the evaluation report to be made publicly accessible. This absence of complete disclosure of the summary may hinder transparency and accountability in the procurement process. At present, when a bidder seeks clarification on why their bid was rejected, they are only given information pertaining to their own bid, with no specifics disclosed about the winning bid.

Recommendations

1. **Add “most-advantageous-bid” approach to provisions on bid evaluation:** In order to equip procuring entities with the range of bid evaluation tools to deal with the range of different types and degrees of complexity in procurement transactions, and to maximize value for money, it is necessary to recognize a most-advantageous-bid approach to evaluation of bids.
2. **Issue guidance and implementation tools:** The NPPA should issue guidelines or circulars to provide more detailed guidance on how to ensure that evaluation criteria are objective, measurable, and relevant to the subject matter of the contract. These guidelines could include examples of acceptable and unacceptable criteria. Reg. 25 should be amended to include specific examples of what constitutes “unduly restrictive” criteria, to ensure consistent application across procuring entities.
3. **Include guidance on weighting of criteria:** The NPPA should issue guidelines on how to weight different evaluation criteria, to ensure consistency in the evaluation process. For example, the guidelines could

Pillar I. Legal, Regulatory, and Policy Framework

specify that price should be weighted at least 50% in the evaluation of goods and works contracts, unless there are compelling reasons to deviate from this standard.

4. **Prohibit the use of non-disclosed criteria:** Reg. 77 should be amended to explicitly prohibit the use of additional, non-disclosed criteria during the evaluation process (i.e., criteria not included in the bidding documents).

Increase transparency in evaluation reports: In line with the Open Contracting Data Standard (OCDS), the Act should mandate publication of more information about bid evaluation, including the scores assigned to each bidder and the rationale for the recommendation, be made publicly available on the procuring entity's website and the PPA's electronic procurement portal. This would enhance transparency and accountability in the procurement process.

Assessment criterion 1(f)(b):

The legal framework allows the use of price and non-price attributes and/or the consideration of life cycle cost as appropriate to ensure objective and value-for-money decisions.

Conclusion: No gap

Red flag: No

Qualitative analysis

Summary: The Public Procurement Act 2016 provides for the consideration of both price and non-price attributes in the evaluation of bids, including the potential consideration of life cycle costs where relevant. Complementing this, the Public Procurement Regulations 2020 provide a detailed framework for procurement processes, including the evaluation of bids based on both price and non-price attributes, and allow for the consideration of life cycle costs, particularly in complex or high-value procurements. Gaps include lack of treating lifecycle costing as a standard practice and a focus on the bid price, lack of sustainability considerations, and lack of required disclosure of evaluation criteria weighting.

Specifically, Reg. 56 outlines the methodology for evaluating bids, which includes both technical and financial evaluations. Section 49(3)(f) requires that bidding documents inform bidders of the criteria and methodology for evaluating bids, which must be quantified in monetary terms or expressed in relative weights. This indicates that both price and non-price factors can be considered in the evaluation process (e.g., cost of operating, maintaining, and repairing goods or works, functional characteristics of the goods or works, environmental impact, local content, including local manufacture, labor, and materials (Sec. 49(3)(f)(iii)), transfer of technology and development of managerial, scientific, and operational skills) (Sec. 49(3)(f)(ii) and (iii)).

Building on that, Reg. 56 outlines the methodology for evaluating bids, which includes both technical and financial evaluations; delivery or completion schedule (Reg. 56(2)(a)); payment schedule (Reg. 56(2)(b)); cost of spare parts or after-sales service (Reg. 56(2)(c)); operating or maintenance costs (Reg. 56(2)(d)); productivity of equipment (Reg. 56(2)(e)).

Reg. 75 allows for the application of a margin of preference to eligible bids, which can include non-price attributes such as the origin of labor, raw materials, or components. Reg. 56 allows for the inclusion of operating or maintenance costs in the evaluation criteria, which is a key component of life cycle cost analysis.

See also the criterion 9(b)(f) concerning challenges in bid evaluation in practice, particularly application of life cycle costing.

Gap analysis

Recommendations

Pillar I. Legal, Regulatory, and Policy Framework

Assessment criterion 1(f)(c):

The legal framework mandates that quality is a major consideration in evaluating proposals for consulting services, and clear procedures and methodologies for assessment of technical capacity are defined.

Conclusion: Minor gap

Red flag: No

Qualitative analysis

Summary: Key provisions from the Public Procurement Act 2016 and the Public Procurement Regulations 2020 regarding procurement of consultancy services are highlighted below. They involve application of a request-for-proposals type of method, in which quality is a key determining factor, initiated with the establishment of a shortlist of consultants from which proposals are solicited. Gaps include lack of detailed methodologies for scoring and weighting of evaluation criteria, insufficient emphasis on quality in low-value consultancy contracts, as well as lack of provisions on procurement of services from individual consultants.

Section 59 mandates the preparation of a shortlist of consultants based on their capacity to perform the required services, emphasizing technical expertise and experience. Section 60 allows for the selection of consultants based on the technical quality of their proposals, including relevant experience, staff expertise, and proposed work methodology, as well as the price. Section 61 permits the selection of consultants exclusively based on the technical quality of their proposals for exceptionally complex or high-impact services. Section 49 requires detailed criteria for evaluating bids, including technical specifications, qualifications, and methodologies.

Reg. 85 outlines criteria for evaluating consultancy services, emphasizing technical capacity, experience, and proposed methodology. Reg. 96 specifies that technical proposals must meet a minimum technical qualifying mark, ensuring quality is a major consideration. Reg. 97 requires that the proposal with the highest technical score be recommended for financial evaluation, prioritizing quality over cost. Reg. 82 mandates that RFPs include detailed evaluation criteria, such as technical capacity, experience, and methodology. Reg. 78 requires the use of the RFP method for consulting services, emphasizing quality through technical evaluations.

Gap analysis

There is generally a very low demand for consultancy services by procuring entities. This reflects the recurrent type of expenditures of most procuring entities, and where capital-intensive procurement with attendant pre-feasibility and feasibility studies is not frequently undertaken. While the legal framework provides a strong foundation for ensuring quality in the evaluation of consulting services, several gaps and areas for improvement have been identified

Lack of detailed methodologies: The Act does not provide specific methodologies for scoring or weighting technical proposals relative to cost proposals, leading to potential inconsistencies in evaluation. The Regulations do not specify detailed scoring systems or methodologies for assessing technical capacity, leading to subjective evaluations. Additionally, the Regulations do not provide clear guidance on balancing quality and cost in the evaluation process, particularly for quality-based selection.

Limited guidance on technical evaluation committees: The legal framework does not provide detailed procedures for forming and operating technical evaluation committees, which are critical for objective and transparent assessments.

Insufficient emphasis on quality for lower-value contracts: The Act emphasizes quality for high-value and complex services but provides less guidance for lower-value contracts, risking lower-quality services for smaller projects. Also absent are provisions on procurement of services of an individual consultant (rather than from a consultancy firm).

Insufficient training and capacity-building: The Regulations do not mandate training for procurement officers on conducting technical evaluations, resulting in inconsistent application of criteria.

Pillar I. Legal, Regulatory, and Policy Framework

Recommendations

1. **Develop detailed methodologies for technical evaluation:** this could usefully address important implementation aspects including scoring criteria for technical proposals, weighting of technical versus cost proposals, guidance on evaluating work methodologies, innovation, and past performance. Amend the Act to require the formation of technical evaluation committees for all consulting services procurements, including experts in the relevant field and standardized evaluation procedures.
2. **Enhance emphasis on quality for lower-value contracts:** Revise the Act to ensure quality is a major consideration for all consulting services, regardless of contract value, by setting minimum technical thresholds. Establish procedure for procurement of individual consultant's services.
3. **Strengthen Regulations:** Update the Regulations to provide detailed guidance on criteria for assessing technical capacity, procedures for conducting technical evaluations, and requirements for documenting the evaluation process.

Assessment criterion 1(f)(d):

The legal framework mandates that the way evaluation criteria are combined and their relative weight determined should be clearly defined in the procurement documents.

Conclusion: Minor gap

Red flag: No

Qualitative analysis

Summary: The Public Procurement Act 2016 and the Public Procurement Regulations 2020 provide a legal framework for ensuring that evaluation criteria and their relative weights are clearly defined in procurement documents. Aspects in need of further elaboration include relative weighting of criteria, non-price criteria, and application of the domestic price preference.

Section 49(3) requires that bidding documents inform bidders of the criteria and methodology for evaluating bids and selecting the successful bidder. This includes:

- The relative weights of evaluation criteria, which must be quantified in monetary terms, expressed as pass/fail requirements, or assigned relative weights where quantification is not possible.
- The components to be reflected in the price, the currency or currencies in which the bid price may be stated, and the exchange rate to be used for bid comparison.
- Any preference for domestic goods and contractors, as prescribed by the Authority.

Reg. 56(1) requires that the methodology for evaluating bids include a preliminary examination, technical evaluation, and financial evaluation. Reg. 56(2) allows for additional evaluation criteria to be included in the bidding documents, which must be related to the performance, characteristics, or terms and conditions of the bid. Reg. 56(3) requires that any additional evaluation criteria be quantified in monetary terms and applied as an increase or decrease to the bid price for evaluation purposes. Reg. (4) mandates that the bidding document must state the methodology for calculating and applying adjustments to the bid price.

Section 43 governs the procurement of consultant services through a request for proposals (RFP). The RFP must include: the evaluation criteria, and their relative weight compared to price, and the final selection procedures to be applied. Reg. 85 (1) to (4) defines the required disclosure and possible scope of proposal-evaluation criteria for procurement of consultancy services. The criteria should assess the consultant's ability to perform the assignment and meet its objectives); each criterion is allocated a maximum number of points, with the total points equal to 100, and the points allocated to each criterion must be directly related to its

Pillar I. Legal, Regulatory, and Policy Framework

importance to the procurement. Sub-regulation (4) allows for sub-criteria to provide further structure for the allocation of points under each main criterion.

Reg. 73 (Financial Evaluation and Comparison shows the “lowest-evaluated-bid” approach, which is the one-size-fits-all formula applied. Sub-regulation (2) outlines the process for determining the evaluated price of each bid, and Sub-regulation (3) requires that bids be ranked according to their evaluated price, ensuring that the lowest evaluated responsive bid is selected.

Gap analysis

Lack of specificity on relative weights of evaluation criteria: Although Section 49(3) of the Act and Reg. 56 require that evaluation criteria and their relative weights be included in the bidding documents, there is no detailed guidance on how these weights should be determined or standardized across different types of procurement. This could lead to inconsistencies in how evaluation criteria are weighted, potentially resulting in subjective or arbitrary decisions.

Limited guidance on non-price criteria: The Act and Regulations do not provide detailed guidance on how non-price criteria (e.g., technical quality, past performance, environmental impact) should be evaluated and weighted relative to price. This could lead to situations where non-price criteria are either undervalued or overvalued, depending on the discretion of the procuring entity. Some additional Guidance is found in the Public Procurement Manual.

Absence of standardized evaluation templates: The Act and Regulations do not mandate the use of standardized evaluation templates or forms for documenting the evaluation process. This could result in variations in how evaluation criteria are applied and documented across different procuring entities.

Insufficient detail on marginal price preference: Reg. 75 allows for the application of a margin of preference but does not provide detailed guidance on how this preference should be applied in the evaluation process. This could lead to inconsistent application of preferences, potentially disadvantaging certain bidders.

Recommendations

1. **Develop detailed guidelines on evaluation criteria:** The NPPA should develop detailed guidelines on how evaluation criteria and their relative weights should be determined and applied in different types of procurement. These guidelines should include:

- Standardized weightings for common evaluation criteria (e.g., price, technical quality, past performance).
- Guidance on how to evaluate and score non-price criteria.
- Examples of evaluation matrices and scoring systems.

This recommendation could be implemented through regulations under Section 68 of the Act, which allows the NPPA to issue regulations for giving effect to the Act.

2. **Mandate the use of standardized evaluation templates:** The NPPA should mandate the use of standardized evaluation templates or forms for documenting the evaluation process. These templates should include:

- A clear breakdown of evaluation criteria and their relative weights.
- Space for recording scores and comments for each criterion.
- A summary of the final evaluation results.

This recommendation could be implemented through regulations under Section 68 of the Act.

3. **Clarify application of marginal preference:** Amend Reg. 75 to provide detailed guidance on how the margin of preference should be applied in the evaluation process, including the calculation of the

Pillar I. Legal, Regulatory, and Policy Framework

preference and its impact on the final score. Clear guidance will ensure that the margin of preference is applied consistently and does not unfairly disadvantage certain bidders.

Assessment criterion 1(f)(e):

The legal framework mandates that during the period of the evaluation, information on the examination, clarification and evaluation of bids/proposals is not disclosed to participants or to others not officially involved in the evaluation process.

Conclusion: No gap

Red flag: No

Qualitative analysis

Summary: The Public Procurement Act 2016 and the Public Procurement Regulations 2020 of Sierra Leone collectively establish a legal framework for ensuring the confidentiality of bid evaluation processes. These legal instruments align with international best practices and the principles of transparency, fairness, and competition in public procurement. Below is an overview of the key provisions that safeguard confidentiality in the bid evaluation process.

Section 54 prohibits the disclosure of information related to the examination, clarification, evaluation, and comparison of bids to unauthorized persons, including suppliers, contractors, or individuals not officially involved in the evaluation process. Exceptions are provided in Section 32(3) and (4), which allow for the disclosure of certain information after a bid has been accepted or the procurement process has been terminated without resulting in a contract. Section 32 (Records and reports of procurement processes):

- **Subsection (3):** Permits the disclosure of specific portions of the procurement record, such as the description of the procurement object, list of participating bidders, and bid prices, only after a bid has been accepted or the procurement process has been terminated.
- **Subsection (4):** Restricts the disclosure of information that could impede law enforcement, prejudice legitimate commercial interests, or inhibit fair competition.

Section 33(1)(e) mandates that public officers involved in procurement processes must keep confidential any information relating to procurement processes and bids, including bidders' proprietary information. Section 16 prohibits the disclosure of commercially sensitive information collected by the National Public Procurement Authority (NPPA) unless required for the performance of functions under the Act or by law.

Reg. 154 (Confidentiality of Procurement Records):

- Explicitly states that procuring entities shall not disclose information related to the procurement process, except for the summary required under Reg. 153. This includes information on the examination, clarification, and evaluation of bids/proposals.
- Prohibits the disclosure of information that would prejudice legitimate commercial interests, inhibit fair competition, or impede law enforcement.

Regs. 63 and 89 outline procedures for the receipt and safekeeping of bids and proposals, ensuring that they are kept secure and confidential until the official opening. Reg. 66 establishes the composition and responsibilities of evaluation committees, requiring members to declare conflicts of interest and prohibiting the disclosure of any information related to the evaluation process. Reg. 157 outlines the conduct expected of public officials involved in procurement, explicitly prohibiting the disclosure of confidential information related to procurement proceedings, including bid evaluations.

Whilst the Public Procurement Act 2016 and the Public Procurement Regulations 2020 provide a strong foundation for ensuring confidentiality during the evaluation process, there are some potential gaps and areas for improvement:

Pillar I. Legal, Regulatory, and Policy Framework

Lack of specific penalties for unauthorized disclosure: Neither the Act nor the Regulations specify penalties for public officials or individuals who violate confidentiality provisions. This weakens enforcement and accountability.

Limited guidance on handling confidential information: The Act and Regulations do not provide detailed guidelines on how procuring entities should handle, store, and protect confidential information during the evaluation process, leading to inconsistent practices across entities.

Insufficient provisions for electronic procurement: With the increasing use of electronic procurement systems, the Act and Regulations do not explicitly address how confidentiality should be maintained in digital environments, posing risks in terms of data security and unauthorized access. (Such details may be addressed in a specific regulation or circular on e-procurement.)

No clear mechanism for monitoring compliance: The Act and Regulations do not establish a clear mechanism for monitoring compliance with confidentiality provisions, resulting in a lack of oversight and potential breaches going unnoticed.

Insufficient training on confidentiality requirements: While the Regulations require public officials to maintain confidentiality, there is no explicit requirement for training procurement officers on the importance of confidentiality and the specific procedures for safeguarding sensitive information.

Gap analysis

Recommendations

Based on the qualitative analysis, the following recommendations are proposed to improve further the legal framework:

1. Introduce specific penalties for unauthorized disclosure: Amend the Act or Regulations to include specific penalties for public officials or individuals who disclose confidential information related to bid evaluation. This could include fines, suspension, or other administrative sanctions. This amendment could be added to Section 54 or Section 33 of the Act, or Reg. 157 of the Regulations.
2. Develop detailed guidelines on handling confidential information: The National Public Procurement Authority (NPPA) should issue detailed guidelines or regulations on how procuring entities should handle, store, and protect confidential information during the evaluation process. These guidelines could be issued under Section 68 (Regulations) of the Act, which allows the NPPA to make regulations for giving effect to the Act.
3. Address confidentiality in electronic procurement: In the coming amendments of the Act or Regulations concerning e-procurement, include specific provisions on maintaining confidentiality in the e-GP system. This should include requirements for data encryption, access controls, and regular audits of electronic systems. This could be added to Section 28 (Forms of communication) of the Act, which currently allows for the use of electronic communication but does not address confidentiality in detail.

See also recommendations under assessment criterion 5(b)(d), concerning compliance monitoring.

See also recommendations under assessment criterion 8(a)(a) concerning training, which should cover confidentiality issues.

See also recommendations under assessment criteria 7(a)(a) and 11(b) on expanding transparency, including by application of the OCDS.

Sub-indicator 1(g)
Submission, receipt, and opening of tenders

Pillar I. Legal, Regulatory, and Policy Framework

The legal framework provides for the following provisions:

Assessment criterion 1(g)(a):

Opening of tenders in a defined and regulated proceeding, immediately following the closing date for bid submission.

Conclusion: No gap

Red flag: No

Qualitative analysis

Summary: The Public Procurement Act 2016 and the Public Procurement Regulations 2020 collectively provide a comprehensive framework for the opening of tenders, ensuring transparency, fairness, and accountability in the procurement process. Both the Act and the Regulations outline specific procedures for the opening of tenders, which align with international best practices.

Section 52(1): Bids must be opened at the time and place specified in the bidding documents, coinciding with or immediately after the submission deadline, allowing minimal logistical delays. Section 52(2): Bidders or their representatives may attend the opening, where bidder names, bid amounts, discounts, alternatives, and bid security presence are read aloud and recorded. Records must be available to bidders upon request. Section 52(3): No disqualification or rejection decisions are made or announced during the bid opening. Section 52(4): After opening, bidders must refrain from unsolicited communication or influencing the evaluation until the award decision is notified. These provisions ensure transparency, fairness, and accountability in the bid opening process.

Reg. 65(1): Bids received on time must be opened publicly immediately after the submission deadline. 65(2): Bidders or representatives may attend, ensuring transparency. 65(4): Bids must be stamped and signed by the Bid Opening Committee chairman and two members, ensuring accountability. 65(8): A record of the bid opening, including bidder names and prices, must be maintained. Reg. 63(2): Bids must be securely stored until the deadline to prevent tampering. 63(7): The number or identity of bids must not be disclosed before opening, ensuring confidentiality. Reg. 64(1): Bidding closes at the exact time stated, with no late submissions accepted. 64(3): Late bids are rejected and returned unopened, ensuring strict deadline adherence.

Gap analysis

Recommendations

Assessment criterion 1(g)(b):

Records of proceedings for bid openings are retained and available for review.

Conclusion: No gap

Red flag: No

Qualitative analysis

The Public Procurement Act 2016 and Public Procurement Regulations 2020 establish a legal framework to ensure the confidentiality of bid evaluation processes and the proper retention and availability of procurement records. Key provisions are outlined below.

Record Retention and Availability: The Regulations ensure transparency and accountability in procurement processes. Reg. 151 requires procuring entities to maintain detailed records of bid openings for at least six years, accessible to oversight bodies like the NPPA and Anti-Corruption Commission. Reg. 153 mandates the

Pillar I. Legal, Regulatory, and Policy Framework

preparation of summary records, which can be shared with bidders upon request. Reg. 65 ensures public bid openings, with records detailing bidder names, prices, and attendees. Reg. 154 balances confidentiality with the disclosure of summary records, while Regs. 6 and 7 empower the NPPA to monitor compliance and build capacity among procurement officers.

Gap analysis

Recommendations

Assessment criterion 1(g)(c):

Security and confidentiality of bids is maintained prior to bid opening and until after the award of contracts.

Conclusion: Minor gap

Red flag: No

Qualitative analysis

Summary: The Public Procurement Act 2016 and the Public Procurement Regulations 2020 provide a framework for ensuring the security and confidentiality of bids during the procurement process. These provisions are designed to prevent unauthorized access, tampering, or disclosure of sensitive information. Aspects recommended for elaboration include security and confidentiality in the e-GP environment, handling of breaches, and post-award confidentiality of bids (in line with OCDS principles).

Security of bids prior to bid opening: Section 50(1) provides that bids must be submitted in writing, duly signed, and in a sealed envelope to ensure secure submission and prevent tampering before the official opening. Section 50(3) allows for electronic submission of bids, provided that confidentiality and security are maintained, including preventing unauthorized access until the official bid opening time. Section 52(1) requires that bids must be opened at the time and place indicated in the bidding documents, coinciding with the submission deadline, to prevent premature opening and maintain confidentiality.

Reg. 63(2), (4), (7) requires that bids must be kept in a secure location until the bid opening to prevent tampering or unauthorized access, record of all bids received, including the bidder's name, date, time, and responsible person, must be maintained for accountability and traceability; prohibits the disclosure of the number or identity of bids received before the bid opening, except to authorized officials respectively. Reg. 64(1), (3) requires that the tender box must be sealed at the submission deadline to prevent late submissions; and late bids must be returned unopened to maintain the integrity of the process respectively. Reg. 65(1), (11) all timely bids must be opened publicly to ensure transparency; and opened bids must be immediately taken to a secure location until evaluation begins respectively.

Confidentiality of bids during evaluation: Section 54 requires that information related to bid examination, clarification, evaluation, and comparison must not be disclosed to suppliers, contractors, or unauthorized persons. Section 32(2)(b) that the procuring entity must maintain confidentiality of bid evaluation details, except for the summary of the evaluation, which may be disclosed after the contract award.

Reg. 153(1), (2) prohibits the disclosure of information that could prejudice legitimate commercial interests or inhibit fair competition; and allows disclosure of summary records of procurement proceedings, provided confidentiality is maintained respectively.

Reg. 154(1), (3) requires that all original securities and financial instruments be kept in a locked safe or secure location; and mandates systems to monitor expiry dates and ensure timely return of documents to bidders. Reg. 155 requires all communications between the procuring entity and bidders to be in writing to maintain a formal record and reduce unauthorized disclosures.

Confidentiality after award of contracts: Section 32(2)(c) prohibits the disclosure of information that could prejudice legitimate commercial interests or inhibit fair competition, even after the contract award. Section 16

Pillar I. Legal, Regulatory, and Policy Framework

emphasizes the confidentiality of commercially sensitive information collected during procurement. Unauthorized disclosure by an officer of the Authority is punishable by law.

Reg. 125(1)(4) requires a notice of proposed award to be published only after the contract award decision; and mandates publication in the Gazette, on the internet, and on the Authority's website to ensure transparency while maintaining confidentiality.

Penalties for breach of confidentiality: Section 16(3) mandates that any officer who willfully discloses classified information or uses it for personal gain commits an offense and is liable to fines or imprisonment. Section 34(6) mandates that bidders or suppliers who engage in fraudulent or corrupt practices, including breaches of confidentiality, are subject to fines or imprisonment.

Gap analysis

Lack of specific guidelines for electronic submission: Section 50(3) of the Act allows electronic submission but lacks detailed guidelines on ensuring the security and confidentiality of electronic bids, leaving the system more vulnerable to hacking or unauthorized access. Reg. 3 allows for electronic procurement but does not mandate it, leaving many procurements reliant on physical submissions, which are more vulnerable to tampering.

Limited provisions for monitoring and enforcement: The Act and Regulations lack explicit mechanisms for monitoring compliance with confidentiality and security requirements, such as regular audits or inspections of procurement processes. There is no requirement for independent monitoring or auditing of the bid security process, particularly for high-value procurements.

Inadequate training and awareness: While Section 17 of the Act requires procurement staff to be trained, it does not specifically mandate training on the security and confidentiality of bids. Procurement officials may lack awareness of best practices for maintaining bid security and confidentiality.

No clear process for handling breaches: The Act and Regulations do not provide a clear process for investigating and addressing breaches of confidentiality or security during the procurement process. There are no specific penalties for breaches of confidentiality, despite general penalties for violations.

Limited provisions for post-award confidentiality: The Regulations focus primarily on maintaining confidentiality up to the point of contract award, with limited provisions for ensuring confidentiality afterward, particularly when unsuccessful bidders request detailed information about the winning bid.

Recommendations

1. **Develop detailed guidelines for electronic bidding:** The NPPA should expedite the process for electronic bidding, including the encryption standards for electronic submissions, secure storage and transmission protocols, and procedures for verifying the authenticity of electronic bids.
2. **Establish monitoring and enforcement mechanisms:** The NPPA should strengthen monitoring compliance with security and confidentiality requirements, including regular audits of procurement processes, random inspections of procurement units, and a reporting mechanism for bidders to report suspected breaches.
3. **Mandate training on security and confidentiality:** The NPPA should mandate training for procurement staff on best practices for handling physical and electronic bids, procedures for maintaining confidentiality during bid evaluation, and legal consequences of breaching confidentiality or security requirements.
4. **Introduce a clear process for handling breaches:** The legal framework should be elaborated to include a clear process for handling breaches, ensuring a mechanism for investigating suspected breaches, procedures for addressing breaches, including disciplinary action, and system for compensating bidders who suffer losses due to breaches.
5. **Strengthen penalties for breaches:** Penalties for breaches of confidentiality or security should be strengthened, requiring increased fines under Section 16(3) and additional penalties for repeat offenders, such as debarment from future procurement processes.
6. **Mandate the use of electronic procurement systems:** Expedite the process of introducing e-Procurement and amend Reg. 3 to make electronic procurement mandatory for all procuring entities

Pillar I. Legal, Regulatory, and Policy Framework

especially for procurements above a certain threshold to reduce the risk of tampering with physical bids for all entities.

- 7. Strengthen post-award confidentiality provisions:** Amend the Regulations to include specific provisions for maintaining confidentiality after the contract award, including restrictions on disclosing detailed bid information to unsuccessful bidders.

Assessment criterion 1(g)(d):

The disclosure of specific sensitive information is prohibited, as regulated in the legal framework.

Conclusion: Minor gap

Red flag: No

Qualitative analysis

Summary: The Public Procurement Act 2016 and the Public Procurement Regulations 2020 of Sierra Leone provide a legal framework for the protection of sensitive information during the procurement process. These legal instruments emphasize transparency, accountability, and fairness while safeguarding sensitive information that could compromise the integrity of the procurement process or the interests of the parties involved as listed below. However, addition clarity and guidance are needed on defining what constitutes sensitive information, management of sensitive data, electronic data protection, and enforcement mechanisms.

Section 16 explicitly prohibits the disclosure of commercially sensitive information collected by the National Public Procurement Authority (NPPA). It states that no return or commercially sensitive information collected under Section 15 shall be disclosed to any person, except under specific circumstances, such as for the performance of functions under the Act or as required by law or in court proceedings. This ensures that sensitive information related to bids, evaluations, and contracts is protected from unauthorized disclosure. Section 54 prohibits the disclosure of information related to the examination, clarification, evaluation, and comparison of bids in order to ensure that such information is not disclosed to suppliers, contractors, or any other person not officially involved in the evaluation process. Section 33 requires public officers involved in procurement to maintain confidentiality regarding information that comes into their possession during the procurement process. It explicitly prohibits public officers from disclosing bidders' proprietary information, which further reinforces the protection of sensitive information. Section 32 outlines the types of information that can be disclosed and those that must remain confidential. For example, while certain information (e.g., bid prices, evaluation criteria) can be made available to bidders after the procurement process, other details (e.g., examination and evaluation of bids) must remain confidential to protect the integrity of the process.

Reg. 154 explicitly prohibits the disclosure of sensitive information that could harm public interest, legitimate commercial interests, or fair competition. It states that a procuring entity shall not disclose information if its disclosure:

- Would be contrary to law.
- Would impede law enforcement.
- Would not be in the public interest.
- Would prejudice legitimate commercial interests of the parties.
- Would inhibit fair competition.

Reg. 153 requires procuring entities to prepare a summary record of procurement proceedings, but it also limits the disclosure of certain information to protect sensitive data. Parts of the summary record may be made available to bidders on request, but only to the extent that it does not compromise sensitive information.

Reg. 155 mandates that all original securities, negotiable documents, and financial instruments be kept in a secure location. This ensures that sensitive financial information is protected from unauthorized access. Reg.

Pillar I. Legal, Regulatory, and Policy Framework

157 mandates that public officials involved in procurement are required to keep confidential any information that comes into their possession relating to procurement proceedings and bids, including bidders' proprietary information. This provision reinforces the protection of sensitive information. Reg. 159 mandates that bidders and consultants are also required to maintain confidentiality and not engage in practices that could compromise the integrity of the procurement process, such as collusion or fraudulent practices.

Gap analysis

Lack of specificity in defining "sensitive information", post-contract disclosure and guidelines: Neither the Act nor the Regulations explicitly define what constitutes "sensitive information" in the context of procurement. While Sections 16 and 54 of the Act and Reg. 154 provide general guidelines, the lack of a clear definition could lead to inconsistent interpretations and enforcement and could potentially result in either over-disclosure or unnecessary withholding of information. The Act and Regulations do not clearly outline the extent to which sensitive information can be disclosed after the conclusion of a procurement contract. This could lead to disputes or challenges regarding the release of information for audit or public accountability purposes. The Regulations do not provide detailed guidelines on how sensitive information should be handled, stored, and disposed of in order to avoid inconsistencies in how different procuring entities manage sensitive data.

Limited provisions for electronic data protection: The Act and Regulations do not specifically address the protection of sensitive information in electronic formats. With the increasing use of e-procurement systems, there is a need for explicit provisions to ensure the security and confidentiality of electronic data, including bid submissions, evaluations, and contract documents.

Insufficient penalties for unauthorized disclosure: While the Act provides for penalties for certain offenses (e.g., under Section 16(3)), the penalties for unauthorized disclosure of sensitive information are not explicitly outlined. This could weaken the enforcement of confidentiality provisions, as there may be limited deterrents for public officials or other parties who breach confidentiality.

Weak enforcement mechanisms: The Regulations do not provide clear enforcement mechanisms or penalties for breaches of confidentiality and could undermine the effectiveness of the provisions aimed at protecting sensitive information.

Recommendations

- 1. Define "sensitive information" in the Act or Regulations:** The Act and Regulations should include a clear and comprehensive definition of "sensitive information" in the context of procurement. This definition should cover all types of information that require protection, including bid details, evaluation criteria, proprietary information, and electronic data. This will ensure consistent interpretation and enforcement of confidentiality provisions.
- 2. Introduce specific provisions for electronic data protection:** The Act and Regulations should be amended to include specific provisions for the protection of sensitive information in electronic formats. This could include requirements for secure storage, encryption, and access controls for electronic procurement systems. Additionally, the Act should mandate regular audits of e-procurement systems to ensure compliance with data protection standards.
- 3. Strengthen penalties for unauthorized disclosure:** The Act should introduce explicit penalties for the unauthorized disclosure of sensitive information. These penalties should be proportionate to the severity of the breach and should apply to both public officials and private entities involved in the procurement process. This will serve as a stronger deterrent against breaches of confidentiality.
- 4. Clarify post-contract disclosure requirements:** The Act and Regulations should clarify the extent to which sensitive information can be disclosed after the conclusion of a procurement contract. This should include provisions for the release of information for audit, public accountability, and transparency purposes, while still protecting commercially sensitive information.

Pillar I. Legal, Regulatory, and Policy Framework

5. **Develop specific guidelines on handling sensitive information:** The NPPA should develop detailed guidelines on how sensitive information should be handled, stored, and disposed of. These guidelines should be incorporated into the procurement manual and made available to all procuring entities.
6. **Enhance transparency while protecting sensitive information:** The legal framework for public procurement, in line with OCDS and other such standards, should ensure that transparency is maximized in procurement processes, whilst sensitive information is adequately protected. This could involve redaction of sensitive information from publicly available procurement records while still providing sufficient information for accountability.

Assessment criterion 1(g)(e):

The modality of submitting tenders and receipt by the government is well defined, to avoid unnecessary rejection of tenders.

Conclusion: No gap

Red flag: No

Qualitative analysis

Summary: The Public Procurement Act 2016 and the Public Procurement Regulations 2020 provide a comprehensive framework for the submission and receipt of tenders, ensuring transparency, fairness, and efficiency in the procurement process. Below is a consolidated analysis of the key provisions from both documents. Though the criterion is met, some aspects are identified for possible further development.

Submission of Tenders: Section 50 mandates that bids must be submitted in writing, duly signed, and in a sealed envelope within the deadline specified in the bidding documents. The Act allows for alternative methods of submission, such as electronic mail, provided they are prescribed by the Authority and ensure confidentiality and security. Bids received after the deadline are returned unopened, ensuring fairness and adherence to timelines. In Section 48 the invitation to bid must include clear instructions on the place and deadline for submission of bids, ensuring bidders are well-informed. The Act mandates that the invitation to bid be published in the Gazette, national print media, and electronic media, ensuring wide dissemination and equal access to information. Section 49 mandates that bidding documents must provide detailed instructions for the preparation and submission of bids, including the deadline, place of submission, and required components of the bid. The documents must also specify the criteria for evaluation, ensuring bidders understand the requirements and can prepare compliant bids.

Reg. 63 requires that bids must be submitted by the deadline specified in the bidding documents. They can be submitted either through a tender box or directly to the procurement unit, with a signed receipt issued to the bidder. Bids received after the deadline are considered late and are rejected. Reg. 64 requires that the tender box be sealed at the deadline, and no further bids are accepted. Late bids are labeled as such and returned unopened to the bidder. In Reg. 55 bidding documents must provide all necessary information for bidders to prepare and submit responsive bids. The documents must include instructions on the submission process, including the format, deadline, and location for submission. Reg. 60 allows for bidders to seek clarifications on the bidding documents within a specified period before the deadline. Clarifications must be provided in writing and shared with all bidders to ensure fairness.

Receipt of Tenders: Section 52 mandates that bids must be opened at the time and place indicated in the bidding documents, immediately after the deadline for submission and that the bid opening process is transparent, with the names of bidders, total amounts, and presence of bid security (if required) read out loud and recorded. Bidders or their representatives may attend the bid opening, ensuring transparency and accountability. In Section 53, the procuring entity must first examine bids to ensure they are complete, signed, and accompanied by the required documents (e.g., bid security, business registration certificates, tax receipts). Bids that are incomplete, unsigned, or lack essential documents are rejected during evaluation, ensuring only compliant bids are considered. Information related to the examination, evaluation, and comparison of bids is

Pillar I. Legal, Regulatory, and Policy Framework

kept confidential, ensuring the integrity of the process and preventing undue influence is sanctioned in Section 54.

Reg. 63(2) requires that bids are kept securely until the deadline, and the procurement unit maintains a record of all bids received, including the name of the bidder, date, and time of receipt. Reg. 65 requires that bids are opened publicly, and bidders or their representatives are allowed to attend. The details of the bids, including the bidder's name and bid price, are read out and recorded. Reg. 65(7) requires that bids are not evaluated or rejected at the opening stage. Any discrepancies or missing documents are noted, and the bid is evaluated based on its responsiveness to the bidding documents. Reg. 66 evaluation committees are responsible for assessing the responsiveness of bids. Bids are rejected only if they fail to meet the basic requirements specified in the bidding documents.

Transparency and Accountability: Section 22 stipulates that the procuring entity must respond to requests for clarification within two working days, ensuring bidders have the necessary information to prepare compliant bids. Any modifications or clarifications to the bidding documents must be communicated to all bidders without delay, allowing them to adjust their submissions accordingly. In Section 25, the Act provides clear grounds for the rejection of bids or cancellation of procurement processes, such as insufficient funding, changes in technical requirements, or evidence of corruption. The procuring entity must prepare a written request for approval of cancellation, detailing the reasons and status of the procurement process, ensuring accountability and transparency.

Reg. 152 requires that all procurement records, including bids received and bid opening records, must be maintained for at least six years and that these records are available for inspection by oversight bodies, ensuring accountability. Reg. 153 provides for a summary record of procurement proceedings to be prepared, including details of bids received and opened. Parts of the summary record may be made available to bidders upon request.

The Public Procurement Act 2016 and the Public Procurement Regulations 2020 provide a solid foundation for the submission and receipt of tenders, but there are areas where improvements can be made to align with international best practices:

(See also recommendations under assessment criterion 8(a)(a) concerning capacity building)

Gap analysis

Recommendations

The Public Procurement Act 2016 and the Public Procurement Regulations 2020 provide a solid foundation for the submission and receipt of tenders, but there are areas where improvements can be made to align with international best practices:

Develop detailed guidelines for electronic submission: As part of the introduction of e-procurement, the NPPA should develop and issue detailed technical and security standards for electronic submission of bids, ensuring consistency and reliability across all procuring entities. These guidelines should address issues such as digital signatures, encryption, and the handling of technical failures during submission. Section 50 of the Act and Reg. 3 should be amended to include or call for the issuance of specific guidelines for electronic submission and receipt of tenders.

(See also recommendations under assessment criterion 8(a)(a) concerning capacity building)

Sub-indicator 1(h)

Right to challenge and appeal

The legal framework provides for the following:

Assessment criterion 1(h)(a):

Participants in procurement proceedings have the right to challenge decisions or actions taken by the procuring entity.

Conclusion: No gap

Pillar I. Legal, Regulatory, and Policy Framework

Red flag: No

Qualitative analysis

Summary: The Public Procurement Act 2016 and the Public Procurement Regulations 2020 provide a comprehensive framework for participants in procurement proceedings to challenge decisions or actions taken by procuring entities and to obtain review. It is a two-tier process, in which the complaint is submitted first to the concerned procuring entity (unless the contract has entered into effect), with a second level of review by the Independent Procurement Review Panel (IPRP). Whilst the criterion is met, a number of steps may be taken to enhance the effectiveness of the complaint review mechanism (e.g., expansion of the range of remedies that the IPRP may issue; tightening access to exceptions to suspension).

Section 63 (see also Reg. 161) grants potential or actual bidders the right to seek review-concerning an alleged breach of duty by the procuring entity. The review can be sought at any stage of the procurement process. Section 64 requires that before a contract is signed, the complainant must first submit a written application for review in the first instance to the head of the procuring entity, who must issue a written, reasoned decision within five working days, stating any corrective measures to be taken if the complaint is upheld (Reg. 164). If the complainant is not satisfied with the decision of the head of the procuring entity, or if no decision is issued within the stipulated time, Section 65 (see also Reg. 165) allows the complainant to make an appeal to the Independent Procurement Review Panel (IPRP), which must make a reasoned decision within ten working days of receiving the complaint, indicating corrective measures if the complaint is sustained. The Panel may annul unauthorized acts, reverse decisions, or award costs to the complainant if the procurement process was not conducted in accordance with the Act. Section 65(6) mandates the suspension of the procurement process upon the timely submission of a complaint, unless the procuring entity certifies that urgent public interest considerations require the procurement to proceed. If the IPRP rejects the application, the complainant has the right to seek judicial review in court Reg. 166.

While the Public Procurement Act 2016 and the Public Procurement Regulations 2020 provide a good framework for challenging procurement decisions and the criterion is met, there are some areas for improvement and further development of the legal framework, as outlined below.

Lack of detailed regulations: While the Act establishes the complaints procedure, it does not provide detailed regulations on how the Independent Procurement Review Panel should operate. For example, there is no clear guidance on the composition of the Panel, the qualifications of its members, or the procedures for conducting hearings. This lack of detail may lead to inconsistencies in the review process and reduce the effectiveness of the Panel. This gap may be addressed also, at least to some extent, by formulating a practice manual (repertoire of practice) for the IPRP, which would set out the way in which the work of the IPRP should be conducted.

Limited awareness and accessibility: There is no provision in the Act or Regulations for raising awareness among bidders about their rights to challenge procurement decisions. This could result in underutilization of the complaints mechanism, especially by smaller or less experienced bidders. This lack of awareness may lead to fewer challenges being raised, even in cases where there are legitimate grounds for complaint. For example, some bidders may perceive the complaint review process as complex. The review process involves multiple steps, including submitting an application to the head of the procuring entity, appealing to the IPRP, and potentially seeking judicial review. This multi-layered process can be perceived as complex and intimidating for some bidders, and perhaps deterring submission of complaints. Yet, but it is essential to ensure due process and is in line with international standards.

Gap analysis

Pillar I. Legal, Regulatory, and Policy Framework

Recommendations

Though the criterion is met, further steps could usefully be taken to enhance the effectiveness of the review procedure:

Develop detailed regulations for the Independent Procurement Review Panel: The National Public Procurement Authority (NPPA) should issue detailed regulations outlining the composition, qualifications, and procedures of the Independent Procurement Review Panel. This will ensure transparency and consistency in the review process. To one extent or another, such details could be addressed also in an internal procedural manual for the IPRP.

Expand the range of remedies: In the list of remedies that may be issued by the IPRP, The Act should be amended to allow award of the costs of preparing the bid, as well as the costs of prosecuting the complaint in the event that a complaint is upheld. This will provide a stronger incentive for bidders to challenge improper decisions.

Strengthen safeguards for urgent public interest exceptions: The Act should require the procuring entity to provide detailed justification for invoking the urgent public interest exception to suspension, and this justification should be subject to review by the Independent Procurement Review Panel.

Assessment criterion 1(h)(b):

Provisions make it possible to respond to a challenge with administrative review by another body, independent of the procuring entity that has the authority to suspend the award decision and grant remedies, and also establish the right for judicial review.

Conclusion: Minor gap

Red flag: No

Qualitative analysis

Summary: The Act and the Regulations 2020 establish the Independent Procurement Review Panel (IPRP) as the primary body for conducting administrative reviews of procurement-related complaints with the following key provisions.

Section 20(1) establishes the IPRP as an independent body for conducting administrative reviews. Reg. 163 outlines the procedures for filing complaints with the IPRP, including the right of bidders or consultants to seek review if they are dissatisfied with the decision of the head of the procuring entity or if the head of the procuring entity fails to issue a decision within 10 working days.

In addition, if a bidder or consultant is dissatisfied with the decision of the IPRP, they have the right to seek judicial review in court. This ensures that there is a final recourse to the judicial system if the administrative review process does not resolve the issue satisfactorily (Reg. 166).

Gap analysis

Criterion partially met

Recommendations

Assessment criterion 1(h)(c):

Rules establish the matters that are subject to review.

Conclusion: No gap

Red flag: No

Pillar I. Legal, Regulatory, and Policy Framework

Qualitative analysis

Summary: The Act and the Public Procurement Regulations 2020 together establish a comprehensive framework for the review of procurement decisions in Sierra Leone. These legal instruments ensure that bidders and other stakeholders have the right to challenge procurement processes that they believe are non-compliant with the Act and Regulations and do not state any exclusions from the scope of review. They do not

Section 63 grants potential or actual bidders the right to seek review if they believe they have suffered or are likely to suffer loss or injury due to a breach of duty by the procuring entity. Those instruments do not refer to any exclusions from the scope of the complaint review procedure. That is a positive approach, in line with best practices internationally, as it avoids a one-size-fits-all approach that could exclude valid complaints that should be heard. Reg. 166 limits the scope of review by excluding complaints related to contract implementation or administration from the IPRP's jurisdiction, but that is a standard practice found in many systems to confine the scope of the procurement complaint review mechanism to complaints about the bidding and contract award process.

Gap analysis

Recommendations

Assessment criterion 1(h)(d):

Rules establish time frames for the submission of challenges and appeals and for issuance of decisions by the institution in charge of the review and the independent appeals body.

Conclusion: No gap

Red flag: No

Qualitative analysis

Summary: The Public Procurement Act 2016 and the Public Procurement Regulations 2020 collectively establish a structured framework for handling challenges and appeals in public procurement processes. The Act and Regulations establish a two-tier review system with clear timeframes for submission and processing of complaints.

A bidder who feels aggrieved by a procurement decision can submit a written complaint to the head of the procuring entity (Section 64). The complaint must be submitted within 14 calendar days from when the bidder became aware of the circumstances giving rise to the complaint. It is noted, however, that the ACT (63(3)) provides that an application for review concerning alleged improprieties in the solicitation of bids, which are apparent before bid opening, must be submitted prior to bid opening in order to be timely. The head of the procuring entity must issue a written decision within 5 working days of receiving the complaint. If unresolved, the bidder can escalate the matter to the Independent Procurement Review Panel. The head of the procuring entity must issue a written decision within 5 working days of receiving the application for review (Reg. 164).

If the bidder is dissatisfied with the decision of the head of the procuring entity or if no decision is issued within the stipulated time, the bidder can appeal to the Independent Procurement Review Panel (Section 65). The appeal must be submitted within 10 working days from the date of the decision or the expiry of the time for the decision. The Panel must issue a decision within 10 working days of receiving the complaint. The Independent Procurement Review Panel must issue a written decision within 10 working days of receiving the application for review (Reg. 165).

Though the assessment criterion is met, the assessment team noted that the Act might usefully clarify the timeframe for submitting complaints in cases where improprieties are apparent before bid opening (Section 63(3)), including the interplay between that rule in Sec. 63(3) and the rule in 64(2) (the bidder must submit the

Pillar I. Legal, Regulatory, and Policy Framework

complaint within 14 days of the time of becoming aware of the complained-of matter). Other aspects for possible improvement include:

Limited provisions for electronic submission of complaints: The Act does not explicitly allow for electronic submission of complaints or appeals.

Insufficient timeframes for processing of complaints, even in complex cases: That may leave the concerned procuring entity and the IPRP with insufficient time to properly review complaints.

Gap analysis

Recommendations

Possible aspects for improvement in the legal framework include the following:

1. **Clarify timeframes for pre-bid complaints:** Amend Section 63(3) of the Act and Reg. 163 of the Regulations to specify a clear timeframe for submitting complaints related to improprieties apparent before bid opening.
2. **Introduce specific timeframes for acknowledgment and notification:** Amend the Regulations to include specific timeframes (e.g., 2 working days for acknowledgment and 3 working days for notification) for receipt of appeals and notification of decisions to other bidders.
3. **Extend timeframes for review decisions:** The timeframes for the IPRP to make decisions should be extended to allow for more thorough reviews, especially in complex cases. For example, the timeframe could be extended to 20 working days for complex cases.
4. **Allow electronic submission of complaints:** Amend Section 64 of the Act and Reg. 164 of the Regulations to explicitly allow for electronic submission of complaints and appeals, which could be integrated into the e-GP system.
5. **Introduce timeframes for implementation of corrective measures:** Amend the Regulations to include a specific timeframe (e.g., 10 working days) for implementing corrective measures ordered by the Panel.

Assessment criterion 1(h)(e):

Applications for appeal and decisions are published in easily accessible places and within specified time frames, in line with legislation protecting sensitive information.

Conclusion: Substantive gap

Red flag: No

Qualitative analysis

Summary:

The Public Procurement Act 2016 and the Public Procurement Regulations 2020 of Sierra Leone do not provide for the publication of IPRP decisions.

The National Public Procurement Authority (NPPA) is tasked with publishing a Public Procurement Bulletin containing information on procurement activities, including contract awards (Section 14). However, that mandate does not explicitly mention the publication of appeal decisions.

Gap analysis

Lack of mandate for publication: Neither the Act nor the Regulations explicitly require the publication of appeal decisions or applications for appeal in easily accessible places. While the Public Procurement Bulletin (Section

Pillar I. Legal, Regulatory, and Policy Framework

14) and summary records (Reg. 153) are mechanisms for disseminating information, they do not ensure completeness or widespread accessibility, especially for stakeholders in remote areas. Concomitantly, as they do not address publication of IPRPO decisions, the Act and Regulations do not mandate the use of electronic platforms or other easily accessible means for publishing appeal decisions.

Protection of sensitive information: While Section 16 and Reg. 154 provide for the protection of sensitive information, there is no clear guidance on how to balance transparency with the need to protect commercially sensitive or confidential information in the context of publishing appeal decisions. That may be an example of an issue on which guidance might be provided by the proposed IPRP internal practice manual (see recommendations under assessment criterion 1(h)(a)).

Inconsistent application of transparency measures: The Regulations do not provide a consistent approach to ensuring that all decisions related to appeals are made publicly available, which could lead to inconsistencies in how different procuring entities handle the publication of decisions.

Recommendations

1. **Amend the Act and Regulations to mandate publication of IPRP decisions:** Section 65 should be amended to add a new subsection requiring the IPRP to publish its decisions in the Public Procurement Bulletin and on the NPPA's website/Central e-Portal within 5 working days of issuing the decision. Also, Reg. 153 should explicitly require that applications for appeal (or at least summaries thereof), decisions, and corrective actions taken be published in easily accessible places, such as the NPPA website or the Sierra Leone Gazette.
2. **Develop guidelines for balancing transparency and confidentiality:** The NPPA should issue guidelines on how to balance the need for transparency with the protection of sensitive information. These guidelines should outline the types of information that may be redacted from published appeal decisions to protect commercial interests or national security.
3. **Specify timeframes for publication of IPRP decisions:** Introduce a new provision requiring that decisions on appeals be published within a specified timeframe (e.g., 7 working days after the decision is issued).

Assessment criterion 1(h)(f):

Decisions by the independent appeals body can be subject to higher-level review (judicial review).

Conclusion: No gap

Red flag: No

Qualitative Analysis

Summary: The legal framework for public procurement (Reg. 166) expressly acknowledges the possibility of judicial review of IPRP decisions.

IPRP decisions are subject to judicial review. Reg. 166 explicitly provides for the right of a bidder or consultant to seek judicial review if dissatisfied with the IPRP's decision. The procuring entity and IPRP must assist the court by providing necessary documents and attending hearings if required. The Regulations emphasize transparency, requiring the IPRP to provide written decisions with reasons and mandating procuring entities to maintain detailed procurement records for inspection.

Whilst the criterion is met, there is room for elaboration of some issues related to judicial review of IPRP decisions, without straying into domains of judicial procedure beyond the scope of procurement legislations.

Lack of detailed provisions on judicial review: Neither the Act nor the Regulations provide specific details on how judicial review should be conducted, including grounds for review, jurisdiction of the courts, or procedures for filing applications. This lack of clarity could lead to inconsistencies in practice.

Limited scope of judicial review: The Act does not explicitly state whether judicial review is limited to procedural issues or extends to substantive matters, creating uncertainty for bidders and procuring entities.

Pillar I. Legal, Regulatory, and Policy Framework

Capacity of the IPRP and judiciary: The Regulations do not address the capacity of the IPRP to handle a high volume of complaints, particularly in complex cases. Similarly, the Act does not address the judiciary's capacity to handle procurement-related cases, which may require specialized training and the necessary human and physical resources, an issue that could be affirmed by a provision in the Act.

Public awareness: There is no explicit provision in the Regulations for raising public awareness about the role of the IPRP and the right to judicial review. Even many stakeholders in the private sector might not be fully aware of their rights to appeal procurement decisions.

Gap analysis

Recommendations

To pursue possible improvements identified above, the following steps are recommended:

- 1. Elaborate provisions on judicial review:** Furthermore, amend Section 65 of the Act and Reg. 166 to clarify certain issues such as: grounds for judicial review (see next recommendation)); jurisdiction of the courts (e.g., which court has authority to hear procurement-related cases); and procedures for filing a judicial review application, including required content of applications for review, timelines and required documentation.
- 2. Clarify the scope of judicial review:** Clarify that judicial review extends to both procedural and substantive matters, ensuring that bidders have a comprehensive avenue for redress. This could be achieved by amending Section 65 and Reg. 166 to explicitly state that judicial review is not limited to procedural issues.
- 3. Introduce enforcement mechanisms:** Amend the Act and Regulations to include clear enforcement mechanisms for IPRP decisions. For example, empower the Authority to impose penalties on procuring entities that fail to comply with IPRP decisions.

Sub-indicator 1(i) Contract management

The legal framework provides for the following:

Assessment criterion 1(i)(a):

Functions for undertaking contract management are defined and responsibilities are clearly assigned.

Conclusion: No gap

Red flag: No

Qualitative analysis

Summary: The Public Procurement Act 2016 and the Public Procurement Regulations 2020 provide a comprehensive framework for public procurement and contract management in Sierra Leone. These legal instruments assign clear roles and responsibilities to various entities involved in procurement, including the NPPA, procuring entities, procurement committees, procurement units, and contract administrators.

Functions of the NPPA: Pursuant to Section 14(2)(a) of the act the NPPA is responsible for formulating policies and standards on public procurement, including contract management, and ensuring compliance by all parties involved in procurement contracts. Section 14(2)(j) further states that the NPPA is required to maintain and issue a list of suspended suppliers, contractors, and consultants, which is critical for ensuring that only qualified entities are awarded contracts. According to Section 14(2)(p) the NPPA is mandated to conduct procurement reviews during the tender preparatory and evaluation process, as well as contract reviews during the execution of awarded tenders.

Responsibilities of procuring entities: Section 30 explicitly states that procuring entities are responsible for the administration of contracts and the monitoring of contract performance. This includes ensuring that contracts

Pillar I. Legal, Regulatory, and Policy Framework

are executed in accordance with the terms and conditions agreed upon. Section 32(1) also states that procuring entities are required to preserve all documentation related to procurement processes, including contract management, for a minimum of six years. This ensures accountability and transparency in contract management.

Role of Procurement Committees: Section 18(13)(e) states that procurement committees are responsible for approving contracts with values above the authorized limits of the respective procurement unit. This includes ensuring that contracts are awarded to qualified bidders and that contract terms are adhered to. Section 18(13)(f) further states that the procurement committees are also responsible for approving applications for contract modifications, ensuring that any changes to contracts are properly managed and documented.

Role of Procurement Units: According to Section 19(3)(h) procurement units are responsible for administering the implementation and monitoring of contracts (to the extent that is not carried out by end-user departments), ensuring that contract terms are fulfilled and that any issues are addressed promptly. Section 19(3)(i) also states that the procurement units are also responsible for assessing the quality of procured goods, works, and services, which is a critical aspect of contract management. Reg. 17 assigns specific responsibilities to the procurement unit, including preparing and issuing contract documents, ensuring that procurement records are maintained, assisting with the inspection and acceptance of goods, works, and services and preparing contract variations and modifications.

Contract administration responsibilities: Reg. 144 outlines the responsibilities of the contract administrator, who is designated by the procuring entity. The contract administrator is responsible for managing the obligations and duties of the procuring entity as specified in the contract, ensuring that the bidder or consultant performs the contract in accordance with its terms and conditions, monitoring the performance of the bidder or consultant to ensure compliance with delivery or performance obligations, preparing or coordinating the preparation of contract variations, modifications, and change orders and managing handover or acceptance procedures and making recommendations for contract suspension or termination where appropriate.

Inspection and acceptance of goods, works, and services: Reg. 147 provides for the establishment of the Inspection and Receipt Committee, which is responsible for inspecting and verifying goods, works, and services before acceptance. The Committee ensures that the correct quantity of goods has been received, the goods, works, or services meet the technical standards defined in the contract, deliverables are submitted on time and in accordance with the contract, all required documentation, such as manuals, warranties, and "as-built" drawings, are received.

Contract modifications and variations: Reg. 149 governs contract modifications, which require approval from the appropriate awarding authority. The Regulation specifies that any modification causing a contract value increase of up to 25% of the original value must be approved by the awarding authority. Reg. 150 deals with contract variations, which may be ordered by the contract administrator or supervising engineer to adapt to unanticipated events or changes in requirements. Variations must be approved, and additional funds must be committed if the variation results in a price change.

Whilst the criterion is met, there are some additional aspects of contract administration that could usefully be addressed in the legal framework, including: explicitly include contract administration and post-award management skills in the capacity building mandate; requiring regular performance reviews, outcome reporting, and post-contract evaluation; affirming or requiring electronic tools for contract management, performance tracking, and payment monitoring.

Gap analysis

Recommendations

Elaborate contract-management-related provisions in legal framework: Though the criterion is met, possible further improvement might be achieved by provisions requiring a focus on contract management capacity

Pillar I. Legal, Regulatory, and Policy Framework

building, dispute resolution in contract implementation, performance monitoring obligations, and use of technology in contract management (e.g., Section 32(2) could be amended to include mandatory performance reviews and reporting requirements; Reg. 6 could be amended to include specific provisions for post-contract monitoring and evaluation; Reg. 153 could be amended to require the publication of contract management reports, including details of contract performance, variations, and disputes).

Assessment criterion 1(i)(b):

Conditions for contract amendments are defined, ensure economy and do not arbitrarily limit competition.

Conclusion: Substantive gap

Red flag: No

Qualitative analysis

Summary: The Public Procurement Act 2016 and its Regulations includes provisions related to contract amendments. The Act emphasizes transparency, fairness, and competition in procurement processes, including modifications to contracts.

In accordance with Section 22(2) any modifications or clarifications to bidding documents (which may include contract terms) must be communicated to all bidders without delay. This ensures that all bidders are aware of any changes, maintaining a level playing field and preventing arbitrary limitations on competition. Section 30, which establishes the responsibility of the procuring entity for contract administration, including monitoring contract performance, does not specifically mention contract amendments, but the general principle of contract management responsibility encompasses contract amendment, and is subject to the overall value-for-money and other principles of the Act.

Section 31 specifically addresses price adjustments in contracts. It stipulates that price adjustments are only permitted if explicitly provided for in the contract and must be based on predefined conditions, such as changes in the cost of materials, labor, or energy. This ensures that price adjustments, to the extent they might be viewed as contract amendments, are economically justified and do not arbitrarily limit competition.

The Regulations complement the Act by providing a detailed framework for contract amendments, ensuring that such amendments are defined, promote economy, and do not arbitrarily limit competition. In particular, Reg. 149 outlines the conditions under which contract modifications can be made. It requires that any change to the terms and conditions of a contract must be approved by the appropriate awarding authority. Modifications must not exceed 25% of the original contract value without being treated as a new procurement requirement. Reg. 150 also allows for variation orders in contracts to adapt to unanticipated events or changes in requirements. However, any variation order resulting in a price change must be supported by additional funds committed prior to the issuance of the variation order. Reg. 137 allows for price adjustments in contracts with durations exceeding 12 months, provided that the adjustment is based on a clear formula and is subject to the provisions of Section 31 of the Act. Reg. 148 establishes a committee responsible for inspecting and verifying goods, works, and services before acceptance, ensuring that amendments are based on verified performance and quality.

Gap analysis

Lack of explicit provisions on contract amendments: The Act does not explicitly define the conditions under which contract amendments are permitted. While Section 31 addresses price adjustments, it does not cover other types of contract amendments, such as changes in scope, timelines, or deliverables. The principle that contract amendments should not alter or depart fundamentally from the nature or scope of the contract is not mentioned. This could lead to ambiguity and potential misuse. Neither are there provisions on contract options.

Pillar I. Legal, Regulatory, and Policy Framework

Inadequate monitoring of contract amendments: While Section 32 requires record-keeping, there is no specific requirement for the NPPA or other oversight bodies to monitor and review contract amendments to ensure compliance with the Act and the principles of economy and competition.

Lack of specific guidelines for emergency contract amendments: Although Reg. 118 addresses emergency procurement, there are no specific guidelines for contract amendments in emergency situations. This could lead to ad-hoc decisions that may not fully align with the principles of economy and competition.

Limited transparency in contract amendment approvals: While Reg. 149 requires approval from the appropriate awarding authority for contract modifications, there is no explicit requirement to document the rationale for such amendments or to make this information publicly available. This could lead to perceptions of favoritism or lack of transparency and accountability.

Insufficient monitoring of contract amendments: The Regulations do not explicitly require post-amendment monitoring to ensure that the amendments have achieved their intended objectives without compromising competition or economic efficiency.

No specific provisions for competitive bidding in amendments: While the Regulations require that modifications exceeding 25% of the original contract value be treated as a new procurement, there is no explicit requirement to re-open competitive bidding for such amendments. It should be made clear that any such new procurement would be subject to the provisions in the Act on selection of the procurement method. Otherwise, this could limit competition in cases where significant changes are made to the contract.

Recommendations

To address the gaps identified and ensure that conditions for contract amendments are clearly defined, ensure economy, and do not arbitrarily limit competition, the following recommendations are offered.

- 1. Elaborate provisions on contract amendments:** Amend the Act to include a specific section (e.g., Section 31A) that explicitly defines the conditions under which contract amendments are permitted. This should include changes in scope, timelines, deliverables, and price adjustments, but must remain within the nature and basic scope of the contract. Ensure that any contract amendment must be justified by a change in circumstances, such as unforeseen events, changes in project requirements, or economic factors, and must be approved by the relevant authority (e.g., the procurement committee or NPPA). Provision could also usefully be made for contract option
- 2. Ensure economy in contract amendment:** Introduce a requirement that all contract amendments must be economically justified and provide value for money. This could be included in the proposed Section 31A. Also require that any amendment that increases the contract price must be accompanied by a detailed cost-benefit analysis to ensure that the amendment is in the public interest.
- 3. Prevent arbitrary limitations on competition:** Prohibit contract amendments that favor a particular supplier or contractor without justification. This could be included in the proposed Section 31A requiring that any amendment that affects the competitive landscape (e.g., by changing the scope of work or deliverables) must be communicated to all bidders and, if necessary, subject to a new competitive process.
- 4. Strengthen monitoring and oversight:** Require the NPPA to monitor and review contract amendments to ensure compliance with the Act and the principles of economy and competition. This could be included in Section 14(2)(p), which outlines the functions of the NPPA. Introduce a requirement for procuring entities to report all contract amendments to the NPPA, along with justifications and supporting documentation. It could also be mandated in the provisions on e-GP that contract amendments be processed through the e-GP system.
- 5. Develop specific guidelines for emergency contract amendments:** The NPPA should develop specific guidelines for contract amendments in emergency situations, ensuring that such amendments are made in a manner that promotes economy and does not arbitrarily limit competition.

Pillar I. Legal, Regulatory, and Policy Framework

- 6. Enhance transparency in contract amendment approvals:** The Regulations should be amended to require that the rationale for contract amendments be documented and made publicly available. This could be achieved by publishing summaries of contract amendments on the NPPA's website, and conducting the contract amendment process through the e-GP system once that is launched and has that functionality.
- 7. Introduce post-amendment monitoring:** The NPPA should introduce a requirement for post-amendment monitoring to ensure that contract amendments achieve their intended objectives without compromising competition or economic efficiency.
- 8. Require competitive bidding for significant amendments:** The Regulations should be amended to require that any contract amendment exceeding a certain threshold (e.g., 25% of the original contract value) be subject to competitive bidding, or, if another method is used, to the conditions for use of that method in accordance with the Act.

Assessment criterion 1(i)(c):

There are efficient and fair processes to resolve disputes promptly during the performance of the contract.

Conclusion: Substantive gap

Red flag: No

Qualitative analysis

Summary: The Act and Regulations primarily focus on disputes related to the award of contracts rather than those arising during contract performance. A modern legal and institutional framework for arbitration has been established in Sierra Leone.

Neither the Act nor the Regulations document explicitly outlines detailed procedures for resolving performance-related disputes, such as delays, quality of work, or payment issues. Such provisions are found, however, in the SBDs.

It is noted that Sierra Leone has established a modern framework for arbitration. That includes the Sierra Leone Arbitration Act 2022 (recognized as conforming to the UNCITRAL Model Law on International Commercial Arbitration), the country's participation in the United Nations Convention on recognition and Enforcement of Foreign Arbitral Awards (New York, 1958), and the establishment of the Sierra Leone International Arbitration Centre. Sierra Leone is also party to the ICSID Convention.

Gap analysis

Lack of provisions on contract dispute settlement: Neither the Act nor the Regulations provide address settlement of disputes that may arise in the performance of procurement contracts. That means nothing about arbitration, mediation or other ADR mechanisms, which could offer faster and more cost-effective ways to resolve disputes arising during contract performance.

Recommendations

- 1. Introduce specific provisions for contract performance disputes:** Amend the Act and Regulations, to include provisions on resolving disputes that arise during contract performance, such as delays, quality of work, payment issues, and other performance-related matters. The amended Act would refer to the possibility of mediation, arbitration and other ADR mechanisms as part of the dispute resolution process in the public procurement context (e.g., Dispute Resolution Board). The 2022 Arbitration Act supports implementation of arbitration proceedings as well as the enforceability of arbitral award. Other steps taken by Sierra Leone that make arbitration a more feasible choice include accession to the UN Convention on Recognition and Enforcement of Foreign Arbitral Awards ("the New York Convention") and the establishment of the Arbitration Centre. That makes it an opportune time to ensure that the legal framework for public procurement, and the implementation tools such as the SBDs and standard contract

Pillar I. Legal, Regulatory, and Policy Framework

conditions, enable resort to arbitration. This could also involve further development of the dispute settlement provisions currently in the SBDs.

2. **Enhance transparency in dispute resolution:** Require the publication of summaries of dispute resolution decisions (while protecting sensitive information) to promote transparency and build trust in the system.

Assessment criterion 1(i)(d):

The final outcome of a dispute resolution process is enforceable.

Conclusion: Substantive gap

Red flag: Yes

Qualitative analysis

Summary: A legal and institutional framework for enforcement of judicial decisions and arbitral awards is in place. However, practical implementation challenges remain.

Key elements in the enforcement infrastructure include the Courts Act 1965 and the related Rules of the Court, the Arbitration Act 2022, and Sierra Leone's participation in the New York Convention. For example, domestic court judgments are enforceable through writs of execution and contempt proceedings (in case of non-compliance)

Gap analysis

Possible factors affecting predictability and efficiency in enforcement include slow and time-consuming judicial processes (due, for example, to case backlogs, and limitations in judicial expertise (e.g., in dealing with arbitral awards)) and the risk of political interference. Weakness in asset recovery mechanisms may also be a factor.

Recommendations

Adopt various measures to strengthen enforcement of judgments/awards: That would **include** a mix of initiatives since the gaps are multi-faceted, legislative reform as well as institutional strengthening and capacity-building that focuses on enforcement.

Sub-indicator 1(j)

Electronic Procurement (e-Procurement)

The legal framework provides for the following:

Assessment criterion 1(j)(a):

The legal framework allows or mandates e-Procurement solutions covering the public procurement cycle, whether entirely or partially.

Conclusion: No gap

Red flag: No

Qualitative analysis

Summary: The Public Procurement Act 2016 establishes a high-level legal framework for public procurement in Sierra Leone. However, it does not clearly mandate or provide detailed provisions for the establishment of e-Procurement solutions across the entire procurement system and cycle. The Regulations, however, mandate conducting procurement "through an electronic procurement portal". There are references to conducting some steps in the procurement process using alternative means of communication (alternative to paper-based).

Section 28(2) of the Act authorizes the Authority to permit procuring entities to use electronic communication for specific procurement processes, such as publishing invitations to bid, transmitting bidding documents, submitting bids, concluding contracts, and making payments. However, it does not mandate e-Procurement

Pillar I. Legal, Regulatory, and Policy Framework

but allows it as an option. The NPPA is authorized to prescribe rules for electronic bid submissions under Section 50(3), ensuring confidentiality and security.

The Public Procurement Regulations 2020 strengthen the e-Procurement framework. Reg. 3(1) explicitly mandates that public procurement be conducted using electronic procurement through an electronic procurement portal. Reg. 3(2) allows exceptions only with prior NPPA authorization, making e-Procurement the default method. Reg. 4(1) requires all procurement-related communications, including bid submissions and notifications, to be conducted electronically. Reg. 5(1) ensures the integration of e-Procurement systems with other government ICT systems, while Reg. 8(1) mandates regular reporting and data maintenance, further supporting e-Procurement for transparency and efficiency.

In tandem with the development and introduction of an e-GP system, it will be necessary for the legal framework to be updated to reflect the establishment of a central e-GP system and to replace existing formulations, which suggest the possibility of conducting some steps in the procurement process using alternative means of communication and imply that each procuring entity might have its own e-GP application.

See the narrative under assessment criterion 7(b)(a) concerning issues related to uptake of e-GP.

Gap analysis

Recommendations

Assessment criterion 1(j)(b):

The legal framework ensures the use of tools and standards that provide unrestricted and full access to the system, taking into consideration privacy, security of data and authentication.

Conclusion: Substantive gap

Red flag: No

Qualitative analysis

Summary: As noted above, an e-procurement system has not yet been implemented in Sierra Leone, so, in that sense, questions of access to “the system” are not yet ripe. There are, however, various provisions in the existing legal framework for public procurement referring to conducting some steps in the procurement process using alternative means of communication, which must not pose undue restrictions on participation.

Relevant provisions in procurement legal framework: Whilst a e-GP system, currently in development, has not yet been introduced, there are provisions in the legal framework relevant to the issues measured by this assessment criterion. The current legal framework for public procurement affirms that the use of alternative means of communications must not “unduly restrict bidders’ access to the procurement processes” (Sec. 28(2)). In terms of dissemination of information, there are the various provisions in the legal framework that provide access to some information (e.g., publication of invitations to bids the Public Procurement Bulletin (Sec. 14(2)(i)). Section 28(2) allows for electronic communication in publishing invitations to bid, transmitting bidding documents, submitting bids, concluding contracts, and making payments, ensuring accessibility and modern tools for procurement. Section 32(6) and Reg. 152(4) mandate that records be made available for inspection by the Authority, Anti-Corruption Commission, and Auditor-General, ensuring accountability and data security. Reg. 156 requires written communications for audit trails. Section 16 and Reg. 154 emphasizes confidentiality and prohibits the disclosure of commercially sensitive information, which supports privacy and data security.

The National Data Strategy 2023 and other instruments: the National Digital Development Strategy, and the government’s wider ambition for a fast-growing digital economy (digital transformation agenda) are part of

Pillar I. Legal, Regulatory, and Policy Framework

the context in which the e-GP system will be introduced and embedded. Also relevant in this field is the National Cybersecurity Policy. The Cybersecurity agenda includes Legal Policy, Technical Policy Pillar, Organization, and Capacity Building Pillars. Those initiatives suggest various possible touchpoints and synergies for promoting cybersecurity in the developing e-GP context. The Cybersecurity and Cybercrime Act 2021 is in place and the National Cybersecurity Coordination Centre has been established. The 2024 ITU Global Cybersecurity Index report acknowledged the progress made in those legal and organizational aspects, whilst pointing out the need for progress in technical measures (i.e., technical capabilities and systems used to defend against and respond to cyber threats) and capacity development. There is no data protection legislation in place, though work is underway on a draft Data Protection Law, with a target of enactment this year.

Gap analysis

Lack of specific provisions on data security standards: The Act does not mandate the development of, or refer to, specific data security standards (e.g., encryption, secure authentication protocols), potentially leading to vulnerabilities if minimum and fit-for-purpose standards are not established (though the legal framework should not be overly prescriptive in such matters so as to lock into security technologies that may be not up-to-date, fit for purpose, or cost effective).

Insufficient detail on electronic procurement systems: Section 28(2) allows electronic communication but lacks detailed guidelines on secure platforms, authentication mechanisms, interoperability and integration, and data protection measures.

Limited provisions on privacy protection: Section 16 addresses confidentiality but does not explicitly address privacy protection for bidders and suppliers, particularly in electronic systems.

No specific provisions on authentication: The Act does not specify the use of authentication tools (e.g., digital signatures, multi-factor authentication) to ensure the integrity of electronic submissions. The legal framework should refer to the need for appropriate security mechanisms, without necessarily prescribing specific types (which can be addressed in administrative guidelines and instructions as e-GP practice develops).

Limited provisions on cybersecurity: The Regulations do not explicitly mention, or refer generally to, international standards for data security (e.g., ISO/IEC 27001). The Regulations do not address cybersecurity threats or provide specific measures to protect against cyberattacks. There is no explicit requirement for multi-factor authentication (MFA) or digital signatures, or other types of security that may be appropriate for the particular risks being secured. The Act does not provide specific mechanisms for monitoring and enforcing compliance with data security and privacy standards.

See also gap analysis in assessment criterion 7(b)(a)

Recommendations

- 1. Mandating the use of fit-for-purpose, cost-effective data security and authentications standards:** The Regulations should explicitly require application of international standards for data security, such as ISO/IEC 27001, to enhance the security of the electronic procurement system. It may be considered to avoid one-size-fits-all prescriptions in the statute and leave the exact mode of authentication (e.g., encryption, biometric, two-factor, secure authentication protocols) for the e-GP system to be developed in a fit-for-purpose manner reflecting developments in practice, cost effectiveness and risk assessment, according to the context. This could be added to Section 28(2) or as a new section under Part IV, as well as In sec. 49(3)(contents of bidding documents). The legal framework could also affirm the principle of system accessibility for all bidders, including SMEs and disabled individuals.
- 2. Enhance privacy protection provisions:** Amend Section 16 to explicitly address privacy protection for bidders and suppliers, particularly in electronic systems, and include compliance with international privacy standards (e.g., GDPR) and national data security policies and requirements.

Pillar I. Legal, Regulatory, and Policy Framework

- 3. Strengthen monitoring and enforcement mechanisms:** Introduce provisions under Section 14 or Section 68 to establish specific mechanisms for monitoring and enforcing compliance with data security and privacy standards, including regular audits and penalties for non-compliance. Regularly monitor and evaluate the system for security and efficiency.

Assessment criterion 1(j)(c):

The legal framework requires that interested parties be informed which parts of the processes will be managed electronically.

Conclusion: Minor gap

Red flag: No

Qualitative analysis

Summary: The Act establishes a legal framework for public procurement in Sierra Leone that refers to various steps in the procurement process being conducted online/electronically but lacks an explicit mandate that, in soliciting bids, the procuring entity must inform the prospective bidders which parts of the process will be conducted online/electronically.

Section 28(2) permits electronic communication for tasks like bid publication, document transmission, bid submission, contract conclusion, and payment but does not require disclosure of which processes will be electronic. Section 49(3) requires bidding documents to outline bid submission procedures, including deadlines and bid opening details, but does not explicitly state that bidders must be informed about electronic processes.

Gap analysis

Lack of explicit notification requirement to disclose use of e-GP: While these provisions are aspects of electronic procurement, they fall short of establishing an end-to-end e-procurement process and do not explicitly require that interested parties be informed about which parts of the process will be managed electronically, highlighting a gap in transparency and stakeholder communication. It can be expected, however, that, as the e-GP system developed and implemented, and at the same time the legal framework is being updated, that notification of participants will be addressed, both in the detailed e-GP process as well as in the legal framework.

Recommendations

Amend Section 28(2) of the Public Procurement Act 2016: The Act should be amended to require procuring entities to explicitly inform interested parties about electronic procurement processes. A clause in Section 28(2) should mandate this information in bidding documents or notices. Similarly, Reg. 55 should be amended accordingly. The form and content of such a notice would ultimately be tied to the e-GP system being the vehicle through which all procurement and the entire procurement process are ultimately to be conducted.

Sub-indicator 1(k)

Norms for safekeeping of records, documents and electronic data

The legal framework provides for the following:

Assessment criterion 1(k)(a):

A comprehensive list is established of the procurement records and documents related to transactions including contract management. This should be kept at the operational level. It should outline what is available for public inspection including conditions for access.

Conclusion: Substantive gap

Red flag: No

Pillar I. Legal, Regulatory, and Policy Framework

Qualitative analysis

Summary: The Public Procurement Act 2016 and the Public Procurement Regulations 2020 establish a framework for managing procurement records and ensuring comprehensiveness. Public access to the records is not affirmed by the legal framework for public procurement, with the Act providing public access to only parts of the summary prepared for each procurement proceeding. Neither is any reference made to electronic recordkeeping.

The legal framework for public procurement sets forth provisions on recordkeeping in public procurement as well as preparation of summary records (protocols of each procurement proceeding). The Regulations establish the obligation of the procurement unit to maintain an individual file for each procurement requirement (Reg. 152(1)) and provide a list of contents of the file, which covers the entire procurement cycle, including contract management (Reg. 152(2)). The Public Procurement Manual distinguishes between the Procurement File and the Contract File, though it states that the two are linked (referred to together as the “procurement dossier”). The Manual also refers to the maintenance of a contracts register. The Manual provides a recommended filing structure for the procurement dossier, divided into four main categories(3.2.3): Correspondence (e.g., original request from originating officer); Bidding Process (e.g., bidding documents and specifications; evaluation report); Order & Delivery (e.g., documentation on inspection and acceptance reports); and Finance (e.g., copy of record of commitment of funds; copy of payment vouchers). There are no provisions specifically calling upon procuring entities to maintain lists of documents to be included in the procurement dossier. Neither is any indication is given there of access for the general public. Section 32 mandates the preservation of procurement-related documentation for at least six years, including detailed summary reports with information on bidders, bid prices, evaluation criteria, and contract modifications. The summary report of the procurement proceedings must be made available to suppliers upon request, with some parts of the except where disclosure would violate laws, public interest, or commercial confidentiality.

The Public Procurement Regulations 2020 provide additional details. Reg. 152 requires procurement units to maintain detailed individual files for each procurement, containing all relevant documents, and mandates retention for six years. These records must be available for inspection by entities like the NPPA, Anti-Corruption Commission, and Auditor General, but there is no explicit provision for public access. Reg. 154 limits disclosure to situations required by law, in the public interest, or for law enforcement, protecting commercial interests and fair competition. Reg. 153 requires a summary record of procurement proceedings, with parts accessible to bidders upon request, but again, no explicit provision for public access beyond the limited access provided only to certain parts of the summary record (Sec. 32(3)).

Gap Analysis

No specific provisions for electronic record-keeping: The Regulations require the use of electronic systems but do not mandate electronic record-keeping for all stages of the procurement process. This could result in some procuring entities maintaining manual records, which may not be as transparent or accessible.

Lack of a comprehensive list of procurement records: Neither the Act nor the Regulations explicitly require procuring entities to maintain a comprehensive list of all procurement records and documents. While Section 32 and Reg. 152 outline the types of records to be maintained, they do not mandate a centralized or standardized list that outlines what is available for public inspection.

Transparency and public access: Access to procurement records is primarily restricted to oversight bodies (e.g., NPPA, Anti-Corruption Commission, Auditor General). There is no mechanism for citizens, civil society organizations (CSOs), or other stakeholders to access procurement records, even for high-value contracts or those of significant public interest. The Act and Regulations lack specific provisions on transparency and public inspection of procurement records. While the NPPA is required to publish certain information (e.g., procurement bulletins and databases), there is no clear mandate for procuring entities to make all procurement records available for public inspection. The Act and Regulations do not clearly define the conditions for public access to procurement records. While Section 32(3) and Reg. 153 allow for certain

Pillar I. Legal, Regulatory, and Policy Framework

information from the summary record to be made available to suppliers, contractors, or consultants, they do not provide detailed guidelines on how the public can access these records or under what conditions. The assessors also noted that the portion of the summary report (Sec. 32(2)) containing a summary of any review processes and decisions thereon is excluded from disclosure (to bidders as well as to the general public). Also excluded from disclosure are: a statement of the grounds for choice of a procurement method other than open bidding or request-for-proposals for services; statement of grounds for reduction of bid preparation periods; information concerning rejection of bids. (Sec. 32(2)(i), (j), (k), (l)). Such broad exclusions from disclosure are not aligned with open contracting principles as embodied in the OCDS. There is the Right to Access Information Act 2013, and its Regulations (2022), which affirm the right to access information. However, that involves potentially time-consuming procedures and a list of possible exemptions which, without a clear open contracting approach in the legal framework for public procurement, result in diminished transparency. (See also assessment criteria 7(a)(a) and 11(b)(a))

Recommendations

- 1. Mandate electronic record-keeping:** Introduce a new regulation requiring procuring entities to maintain electronic records for all stages of the procurement process. This will promote transparency and accessibility of procurement records.
- 2. Establish a comprehensive list of procurement records and a standard for procurement recordkeeping:** Amend Section 32 and Reg. 152 to include a new subsection mandating the creation and maintenance of a centralized list of procurement records and a standard for procurement recordkeeping to be issued by NPPA. Amend Section 32 and Reg. 152 to require procuring entities to maintain a comprehensive list of all procurement records and documents. This list should include procurement plans, bidding documents, evaluation reports, contract awards, contract modifications and performance reports.
- 3. Empower public access:** Introduce a new provision in the Act and Regulations that affirms public access to procurement records in line with open contracting principles and OCDS, with safeguards for sensitive information. This should include procedures for requesting access to records, timeframes for responding to requests, exemptions for sensitive or confidential information. Add a new section under Part IV (General Provisions on Procurement Processes) to define public access conditions. This could involve publishing records on a centralized online portal or allowing physical access at designated locations. Otherwise, as a general rule in line with electronic recordkeeping and OCDS, leverage the electronic procurement system to create a searchable online database of records, filtered by procuring entity, contract value, procurement methods, and other criteria, enhancing transparency and stakeholder access. (See also assessment criteria 7(a)(a) and 11(b)(a)).

Strengthen role of NPPA: Empower the NPPA to monitor and enforce compliance with the requirements for maintaining and providing access to procurement records. This could include conducting regular audits of procuring entities' record-keeping practices and issuing guidelines on the maintenance and disclosure of procurement records. Amend Section 14 to expand the NPPA's monitoring and enforcement functions accordingly.

Assessment criterion 1(k)(b):

There is a document retention policy that is both compatible with the statute of limitations in the country for investigating and prosecuting cases of fraud and corruption and compatible with the audit cycles.

Conclusion: Minor gap

Red flag: No

Qualitative Analysis

Summary: The Public Procurement Act 2016 and the Public Procurement Regulations, 2020 of Sierra Leone collectively establish a framework for the retention of procurement-related documents. These frameworks are essential for ensuring transparency, accountability, and the ability to investigate and prosecute cases of fraud and corruption. Both the Act and the Regulations align with audit cycles to ensure that procurement processes

Pillar I. Legal, Regulatory, and Policy Framework

are subject to proper scrutiny. The situation is less clear with regard to prosecutions under the Anti-Corruption Act, which, like the Public Procurement Act, does not specify limitations on prosecution of procurement fraud and corruption cases; neither is reference made to alignment of document retention with audit cycles.

Section 32 mandates procuring entities to preserve procurement documentation for at least six years after contract completion, bid rejection, or process cancellation. Section 33 requires public officials to maintain confidentiality on procurement-related information but mandates full cooperation with oversight bodies like the Auditor-General and Anti-Corruption Commission, ensuring retained documents are accessible for audits and investigations.

Reg. 152 mandates that procurement records be retained for at least six years after contract completion, termination, or cancellation. These records must be accessible for inspection by the NPPA, Anti-Corruption Commission, Auditor-General, and donor officials if donor funds are involved. Electronically archived records must be protected from technical failures and malicious software, with regular backups maintained. The six-year retention period aligns with Sierra Leone's statute of limitations for fraud and corruption cases, ensuring sufficient time for audits, investigations, and legal actions. The Act also supports audit cycles through summary reports and cooperation with the Auditor-General, as outlined in Section 33(5)

Gap analysis

Lack of specificity on statute of limitations: Neither the Act nor the Regulations explicitly reference the statute of limitations for fraud and corruption cases in Sierra Leone. While the six-year retention period is generally adequate, it would be beneficial to explicitly align this period with the legal timeframe for prosecuting such cases. In Sierra Leone, the Anti-Corruption Act, 2008 does not specify a statute of limitations for corruption cases, meaning cases can be prosecuted at any time. However, the 6-year retention period may not be sufficient for long-term investigations or cases that arise after the retention period has expired.

Insufficient guidance on electronic record-keeping: The Act does not provide detailed guidance on the retention of electronic records, which are increasingly important in modern procurement systems. This could lead to inconsistencies in how electronic documents are stored and accessed. While the Regulations require electronic records to be backed up and protected, there is no specific guidance on how to ensure the long-term integrity and accessibility of electronic records, especially as technology evolves.

Limited provisions for document destruction: The Act does not specify procedures for the secure destruction of documents after the retention period has expired. This could pose risks if sensitive information is not properly disposed of.

No explicit link to audit cycles: While the Act requires cooperation with the Auditor-General, it does not explicitly link the retention period to audit cycles. This could lead to challenges in ensuring that documents are available for the entire audit process. The Regulations do not explicitly mention how the retention period aligns with audit cycles. In Sierra Leone, audits are typically conducted annually, but special audits or investigations may require access to records beyond the 6-year period.

Recommendations

1. **Link retention period to audit cycles:** Amend Section 32 of the Act and Reg. 152 of the Regulations to explicitly link the six-year (or longer) retention period to the audit cycles of procuring entities. This would ensure that documents are retained for the entire duration of the audit process, including any follow-up audits. The retention period could be tied to the completion of the final audit for a specific project or contract.
2. **Explicitly align retention period with statute of limitations:** Amend Section 32(1) of the Act and Reg. 152(3) of the Regulations to explicitly state that the six-year retention period is aligned with the statute of limitations for fraud and corruption cases in Sierra Leone. This would provide clarity and ensure that documents are retained for the entire period during which legal action can be taken. Consider extending the retention period from 6 years to at least 10 years to align with international best practices and ensure

Pillar I. Legal, Regulatory, and Policy Framework

that records are available for long-term investigations and audits. This should be feasible particularly in the context of electronic recordkeeping.

- 3. Introduce provisions for electronic record-keeping:** Add a new subsection to Section 32 of the Act and enhance Reg. 152(6) of the Regulations to provide for detailed guidelines for the retention of electronic records, to address aspects including data integrity, accessibility, and security. This would ensure that electronic documents are preserved in a manner consistent with paper records. Include specific guidelines for the long-term preservation of electronic records, including the use of standardized formats and migration strategies to ensure accessibility as technology evolves.
- 4. Establish procedures for secure document destruction:** Introduce a new section or amend Section 32 of the Act to include procedures for the secure destruction of documents after the retention period has expired. This should include guidelines for shredding paper documents and permanently deleting electronic files. Alternatively, such matters may be dealt with in the Regulations.

Strengthen oversight mechanisms: Introduce provisions for regular audits of document retention practices by the NPPA or the Auditor-General. This would help identify and address any non-compliance with the retention policy. The NPPA should conduct regular reviews of the document retention policy to ensure that it remains compatible with changes in the legal framework, audit requirements, and technological advancements. These reviews should involve consultation with the Anti-Corruption Commission, the Auditor-General, and other relevant stakeholders.

Assessment criterion 1(k)(c):

There are established security protocols to protect records (physical and/or electronic).

Conclusion: Minor gap

Red flag: No

Qualitative analysis

Summary:— The Act and the Regulations of Sierra Leone establish a comprehensive framework for managing and protecting procurement records, emphasizing transparency, accountability, and the safeguarding of sensitive information.

Section 16 prohibits the disclosure of commercially sensitive information collected by the National Public Procurement Authority (NPPA) unless required by law, imposing penalties on officers who disclose classified information for personal gain. Section 33 requires public officers to maintain confidentiality in procurement processes and bars them from taking up roles in private procurement-related concerns for three years after leaving public office, reducing the risk of information leakage. Section 54 explicitly prohibits the disclosure of bid evaluation details to unauthorized persons, ensuring the protection of sensitive bid-related information.

Reg. 154 prohibits the disclosure of procurement-related information unless ordered by a court, protecting sensitive information from unauthorized access. Reg. 155 requires original securities and financial instruments to be stored in secure locations, with a procurement register maintained to track their lifecycle. Reg. 152(6) mandates the protection of electronic records from technical failures and cyber threats, requiring regular backups and safeguards against viruses and malicious software. Together, these provisions ensure a secure, transparent, and accountable procurement process.

Gap analysis

Lack of specificity in provisions on electronic records: The Act does not explicitly address cybersecurity measures for electronic records, such as encryption, firewalls, or access controls.

Limited focus on data integrity and availability: While confidentiality is emphasized, the Act does not explicitly address data integrity (ensuring records are accurate and unaltered) or availability (ensuring records are accessible when needed).

Pillar I. Legal, Regulatory, and Policy Framework

Lack of provisions on cybersecurity measures: While Reg. 152(6) mentions protecting electronic records from viruses and malicious software, it does not provide, or call for the issuance of, detailed guidelines on encryption, access controls, or regular security audits. Reg. 155(1) requires sensitive documents to be stored in a locked safe but does not provide specific guidance on restricted access, surveillance systems, or disaster recovery plans. The Act imposes penalties for the disclosure of classified information but does not specifically address breaches of electronic records or cyber-attacks. Furthermore, the Act calls only for the records to be kept in a “safe and secure environment”, and the Regulations does not refer to standards on physical security measures, such as access controls, secure storage facilities, and disaster recovery plans.

Insufficient training and awareness: The Regulations do not mandate training programs for procurement staff on secure record-handling practices, which could lead to lapses in security.

Recommendations

1. **Amend the legal framework to include specific provisions on electronic records:** Refer to appropriate, fit-for-purpose (and fit-for-risk) cybersecurity measures such as encryption, firewalls, and access controls for electronic records. Mandate the use of secure digital platforms for procurement record management. Expand Reg. 152(6) to include, or call for issuance of detailed cybersecurity requirements, such as encryption, access controls, and regular security audits.
2. **Develop detailed guidelines on physical security:** Issue regulations specifying physical security measures, including secure storage facilities, access logs, and disaster recovery plans. Amend the Act to include provisions on ensuring data integrity (e.g., through digital signatures, blockchain technology, or other fit-for-purpose, proportional security mechanisms) and data availability (e.g., through regular backups and redundancy systems). Expand Reg. 155(1) to include specific physical security measures, such as restricted access, surveillance systems, and disaster recovery plans.
3. **Introduce penalties for breaches of electronic records:** Amend Section 16 to include specific penalties for breaches of electronic records, such as unauthorized access, data tampering, or cyber-attacks. Add a new regulation under Part XI to address data breach response, including mitigation, investigation, and prevention measures.

Sub-indicator 1(I)

Public procurement principles in specialized legislation

The legal and regulatory body of norms complies with the following conditions :

Assessment criterion 1(I)(a):

Public procurement principles and/or the legal framework apply in any specialised legislation that governs procurement by entities operating in specific sectors, as appropriate.

Conclusion: No gap

Red flag: No

Qualitative analysis

Summary: The assessors were not made aware of legislation in specialized sectors setting special procurement provisions for such sectors.

Though some sectorial legislation contains references to procurement (in particular concerning entry into PPPs or award of concession (see assessment criterion 1(I)(b), below), such legislation does not elaborate procurement principles or rules apart from the Public Procurement Act and its Regulations.

Gap analysis

Recommendations

Assessment criterion 1(I)(b):

Pillar I. Legal, Regulatory, and Policy Framework

Public procurement principles and/or laws apply to the selection and contracting of public private partnerships (PPP), including concessions as appropriate.

Conclusion: Substantive gap

Red flag: Yes

Qualitative analysis

Summary: Whilst various provisions in the Act and Regulations could be applicable to procurement of PPPs, there is no formal application of the Act to PPPs. There is, however, the 2014 PPP Act, which has provisions on procurement procedures for acquisition of PPPs (including award of concessions) involving competition and transparency. In practice, most PPPs result from unsolicited proposals. Treatment of unsolicited proposals in the PPP Act is limited, thus impacting transparency and competition in such scenarios. There is the possibility of entering into PPPs outside of the institutional and procedural channels established by the PPP Act, via the Office of Presidential Infrastructure Initiative.

While the Act and Regulations primarily focus on traditional procurement methods, they contain provisions that can be applied or adapted to Public-Private Partnerships (PPPs) and concessions. The Act and the Regulations do not provide any such express application or adaptation of procurement principles and procedures to PPPs. The 2014 PPP Law, which established the PPP Unit under the Vice Presidency, has PPP-specific procurement procedures. Pursuant to the National Investment Board Act, the PPP Unit has been moved under the Board and renamed the Public Private Partnership Directorate.

High development costs associated with preparation of PPP projects is an inhibiting factor, driving the dominance of unsolicited proposals at the origin of PPPs in the country.

Key features of the procurement provisions in the 2014 PPP Act include:

- a. Affirmation that the procurement procedures must be non-discriminatory, transparent and cost effective
- b. NPPA given authority to monitor PPP procurement procedures for transparency and compliance with the PPP ACT
- c. An expression of interest and pre-selection procedure;
- d. Accommodation of participation by consortia
- e. Contents of request for proposals
- f. Possibility of a two-stage procedure
- g. Listing of evaluation criteria for technical and financial proposals

Identification of cases in which an award may be made without competitive procedures

Gap analysis

Whilst there has been a PPP Unit to oversee and support, there is the possibility of entering into PPPs outside of the established channels, via the Office of Presidential Infrastructure Initiative, set up in 2018.

There is a provision in the PPPA Act (sec. 60) on unsolicited proposals. However, it is rather general and somewhat vague as to the applicable procedure. The provision does refer to the need for an independent feasibility study of the unsolicited proposal, and “compliance with good governance transparency obligation and procurement provisions and the laws of Sierra Leone”. The provision does not provide more detail or envisage the possibility or the need to put unsolicited proposals to at least some level of competition, if feasible. Especially given the high percentage of PPPs, more detail is needed. Some of that procedural detail and safeguards are seen in draft regulations, which have not been issued.

While the Act provides a good framework for traditional procurement, there is a lack of specific provisions for PPPs. The Act does not explicitly mention PPPs or concessions. It does not address unique aspects of PPPs, such as long-term contracts, risk-sharing, performance-based payments and performance monitoring. There is a lack of specific provisions for PPPs; limited application of procurement principles to PPPs; no competitive

Pillar I. Legal, Regulatory, and Policy Framework

dialogue method; an insufficient focus on value for money (while the Act emphasizes value for money in traditional procurement (Section 29), it does not explicitly address how this should be assessed in PPPs, where life-cycle costs and risk transfer are critical; absence of PPP-specific evaluation criteria; no provisions on handling unsolicited proposals. Similarly, the Regulations do not address PPPs. Neither are concessions, which involve the transfer of operational control to a private entity, explicitly addressed in the legal framework for public procurement.

Recommendations

To address the gaps identified and ensure that Sierra Leone's procurement framework is well-suited to the unique requirements of PPPs and concessions, the following recommendations are proposed.

- 1. Update the PPP Act and issue regulations to support implementation:** The PPP Act needs updating in various places (e.g., sec. 58 refers to recourse to the complaint review mechanism under the 2004 Public Procurement Act). To solidify and promote harmonized understanding and application of the procurement provisions and procedures in the PPP Act, issuance of consolidated regulations is needed, to provide details for implementing the PPP procurement/concession award process. Building on Sec. 60 in the PPP Act 2014, elaborate provisions on dealing with unsolicited proposals through a procedure that not only ensures the feasibility of the proposed project, but subjects it to competition to the extent feasible and is awarded in a transparent, accountable manner.
- 2. Process PPPs through the established channel:** Bypassing of the established mechanism for processing PPPs carries risks associated with diminished transparency and accountability, and potentially less rigorous planning and preparation processes. All PPP should be processed, and subject to the PPP procurement principles enshrined in the cognizant Act.
- 3. Strengthen institutional capacity of the Directorate:** This would involve
 - Allocating increased funding and recruit technical experts to enhance the capacity of the Directorate.
 - Providing comprehensive training for staff on project appraisals, risk management, and monitoring to improve efficiency and effectiveness.
- 4. Strengthen capacity for PPP procurement:** The NIB/PPP Directorate should develop capacity-building programs for public officials involved in PPP procurement, including training on PPP-specific procurement methods, risk assessment, and contract management.
- 5. Develop guidelines for risk allocation and performance monitoring:** Guidelines or circulars should be issued by NIB/PPP Directorate to address risk allocation, performance monitoring; and penalties for non-performance in PPPs.

Assessment criterion 1(l)(c):

Responsibilities for developing policies and supporting the implementation of PPPs, including concessions, are clearly assigned.

Conclusion: Minor gap

Red flag: No

Qualitative analysis

Summary: The PPP Directorate, which operates under the National Investment Board (NIB), is the primary body responsible for overseeing PPP projects in Sierra Leone. At the same time, the NPPA is assigned responsibility for monitoring procurement of PPPs. Consequently, to which body competence is assigned for procurement oversight of PPPs sometimes may not be entirely clear.

Pillar I. Legal, Regulatory, and Policy Framework

The NIB's broader mandate includes promoting investment and facilitating PPPs, but the PPP Directorate itself faces significant challenges. The Directorate lacks adequate resources, technical expertise, and the necessary authority to effectively regulate, monitor, and enforce PPP projects. This limitation hampers its ability to ensure compliance and achieve desired outcomes. Pursuant to the National Investment Board Act (continuing upon the approach in the 2014 PPP Act), NPPA retains an oversight role over procurement of PPPs. Coordination between the PPP Directorate, the National Public Procurement Authority (NPPA), and other relevant government agencies is weak. This lack of collaboration often results in inefficiencies, delays, and suboptimal implementation of PPP projects. *(See also assessment criterion 1(a)(c))*

Gap analysis

There is a need for improved coordination between the PPP Directorate and the NPPA so as to maximize efficiency and limit overlap in the oversight conducted by the two entities.

Recommendations

Establish a dedicated PPP Unit: Create a dedicated PPP Unit within the NPPA to perform the NPPA oversight of procurement aspects of PPPs, provide technical assistance, ensure compliance with applicable procurement procedures, and coordinate oversight with the PPP Directorate.

Indicator 2. Implementing regulations and tools support the legal framework

Sub-indicator 2(a)

Implementing regulations to define processes and procedures

Assessment criterion 2(a)(a):

There are regulations that supplement and detail the provisions of the procurement law, and do not contradict the law.

Conclusion: Minor gap

Red flag: No

Qualitative analysis

Summary: The Public Procurement Act 2016 and the Regulations 2020 provide a strong legal and regulatory framework for public procurement in Sierra Leone. The Act anticipates the need for detailed regulations to supplement its provisions and grants the NPPA the authority to issue such regulations. Section 68(1) grants the NPPA general authority to issue regulations to implement the Act, ensuring it can create detailed rules. The Regulations 2020 further elaborate on procurement procedures, institutional arrangements, and transparency measures. Recommended improvements to the Regulations include addressing inconsistencies with the Act, and elaborations of provisions on a variety of issues (e.g., planning, procurement methods, e-GP, emergency procurement, bid evaluation, and contract management).

The **Regulations** further detail the procedures, thresholds, and institutional arrangements for public procurement.

At various points, the Act specifically refers to elaboration of its provisions by way of regulations. Section 73 grants the NPPA authority to issue regulations to implement the Act, ensuring it can create detailed rules. Section 14 mandates the NPPA to formulate procurement policies, issue standard contracts, and bidding documents for mandatory use by procuring entities, supplementing the Act. Section 49 requires procuring entities to use standard bidding documents from the Act's Second Schedule, with NPPA-approved variations allowed in exceptional cases, ensuring consistency. Section 68 reinforces the NPPA's regulatory authority, specifying areas for regulations, such as standard bidding documents, bid preparation, publication of contract awards, and bid evaluation preferences. These provisions highlight the NPPA's role in operationalizing the Act

Pillar I. Legal, Regulatory, and Policy Framework

through detailed regulations, standardizing processes, and ensuring compliance across the public procurement system

Gap analysis

Potential for contradictions or inconsistencies between Regulations and the Act: A source of possible inconsistencies and contradictions stems from the fact that some provisions in the Regulations duplicate to one extent provisions contained in the Act. Inherent in such repetition is the risk of inconsistencies between the Regulations and the Act. An example of such inconsistencies is the repetition in the Regulations (1) of definitions set forth in the Act (e.g., definitions of the terms “consultant”, “contract”, “corrupt practices”, “procuring entity”, “public office”, “public officer”). Another example is Reg. 46(1)(a) – regarding one of the grounds for single-source procurement.

Lack of specificity in the Act regarding regulations: The Act (Sec. 68(1)) authorizes the NPPA generally to issue regulations but lacks timelines, potentially causing delays, inconsistencies, or gaps in the regulatory framework. There also is no express mandate periodically to review and update the regulations (or the standard bidding documents).

Lack of specificity in the Act regarding Regulations: The Act allows the NPPA to issue regulations but lacks specificity and timelines, potentially causing delays, inconsistencies, or gaps in the regulatory framework. While Section 68 provides examples, it doesn’t mandate all necessary regulations. Section 73 grants regulatory authority but omits deadlines.

Recommendations

Set a timeline for issuance of regulations: Section 73 grants the NPPA the authority to issue regulations but does not set a timeline. The coming amendment of the Act should be accompanied by the development of the revised, next version of the Regulations so that an updated Act is ready to be implemented with the support of updated Regulations.

Assessment criterion 2(a)(b):

The regulations are clear, comprehensive and consolidated as a set of regulations readily available in a single accessible place.

Conclusion: Substantive gap

Red flag: No

Qualitative analysis

Summary: The Regulations are clear, comprehensive and consolidated. There are areas that are recommended for updating and elaboration as part of the further development and updating of the Act. However, there is ambiguity in some provisions and a lack of comprehensiveness in certain aspects (e.g., provisions on framework agreements). The Regulations are available on the NPPA website.

The Regulations have a broad scope, dealing with details of the various stages of the procurement process. The Regulations are available for download on the NPPA web portal. As noted under 2(a)(a), the Regulations are due to be updated and elaborated in conjunction with the upcoming updating of the Act, and there are various possible areas of elaboration and updating.

Part I of the Regulations provides definitions of terms. Part II of the Regulations deals with various aspects of the institutional and organizational arrangements for the public procurement system, including:

- a. NPPA mandated to provide procurement training (Reg. 2, to the public sector as well as to SMEs), and to develop certification scheme (Reg. 7);
- b. Use of e-GP mandated (Reg. 3), and the Authority may institute phased implementation of e-GP;

Pillar I. Legal, Regulatory, and Policy Framework

- c. NPPA to ensure consistency and integration of public procurement policy, systems and procedures with policies, systems and procedures e.g., finance, budgeting and expenditure management)
- d. Defines the scope of NPPA monitoring and review (not to be confused with the complaint review mechanism) (Reg. 6)
- e. NPPA authorized to designate an entity to establish a centralized, standing list of bidders (Reg. 8(2)), in conjunction with the authority of NPPA to designate a body to conduct procurement of common-use items (Reg. 20)
- f. Provisions on arrangements in procuring entities (including elaboration of functions of Procurement Committees (Reg. 12, 13), and staffing and functions of procurement units (Reg. 16)

Part III deals with issues related to eligibility and qualifications of bidders (e.g., documentation requirements (Reg. 21); pre-qualification (Reg. 23); post-qualification (Reg. 24); conditions for participation of SOEs as bidders that promote competitive neutrality when SOEs compete with the private sector for procurement contacts (Reg. 21(5)).

Part IV addresses various details related to planning, preparation and initiation of procurement (e.g., annual procurement planning (Reg. 29-32)); purchase requisitions; In the provisions on budget verification and commitment of funds (Reg. 34), ensuring that indirect costs of conducting procurement processes (e.g., cost of advertisements) are covered (Reg. 34(2)); rules on preparation of technical specifications and descriptions (Reg. 35-38); selection of SBD package and procurement methods; detailed provision on division of procurement awards into lots (Reg. 32).

Part V details bidding procedures for goods, works and non-consultancy services (e.g., evaluation criteria and methodology (Reg. 66), including identification of substantially responsive bids, and the distinction between material and minor deviations (Reg. 67)).

Part VI is devoted to the procedures for procurement of consultancy services (Reg 100-108, addressing aspects including the contents of the request for proposals, the various evaluation criteria and selection methods; two-envelop submission and evaluation procedures; scope and procedure for negotiation).

Part VII sets forth procedures for the request-for-quotations method, and Part VIII the procedures for single source procurement (including a subsection on single-source emergency procurement).

Part IX deals with contract award and contract formation (Reg. 123-131), possible basic types of contracts (Reg. 132-137), and various provisions that may be found in contracts (Reg. 138-144, dealing with price adjustment and payment). Part X addresses various aspects of contract administration (Reg. 145-150, including duty to designate a contract administrator for each contract, inspection and acceptance, contract modification, contract termination).

Part X focuses on contract administration (e.g., Reg. 144, specifying administrators' responsibilities; Reg 149, procedures for contract modifications).

Part XI contains a number of provisions on transparency and accountability (Reg. 152-166, concerning procurement information recording and document filing requirements, confidentiality and disclosure of the record,), management of securities and other documents received by the procurement unit, ethics and conduct rules for public officials (including conflict of interest, restriction on bidding by public officials, declaration of financial assets) and for bidders and consultants (including conflict of interest, criminal liability for corrupt practices, and a debarment procedure), the complaint review procedure.

[There does not appear to be a "Part XII" in the Regulations]

Part XIII deals with disposal of stores and equipment.

In places, formulations in the Regulations read as if they were in guidance material rather than in a normative/rule-setting instrument.

Gap analysis

Pillar I. Legal, Regulatory, and Policy Framework

Ambiguity in some provisions: Reg. 46 (Sole-Source Procurement) permits sole-source procurement but needs clearer criteria to prevent misuse. Reg. 75 (Marginal Preference) requires more precise eligibility and percentage definitions to avoid ambiguity. These gaps highlight the need for clearer guidelines to ensure consistent and fair procurement practices.

Gaps in comprehensiveness: The Act and Regulations have some notable gaps: Section 28 allows electronic communication but lacks detailed provisions on electronic procurement processes. Section 10 mandates conflict of interest disclosure but offers no guidance on managing such conflicts in procurement. Reg. 11 includes environmental protection but provides limited guidance on integrating environmental considerations into procurement. These gaps highlight the need for more comprehensive provisions to address modern procurement challenges, including electronic processes, conflict management, and environmental sustainability. Aspects that need to be addressed, through updating and elaboration, include, for example:

- a. Planning: In provisions on annual procurement planning (Reg. 29), the listing of required contents of the annual plan could be elaborated to include an indication whether the procurement involved lots; it could be made clearer that annual procurement plan is to be published latest at the beginning of the fiscal year (Reg 14(2)(i)).
- b. Aggregation: The provision on aggregation of requirements (Reg 31) does not seem to take into account the possible negative implications for participation by SMEs. It would be useful for the text to refer to that risk and call for steps to mitigate that risk.
- c. Indirect costs: In the provisions on budget verification and commitment of funds (Reg. 34), indirect costs of conducting procurement processes are not mentioned.
- d. e-GP: Reg. 3 promotes the use of electronic procurement systems, but there is no detailed framework for implementation or for addressing challenges such as cybersecurity risks or the digital divide, which could hinder effective implementation.
- e. Procurement methods: The reference to a “proposed variation of a procurement method” (40(2)) lacks clarity as to the scope of the variations, risking inconsistent application (i.e., as to whether the scope of possible variations includes redefining when a particular method may be used and/or the detailed procedures for applying the method).
- f. Emergency procurement: Reg. 46 details sole-source procurement but could strengthen justifications (e.g., emergencies) to suppress misuse of the method. Consideration might be given to maximizing competition to the extent feasible in emergency procurement situations, even if the use of single source procurement is justified in accordance with the Act (e.g., raising monetary ceilings for the use of the request-for-quotations method competitive procurement methods in the emergency procurement context, to the extent feasible); also, addressing preparedness for emergency procurement would be a practical step to consider (Reg. 119).
- g. Environmental protection: Reg. 11 encourages environmental protection in procurement, but there are no specific guidelines or criteria for evaluating environmental sustainability in procurement processes.
- h. International bidding: It is not clear why the Regulations (sec. 41(c)) would assume that national companies cannot handle a contract merely because it is “complex”, as is suggested by the requirement that international bidding must be used merely if a contract is “complex”.
- i. Registration: Need to clarify the approach to registration of suppliers etc. (non-registration not a bar to participation (Reg. 25(6) – but what about in the context of e-GP? (though that provision refers to lists maintained by individual procuring entities).
- j. Joint ventures: Invitation and pre-qualification documents in the joint venture context should be required to state the principle of joint and several liability of the JV members (Reg. 26(b)).

Pillar I. Legal, Regulatory, and Policy Framework

- k. **Bid securities:** Provisions in the legal framework on bid securities (Reg. 59) do not provide the possibility of using the bid-securing-declaration technique.
- l. **Bid evaluation:** The provisions on evaluation in the Regulations (56(1)(c) and 73(1)) are formulated in terms of the award being based on the “lowest-evaluated” bid. Those provisions should be evaluated in terms of award to “the most advantageous bid” approach to evaluating and ranking bids. In some case, the most advantageous bid will be determined on the basis of the lowest evaluated bid price; in some other cases it may be a combination of weighted cost and quality/performance score, in which not every evaluation factor is quantified in monetary terms.
- m. **Need for more contract management guidance:** The Regulations provide a framework but lack detailed guidance on risk management and performance monitoring.
- n. **Lack of guidelines for complex procurements:** The Regulations do not provide detailed guidelines for complex procurements, such as public-private partnerships (PPPs) or large infrastructure projects, which could lead to ad-hoc decision-making.

Gaps in provisions on accessibility: The Act and Regulations face challenges in accessibility and consolidation. Section 14(i) mandates a Public Procurement Bulletin but lacks a requirement for a centralized repository for all procurement regulations, guidelines, and documents. Reg. 3 requires an electronic procurement portal but does not explicitly mandate publishing the Regulations on it. Additionally, the Act refers to NPPA-issued regulations without including them as an annex to the Act, forcing stakeholders to consult multiple documents. There is also no provision requiring amendments or updates to be consolidated and published in one accessible place, risking confusion from multiple versions. These gaps hinder transparency and ease of access for stakeholders.

Recommendations

General recommendations

1. **Improve clarity and comprehensiveness of Regulations:** Pursuant to Section 68, which grants the NPPA the authority to issue regulations, and Section 14, which tasks the NPPA with formulating policies and standards, the NPPA should continue the development of a consolidated, comprehensive set of regulations that cover all the various stages and aspects of the public procurement process (planning, acquisition and contract management). Issues to be elaborated in the further development of the Regulations include, for example, the NPPA should develop detailed regulations clarifying key provisions like margin of preference (Reg. 75), specific criteria for sole-source procurement (Reg. 46), conflict of interest, electronic procurement (e-bidding, e-auctions, contract management), framework agreements and other new features the next version of the Act. Updating of various provisions in the Act and the Regulations is necessary to accommodate the digital functional equivalents and re-engineered processes involved in e-GP. That could include detailed guidelines under Reg. 3 to address cybersecurity risks and ensure that electronic procurement systems are accessible to all stakeholders, including small and medium-sized enterprises (SMEs).
2. **Ensure accessibility of all normative and implementation documents:** The Regulations should be annexed to the Act to facilitate accessibility. For ease of practitioner and stakeholder access, the NPPA should be mandated to create a centralized online repository for all procurement regulations, guidelines, and standard documents, ensuring public accessibility as part of the e-portal of the public procurement system. A consolidated set of regulations, including amendments, should be published and made available on that electronic procurement portal (Reg. 3). Mandating the publication of regulations and updates in one accessible location will ensure stakeholders have easy access to the most current and comprehensive procurement rules, enhancing transparency and efficiency.

Pillar I. Legal, Regulatory, and Policy Framework

3. **Mandate stakeholder and public consultation in legal framework development:** The NPPA should be required to engage in stakeholder and public consultation when developing regulations and modifications of the legal framework for public procurement. This could involve consultations with procuring entities, bidders, civil society organizations, and other stakeholders. Section 14(2)(e) requires the NPPA to disseminate information about the public procurement system, and Section 14(2)(o), which requires the NPPA to conduct an annual procurement forum.

Procurement methods and procedures

4. **Strengthen thresholds and procedures:** Clarify the conditions for variations in procurement methods under Reg. 40 to ensure consistency and prevent misuse. Introduce stricter criteria for sole-source procurement under Reg. 46 to minimize the risk of abuse.
5. **Update bid evaluation practices and provisions:** Currently formulated in terms of the award being based on the “lowest-evaluated” bid. Those provisions should be reformulated in terms of the award to “the most advantageous bid” approach to evaluating and ranking bids.
6. **Enhance monitoring and evaluation of capacity-building programs:** Develop a monitoring and evaluation framework for capacity-building programs under Reg. 7 to ensure that training programs are effective and aligned with the needs of procurement officers.
7. **Emergency procurement:** the existing provisions on emergency procurement in the legal framework (including in the Regulations) could usefully be elaborated to address a broader range of issues (e.g., establishing advance preparedness for emergency procurement, for example by engaging likely needed suppliers, contractors and service providers in framework agreements to be activated in emergencies.). Certain governance arrangements may be specified concerning resort to emergency procurement and non-routine procedures.
8. **Incorporate environmental sustainability:** Develop specific guidelines under Reg. 11, which authorizes the NPPA to issue circulars on environmental protection in public procurement, could usefully be elaborated to provide additional information on the possible scope and various aspects of the environmental of the green procurement agenda. It may be helpful to develop a green procurement policy and related implementation guidance and tools, which could be part of a broader sustainable procurement policy initiative.
9. **Strengthen transparency and accountability:** Enhance the provisions under Reg. 151 to ensure that procurement records are easily accessible to the public, promoting greater transparency and accountability in procurement processes.
10. **Mandate stakeholder and public consultation in legal framework development:** The NPPA should be required to engage in stakeholder and public consultation when developing regulations and modifications of the legal framework for public procurement. This could involve consultations with procuring entities, bidders, civil society organizations, and other stakeholders. Section 14(2)(e) requires the NPPA to disseminate information about the public procurement system, and Section 14(2)(o), which requires the NPPA to conduct an annual procurement forum.

Assessment criterion 2(a)(c):

Responsibility for maintenance of the regulations is clearly established, and the regulations are updated regularly

Conclusion: Minor gap

Red flag: No

Qualitative analysis

Pillar I. Legal, Regulatory, and Policy Framework

Summary: The Act (Sec. 68) authorizes the NPPA to issue Regulations to support implementation. Whilst the updating and revision of the Regulations may be understood as an organic part of that authority to issue regulations, there is no express reference in the legal framework to review and revision of the Regulations.

While the NPPA is responsible for issuing regulations, the Act does not establish a clear mechanism for monitoring their effectiveness or evaluating their impact on procurement processes. Section 14 outlines the functions of the NPPA but does not explicitly mention monitoring and evaluation of regulations. It is clear that the NPPA is aware in practice of the need periodically to update and revise the Regulations, as it is currently planning to do so in conjunction with the upcoming updating and revision of the Act and as an outgrowth of this assessment. However, there is no actual mention of review and revision of the Regulations. Section 68 grants the NPPA authority to issue regulations for implementing the Act. Implicit in that is a role in maintaining the Regulations, but there is no explicit mechanism for regular updates and stakeholder engagement.

Gap analysis

Lack of a formalized process for regular updates: Whilst the NPPA has the authority to update thresholds and endorse variations, there is no explicit provision mandating a regular review cycle (e.g., every 3-5 years) for the entire set of procurement regulations. Reg. 6 does not mandate a regular review cycle. Despite the strengths of the Public Procurement Act 2016 and the Public Procurement Regulations 2020, several gaps and areas for improvement have been identified. The Regulations do not explicitly address how the NPPA should respond to emerging issues in public procurement, such as the use of new technologies (e.g., in e-procurement) or changes in international best practices. Reg. 3 does not address emerging issues.

In international practice, it is not unusual for a procurement legal framework to refer to the periodic review and revision of regulations supporting implementation of the applicable procurement law, and to assign responsibility for that task (typically to the country's procurement policy and oversight office).

Lack of specific timelines for updating Regulations: The Act does not specify how frequently regulations should be reviewed or updated, which could lead to delays in addressing changes in procurement practices, technology, or legal requirements. Section 68 does not provide a timeline or frequency for updating regulations.

No clear mechanism for monitoring and evaluation of Regulations: While the NPPA is responsible for issuing regulations, the Act does not establish a clear mechanism for monitoring their effectiveness or evaluating their impact on procurement processes. Section 14 outlines the functions of the NPPA but does not explicitly mention monitoring and evaluation of regulations.

Insufficient guidance on updating process: There is no detailed guidance on the procedures process for updating regulations, such as assessing the need for updates, drafting amendments, obtaining comments, or seeking approval for changes. Reg. 9 does not provide detailed guidance on updating thresholds.

Recommendations

- 1. Establish a regular review cycle for Regulations:** Amend Section 68 of the Act and Reg. 6 to require the NPPA to review and update regulations at least every three years or as needed to reflect changes in procurement practices, technology, or legal requirements. A regular review cycle ensures that regulations remain relevant and effective in addressing the evolving needs and experience of public procurement. Amend Reg. 3 to require the NPPA to monitor emerging issues in public procurement (e.g., developments in e-procurement, sustainability, and gender-responsive procurement) and update the Regulations to address these issues as needed.
- 2. Establish a monitoring and evaluation mechanism:** Amend Section 14 of the Act and Reg. 6 to include a specific function for the NPPA to monitor and evaluate the effectiveness of regulations [and the legal framework for public procurement as a whole] and their impact on procurement processes and results achieved. This could include periodic audits, surveys, and feedback mechanisms.

Pillar I. Legal, Regulatory, and Policy Framework

(Transparency and stakeholder engagement issues in the amendment process are the focus of assessment criteria in Indicators 5 and 11)

(See also assessment criterion 5(b)(c) concerning the role of the NPPA in amendment of the legal framework, and assessment criterion 11(a)(a) concerning the consultative process when changes are made to the procurement system)

Sub-indicator 2(b)

Model procurement documents for goods, works and services

Assessment criterion 2(b)(a):

There are model procurement documents provided for use for a wide range of goods, works and services, including consulting services procured by public entities.

Conclusion: Minor gap

Red flag: No

Qualitative analysis

Summary: A range of standard procurement documents have been issued and are available for download on the NPPA website. Various standard document packages have been prepared, for goods, works and services. However, there are gaps in the range of standard document packages that have been issued (e.g., simplified documents for low-value transactions).

Various standard bidding and procurement documents have been issued:

- a. In the goods category, SBDs have been issued for simple goods, for complex goods, RFQ for goods, and local purchase order. Guidance material for users is also posted on the NPPA website.
- b. For services, there are standard documents for the RFP, templates for complex/time-based and for lump-sum contracts, small lump-sum and time-based; also available is an RFQ document package for services. Guidance material here also.
- c. For works, SBDs cover RFQ for works; SBD small works; ICB, NCB for works; related guidance material for users.

The Public Procurement Act 2016 establishes a comprehensive framework for public procurement in Sierra Leone, emphasizing the use of standardized procurement documents. The Act designates the National Public Procurement Authority (NPPA) as the regulatory body responsible for ensuring compliance with procurement rules and standards.

There is also a standard template for a monthly procurement report.

The Act and Regulations establish a mandate for the use of standard procurement documents to ensure uniformity, transparency, and fairness. Section 14(2)(f) mandates the NPPA to issue standard forms of contracts and bidding documents for mandatory use by all procuring entities. Section 49(1) requires entities to use appropriate standard bidding documents listed in the Second Schedule, covering goods, works, and services, including consulting services. Section 49(2) ensures non-discriminatory access to bidding documents, while Section 49(3) mandates that these documents include detailed technical specifications, evaluation criteria, and contractual terms.

For consulting services, Sections 59 to 62 provide specific guidelines, including the preparation of requests for proposals (RFPs) and evaluation based on quality and cost. Reg. 39 reinforces the mandatory use of standard bidding documents, with provisions for specialist requirements. Reg. 55 requires entities to use NPPA-issued standard bidding document formats, and Reg. 82 mandates the use of standard RFPs for consulting services. Reg. 49 requires use of pre-qualification documents issued by the Authority, and Reg. 132 mandates the use of contract formats included in standard bidding documents. Additionally, Reg. 135 allows the use of framework contracts for goods, works, or services.

Pillar I. Legal, Regulatory, and Policy Framework

The legal framework for public procurement provides for the possibility of variations from the standard bidding documents (Reg. 39(3)).

Standard documents for framework agreements have not been issued.

Gap analysis

Need for additional standard documents: While the Act and Regulations provide a strong foundation for the use of standard clauses and templates, there is room for issuance of further standard documents, including for prequalification proceedings, performance-based contracts (e.g., for road maintenance), and framework agreements (neither were seen by the assessors on the NPPA website). Furthermore, the Second schedule of the Act includes in the list of SBDs mention, in the goods category, SBDs for health goods and for information technology. Those do not appear to be available on the NPPA website. Additionally, certain additional issues may be elaborated in the SBDs (e.g., price adjustment). Another criticism raised by some stakeholders is that the currently available suite of SBDs does not cater adequately to the need for streamlined documentation for the lowest-value transactions.

Access to SBDs: The assessment highlights several gaps in the accessibility, preparation, and application of standard procurement documents. There is no explicit provision ensuring easy access to standard documents for all procuring entities and bidders, which could hinder transparency and participation. Moreover, bidders are not given the opportunity to examine the bidding documents before deciding whether to pay the fee for them. Additionally, there is no explicit provision for training procurement officers on the use of standard documents, resulting in inadequate capacity building and potential misuse or misinterpretation of these documents. Furthermore, the Act also does not fully address the use of electronic procurement systems, limiting the availability of electronic versions of standard documents and hindering the transition to modern procurement practices.

Customization of SBDs: The possibility of varying from the SBDs diminishes their impact as a tool for predictability and harmonization of practice in the procurement system. The absence of a comprehensive list of specialized documents for complex or high-value contracts presents challenges. Moreover, there is limited guidance on customizing standard documents without compromising transparency, raising concerns about fairness and accountability. The lack of mandatory training for procurement officers on the use of standard documents undermines effective implementation. Furthermore, there is no clear or effective mechanism to ensure consistent application of standard documents across all procuring entities, which could lead to uneven implementation and compliance. These gaps collectively highlight the need for clearer provisions, enhanced guidance, and capacity-building measures to improve the accessibility, consistency, and effectiveness of standard procurement documents.

Recommendations

1. **Elaborate additional SBDs including streamlined standard documents:** Fill gaps in the list of available SBDs (e.g., for framework agreements); providing sufficiently streamlined and simplified standard documents for very-low-value transaction will lower transaction costs and burdens for both procuring entities and bidders, especially MSMEs.
2. **Enhance accessibility of standard documents:** The NPPA should establish an online repository of all standard procurement documents, ensuring easy access for all procuring entities and bidders. Amend Section 14(2)(f) of the Act to explicitly require the NPPA to make standard documents publicly available. The NPPA should publish a comprehensive list of all available standard documents, including specialized ones, and update it regularly.
3. **Provide guidance and capacity building on document preparation and customization to ensure consistent application across entities:** The NPPA should develop detailed guidelines and templates for preparing procurement documents, especially for complex processes. Issue guidelines on acceptable variations to standard documents, ensuring transparency and fairness. Establish a monitoring and evaluation mechanism to ensure consistent application of standard documents across all procuring entities. Amend Section 14(2)(k) of the Act to explicitly require the NPPA to monitor the use of standard documents and take corrective action where necessary. Conduct regular training programs for procurement officers on the preparation and use of standard documents. Amend

Pillar I. Legal, Regulatory, and Policy Framework

Section 14(2)(c) of the Act to explicitly include capacity building on use of SBDs as part of the NPPA's responsibilities.

4. **Further development of guidance materials:** The NPPA should further develop guidance material and publish detailed guidelines on the specific clauses and issues that must be included in standard bidding documents, contracts, and requests for proposals. These guidelines, which could be accessible through the e-portal of the procurement system, should align with the legal framework and address key areas such as:
 - Technical specifications (Section 23 of the Act)
 - Evaluation criteria (Section 49(3) of the Act)
 - Contractual terms (Section 49(3) of the Act)
 - Bid security and performance security (Section 51 of the Act)
 - Dispute resolution mechanisms (Section 65 of the Act)
 - Price adjustments (Reg. 137 of the 2020 Regulations)
5. **Promote stakeholder engagement and feedback:** The NPPA should engage with stakeholders, including bidders, civil society, and development partners, to gather feedback on the effectiveness of the standard documents and identify areas for improvement. Pursuing such an inclusive approach is in line with Sierra Leone's participation in the Open Government Partnership, and its commitments thereunder, the core principles of which are access to information and stakeholder engagement.
6. **Regular review and update of standard documents:** Establish a mechanism for the regular review and update of standard documents to ensure they remain relevant and effective.

Assessment criterion 2(b)(b):

At a minimum, there is a standard and mandatory set of clauses or templates that reflect the legal framework. These clauses can be used in documents prepared for competitive tendering/bidding.

Conclusion: No gap

Red flag: No

Qualitative analysis

Summary: The Act and Regulations emphasize the use of standard clauses and templates in procurement documents to ensure consistency, transparency, and compliance with the legal framework.

Section 14(2)(f) mandates the NPPA to issue standard forms of contracts and bidding documents for mandatory use by all procuring entities. Section 49(1) requires entities to use standard bidding documents listed in the Second Schedule, covering goods, works, and services. Section 49(2) ensures non-discriminatory access to bidding documents, while Section 49(3) mandates that these documents include technical specifications, terms of reference, contractual terms, and evaluation criteria. Section 68(2)(a) empowers the NPPA to make regulations for standard documents, ensuring mandatory use.

The Second Schedule to the Act lists standard bidding documents, providing a clear reference for compliance. Reg. 39 requires entities to use appropriate formats from the Second Schedule or NPPA-approved documents. Reg. 55 mandates the use of NPPA-issued standard bidding document formats, ensuring comprehensive information for bidders. Reg. 82 requires standard request for proposals (RFP) documents for consultancy services, while Reg. 132 mandates the use of contract formats included in standard bidding documents or approved by the NPPA. Reg. 111 ensures the use of standard quotation documents for request for quotations, and Reg. 138 provides specific clauses for price adjustments in contracts.

Gap analysis

Recommendations

Pillar I. Legal, Regulatory, and Policy Framework

Assessment criterion 2(b)(c):

The documents are kept up to date, with responsibility for preparation and updating clearly assigned.

Conclusion: Minor gap

Red flag: No

Qualitative analysis

Summary: The Public Procurement Act 2016 and the Public Procurement Regulations 2020 of Sierra Leone provide a framework for the preparation, updating, and maintenance of the standard procurement bidding documents. Both legal instruments assign responsibilities to the National Public Procurement Authority (NPPA) and procuring entities, relevant to ensuring that procurement documents are regularly updated and maintained. However, there is no explicit requirement for periodic reviews or updates to reflect changes in market conditions, technology, or legal requirements.

The Act (Sec 14(2)(f)) assigns clear responsibilities to the National Public Procurement Authority (NPPA) for issuance of the standard bidding documents and contract forms. Implicit in that authority given to the NPPA is the power to revise and update those documents from time to time. The central role of the NPPA in issuing SBDs helps to ensure uniformity across the public sector.

Gap analysis

Lack of specific provisions for periodic review and updating of SBDs:

While the NPPA is responsible for issuing standard forms and bidding documents, there is no explicit requirement for periodic reviews or updates to reflect changes in market conditions, technology, or legal requirements. Neither the Act nor the Regulations provide specific guidelines on how frequently procurement documents (e.g., bidding documents, standard forms) refer to the periodic review and updating of standard bidding documents. Though it could be assumed that such an updating task belongs to the entity that is charged with issuing the SBDs in the first place, for clarity purposes it would help to mention that NPPA task in the updated version of the legal framework.

Lack of specific timelines for updates: The Regulations do not specify clear timelines for the updating of procurement documents, such as the annual procurement plan or bidding documents. This could lead to delays in updating documents, resulting in outdated information being used in the procurement process.

Recommendations

Periodically review and update standard bidding documents: Pursuant to its mandate under the Act (Sec 14(2)(f)), the NPPA should periodically review and update the standard bidding documents (including contract templates) to reflect changes in the legal framework, international best practices, and emerging procurement challenges. Such periodic review and updating could be specifically mandated in the legal framework as one of the responsibilities of the NPPA, perhaps with a particular interval for review and updating.

Sub-indicator 2(c)

Standard contract conditions used

Assessment criterion 2(c)(a):

There are standard contract conditions for the most common types of contracts, and their use is mandatory.

Conclusion: No gap

Red flag: No

Qualitative analysis

Summary: Both the Public Procurement Act 2016 and the Public Procurement Regulations 2020 provide a framework for the use of standard contract conditions in public procurement. These legal instruments mandate the issuance and use of standard bidding documents and contract formats to ensure consistency, transparency, and efficiency in procurement processes.

Pillar I. Legal, Regulatory, and Policy Framework

Section 14(2)(f) mandates the NPPA to issue standard forms of contracts and bidding documents for mandatory use by all procuring entities, promoting uniformity across procurement processes. Section 39(1) requires procuring entities to use the appropriate standard bidding documents specified in the Second Schedule of the Act, which include standard contract conditions for goods, works, and services. Section 49(3) ensures that bidding documents inform bidders of the contractual terms, embedding standard conditions into the bidding process. *(See assessment criterion 2(b)(a) concerning the range of SBDs (including contract conditions) that have been issued and are available on the NPPA website.)*

Reg. 39 reinforces the mandatory use of standard bidding documents issued by the NPPA, ensuring consistency in contract conditions (though Reg. 39 also allows the procurement committee of an entity to authorize deviations from SBDs). Reg. 39 mandates the use of contract formats included in standard bidding documents, or NPPA-approved formats if no relevant standard documents exist.

It is noted that specific contract conditions are detailed in Regs. 133-137, which outline some distinct features of a number of terms for various contracting approaches -- types, including lump sum, unit price, framework, percentage-based, and cost reimbursable contracts. These Regulations ensure uniformity in payment terms, deliverables, and conditions. Additionally, Section 49(2) guarantees non-discriminatory access to bidding documents, as all bidders are subject to the same standard conditions. Reg. 39(2) allows for variations to standard documents only if fully justified and approved, maintaining oversight and consistency with the approval of the cognizant procurement committee. However, as a general matter, the legal framework for public procurement (Act and Regulations) does not contain an extensive set of provisions on contract implementation. For example, there is no provision outlining the required contents of a procurement contract, and no provision on contract dispute settlement.

Gap analysis

Recommendations

See recommendations under assessment criterion 2(b)(a) concerning broadening the range of SBDs (including contract conditions); in the further development of the SBDs (including the contract formats), add specialized documents for IT and health procurement (mentioned in the goods category in the Second Schedule to the Act).

See also recommendations concerning monitoring and enforcement of the use of SBDs (including contract conditions), under assessment criterion 5(b)(d), as well as stakeholder engagement to obtain feedback (assessment criterion 11(a)(a)).

Furthermore, see recommendation under assessment criterion 8(a)(a) concerning capacity building and professionalization, as it applies to practitioners' familiarity with contract conditions in the SBDs.

See recommendations under assessment criterion 2(b)(c) concerning periodic review and updating of SBDs (including contract conditions)

Assessment criterion 2(c)(b):

The content of the standard contract conditions is generally consistent with internationally accepted practice.

Conclusion: No gap

Red flag: No

Qualitative analysis

Summary: The content of the standard contract conditions associated with the SBDs is generally consistent with internationally accepted practice.

Pillar I. Legal, Regulatory, and Policy Framework

The various sets of contract conditions contained in the SBD packages are generally aligned with what is typically found in international practice. (See assessment criterion 2(b)(a) for a listing of the various SBD packages (including contract conditions) that have been issued.)

The Act and Regulations establish a comprehensive framework for procurement contracts, aligning with internationally accepted practices. Section 49(3) mandates the use of standard bidding documents, including standard contract conditions, ensuring uniformity and transparency. Reg. 132 requires the use of standard contract formats, while Regs. 133-134 provide guidelines for lump sum and unit price contracts, widely recognized in international procurement. Section 55(1) prohibits post-bid negotiations, preventing favoritism and ensuring fairness, consistent with international best practices.

Gap analysis

Recommendations

Assessment criterion 2(c)(c):

Standard contract conditions are an integral part of the procurement documents and made available to participants in procurement proceedings.

Conclusion: Minor gap

Red flag: No

Qualitative analysis

Summary: Standard contract conditions are an integral part of the procurement documents provided to bidders and are made available to participants in the procurement proceedings. It would be useful to clarify in the legal framework that the solicitation of bids in RFQ and single source procurement should disclose the contract terms.

The Act and Regulations ensure that standard contract conditions are an integral part of procurement documents and are made accessible to all participants. Section 49(3) mandates that bidding documents include contractual terms, such as entry into force and conditions of the contract, ensuring bidders are informed of standard conditions. That is coupled with the requirement to utilize the SBDs (including contract conditions). Section 49(2) requires that bidding documents be provided to all potential bidders in a non-discriminatory and expeditious manner, guaranteeing equal access. Section 28(2) allows for the electronic transmission of documents, including contract conditions, provided that security and record-keeping are maintained, further enhancing accessibility.

The NPPA plays a central role in standardizing contract conditions. Section 14(2)(f) tasks the NPPA with issuing standard forms of contracts and bidding documents for mandatory use, ensuring uniformity across procurement processes. Section 21(4) requires that qualification criteria, including contract conditions, be clearly set forth in bidding documents and applied equally to all bidders, promoting transparency and fairness.

Regulations reinforce these provisions. Reg. 39 mandates the use of standard bidding documents from the Second Schedule or NPPA-approved formats, ensuring that standard conditions are integrated into the procurement process. Reg. 55 requires that bidding documents provide all necessary information, including contract conditions, and be made available to all potential bidders without discrimination. For consultancy services, Reg. 82 requires that requests for proposals (RFPs) include contract terms and conditions, ensuring consistency. Reg. 132 stipulates that procuring entities must use contract formats included in standard bidding documents or approved by the NPPA, ensuring uniformity. Reg. 127 mandates that contracts be prepared using the conditions specified in bidding documents or RFPs, embedding standard conditions into final contracts.

Gap analysis

Pillar I. Legal, Regulatory, and Policy Framework

While the Public Procurement Act 2016 and the Regulations 2020 provide a strong foundation for the inclusion of standard contract conditions in procurement documents, there are some gaps and challenges that may hinder full compliance with Assessment Criterion 2(c)(c), in particular in the context of lower-value transactions for which standard contract conditions are yet to be issued, and gaps in the suite of standard procurement documents (for prequalification proceedings, performance-based contracts (e.g., for road maintenance), framework agreements, health goods and for information technology).

Recommendations

While the Public Procurement Act 2016 and the Regulations 2020 provide a strong foundation for the inclusion of standard contract conditions in procurement documents, there are some gaps and challenges that may hinder full compliance with Assessment Criterion 2(c)(c).

1. **Include standard contract conditions in SBDs for all procurement methods:** Amend the Regulations to explicitly require the inclusion of standard contract conditions in all procurement methods, including request for quotations and sole-source procurement. This could be achieved by adding a specific provision in Reg. 110 (Procedure for Requesting Quotations) and Reg. 114 (Sole-Source Procurement Procedures).
2. **Enhance accessibility of contract conditions:** This could be done by amending Reg. 55 to require that standard contract conditions be made publicly available, either through the Authority's website or other accessible platforms. This could be linked to the electronic procurement portal mentioned in Reg. 3 (Electronic Public Procurement).

Sub-indicator 2(d)

User's guide or manual for procuring entities

Assessment criterion 2(d)(a):

There is (a) comprehensive procurement manual(s) detailing all procedures for the correct implementation of procurement regulations and laws.

Conclusion: Minor gap

Red flag: No

Qualitative analysis

Summary: A comprehensive procurement manual for practitioners has been issued. There is a need, however, to update and elaborate the Manual (e.g., for specialized sectors of procurement, such as health sector and IT procurement, and for contract management).

The Public Procurement Manual (Second Edition, 2020) is a comprehensive manual covering the whole procurement cycle. Moving forward, the status of the Manual, and its role as a central repository of practical guidance for practitioners, could be bolstered by mentioning the Manual in the legal framework and that, as an online resource, the Manual could be maintained and continually updated. It will be necessary to update the Manual, to take into account development in the introduction of e-GP, and to introduce other updates (e.g., the reference to INCOTERMS 2010 needs to be replaced by a reference to INCOTERMS 2024), as well as to align the text with the next version of the Act and the Regulations.

Gap analysis

Lack of mention of the manual in the Act: The Act does not explicitly mention a comprehensive procurement manual, leading to a potentially unwieldy proliferation of separate issuances of numerous guidelines and instructions. The Act refers to various documents (e.g., standard bidding documents, regulations) but does not consolidate implementation guidance into a single manual, risking inconsistencies.

Gaps in Manual: The Manual does not provide sufficient detailed guidance on special sectors of procurement. For example, specific guidance is not provided on procurement of software and software licenses or on health sector procurement. For example, without such guidance, time consuming, competitive

Pillar I. Legal, Regulatory, and Policy Framework

procedures are being applied when, in certain cases (e.g., additional licenses for exiting programs), it may be justifiable to purchase software licenses directly.

Recommendations

Whilst the criterion is met, the assessors were able to identify a number of areas in which improvement or further development might usefully be pursued.

- 1. Update and elaborate the Procurement Manual:** The NPPA should update and elaborate the Procurement Manual. The development of the Manual would address a variety of issues (e.g., adaptation to e-GP, additional contract management guidance, as well as guidance in specific sectors such as software and health. Greater clarity in the legal framework, and in the guidance material, would reduce the quandary faced by the NPPA of issuing many waivers, which in itself is harmful to the NPPA's reputation.
- 2. Improve contract management guidance:** The Manual should include detailed guidance on contract management, including risk assessments, performance monitoring, and contract variations, with templates and checklists).

Assessment criterion 2(d)(b):

Responsibility for maintenance of the manual is clearly established, and the manual is updated regularly.

Conclusion: Substantive gap

Red flag: No

Qualitative analysis

Summary: A procedure is established for receiving suggestions for revision of the Manual, under the auspices of NPPA. However, the legal framework does not deal with the issuance or maintenance of a manual.

The Manual (1.2.2) itself establishes a procedure for procuring entities to request revisions. A procuring entity may, where a revision to the Manual is deemed necessary, submit a formal request to NPPA. The NPPA will formally consider each request and may agree to a general modification of the Manual, a specific exemption to be granted to the requesting procuring entity or may reject the request giving reasons.

Gap analysis

Lack of explicit provision for issuance and maintenance of Manual: The Act, which does not expressly refer to the issuance of a manual, does not explicitly assign responsibility, or a procedure, for the maintenance and regular updating of a procurement manual. Neither do the Regulations. That leaves a gap in ensuring that the Manual is kept up-to-date systematically, and that procurement processes are consistently guided by up-to-date documentation and other supporting resources.

Recommendations

- 1. Assign clear responsibility for Manual implementation and maintenance:** Amend Section 14(2) of the Public Procurement Act 2016 to assign the NPPA explicit responsibility for maintaining and updating the procurement manual, aligning with its role in standardizing documents. Add a subsection under Section 19(3) to task procurement units with implementing the Manual. Amend Reg. 7(1) to assign this duty to a specific NPPA department, such as Procurement Policy and Standards, and appoint a Manual Maintenance Officer to ensure regular updates and dissemination.
- 2. Establish a regular update mechanism:** The Manual should be regularly updated to reflect changes in policies, laws, regulations, and best practices. The NPPA should establish a mechanism for obtaining stakeholder feedback and incorporate it into updates. Introduce a provision under Section 14(2) requiring the NPPA to review and update the Manual annually, with interim updates as needed or

Pillar I. Legal, Regulatory, and Policy Framework

after significant policy changes. Use Section 14(2)(j) and Reg. 8(1) to include Manual updates in the quarterly Public Procurement Bulletin, ensuring all entities are informed.

- 3. Promote stakeholder engagement:** Introduce a new regulation requiring the NPPA to engage with stakeholders, including procurement officers, suppliers, and civil society organizations, when updating procurement manuals. This will ensure that the manuals reflect the needs and realities of all stakeholders.
- 4. Ensure accountability and compliance:** Amend Section 14(6) to allow the NPPA to enforce compliance through periodic audits. Add a provision under Section 32(2) requiring entities to maintain records of Manual utilization and adherence. Amend Reg. 8(1) to include Manual usage in regular reports. Introduce a new regulation for periodic audits to ensure up-to-date manual usage.

Indicator 3. The legal and policy frameworks support the sustainable development of the country and the implementation of international obligations

Sub-indicator 3(a) Sustainable Public Procurement (SPP)
Assessment criterion 3(a)(a): The country has a policy/strategy in place to implement SPP in support of broader national policy objectives
Conclusion: Substantive gap
Red flag: No
Qualitative analysis Summary: Though there are references to some elements of the sustainable public procurement agenda, the Act and Regulations do not comprehensively address Sustainable Public Procurement (SPP) or how to integrate environmental, social, or economic sustainability into procurement processes. *** The Public Procurement Regulations (2020) offer limited support for SPP, such as Reg. 11, which allows the National Public Procurement Authority (NPPA) to issue circulars on environmental protection. Yet, the Regulations lack detailed mandates or guidelines for embedding sustainability criteria into procurement processes and decisions, indicating SPP is not fully institutionalized. Sierra Leone's National Development Plan (NDP) highlights sustainable development, environmental protection, and climate resilience as national objectives. However, these goals are not explicitly linked to the procurement framework, creating a disconnect between national sustainability objectives and procurement practices. Procurement planning, mandated under Section 29 of the Act and Reg. 28 of the Regulations, requires annual procurement plans but does not explicitly require incorporating sustainability criteria. Similarly, procurement methods outlined in the Act (Sections 37-47) and Regulations do not mandate or encourage sustainability considerations in bid evaluations, missing an opportunity to align procurement with the NDP through SPP. The assessors noted that there is a Local Content Policy, according to which, in order to ensure that there is utilization of Sierra Leone goods and services in a way that promotes the creation of backward and forward linkages, public procurement should be streamlined to give preferential margins to domestic SMEs. Government entities are to be encouraged to give preference to domestic suppliers according to the provisions of the National Public Procurement Act (NPPA) and Regulations regarding the award of preferential margins. That is on top of provisions in the Act (sec. 36, 49(3)(f)(iii)) and Regulations (75) on a margin of preference for local contractors, goods and service providers.

Pillar I. Legal, Regulatory, and Policy Framework

Capacity building is addressed in Section 14 of the Act and Reg. 7, focusing on general procurement skills but omitting specific training on SPP. This gap limits the ability of procurement officers to effectively implement sustainable practices.

Gap analysis

Overall, while Sierra Leone's procurement framework provides some foundation, it lacks explicit provisions to fully integrate SPP into public procurement processes.

Lack of explicit SPP policy or strategy: The Act and the Regulations do not explicitly address SPP or mandate the inclusion of sustainability criteria in procurement processes. Though the Act does mention environmental factors, a holistic SPP-enabling approach is not there in the Act. The approach rather is fragmentary and may miss promoting important potential opportunities and synergies for promoting a range of National Development Plan objectives. The SPP gap extends to SMEs, as there is no mention in the Act of promotion of SMEs in the public procurement sphere. The Regulations do mention providing training to SMEs (Reg. 2) and the obligation of the NPPA to ensure that public procurement policy, systems and procedures are consistent with and integrated into other government policies, systems, and procedures – including on private sector development or small enterprise development. Yet there is no mention in the legal framework for public procurement of any preferential policy for SMEs. A clear policy or strategy should be in place to integrate SPP into public procurement, aligning with broader national policy objectives such as environmental sustainability, social inclusion, and economic development.

Lack of specificity in some provisions: Some sections, such as Section 36 (margin of preference), lack detailed guidelines on how the margin should be calculated or applied, leading to potential inconsistencies.

Absence of sustainability criteria in procurement processes: Neither the Act nor the Regulations require procuring entities to consider environmental, social, or economic sustainability in the evaluation of bids or procurement decisions. Sustainability criteria should be integrated into procurement processes, including formulation of requirements, bid evaluation, contract award, and performance monitoring.

Limited SPP capacity and awareness: While the Act and Regulations mandate capacity building for public procurement, there is no specific focus on SPP or sustainability considerations. Training programs and capacity-building initiatives should be developed to raise awareness and build capacity among procurement officers on SPP.

Lack of linkage between public procurement and national policy objectives: The Act and Regulations do not explicitly link public procurement to broader national policy objectives, such as those outlined in the National Development Plan (NDP). Public procurement should be aligned with national policy objectives, including environmental sustainability, social inclusion, and economic development.

Recommendations

- 1. Elaborate SPP provisions in the legal framework:** A provision authorizing or mandating the development of a sustainable procurement policy and associated practices will enable public procurement expenditures to be harnessed more effectively to serve national development policy objectives in the economic, environmental and social spheres. Specific reference might be made to preference to target groups such as MSMEs, women-led/owned enterprises, disabled and youth and to possible implementation techniques and entry-points through the procurement cycle (e.g., price preferences, set-asides, networking facility to facilitate clustering of SMEs and joint ventures with larger companies). The Government should consider amending the Act and the Regulations to explicitly include provisions for SPP. This could involve mandating sustainability criteria in procurement planning (Section 29, Reg. 28), requiring environmental, social, and economic considerations in bid evaluations, enabling sustainability criteria in bid assessments (Section 56), and expanding Reg. 11 to enforce environmental criteria in procurement decisions. Section 68 of the Act allows for the formulation of regulations, which could be used to introduce SPP criteria and guidelines.
- 2. Develop an SPP Policy/Implementation Strategy:** The government should develop a Sustainable Public Procurement (SPP) Policy or strategy that explicitly integrates sustainability considerations into public procurement processes. This policy should align with broader national policy objectives, such as those

Pillar I. Legal, Regulatory, and Policy Framework

outlined in the National Development Plan (NDP). The NPPA, under Section 14 of the Public Procurement Act, 2016, has the authority to formulate policies and standards on public procurement. This authority can be used to develop and implement an SPP policy.

3. **Integrate sustainability considerations into procurement processes:** The NPPA should issue standard bidding documents (Section 14(f)) that include sustainability criteria. These documents should require bidders to demonstrate how their proposals align with environmental, social, and economic sustainability objectives and requirements specified in the bidding documents. Section 14(f) of the Act grants the NPPA the authority to issue standard bidding documents for mandatory use by all procuring entities.
4. **Build SPP capacity and awareness:** The NPPA should develop and implement training programs and capacity-building initiatives focused on SPP, and conduct awareness-raising campaigns concerning the benefits of SPP. These programs should target procurement officers, bid evaluators, and other stakeholders involved in public procurement. Section 14(c) of the Act mandates the NPPA to ensure capacity building and human resource development for public procurement.
5. **Develop detailed guidelines for margin of preference:** The NPPA should develop detailed guidelines on how the margin of preference (Section 36) should be calculated and applied, ensuring consistency and transparency.
6. **Align procurement with National Policy Objectives:** The government should ensure that public procurement processes are aligned with broader national policy objectives, such as environmental sustainability, social inclusion, and economic development. Link procurement planning (Section 29, Reg. 28) to the NDP and require entities to report on procurement contributions to national policy objectives, aligning procurement with sustainable development goals. Section 14 of the Act grants the NPPA the authority to formulate policies and standards, as well as implementation support tools, on public procurement, which can be used to align procurement with national policy objectives.
7. **Promote awareness and innovation in SPP:** The NPPA should conduct awareness campaigns to promote the benefits of SPP among procuring entities, suppliers, and the general public. Additionally, the NPPA should encourage innovation in SPP by promoting the use of green technologies and other sustainable practices. That is pursuant to NPPA's mandate under Section 14 of the Act includes to promoting promote best practices in public procurement

Assessment criterion 3(a)(b):

The SPP implementation plan is based on an in-depth assessment; systems and tools are in place to operationalise, facilitate and monitor the application of SPP.

Conclusion: Substantive gap

Red flag: No

Qualitative analysis

Summary: The Act and the Regulations provide a legal and regulatory framework for public procurement in Sierra Leone. However, while the Act does not explicitly mention Sustainable Public Procurement (SPP) or environmental considerations, and there is no sustainable procurement policy and therefore no implementation plan.

The Public Procurement Act and Regulations provide opportunities to integrate Sustainable Public Procurement (SPP). The NPPA can formulate SPP policies (Section 14), include environmental criteria in specifications (Section 23), and extend preferences to sustainability (Section 36). It must publish a quarterly bulletin (Section 14(2)(i)) to disseminate SPP practices. Regulations mandate the NPPA to promote SPP (Reg. 7(1)(c)), develop capacity-building programs (7(1)(d)), and monitor procurement performance, including SPP implementation (7(1)(e)). While not explicit, these provisions support SPP integration

Both the Act and the Regulations establish systems and tools that could support SPP. Section 19 requires procuring entities to establish procurement units, which could be trained to implement SPP practices. Section 32 mandates detailed records of procurement processes, which could include environmental and social

Pillar I. Legal, Regulatory, and Policy Framework

criteria. Section 14(2)(k) allows the NPPA to investigate and suspend non-compliant suppliers, which could include non-compliance with SPP criteria. Reg. 7(1)(f): Requires the NPPA to "develop and maintain a database of procurement-related information," which could track SPP implementation. Reg. 7(1)(g): Mandates the development of standard bidding documents, which could include SPP criteria. However, an SPP policy and implementation strategy have not been adopted.

Gap analysis

Lack of sufficient SPP provisions: The Act does not explicitly address SPP, leaving room for interpretation. For example, Section 23 (rules for technical descriptions/specs) allows for technical and quality characteristics but does not explicitly refer to require environmental or social criteria. Section 36 permits preferences but does not explicitly allow for sustainability-based preferences. While the Regulations mandate SPP promotion, they lack specific frameworks for assessing SPP implementation. There is no explicit requirement to integrate SPP criteria into bidding documents, or procurement processes, or contracts.

Limited capacity for SPP Implementation: Section 17 requires training for procurement staff but does not specify SPP or environmental considerations. There is no explicit requirement for SPP-specific training or capacity-building programs.

Monitoring and evaluation of SPP: There is no specific provision for monitoring and evaluating SPP implementation. While the Regulations require monitoring, there is no detailed guidance on reporting SPP performance or establishing KPIs for SPP.

Recommendations

- 1. Amend the Public Procurement Act and Regulations to include SPP provisions:** Amend Section 23 to explicitly require environmental and social criteria in procurement specifications. Amend Section 36 to allow preferences based on sustainability criteria. Add a new section defining SPP and providing guidelines for incorporating environmental and social criteria into procurement processes. Amend Reg. 7(1)(c) to include specific requirements for conducting SPP assessments, such as environmental impact assessments (EIAs) and life-cycle costing (LCC). Amend Reg. 7(1)(g) to mandate the inclusion of SPP criteria in standard bidding documents.
- 2. Develop SPP training programs:** In conjunction with mandating an SPP policy, both the Act and Regulations should mandate SPP-specific training for procurement staff, including, incorporating environmental and social criteria into procurement specifications, and evaluating bids.
- 3. Monitoring and evaluation mechanisms for SPP:** Require procuring entities to report on SPP criteria usage and include an SPP section in the NPPA's annual report. Amend Reg. 6(1)(a) to include specific requirements for monitoring and reporting on SPP implementation, such as KPIs and regular performance reviews. Additionally, introduce provisions for regular audits and reviews of SPP implementation. Ensure the implementation of contractual monitoring and reporting provisions.
- 4. Develop SPP guidelines and implementation tools:** The NPPA should: develop standard bidding documents with SPP criteria and other SPP provisions; maintain a database of suppliers meeting SPP criteria; develop and maintain a database of sustainable-product-related standards and specifications; and use the public procurement bulletin to disseminate and raise awareness of SPP practices and guidelines.

Assessment criterion 3(a)(c):

The legal and regulatory frameworks allow for sustainability (i.e. economic, environmental and social criteria) to be incorporated at all stages of the procurement cycle.

Conclusion: Substantive gap

Red flag: No

Qualitative analysis

Summary: While the legal framework for public procurement emphasizes transparency, accountability, and efficiency, it lacks explicit and systematic integration of sustainability (economic, environmental, and social)

Pillar I. Legal, Regulatory, and Policy Framework

criteria across all stages of the procurement cycle. However, certain provisions in both the Act and the Regulations can be interpreted as enabling the incorporation of sustainability considerations.

Economic sustainability: Section 36 (Margin of Preference) allows procuring entities to grant a margin of preference for domestic contractors, goods, and services. This promotes economic sustainability development policy objectives by supporting local businesses and industries, contributing to long-term economic growth and development. Section 23 (Rules for Description of Goods, Works, and Services) requires that specifications for goods, works, and services be based on objective technical and quality characteristics. While not explicitly mentioning sustainability, this provision allows for the inclusion of economic sustainability criteria in the procurement process.

Reg. 5(1)(a): The Authority is required to ensure that public procurement policies are consistent with government policies, including those related to finance, budgeting, and expenditure management. This ensures that procurement decisions are economically financially sustainable and aligned with national financial and fiscal priorities. Reg. 31(1): Procuring entities are required to aggregate procurement requirements to achieve economies of scale, promoting cost-effectiveness and economic efficiency. Reg. 75(1): The application of marginal preferences for domestic bidders supports local economic development by giving preference to local suppliers, contractors, and consultants.

(See also the reference to the Local Content Policy, under Sub-indicator 3(a)(a))

Environmental sustainability: Section 23 (Rules for Description of Goods, Works, and Services) prohibits the inclusion of technical specifications that create obstacles to participation by qualified bidders. While not explicitly addressing environmental sustainability, this provision could be interpreted to allow for the inclusion of environmental criteria (e.g., energy efficiency, waste reduction) in the procurement process. Section 14 (Functions of the Authority) mandates the NPPA to formulate policies and standards for public procurement. This could include the development of guidelines for incorporating environmental sustainability criteria into procurement processes.

Reg. 11(1): The Authority may issue circulars on environmental protection in public procurement, requiring procuring entities to implement measures to protect the environment. This ensures that environmental considerations are integrated into procurement processes. Reg. 35(3)(d): Specifications for goods must include environmental or safety features, ensuring that procured goods meet environmental standards. Reg. 37(2)(f): Works procurement must comply with national or international environmental standards, ensuring that construction and infrastructure projects are environmentally sustainable.

Social sustainability: Section 1(5) (Promotion of Women's Participation) mandates that the implementation of the Act, including the composition of boards and committees, should promote the appointment and full participation of women. This supports social sustainability by promoting gender equality and inclusion in public procurement. Section 21 (Qualification of Bidders) allows procuring entities to set criteria for bidders, including past performance and legal capacity. While not explicitly mentioning social sustainability, this provision could be used to include social criteria such as labor standards, community engagement, and corporate social responsibility.

Reg. 21(3)(xi): Bidders are required to provide evidence of payment of social security contributions, ensuring that contractors and suppliers comply with labor laws and contribute to social welfare systems. Reg. 75(1): The application of marginal preferences for domestic bidders also supports social sustainability by promoting local employment and economic inclusion. Reg. 157: Public officials are required to act in the public interest and avoid conflicts of interest, ensuring that procurement processes are fair and socially responsible.

Gap analysis

Pillar I. Legal, Regulatory, and Policy Framework

While both the Act and the Regulations provide a good framework for public procurement, there are significant gaps in explicitly addressing sustainability (economic, environmental, and social criteria) at all stages of the procurement cycle.

Lack of explicit sustainability provisions: The Act does not explicitly require or encourage the incorporation of sustainability criteria (economic, environmental, and social) in procurement planning, bidding, evaluation, or contract management. This is a significant gap, as sustainability considerations are not being systematically integrated into the procurement process. While the Regulations incorporate some sustainability criteria, they do not explicitly require life-cycle costing or total cost of ownership analysis, which are critical for ensuring value for money and long-term economic sustainability.

Limited SPP focus (on environmental sustainability): There is no explicit mention of environmental sustainability in the Act. For example, there are no provisions requiring the consideration of environmental impact assessments, energy efficiency, or waste reduction in procurement decisions. While Reg. 11 allows for circulars on environmental protection, there is no mandatory requirement for procuring entities to include environmental criteria in all procurement processes where relevant. This leaves room for inconsistency in the application of environmental standards.

Limited SPP focus omits social sustainability: While the Act promotes gender equality (Section 1(5)), it does not explicitly address other social sustainability criteria such as labor rights, community engagement, or the inclusion of marginalized groups in procurement processes. The Regulations do not explicitly require social impact assessments (SIAs) for procurement projects, which are necessary to ensure that projects do not negatively affect local communities or vulnerable groups.

Lack of guidance on sustainability criteria: The Act does not provide specific guidance or standards for incorporating sustainability criteria into procurement processes. This leaves procuring entities without clear direction on how to integrate sustainability into their procurement activities. There is no explicit provision for green procurement or sustainable procurement strategies that prioritize environmentally friendly and economically sustainable goods and services.

Recommendations

While the Act and the Regulations provide a strong foundation for public procurement in Sierra Leone, they lack explicit provisions for incorporating sustainability (economic, environmental, and social criteria) at all stages of the procurement cycle. To address the gaps identified and ensure that sustainability considerations (economic, environmental, and social criteria) are duly incorporated enabled at all stages of the procurement cycle, the following recommendations are proposed:

- 1. Amend the Act and the Regulations to enable SPP:** Amend the Act and Regulations to explicitly enable the incorporation of sustainability criteria (economic, environmental, and social) in all stages of the procurement cycle, including planning, bidding, evaluation, and contract management. The Act should introduce provisions that require procuring entities to consider environmental impact assessments, energy efficiency, and waste reduction in procurement decisions. Additionally, the Act and Regulations should be expanded to include provisions that promote social sustainability, such as labor rights, community engagement, and the inclusion of marginalized groups in procurement processes.
- 2. Develop SPP guidelines and standards:** The NPPA should develop and issue guidelines for incorporating sustainability criteria into procurement processes. These guidelines, which could be linked to the Procurement Manual and to the SBDs, should provide clear instructions on how to integrate economic, environmental, and social sustainability considerations into procurement planning, bidding, evaluation, and contract management. The NPPA should revise the standard bidding documents (as per the Second Schedule) to include sustainability criteria. For example, bidding documents could include specific sections for bidders to demonstrate how they will meet environmental and social sustainability requirements.
- 3. Capacity-building building and training:** The NPPA should provide training for procurement officers on how to incorporate sustainability criteria into procurement processes. This training should cover topics such as environmental impact assessments, energy efficiency, labor rights, and community engagement. In

Pillar I. Legal, Regulatory, and Policy Framework

addition, the NPPA should conduct awareness campaigns to promote awareness of the importance of sustainability in public procurement among stakeholders, including bidders, suppliers, and contractors.

- 4. Monitoring and evaluation:** Require procuring entities to include sustainability performance in their annual procurement reports (Section 13 of the Act). This would ensure that sustainability considerations are monitored and evaluated on an ongoing basis. The Independent Procurement Review Panel (Section 20 of the Act) should be empowered to review and assess the incorporation of sustainability criteria in procurement processes, particularly in cases where sustainability considerations are alleged to have been overlooked. Performance with respect to SPP policy objectives and metrics might be included as part of performance evaluation for managers and staff.

Assessment criterion 3(a)(d):

The legal provisions require a well-balanced application of sustainability criteria to ensure value for money.

Conclusion: Substantive gap

Red flag: No

Qualitative analysis

Summary: Both the Act and the Regulations provide a comprehensive framework for public procurement in Sierra Leone, emphasizing transparency, accountability, efficiency, and value for money. However, while the Act and the Regulations indirectly address sustainability, they lack explicit provisions to ensure that sustainability criteria are systematically integrated into procurement processes. Below are some of the key provisions from both documents that align with sustainability and value for money objectives.

Environmental protection in public procurement: Reg. 11(1) allows the National Public Procurement Authority (NPPA) to issue circulars on environmental protection in public procurement. Reg. 11(2) mandates procuring entities to implement measures to protect the environment in accordance with these circulars. This provision ensures that environmental sustainability is considered in procurement processes, contributing to long-term value for money. Section 49(3)(f) allows for the inclusion of environmental impact as an evaluation criterion, though it is not mandatory. This provision could be used to promote environmentally friendly procurement practices.

Value for money and sustainability: Section 14(2)(a) mandates the NPPA to formulate policies and standards to ensure value for money in public expenditures, which implies consideration of long-term benefits and costs. Section 14(2)(c) emphasizes capacity building, which can indirectly support sustainable procurement practices.

Reg. 56(1) outlines the methodology for evaluating bids, including technical and financial evaluation, and Reg. 56(2) allows for additional evaluation criteria, such as delivery schedules, payment terms, and operating costs, which can contribute to long-term value for money.

Aggregation of requirements: Reg. 31(1) encourages procuring entities to aggregate procurement requirements to achieve economies of scale, and Reg. 31(2) requires consideration of factors such as delivery timelines and market structure to maximize competition and efficiency. Aggregation can lead to cost savings and better resource utilization, contributing to value for money, but it may necessitate considering the potential impact on SMEs and ways to mitigate that impact.

Use of brand names: Reg. 37(1) prohibits the use of brand names in procurement descriptions unless necessary, promoting fair competition, and Reg. 37(2) allows the use of specific brand names only when justified for technical compatibility or warranty preservation. These provisions ensure that procurement is not biased toward specific brands, promoting better value for money.

Post-qualification and contract administration: Reg. 76(1) requires post-qualification of the lowest evaluated responsive bidder to ensure they are qualified to perform the contract effectively. This ensures that the selected bidder can deliver the required goods, works, or services, contributing to value for money. Reg. 144 and Section 30, both provisions outline the responsibilities of contract administrators, including monitoring

Pillar I. Legal, Regulatory, and Policy Framework

performance, ensuring timely payments, and managing contract variations. Effective contract administration ensures that the procuring entity receives the expected value from the contract.

Gap analysis

Whilst the Act and the Regulations provide a solid foundation for ensuring value for money, there are significant gaps in the explicit application of sustainability criteria. Below are the key gaps identified in both documents.

Lack of explicit sustainability criteria: Neither the Act nor the Regulations explicitly require the inclusion of sustainability criteria (e.g., energy efficiency, carbon footprint, social impact) in the evaluation of bids. While Reg. 11 addresses environmental protection, it is limited to circulars issued by the NPPA and does not mandate specific sustainability criteria in all procurement processes or address other SPP dimensions.

Limited focus on life-cycle costing: The frameworks do not explicitly require the consideration of life-cycle costing (LCC) in procurement decisions. LCC is critical for value for money, as it considers the total cost of ownership, including maintenance, operation, and disposal costs.

Inadequate provisions for social sustainability: The frameworks do not explicitly address social sustainability, such as promoting local employment, gender equality, or the inclusion of marginalized groups in procurement processes.

Limited transparency in sustainability reporting: While the frameworks require the maintenance of procurement records, there is no specific requirement for procuring entities to report on the sustainability outcomes of their procurement activities.

Weak enforcement of local content requirements: Although Section 49(3)(g) of the Act allows for preferences for domestic goods and contractors, there is no clear mechanism to enforce or monitor compliance with local content requirements.

Recommendations

- 1. Enable inclusion of sustainability criteria:** Amend Reg. 56 and Section 49 to explicitly provide for the inclusion of sustainability criteria (e.g., environmental impact, energy efficiency, social impact) in the evaluation of bids, and at other steps and stage in the procurement process. This will ensure that sustainability is a key consideration in procurement decisions.
- 2. Mandate life-cycle costing:** Introduce a new regulation or amend Reg. 56 to mandate the use of life-cycle costing for certain types of procurement, particularly for goods and works with long-term operational costs. This will ensure that procurement decisions are based on the total cost of ownership, rather than just the initial purchase price.
- 3. Promote social sustainability:** Introduce provisions in the Regulations and Act to encourage or mandate the consideration of social sustainability criteria, such as promoting local employment, gender equality, and the inclusion of marginalized groups in procurement processes.
- 4. Enhance transparency in sustainability reporting:** Amend Reg. 152 to require procuring entities to report on the sustainability outcomes of their procurement activities, including environmental and social impacts. This will enhance transparency and accountability in the application of sustainability criteria.
- 5. Strengthen local content requirements:** Amend Section 49(3)(g) to include a mandatory minimum percentage of local content for certain designated categories of procurement, with clear monitoring and enforcement mechanisms. This will enhance the economic sustainability of procurement by supporting local industries and creating jobs.
- 6. Capacity-building building for SPP:** Strengthen Reg. 2 and Section 14(2)(c) to include training on sustainability criteria and life-cycle costing for procurement officers and members of procurement committees. This will ensure that procurement professionals are equipped to apply sustainability criteria effectively.
- 7. Introduce mandatory environmental and social safeguards:** Introduce a new provision in the Act and Regulations to require procuring entities to conduct environmental and social impact assessments for high-value or high-risk procurement projects. This will ensure that procurement decisions consider long-term environmental and social impacts.

Pillar I. Legal, Regulatory, and Policy Framework

Sub-indicator 3(b) Obligations deriving from international agreements Public procurement-related obligations deriving from binding international agreements are:
Assessment criterion 3(b)(a): Clearly established
Conclusion: No gap
Red flag: No
Qualitative analysis Summary: Sierra Leone is currently party to a number of trade, investment or regional economic integration agreements, one of which (ECOWAS), gives rise to commitments that affect the conduct of public procurement in the country. However, those do not involve market-opening commitments. *** Sierra Leone is a member of the Economic Community of Western African States (ECOWAS). Under applicable ECOWAS supplementary acts and protocols Sierra Leone is committed to promote transparency, efficiency and integrity in management of public resources. The ECOWAS Protocol on the Fight against Corruption requires Member States to adopt preventive measures aimed at strengthening transparency and efficiency in public procurement and in disposal of public assets, and to establish systems that reduce opportunities for corruption in the management of public funds. The ECOWAS Supplementary Protocol on Democracy and Good Governance further commits Member States to combat corruption and to ensure transparency and accountable management of public resources as a cornerstone of democratic governance. These regional instruments do not establish obligations to open national public procurement markets, not do they impose regional market access, national treatment or non-discrimination. Sierra Leone is a signatory to the African Continental Free Trade Agreement (AfCFTA), an agreement among 55 African Union Member States. The evolving objectives of AfCFTA include harmonizing procurement policies and providing access within the continent. Another treaty-level source of procurement-related obligations is the United Nations Convention on Against Corruption (UNCAC), of which Sierra Leone is a member. Sierra Leone is also party to the African Union Convention on Preventing and Combating Corruption.
Gap analysis
Recommendations
Assessment criterion 3(b)(b): Consistently adopted in laws and regulations and reflected in procurement policies.
Conclusion: No gap
Red flag: No
Qualitative analysis Summary: The international obligations have been and are being implemented. *** The principle of supremacy of treaty obligations is implemented in the Public Procurement Act (Sec. 1(2)). The obligations of Sierra Leone under the UN Convention Against Corruption (UNCAC) related to the public procurement system are reflected in various provisions and features of the legal, institutional and procedural framework for public procurement.

Pillar I. Legal, Regulatory, and Policy Framework

Gap analysis
Recommendations

Pillar II. Institutional Framework and Management Capacity

Indicator 4. The public procurement system is mainstreamed and well integrated into the public financial management system

Sub-indicator 4(a)

Procurement planning and the budget cycle

The legal and regulatory framework, financial procedures and systems provide for the following:

Assessment criterion 4(a)(a):

Annual or multi-annual procurement plans are prepared, to facilitate the budget planning and formulation process and to contribute to multi-year planning.

Conclusion: Substantive gap

Red flag: No

Qualitative analysis

Summary: The **Act** and the **Regulations** provide a comprehensive framework for procurement planning in Sierra Leone, which is essential for aligning procurement activities with budget planning and multi-year planning. At the core of the planning dimension is the preparation and publication of the annual procurement plan of each entity. In addition, the legal framework addresses other aspects of the planning, having to do with planning in preparation for individual procurement proceedings and preparation of procurement transactions. Annual procurement plans are being prepared in practice, but there are deficiencies in planning bases (needs analysis and market research), strategies and processes (e.g., weaknesses in supply management/inventory control systems), thus compromising accuracy.

Section 29(1) mandates procurement planning for maximum value. Section 29(2) requires plans to detail contract packages, costs, methods, steps, and timelines. Section 29(5) mandates annual plan submission for Ministry review and approval to ensure alignment with budget preparation procedures. Section 19(3)(a) assigns procurement units the responsibility for planning procurement activities, which includes the preparation of procurement plans. Section 18(13)(a) requires procurement committees to verify and approve proper procurement planning and preparation of procurement processes. This oversight ensures that procurement plans are reviewed and aligned with the entity's objectives and budget. Reg. 34 ensures that procurement activities are aligned with available funds, which is critical for budget planning. Nevertheless, gaps and weaknesses in procurement planning persist, and improvement of procurement planning and its alignment with budget is a key objective of the 2023-2027 PFM Reform Strategy

It is noteworthy that the legal framework for public procurement (Reg. 5(1)) calls for the public procurement system to be consistent with and integrated into other Government policies, systems and procedures, including those related to finance, budgeting and expenditures.

Highlights of the PFM ecosystem in which the Public Procurement Act 2016 and Procurement Regulations 2020 are embedded include: The 1991 Constitution is the foundation of the public financial management control ecosystem. Related legislative and other normative instruments include: the Audit Service Act; Standing Orders of Parliament; PFM Act 2016; PFM Regulations 2018; the Fiscal Management and Control Act 2017, with the associated Finance Act passed by parliament yearly for budget management. Pursuant to the 2018-2021 PFM reform strategy various laws were enacted including: Finance Act 2020; Anti-Corruption Act 2019; Anti-Money Laundering and Combating of Financing of Terrorism (Amendment) Act, 2019; Bank of Sierra Leone Act 2019 and Banking Act 2019. (Additionally, the PFM Regulations 2018 and the Procurement Regulations 2020 have been promulgated). Procurement-related objectives of the current 2023-2027 PFM Reform Strategy include conducting this MAPS assessment and improving procurement planning in alignment with budget processes.

The assessors noted that the government of Sierra Leone operates on a cash-based budgeting system rather than on an accrual-based one. Such an approach focuses on actual cash receipts and expenditures, rather than recording revenues and expenses upon those being incurred. Under the current approach, expenses are

Pillar II. Institutional Framework and Management Capacity

recorded only upon payment, rather than upon creation of the obligation. The risks of the current approach include, especially in the context of payment delays, accumulation of debts and arrears without being recorded in budget execution record and not being exposed until uncovered by audits, and consequent reduction of fiscal transparency, deprioritization of maintenance of assets, and diminished public services.

The Regulations provide for applicability of the annual procurement plan requirement to sub-vented agencies. A sub-vented agency may use fees and charges that it collects to finance its expenditure only when an annual procurement plan in accordance with Section 29 of the Act has been prepared. (PFM Reg. 14(1)(a))

Gap analysis

Procurement planning practices: There is a pattern of procurement planning not necessarily being based on the actual needs of the procuring entity, but rather just being an exercise in adding an additional amount to levels from the preceding year (e.g., 10 percent). Factor driving such an approach include failure of end users to report their needs and insufficient coordination between the inventory control and procurement functions. That risks artificial inflation of the budget.

Timing of publication of annual procurement plans: Despite Sierra Leone's strong legal framework for procurement planning, gaps in implementation persist. The Public Procurement Act 2016 and Regulations 2020 emphasize annual procurement plans but lack explicit requirements for the timing of publication of annual procurement plans. Budgets are prepared for one fiscal year with indicative figures for two outer years. The latter are merely estimates and not usually followed. That inhibits long-term budget planning and development goals. While Section 29(5) of the Act and Reg. 28(4) mandate the submission of procurement plans to the NPPA, integration with broader budget planning, especially at the local government level, remains weak. Public procurement plans are not published in any media and websites including NPPA website.

Unplanned procurement: Weaknesses include: annual procurement plans being processed without the required approval of the cognizant procurement committee; the widespread phenomenon of procurement conducted outside of the annual procurement plan, with vote controllers approving deviations from the respective plan. That is in tandem with non-compliance with supplementary budget procedures, and non-compliance with the requirement to obtain NPPA approval of procurement plans, as well as revisions to procurement plans not being processed through the NPPA.

The Act and Regulations also lack explicit mechanisms for monitoring procurement plan implementation or enforcing compliance, risking deviations from approved plans. Additionally, while Reg. 29(1)(f) acknowledges multi-year contracts, insufficient guidance on structuring and managing these contracts hinders their alignment with multi-year budget planning. Addressing these gaps is crucial to enhance procurement planning, ensure compliance, and align procurement with long-term development objectives.

Gaps in budgeting of indirect costs: The Regulations (34(2)) call on procurement units to ensure that adequate funds are available for managing the procurement process (funds for publication of advertisements and notices, monitoring contract implementation, transportation of committee members). Provision needs to be made for such costs in the procuring entity's administrative budget. However, in practice, procuring entities can find themselves struggling to cover costs associated with conducting the procurement process but not covered by budget allocations, costs such as advertisement of procurement notices, and travel costs of committee members. That challenge has been exacerbated via the change introduced concerning fees charged for bidding documents, which now have to be sent to the Treasury consolidated fund via the NPPA instead of being retained by procuring entities. The NPPA has been questioned about being able to categorize such fees, which it merely transmits to the Treasury Consolidated Fund, as revenues that the NPPA generates (though the legal framework authorizes the NPPA to access funds from fees charged for bidding documents (Reg. 58(6))). Since entities have targets to meet in terms of revenue generated for government, that can be used as a basis for determining budget allocations for the NPPA. Meanwhile, MDAs are not able to count such monies as revenue they generate for government, thus potentially affecting the levels of their budget allocations.

Pillar II. Institutional Framework and Management Capacity

Weaknesses in related systems: Effectiveness of procurement planning and the resultant level of efficiency in service delivery, is also impacted by weaknesses in related systems.

- a. Effectiveness of the PFM system has been challenged by weak human resource capacity, internet connectivity and power issues, and overall shortages in government resources.
- b. This phenomenon has been seen also in the public investment management (PIM) sphere. The 2021 Public Expenditure Review (p. 54) found that public investments were too often driven by political considerations and several major domestically-financed projects were selected without appraisals; contracts were awarded outside of the procurement framework; construction commenced without complete designs; frequent and significant projects changes resulting in cost and time overruns. The 2024 Climate-PIMA found that, although progress had been made since the 2020 PIMA (e.g., issuance of the Pre-Investment Guidance Manual, which details required steps in the preparation, submission, screening, evaluation and selection of projects), considerable gaps remained in some public investment management institutions (e.g., still no unified project database or clear criteria for project selection; failure to prioritize projects, resulting in a public investment program (PIP) including many projects without sufficient funding). Furthermore, from a procurement perspective, there is insufficient involvement, if any, of procurement in the project cycle, in particular in the preparatory stages.
- c. As reported in the 2022 PEFA (p. 11), weakness in inventory and supplies management systems results in unreliable asset tracking and information about inventory levels at frontline service delivery units, and subsequent impacts on procurement planning and distribution (shortages in some areas and surpluses in other areas). An IFMIS module for asset tracking has been purchased and preparations are underway to enable implementation. An inventory and asset management unit has also recently been created by the MOF with support from the IMF - the unit is still new and needs significant capacity building support and resources to perform its mandate. It is still unclear how the mandate and functions of this unit are complimentary or not to the GoSL asset commission.

It is noted that the 2024 C-PIMA recommended, as a high priority, the creation of a centralized database for all public investments, including PPPs and SOEs, that are both state and development partner-funded and incorporate multi-year contracts and commitments, and that the database should be accessible to the MoF and NAMEA and inform budget decision-making.

Recommendations

1. **Strengthen procurement planning practice:** Contingency planning should be strengthened by amending Reg. 34(2) to require procuring entities to develop contingency plans for budget shortfalls. To support procurement and budget linkage, Reg. 28 should require procurement plans to be fully aligned with the budget cycle and approved before the fiscal year begins. While tentative procurement plans can be used for budget allocation, final plans should be based on budget allocation. It is very difficult to determine the actual budget allocation. It is sometimes difficult to know the actual budget during the year. Furthermore, make it clear that annual procurement plans should be published at the beginning of the fiscal year, which is not made sufficiently clear in the current legal framework for public procurement.
2. **Institute multi-year procurement planning:** Elaborate Section 29 of the Act and Reg. 28 to explicitly require multi-annual procurement plans (e.g., 3-5 years) in addition to annual plans. This will facilitate long-term budget planning and facilitate aligning procurement with national development goals.
3. **Provide capacity-building in multi-year planning:** Strengthen the capacity of procurement staff and budget officers in MDAs through targeted training programs, as mandated under Section 17(1) of the Act. This should include training on the preparation and implementation of multi-year procurement plans.
4. **Conduct monitoring and evaluation of procurement planning:** Expand Section 14(2)(p) of the Act to include specific monitoring and evaluation functions for procurement plans.

Pillar II. Institutional Framework and Management Capacity

5. **Elaborate provisions on multi-year contracting:** Expand Reg. 29 to include detailed guidance on the preparation and management of multi-year contracts, including provisions for periodic reviews and adjustments to ensure alignment with budget execution.
6. **Allow procuring entities to retain fees paid for bidding documents:** The payment of proceeds from the sale of bidding documents to the central treasury should be reversed as it is creating difficulties for MDAs. The limited budget allocation available to MDAs cannot accommodate the indirect costs of conducting procurement processes.
7. **Address weaknesses in ancillary systems:** Updating ancillary systems such as the project identification, appraisal and design process, and the supply management and inventory control systems, will enable greater accuracy in needs assessment and procurement planning, and procurement processes more likely to maximize efficiency and value for money.
8. **Integrate procurement into the project cycle:** The procurement function should be involved from the beginning of the project cycle. That enables the development of sound procurement strategies, that take into account the needs that will arise in the course of project implementation, including the lead times involved. With such integration, procurement could speed up project implementation, and, without it, could result in avoidable delays.

Assessment criterion 4(a)(b):

Budget funds are committed or appropriated in a timely manner and cover the full amount of the contract (or at least the amount necessary to cover the portion of the contract performed within the budget period).

Conclusion: Substantive gap

Red flag: Yes

Qualitative analysis

Summary: The framework for ensuring that budget funds are committed or appropriated in a timely manner, and that procurement is not initiated without the budget to cover the prospective contract consists of the Public Procurement Act 2016 and the Public Procurement Regulations 2020, and the core instruments of the PFM framework proper. On paper they are designed to ensure timely commitment and appropriation of funds and the sequencing of procurement accordingly. However, in practice, implementation challenges persist.

Public procurement framework

Section 17(3) of the Act prohibits initiating procurement without confirmed budgetary allocations, ensuring funds are available beforehand. Section 29(2) requires procuring entities to prepare procurement plans aligned with budgetary allocations and timelines, while Section 29(5) mandates the submission of annual procurement plans to the Ministry for review and approval, integrating procurement into the broader budgetary framework. Section 25(2)(b)(ii) allows for the cancellation of procurement processes if funding is insufficient, preventing contracts from being awarded without adequate funds.

The 2020 Regulations complement the Act. Reg. 34(1) requires procurement units to ensure proposed procurements are identifiable in the annual procurement plan and adequately funded. Reg. 34(2) mandates accounting for all costs, including contingencies and exchange rate fluctuations, while Reg. 34(3) prohibits procurement activities without written confirmation of budgetary allocation from the Ministry of Finance.

PFM-related rules and controls

The Accountant General's Department is responsible for national commitment control and for all payments to suppliers of goods work and services (Procurement Manual, p. 39).

Various procedures and steps are applied, as outlined below.

Pillar II. Institutional Framework and Management Capacity

Vote comptroller and Budget Committee: According to the PFM Regulations (18(2)), a vote controller shall, in preparing draft estimates of revenue and expenditure, convene a budget committee meeting to review and ensure that the estimates are realistic and accurate in all respects and are prepared with the involvement of all relevant divisional or programme officers, procurement officers, internal auditors and other relevant officials of the budgetary agency in accordance with any other instruction or guideline given by the minister. The PFM Regulations 2018 (Reg. 4(2)) provide that the Budget Committee of a budgetary agency is an advisory body to the vote comptroller and is responsible, inter alia, for coordinating preparation of budget proposals and strategic, procurement, and personnel plans.

Budgetary and planning alignment requirement: In accordance with the PFM Act, all expenditures, including procurement, must be aligned with the approved national budget. Thus, MDAs must not initiate procurement without allocated funds. MDAs submit annual procurement plans aligned with their approved budgets.

In response to the budget call circular, the vote controller convenes a budget committee to ensure that draft estimates of revenue and expenditure are accurate and prepared with involvement of all relevant divisional or program officers, procurement officers, internal auditors and other relevant officials of the budgetary agency. (PFM Regulations 18(1) and (2)). The vote controller is charged with ensuring that expenditure estimates are consistent with personnel, strategic, and procurement plans.

According to the PFM Regulations (81(4) and (5)), a MTEF/PETS form 1, or an IFMIS-generated commitment control form, submitted by a Budget Officer consolidates requests for allocations of commitment ceilings to all subordinated units of the agency. An allocation of commitment ceilings to each item of expenditure requested under those forms must be within an available balance of a budget provision for the item of expenditure and consistent with the updated procurement plan notified to the Minister of Finance pursuant to the Act (Sec. 29(6)).

Prior clearance and monitoring: Before a procurement process begins, MDAs must obtain financial clearance from the Ministry of Finance to confirm budgetary coverage. The Ministry of Finance and the Accountant General's Department monitor expenditure commitments to prevent unauthorized spending.

Requisitions of a commitment subject to commitment control require:

- a. an officer of a budgetary or a sub-vented agency to submit to the Chief Accountant (of the concerned entity) a commitment requisition before awarding of new projects, procurement contracts and placing orders under contracts; placing orders and awarding call-offs under framework agreements; approval by a procurement committee of price variations in case of price increases or additional payments under ongoing projects or existing procurement contracts (PFM Reg. 83(1).
- b. Approval of the commitment requisition by the Chief Accountant of the procuring entity prior commencement of the procurement, and only when the requested commitment is within an available balance of a commitment ceiling as determined by the allotment in IFMIS (PFM Reg. 83(2) and 84(1))
- c. In the case of a commitment involving multiple payments, approval by the entity's Chief Accountant only when the entire amount of the payments to be made during the current fiscal year is within the available balance of the commitment ceiling and, if it is a multi-annual commitment, the Minister of Finance has approved the commitment (PFM Reg 84).

Upon approving a commitment requisition, the procuring entity's Chief Accountant records the approved commitment in the computerized financial management system and provides the requesting officer with either the Local Purchase Order, if applicable, or the Commitment Control Form, each of which is issued and assigned a unique commitment control number by IFMIS. (PFM Regs. 84(3) and 85).

The Expenditure and Contract Management Committee (established pursuant to PFM Reg. 86, and including representatives from NPPA, Law Officers' Department, Accountant General in addition to MoF officials dealing with public debt or other matters, and supported by a secretariat) submits a report to the Minister of

Pillar II. Institutional Framework and Management Capacity

Finance for approval of the contract, unless the matter is sent back to the Committee's secretariat for further review. The certificate of contract approval is issued by the Minister of Finance (PFM Reg. 88(6)).

IFMIS commitment control system: The FreeBalance Integrated Financial Management Information System (IFMIS) is in place to track commitments and ensure availability of funds are available before initiation of procurement processes. The updated web-based IFMIS application has been rolled out to 115 budgetary agencies and it was planned to add 20 SVAs add MDAs.

IFMIS does have commitment control systems for the annual budget but these have not been fully activated by the authorities in MOF.

The Commitment Control Module

- a. verifies availability of approved budget for the expenditure.
- b. automatically blocks creation of purchase order/commitment without budget cover.
- c. IFMIS blocks processing of payments for unbudgeted/ unauthorized procurement; processing of payment only if funds pre-committed

Procurement plans linked to budget: MDAs must submit annual procurement plans aligned with their budgets, which must be approved by the National Public Procurement Authority (NPPA) before procurement commences. The plans are uploaded to IFMIS at the beginning of the fiscal year, and transaction must match the procurement plan in order to proceed.

Pre-Procurement Authorization: Before a procurement process begins, MDAs must obtain financial clearance from the Ministry of Finance to confirm budget is available or will be available when payments become due.

Sharing of unique commitment control number with contractor: As a way of supporting adherence to commitment control procedures, any procurement contract requiring, the PFM Regulations (87(2)) deem that each procurement contract contains provisions to the effect that the contract will be suspended automatically if the contractor receives no Commitment Control Form with a unique commitment control number when the contractor enters into the contract (or a local purchase order with a unique commitment control number), and that the contractor is not entitled to any compensation for any performance provided during the suspension until the contractor receives the Commitment Control Form or local purchase order with the unique commitment control number. No actual provisions to that effect were seen by the assessors in the standard bidding documents (including conditions of contract) posted on the NPPA website. Analogous provisions apply to orders and call-offs under framework agreements (PFM Regulations 87(1)).

Ex post audit and oversight: The Audit Service Sierra Leone (ASSL) and the cognizant Parliamentary committees (in particular PAC) review compliance with budgetary and procurement regulations, aided by the audit trail left by IFMIS.

Separation of functions: As noted in the 2021 PEFA report, the PFM Act 2016 and the PFM Regulations 20018 affirm the principle of separation of functions in defining the roles and responsibilities of officials involved in planning cash and expenditure management, revenue mobilization/and collection, and protection of state assets. (Indicator PI-25.1 (internal controls on non-salary expenditures) rated A in the PEFA report). Segregation of functions is based on MDAs having separate units for budget formulation and preparation, procurement, HR, payroll, internal audit, and accounting and reporting (PEFA 2021, p. 130).

Treasury Single Account: The establishment of the Treasury Single Account (TSA), which has been in operation since 2015, is a major element for PFM improvement, through consolidation of cash resources, efficiency in financial management (e.g., reduction in overhead costs; reduction in idle funds), operational controls, real time monitoring of expenditures, suppression of leakage/misuse of funds, and fiscal transparency and discipline. Yet there remains room for further improvement as MDAs cite chronic delays in release of funds, and the impact that has on procurement and project implementation. That is in addition to technological access and connectivity challenges that persist.

Gap analysis

Pillar II. Institutional Framework and Management Capacity

Various practical challenges affect budget commitment and timeliness, including in particular those outlined below.

Transactions conducted outside of IFMIS: There is the continuing phenomenon of transactions being carried outside of IFMIS (e.g., procurement financed from “special imprest” funds, which are given in bulk to procuring entities and procurement from which is documented to the Accountant General on paper). There are Financial Secretary Letters (called FS Letters) which are predominantly used to directly make payments outside of the IFMIS - bypassing all commitment controls. Transactions initiated by FS letters are then retroactively processed in IFMIS and approved by the relevant authorities in the MOF.

Lack of effective multiyear financial planning: which is a key issue as projects, especially major ones such as infrastructure, are often of a multi-year duration, and there is a lack of effective multi-year budgeting. Implementation of the Medium-Term Expenditure Framework (MTEF) is not consistent. MTEF This impacts in particular infrastructure projects which require funding in multiple fiscal years. The scenario exacerbates the risk to multi-year projects of re-prioritization

Delays, shortfalls in disbursement of funds: Even if there is an approved budget, delays and shortfalls in disbursements are widespread due to revenue fluctuations. This results in chronic delays in payment of contractors and the accumulation of arrears, and disruption of contract implementation, and is exacerbated in times of inflation. Such budgeting and disbursement issues result in delay and disruption of contract payment, with consequent suspension of contract performance frequently following (due to cash shortage to cover labour and materials). Disbursement difficulties can also cause project delays when co-financing is involved. Particular impacts are felt in the health sector, compounded by currency fluctuation risks associated with importation in that sector. In the education sector, disruption in the financing of mission-critical procurement affects, for example, supply of text books, ICT, and school construction. Disbursement issues in those key sectors also highlight the role of prioritization of disbursements in the context of tight and irregular revenue flows, which may be subject to political interference. The PFM Regulations do not address delays in budget approval by the Ministry of Finance or Parliament, which could hinder the timely commitment and disbursement of funds. Furthermore, while (Public Procurement) Reg. 34(2) requires procuring entities to account for contingencies, there are no specific provisions for contingency planning in case of budget shortfalls or unexpected financial changes, leaving procurement processes vulnerable to disruptions. Related to that is the common practice of “partial funding” of procurement.

Initiation of procurement without full budget commitment: There continue to be instances of initiation of procurement prior to obtaining full budget commitment remains an occurrence due to some gaps in enforcement of commitment controls. A common practice is partial funding of contracts: some funds in the current year (e.g., 30 percent), some the following year, so on and so forth, which is not a recommended practice.

Non-disclosure in bidding documents (including contract conditions) of effects of failure to provide contractor with unique commitment control number: As noted above, the PFM Regulations provide that certain provisions concerning receipt by the contractor of a Commitment Control Form with a unique commitment control number (or a Local Purchase Order with such a number), and the suspension of the contract and of compensation during the suspension, are deemed to be included in every procurement contract awarded under the Act. The lack of explicit statement of those conditions in the bidding documents (which include the contract conditions) diminishes predictability and transparency and leaves bidders and contractor who are not familiar with details in the PFM Regulations vulnerable to performing uncompensated work. That risk is particularly significant during times when there may be weaknesses or gaps in enforcement of commitment control safeguards. Moreover, not only is this procedure not transparent, it implements an inappropriate shifting of the burden of ensuring the availability of committed fund from the procuring entity, where that burden properly belongs, to the contractor.

Planned PFM strengthening: It is noteworthy that in the 2024 MEFP (¶31), the Government affirms that, to strengthen PFM and in support of the existing PFM Regulations, the cabinet will approve a ministerial directive that: (i) directs budgetary units to refrain from making commitments and payments that exceed

Pillar II. Institutional Framework and Management Capacity

approved annual and multiannual ceilings; (ii) reinforces that those who fail to limit commitments to the approved ceilings will be subject to the sanctions established in the PFM Act and Regulations (2016). During the execution of the 2024 budget, the MoF curbed overspending by directing all MDAs requesting additional expenditures to seek parliamentary approval. Moving forward, the Ministry of Finance committed to reject spending requests beyond allocations approved by Parliament in accordance with the PFM Act. The Government also committed to strengthen public investment management (PIM) by implementing the National PIM Policy and submitting to Parliament a 2025 budget that includes a comprehensive roads budget. Strengthening commitment control was also a topic taken up by the 2024 C-PIMA (p. 10), which recommended to ensure commitment and payment controls are applied by enforcing the provisions of the Public Financial Management Act (2016) on excess spending as per Section 56 (5) and Section 120 (1 c). Efforts to strengthen PFM also have focused on limiting the practice of awarding contracts outside of IFMIS. PFM strengthening has particular relevance to the challenges in the road contract, energy and water sectors. For example, overspending in roads in the 2024 budget and other such sectors continues to be the biggest challenges.

As far as the legal framework for public procurement is concerned, there is also no clear mechanism for monitoring fund availability throughout the contract period, risking funds being depleted before the contract is fully executed.

Multi-year contracts: Although (Public Procurement) Reg. 34(4) (as well as 124(2)) requires prior MoF approval for multi-year contracts, there are no specific provisions to ensure funds are appropriated in subsequent budget cycles, potentially leading to funding gaps. Public Procurement Reg. 34(4)(b) refers to ensuring that "funds for future fiscal years are included in the procurement plan and budgets for subsequent fiscal years". An elaborated provision could provide that multi-year contracts must be aligned with the MTEF, and must be funded at least for the initial year, and, if not fully funded, include a break/termination (subject to availability of funds) clause. Reference might also be made to the possibility of obtaining a special MoF/NRA guarantee, or a special-purpose funding mechanism, in certain cases such as large infrastructure projects. The Regulations do not address delays in budget approval by the Ministry of Finance or Parliament, which could hinder the timely commitment of funds. Furthermore, while Reg. 34(2) requires procuring entities to account for contingencies, there are no specific provisions for contingency planning in case of budget shortfalls or unexpected financial changes, leaving procurement processes vulnerable to disruptions.

Recommendations

1. **Include indirect procurement costs in budgeting:** The budgeting exercise needs to take into account coverage of costs associated with conducting the entire procurement process and cycle.
2. **Develop multi-year budgeting:** Strengthening MTEF implementation and development of a rolling budget system can contribute to stabilizing funding of multi-year infrastructure projects.
3. **Ensure certification of budget availability prior to initiating procurement and avoid use of Financial Secretary letters to bypass IFMIS:** The Legal framework for public procurement, and the Public Procurement Manual, should make it clear that certifications of budget availability for a procurement issued by the MoF should ensure that funds will be available for disbursement when payment becomes due. It can be expected that with the introduction of a central e-GP system, that is integrated with the IFMIS and the budget system, further progress and improved enforcement can be achieved in ensuring that procurement is initiated only on the basis of availability of budget funds. That includes suppressing the use of Financial Secretary letters (FS Letters) to conduct transactions outside of IFMIS in line with its commitments (MEFP¶ 32), which include:
 - i. To improve information on existing commitments and support improved planning, the government will prepare, and share with IMF staff, by preparing quarterly IFMIS reports with information on budget allocations (i.e., authorization to make commitments), commitments made, completed payments, and outstanding payments, starting with the fourth quarter of 2024 (by end-January 2025).
 - ii. Publishing information on progress in reducing issuance of FS letters in the quarterly budget reports, including the number and value of FS letters in total and broken-down by month, MDA, expenditure

Pillar II. Institutional Framework and Management Capacity

type, and purpose (for the most recent quarter and the previous three quarters, starting with the Q4 2024 report).

- iii. Publishing the list of commitments by MDAs in the MOF quarterly fiscal reports will improve the transparency around commitments and will eventually reduce year-end arrears accumulation by MDAs.
4. **Strengthening cashflow planning:** further developing cash flow forecasting for improved quarterly and monthly disbursement planning can be another factor in stabilizing predictability in procurement operations.
5. **Remove the procedure of the contractor having to receive the commitment control number pending which the contract is suspended:** This system passes the burden of ensuring availability of funds to the bidders. That risk should remain with the procuring entity.
6. **Elaborate provisions on multi-year contracting:** The legal framework for public procurement could provide more details as to multi-year contracts, including the possibility of entering into a multi-year contract without funding for all the years being secured at the outset, and pertinent techniques and safeguards for such scenarios. That is apart from the desirability of the budget earmarking funds for the outer years.
7. **Ensure funds monitoring in contract management:** Section 30 of the Act should require procuring entities to monitor fund availability throughout the contract period, with regular reporting on fund utilization, and new provisions in the Regulations should mandate annual budget updates for multi-year contracts. That should include early warning systems in the procurement cycle to flag underfunded projects.
8. **Address partial funding:** Section 17(3) of the Public Procurement Act should be amended to explicitly require procuring entities to ensure funds cover at least the portion of the contract to be performed within the budget period, and (public Procurement) Reg. 34(2) should clarify that budgets must cover the full scope of work for the budget period, including contingencies and indirect costs.

Assessment criterion 4(a)(c):

A feedback mechanism reporting on budget execution is in place, in particular regarding the completion of major contracts.

Conclusion: Substantive gap

Red flag: No

Qualitative analysis

Summary: There is a multifaceted generation of feedback and reporting on budget execution. The Public Procurement Act 2016 and the Public Procurement Regulations 2020 establish a comprehensive framework for contract administration, monitoring, and reporting, ensuring feedback mechanisms for budget execution and contract completion. That serves as a source of information for reporting on budget execution. In addition, and beyond the level of contract management, there are various layers and channels of budget execution reporting and monitoring provided by administrative oversight and other bodies.

Publication

Implementation of various publication requirements (e.g., announcements soliciting bids, proposed contract awards (Reg. 125), contract awards) contributes to tracking of budget execution. That will be streamlined and automatically captured with the implementation of an e-GP system.

Contract management

Section 30 of the Act (and Reg. 144) mandate procuring entities to administer and monitor contracts, ensuring compliance with agreed terms and conditions. Various provisions in the legal framework lay out

Pillar II. Institutional Framework and Management Capacity

some of the main contract management tasks, which provide ground-level information about budget execution (e.g., establishing Inspection and Receipt Committee - Reg. 147; maintenance of records of contract award, contract administration, payments, and performance - Reg. 151, 153; preservation of procurement documentation for at least six years - Sec. 32(1); preparation of summary reports detailing procurement processes, including bidder lists, evaluation criteria, and grounds for cancellation - Sec. 32(2))

Monthly reporting by procuring entities

Pursuant to the Act (Sec. 15), as detailed in the Public Procurement Manual (1.3.6), each Procurement Committee is required to report on a monthly basis to the NPPA on their procurement activities, utilizing Form SPF6, within 15 days of the end of each month. The information reported monthly includes the number and subject of each procurement, source of funds, proposed method of procurement, estimated contract sum, expected date of commencement of procurement, reasons for delay, reasons for cancellation, the supplier/contractor/consultant, date of contract signature, date of delivery, date of final payment. The Form accommodates reporting of procurement at various monetary levels and stages of the procurement process, including procurement in procurements planned, in progress and completed, contract signed and those cancelled, contracts below the RFQ ceiling and those above it.

Oversight functions

Reg. 6 mandates the NPPA to regulate and monitor procurement from tender preparation to contract execution, providing a source of budget execution tracking information.

Section 14(2)(i) requires the NPPA to publish a quarterly Public Procurement Bulletin with procurement plans, notices, and contract awards, and Section 14(2)(m) mandates an annual report on the procurement system's functioning, presented to Cabinet and Parliament, ensuring transparency and accountability. Section 20 establishes the Independent Procurement Review Panel (IPRP) to review challenges and complaints. The Regulations complement the Act with detailed monitoring and reporting provisions (e.g., Reg. 6).

PFM-related budget execution reporting and monitoring

Additional sources of information for tracking budget execution that are an integral part of PFM control and monitoring include:

- a. **Integrated Financial Management Information System (IFMIS)**: The central platform for recording and managing financial transactions across government, IFMIS captures data on financial activities, providing real-time reporting and tracking of expenditures and revenues, and has a commitment-control module to ensure availability of funds before procurement is initiated. Entities' annual procurement plans are uploaded into IFMIS and, in order to proceed, procurement transactions must align with respective entity's annual plan and have a budgetary allocation. That IFMIS process implements the MoF prior authorization requirement to ensure budget coverage of procurement, which may be implemented in IFMIS by a designated financial officer (vote controller of MoF).
- b. **Monthly and quarterly financial Reports**: Pursuant to the Public Financial management Act, 2016, all MDAs are required to submit monthly and quarterly financial reports detailing budget execution status. Such reporting enables highlighting variances between actual expenditures and budgeted allocations, and identifying possible corrective actions.
- c. **Oversight by Accountant General's Department**: Consolidates financial reports submitted by the MDAs, ensuring adherence to established accounting standards and compiling comprehensive reports for review by MoF.
- d. **Monitoring by MoF Budget Bureau**: The MoF Budget Bureau oversees the budget execution process, including through the consolidated financial reports, to check for compliance with budgetary provisions, and alignment of expenditures with policy priorities.

Pillar II. Institutional Framework and Management Capacity

- a. **External audits:** As part of its core mandate, the Audit Service Sierra Leone conducts independent audits of government financial statements and operations, thus providing additional scrutiny of budget execution.

NaMEA

The National Monitoring and Evaluation Agency (NaMEA) was established in 2018 (originally as the National Monitoring and Evaluation Directorate, within the newly re-created Ministry of Planning and Economic Development (MoPED)), to provide technical leadership and coordination for the overall national M&E agenda of Sierra Leone and fill a gap in project and program-level monitoring and evaluation. Subsequently, the office was moved to operate as an agency under the office of the President. There it provides direct oversight to obtain credible data and information required for the formulation and implementation of development plans. NaMEA enables Government and development partners to track implementation progress and measure whether development goals and set targets have been met. NaMEA looks beyond procurement to assess the impact procurement problems have on the beneficiaries (e.g., the impact of applying the lowest-bid price approach, which may end up costing the government more, such as would occur when a water pump functions for only two years instead of the envisaged five-year period. NaMEA has implemented the National Monitoring and Evaluation Management System (NaMEMIS), an integrated online platform to monitor and evaluate government and donor-funded projects, programs and policies, particularly those related to the National Development Plan. That wider lens applied by NaMEA monitoring is particularly valuable given the pattern of problems in contract implementation, and in the resource challenges NPPA faces in its monitoring role, and the chronic weakness in contract implementation monitoring at the entity level.

Gap analysis

Weakness in entity-level monitoring of contract implementation: In the midst of chronic issues in contract implementation, monitoring of contract performance remains a weakness, particularly at the entity level, though also at the NPPA level. In both instances lack of resources is a key factor. For example, monitoring and evaluation units do not necessarily exist in procuring entities and where such functions are being conducted, there are serious practical constraints such as lack of government-issued laptops. Monitoring of, and feedback on, budget execution is also hampered by poor, paper-based recordkeeping practices at the entity level, which often makes it difficult to find files -which may serve to conceal negligent and abusive practices.

The Act lacks explicit provisions mandating feedback mechanisms: The Act also falls short in requiring detailed reporting on procurement outcomes, such as the number of bids received, successful and unsuccessful bids, and reasons for bid rejections, limiting the ability to assess the fairness and effectiveness of the process. Sections 30 and 32 require monitoring and record-keeping, though there is no specific requirement there for procuring entities to provide regular feedback on major contracts or their impact on budget execution. Limited public access to procurement information is another issue. Section 14(2)(i) mandates the publication of a Public Procurement Bulletin, but it does not specify the level of detail required. Similarly, Reg. 125 requires the publication of proposed award notices but not detailed reports on budget execution or contract completion, limiting stakeholder oversight.

Real-time monitoring is inadequate: Neither the Act nor the Regulations provide for electronic tracking of procurement processes, potentially delaying the identification of issues. Enforcement mechanisms are weak; while the Act establishes the IPRP and NPPA, there are no specific penalties for non-compliance with monitoring and reporting requirements, nor do the Regulations specify penalties for failing to maintain accurate records or report on budget execution.

Challenges in monitoring major contracts: Those include delayed reporting, as the Regulations do not specify timelines for submitting completion reports, and inconsistent record-keeping. Although Reg. 151 requires the maintenance of procurement records, there is no standardized format for reporting on budget execution and contract completion, leading to inconsistencies in practice. The process for reviewing and approving interim payment certificates (IPCs) for work done for major procurement contracts such as roads should be

Pillar II. Institutional Framework and Management Capacity

strengthened as well. IPCs are the source of the overspending in infrastructure contracts. These weaknesses and challenges highlight the need for clearer provisions, enhanced transparency, and stronger enforcement to ensure effective feedback mechanisms in contract management and budget execution.

Recommendations

- 1. Bolster entity-level monitoring capacity:** As a general rule, every procuring entity should have a monitoring and evaluation function built into its structure and operations with required staffing and equipment to perform the function.
- 2. Ensure feedback mechanisms in budget execution and contract implementation:** The legal framework could usefully affirm the need to ensure effective monitoring and documenting of budget execution. For that purpose, Section 30 of the Act should be amended to explicitly require NPPA to devise, and procuring entities to implement, feedback mechanisms for reporting on the progress and completion of major contracts, including updates on budget execution, milestones, and delays. Section 32 should be amended to mandate detailed information on contract performance and budget execution in summary reports. Consideration might also be given to mentioning in the legal framework specific penalties for non-compliance with monitoring and reporting requirements, for failing to maintain accurate records or report on budget execution.
- 3. Include contract management and reporting functionalities in the e-GP system:** Maximizing the extent to which contract management tasks are implemented through functionalities in the e-GP will be vital to ensure the capture and availability of data crucial for monitoring budget execution; e-GP functionalities built into the design of the e-GP system should include real-time monitoring and feedback mechanisms, including at the contract management stage, pertinent to procurement and budget execution reporting and uploading of information on implementation status. That would include a Procurement Information Management System (PMIS) which digitizes recordkeeping and make information available for monitoring and accessibility to stakeholders in alignment with the Open Contracting Data Standard.
- 4. Curb cost overruns:** Enforce hard-ceilings on major infrastructure contracts and strengthen the review process and approval of IPCs.
- 5. Expand dissemination of information on budget execution:** To enhance transparency and public access to information, amend Section 14(2)(i) to require the Public Procurement Bulletin to include detailed status updates on major contracts and their impact on budget execution. Section 32(3) should allow greater disclosure of procurement information (including contract performance milestones) to the general public, while protecting sensitive data, and the Regulations should mandate the publication of detailed reports on budget execution and contract completion on the NPPA website.
- 6. Enhance NPPA monitoring capacity:** NPPA's capacity to monitor and evaluate performance and reports should be enhanced, with the necessary human and material resources. Such an investment would also enable NPPA to maximize the utility of the coming e-GP system for monitoring and procurement data collection and analytics.

Sub-indicator 4(b)

Financial procedures and the procurement cycle

The legal and regulatory framework, financial procedures and systems should ensure that:

Assessment criterion 4(b)(a):

No solicitation of tenders/proposals takes place without certification of the availability of funds.

Conclusion: Substantive gap

Red flag: Yes

Qualitative analysis

Summary: Both the Act and the Regulations emphasize the required certification of the availability of funding before initiating procurement activities, aligning with the MAPS (Methodology for Assessing Procurement

Pillar II. Institutional Framework and Management Capacity

Systems) criterion. In addition, there are a number of PFM-related mechanisms aimed at ensuring solicitations do not take place without certification of availability of funds. However, there are gaps in the implementation and enforcement of these provisions, particularly in the areas of monitoring, penalties for non-compliance, and the certification mechanism.

As noted under assessment criterion 4(a)(b), pursuant to the legal framework for public procurement and the wider PFM framework, various prior and post procedures and techniques are applied to ensure the availability of funds to pay for a procurement before initiating the procurement. Those include in particular IFMIS and its linking with procurement plans, and the Commitment Control Module and pre-procurement authorizations.

Section 17(3) of the Act explicitly states that a procuring entity shall not commence a procurement activity for which funds are not available or for which the Ministry or supervising authority has not issued a written confirmation of budgetary allocation.

Reg. 124(1) provides that commitment of fund follows the award decision and precedes the contract award.

Gap analysis

While both the Act and the Regulations provide a strong legal framework for ensuring the availability of funds before procurement processes begin, there are potential gaps and challenges in their implementation. Phenomena such as the lack of an e-GP system, gaps in enforcement of expenditure ceilings and other potential weaknesses in commitment control are seen widely.

Neither the Act nor the Regulations explicitly outline a specific mechanism or form for certifying the availability of funds. While Section 17(3) of the Act and Reg. 34(3) require a written confirmation of budgetary allocation, they do not specify the format or the level of detail required in this **confirmation**. Yet even going through the MoF may not help as despite MoF issuing certificates that funds are available, funds in reality do not become available.

While Reg. 34(4) requires approval from the Ministry of Finance for multi-year contracts, there is no specific mechanism to ensure that funds for future fiscal years are consistently available. This could lead to situations where procurement is initiated based on projected budgets that may not materialize.

Recommendations

Implement e-GP to tighten procurement and budget linkages and controls: Implementation of a central e-GP system will enable tighter integration of the procurement process with IFMIS, and enforce blockage of procurement for which budget availability is not certified. It could also include public reporting on fund certification through the electronic procurement portal to enhance transparency and accountability

See also recommendation under assessment criterion 4(a)(b) on ensuring certification of budget availability prior to initiating procurement.

See also recommendations concerning bolstering monitoring (criterion 5(b)(d)), training programs for procurement officials (criterion 8(a)(a)),

Assessment criterion 4(b)(b):

The national regulations/procedures for processing of invoices and authorisation of payments are followed, publicly available and clear to potential bidders.*

Conclusion: Substantive gap

Red flag: Yes

Qualitative analysis

Pillar II. Institutional Framework and Management Capacity

Summary: The main overall challenge regarding payment is chronic delay, often for extended periods of time. Disclosure of payment terms is addressed in the legal framework for public procurement, which requires bidding documents to include the payment terms. The default standard as to the timing of payment is set in the Regulations. In practice, however, delays in payment remain widespread and chronic, in particular due to revenue shortfalls.

Key instruments and basic provisions: The key instruments governing invoicing and payment under public procurement contracts are the Act, the Public Procurement Regulations 2020, and the Public Financial Management Regulations 2018.

The Act (Sec. 49(3)) requires disclosure of payment terms in the bidding documents. The Public Procurement Regulations 2020 complement the Act with detailed provisions. Reg. 139(1) specifies a 30-day payment period, while Reg. 139(2) mandates interest payments for delays. Advance payments are regulated under Reg. 140, limiting them to 30% of the contract price and requiring advance-payment guarantees. Progress payments (Reg. 141) and retention monies (Reg. 142) are also detailed, ensuring structured payment processes.

The Act (35(3)) provides that the Ministry of Finance affects debarment of a supplier by not releasing funds for payment relating to any contract entered into by any procuring entity and the debarred supplier.

The Procurement Manual (4.20) makes it clear that no procurement object should be accepted, or payment processed without acceptance or approval of the inspection/takeover committees.

Disbursement Committee: Any payment above 50 million SLE goes before the Committee, which consists of MoF, the President, Ministry of Justice, and the Attorney General, for prioritization.

Payment modalities: A variety of payment means are used in practice to implement payment, including paper checks, direct deposit and electronic bank transfers are also utilized. Enabling payment under procurement contracts using mobile money could provide an additional way of facilitating participation by unbanked MSMEs at some point in the future, though this has generally not yet been adopted in public procurement practice.

Quantitative analysis

// Minimum indicator // * Quantitative indicator to substantiate assessment of sub-indicator 4(b) Assessment criterion (b):

- invoices for procurement of goods, works and services paid on time (in % of total number of invoices).

Source: PFM systems.

Data not available

Gap analysis

Providers under procurement contracts report various types of challenges in obtaining payment. Those include:

Protracted payment delays: Chronic and extended late payment is a system-wide phenomenon due in particular to budgetary and revenue/cash-flow constraints; other factors contributing to payment delays include multiple approval requirements.

Continued use of manual procedures: Although e-payment has been introduced, its spread is not universal, and manual, slower processes continue to be utilized.

Non-compliance with contractual payment terms: Especially for smaller enterprises, the cost of exercising contractual remedies for lack of timely payment may be prohibitive, apart from the time-consuming nature of such enforcement processes.

Pillar II. Institutional Framework and Management Capacity

Gaps and discrepancies in normative framework: The assessors noted that, whilst the Regulations (139(1)) establish a default standard of 30 days for payment (unless otherwise provided by the procurement contract), the Procurement Manual refers to 45 days as the standard. Public availability of payment procedures is limited, as the Regulations do not mandate their disclosure, potentially deterring bidders.

Recommendations

- 1. Apply mitigation techniques to deal with payment delays:** Beyond budget/commitment controls and other rules and techniques to suppress or prevent unfunded procurement, additional approaches to deal with unreliable disbursement flows may be considered (e.g., supplier credit facilities providing bridge financing on the basis of procurement contracts).
- 2. Ensure alignment of the Procurement Manual with the legal framework:** As between the 30-day standard in the Regulations, and the 45 days referred to in the Manual, given the stress caused to suppliers by protracted payment delays, perhaps the approach in the Regulations should be maintained, and, at any rate, whatever is in the Regulations should be followed in the Manual.
- 3. Ensure payment terms in bidding documents are clear:** Whilst the standard bidding documents leave it up to the procuring entity to formulate payment terms specific to each individual contract procurement transaction, it is essential for transparency and predictability for the bidding documents to formulate the terms with sufficient clarity.
- 4. Promote and facilitate e-invoicing and payment:** Whilst e-payment is being utilized, it can be expected that, with the ongoing development and eventual launch of e-GP, as well as the needed mitigation of connectivity shortfalls, e-invoicing and e-payment will be more broadly accessible and implemented. Such mechanisms can also be used to track the timing of payments

Indicator 5. The country has an institution in charge of the normative/regulatory function

Sub-indicator 5(a)

Status and legal basis of the normative/regulatory institution function

The legal and regulatory framework, financial procedures and systems provide for the following:

Assessment criterion 5(a)(a):

The legal and regulatory framework specifies the normative/regulatory function and assigns appropriate authorities formal powers to enable the institution to function effectively, or the normative/regulatory functions are clearly assigned to various units within the government.

Conclusion: Substantive gap

Red flag: No

Qualitative analysis

Summary: The National Public Procurement Authority (NPPA) is established as a corporate body under the Act (Section 3), with perpetual succession and legal authority to manage property. The object for which the Authority is established is to regulate and monitor public procurement in Sierra Leone and to advise the Government on issues relating to public procurement (Act Sec. 14.1). The NPPA is the central normative and regulatory body for the public procurement system. The Act defines the structure, functions and powers of the NPPA. Pursuant to the 2016 version of the Act, the NPPA performs a mix of, on the one hand, policy and oversight functions and, on the other hand, some operational functions. That is a departure from the wholly non-operational character of the NPPA as originally established pursuant to the 2004 Public Procurement Act. Furthermore, whilst the NPPA is the prominent face of policy and oversight in the public procurement sphere, the Procurement Directorate in the Ministry of Finance has some functions that raise the risk of overlap and the need for coordination.

NPPA structure: The governing body of the NPPA is its Board, which includes representatives from government and the public sector, the private sector and professional associations (sec. 4-9). The NPPA is supported by a secretariat, headed by the Chief Executive (sec. 12). The Chief Executive manages the NPPA's

Pillar II. Institutional Framework and Management Capacity

day-to-day operations, including fund administration (Section 12(4)), and reports to the Board, chaired by a person with significant procurement expertise (Section 4(1)(a)). In addition to its headquarters in Freetown, the NPPA has the following regional offices: Northern Region Office (Makeni); Southern Regional Office (Bo); and the Eastern Region Office (Kenema). The MoF is not included in the membership of the Board, the rationale being that the MoF is a procuring entity.

NPPA functions: Section 14 outlines NPPA functions, including:

- a. policy formulation (sec. 14(2)(a))
- b. issuance of standard implementation documents and forms (sec. 14(2)(f))
- c. conducting prior review of procurement proceedings (including prior review and approval of bidding documents and approval of bid evaluation prior to contract award) and contract review during contract execution, and performance review following contract completion (sec. 14(2)(p))
- d. assessing procurement operations and recommending improvements, including application of ICT in public procurement processes (sec. 14(2)(b))
- e. ensuring capacity building and skills-development and professionalization of the procurement workforce, and providing interpretations of the Act and other texts governing public procurement, and coordinating technical assistance (sec. 14(2)(c), (d), (g), (h)); the NPPA is responsible for developing certification schemes for procurement officers and procurement committee members Reg. 7, which also lists factors to be taken into account in developing the certification schemes). The Regulations (2) expand the NPPA's training mandate to include SMEs.
- f. dissemination of information about and raising awareness of the procurement system, and collection and dissemination of information concerning procurement activities and operations through preparation of an annual report, as well as the quarterly Public Procurement Bulletin (sec. 14(2)(e), (i), (j), (m)); sharing of information and cooperation with other governmental entities to implement Government policies (sec. 14(2)(n))
- g. stakeholder engagement through procurement fora, at least annually (sec. 14(2)(o))
- h. conduct debarment proceedings and publish a list of debarred suppliers, contractors and consultants (sec. 14(2)(k), (l))
- i. issuance of approvals for use of procurement methods other than competitive bidding (sec. 14(3))
- j. after conducting an investigation and determining that a breach of the Act or of Regulations thereunder has occurred, intervening in the proceeding to direct rectification of the breach or termination of the procurement proceeding (sec. 14(6)); in the case of persistent of serious breach, the NPPA recommend suspension of disbursements for the concerned procurement and disciplining of the accounting officer, chair or member of the procurement committee, or any other official implicated in the procurement proceeding at issue

Additional functions allocated to the NPPA by the Regulations include setting thresholds (Reg. 9), registering suppliers (Reg. 10), ensuring environmental protection (Reg. 11).

To fulfil its functions, the NPPA is given the power to obtain information from parties to procurement contracts (sec. 15).

MoF Procurement Directorate: The need for coordination appears in particular with regard to monitoring of procurement activities, since both entities have monitoring in their remit. Though the Procurement Directorate's monitoring is conducted from a fiscal perspective (budget and PFM performance), the focus of NPPA monitoring is compliance with procurement policies and procedures. Coordination is therefore essential to ensure efficiency as well as consistency and effectiveness of monitoring activities. That is particularly the case since the MoF Procurement Directorate's approval is required before contract award (in addition to NPPA approval). Without that approval from the Procurement Directorate, payment will not be made. Other

Pillar II. Institutional Framework and Management Capacity

areas of potential overlap and need for coordination include policy making, capacity building, design and implementation of the e-GP system (especially in terms of interoperability with PFM systems such as IFMIS).

Ministry of Works and Assets: Whilst the NPPA sets contractor classification policy and issues guidelines (including project thresholds and annual turnover requirements), the Ministry of Works and Assets administers the contractor classification program, including evaluation of applications and issuance of classification certificates as part of its function of maintaining a register of “approved contractors” (Reg. 51(2) and (4)).

Gap analysis

Composition of NPPA Board: The absence of the MoF from the NPPA Board has been questioned, in light of the budget, planning and regulatory roles of the MoF, the preponderant public procurement share of the budget (60-70 percent) and the fact that the MoF represents the NPPA at the Cabinet and before Parliament.

Mix of NPPA non-operational and operational functions: In the original, 2004 version of the Public Procurement Act, the functions assigned to the NPPA did not include the/prior-review/no-objection functions that were added by the 2016 version of the Act. Whilst the Act (sec. 14(4)) provides that nothing in the NPPA functions should be construed to include the power to participate in the award of any specific procurement contract, the addition of those functions transformed the NPPA from being a purely regulatory body into an entity implicated in the operations over which it also exercises a regulatory role, akin to the mix of functions of the old Central Tender Board (CTB). It issues prior approvals/no-objections for choice of procurement method other than open competitive bidding, bidding documents, and contract awards. That is an essential conflict of institutional roles that not only compromises the autonomy of its regulatory role, but also places a major strain on its resources leading to bottlenecks in procurement proceedings that were characteristic of the CTB era. The current approach also takes responsibility away from procuring entities and results in delays. Moreover, limited technical capacity of the NPPA in specific procurement sectors curtails the value added by NPPA prior review, in particular regarding the bidding documents. The conflict in the roles assigned to the NPPA is exacerbated by assigning to the NPPA also the role of adjudicating debarment applications by the mix of operational.

Delays in procurement process due to prior approval/no-objection requirements: Though there has been some improvement in NPPA performance, any such delays add to the delays that may occur internally in procuring entities (e.g., back-and-forth between the procurement unit or end-user department and the entity’s legal department), and delays stemming from other *ex ante* approval requirements built into the procurement process (no-objection from MoF to procurement requisitions, review of draft contracts by the MoF Legal Department, which can take anywhere from two weeks to several months, before MoF issues a certificate of approval of the contract). Protracted approval processes can render bid and materials prices outdated and hinder achieving intended objectives on time. However, no timelines are specified in the legal framework for the issuance of the approvals/no-objections.

Weakness in compliance and enforcement: The Act and Regulations lack detailed enforcement mechanisms, with Section 14(6) allowing the NPPA to terminate procurement processes but offering no clear penalties for non-compliance, which is a problem particularly (though not only) in remote areas.

Resource and capacity challenges: NPPA faces various resource challenges in implementing its mandate under the Act, including mobility, IT equipment and internet connectivity, office and meeting space, and HR gaps.

Insufficient coordination between NPPA and other entities: There are some areas in which communication and coordination between the NPPA and certain other entities exercising regulatory or quasi-regulatory function may be insufficient, in particular in the following spheres:

- a. The close proximity if not overlap and duplication between the monitoring and control functions of the NPPA and the MoF may be a factor contributing to inefficiency and delays in the procurement process (see assessment criterion 9(c)(a)).
- b.

Pillar II. Institutional Framework and Management Capacity

Insufficient communication and coordination between NPPA and the Ministry of Works and Infrastructure has contributed to the combination of, on the one hand, defining classification levels on the basis of monetary criteria, and, on the other hand, the use of monetary values as a determinant for the choice of the procurement method -- a combination that in practice may disadvantage SMEs (i.e., bidding documents for most NCB are requiring classification level 1 contractors based on estimated value of the contract, though in some cases the contract may actually be suitable for class 2 contractors, which may be unnecessarily limiting SME access and thereby stymieing their potential development). That is on top of classification being widely reputed as an area beset with political interference and unscrupulous practices that enable contractors to obtain classification certificates at levels higher than those for which they should actually be eligible.

Recommendations

1. **Review composition of NPPA Board:** There are significant considerations to be weighed in determining whether to add the MoF to the NPPAS Board and whether to retain the existing inclusion of the Auditor General in the Board.
2. **Restore the NPPA to its original, non-operational character:** For the purposes of ensuring the autonomy and integrity of its regulatory function, the NPPA should not be assigned operational functions, which were added by the 2016 version of the Act (granting of *ex ante* approvals/no objects at various stage of the procurement process). That exclusion of operational activities should include approval of procurement plan, which could be implemented by MoF. Instead, the NNPA should focus on advisory services to procuring entities such as interpretations of the applicable rules and procedures, capacity building, policy development, monitoring, and other regulatory functions. Prior-review/no-objection function could be assigned, for example, to the MoF Procurement Directorate.
3. **Establish timeframes for *ex ante* approvals:** To the extent that any *ex ante* approvals/no objections are required (which, in accordance with the above recommendation, should not be exercised by the NPPA), timeframes for the granting of the approvals/no objections should be established to avoid the open-ended delays currently characterizing the system. For example, streamlining approval processes for high-value or high-risk procurements may entail setting clear timelines for central authority reviews.
4. **Ensure NPPA has the necessary capacity and resources to fulfil its functions:** In order to be empowered to implement its functions, the NPPA needs to be provided the necessary human, financial, technical and logistical resources.
5. **Strengthen enforcement:** Monitoring could be made more consequential by amending the Act to introduce specific penalties for non-compliance, granting the NPPA audit and investigation powers, and decentralizing enforcement through regional offices. Currently, the regional offices function essentially as post offices send work to the central NPPA office, impacting on efficiency of NPPA operations.
6. **Ensure clarity and coordination between NPPA and other entities involved in regulatory functions:** Effective coordination between the NPPA and the MoF Procurement Directorate is essential in areas of potential functional overlap, including policy and legal development and harmonization, monitoring, design and introduction of e-GP, and capacity building. Depending upon the particular area of activity, coordination may involve techniques such as joint planning, joint steering committees, MoUs to define roles and responsibilities, and shared dashboards (e.g., for monitoring). In the area of contractor classification, the NPPA should, in consultation with the Ministry of Works and Infrastructure, develop policies and practices at the intersection of procurement and classification that do not give undue weight to the estimated value of a contract and allow other relevant factors to be taken into account. Increased NPPA monitoring, and cooperation with the Ministry of Works and Infrastructure, are needed also to suppress abuses in the classification program. Consideration should also be given to whether it is necessary to have a Procurement Directorate in MoF since the MoF budget department can deal with PFM functions.

Pillar II. Institutional Framework and Management Capacity

Sub-indicator 5(b) Responsibilities of the normative/regulatory function The following functions are clearly assigned to one or several agencies without creating gaps or overlaps in responsibility:
Assessment criterion 5(b)(a): providing advice to procuring entities
Conclusion: No gap
Red flag: No
Qualitative analysis Summary The function of providing advice to procuring entities is assigned to the NPPA. *** The NPPA is mandated by Section 14(2)(g) to provide interpretation of the Act, pursuant to which the NPPA may provide advice to procuring entities. It is also provided that nothing in the functions of the Authority should be construed to include the power to participate in the award of any specific procurement contract (sec. 14(4)).
Gap analysis
Recommendations
Assessment criterion 5(b)(b): drafting procurement policies
Conclusion: No gap
Red flag: No
Qualitative analysis Summary: The function of drafting procurement policies and standards is clearly assigned to the NPPA. *** The Act (sec. 14(2)(a) assigns to the NPPA the function of formulating policies and standards for public procurement and ensuring compliance therewith by all parties to procurement contracts (
Gap analysis
Recommendations
Assessment criterion 5(b)(c): proposing changes/drafting amendments to the legal and regulatory framework
Conclusion: Minor gap
Red flag: No
Qualitative analysis Summary: The legal framework does not explicitly refer to the function of proposing changes and drafting amendments to the legal and regulatory framework.

Pillar II. Institutional Framework and Management Capacity

Whilst the Act sets for the substantial list of functions of the NPPA, there is no explicit reference to proposing changes and drafting amendments to the legal and regulatory framework. However, such a function is implicit in the function involving formulation policies and standards for public procurement (sec. 14(2)(a)), as well as in the catch-all provision authorizing the NPPA to perform such other functions as are incidental or conducive to the attainment of the objective of regulating and monitoring public procurement and advising the Government on issues relating to public procurement (sec. 14(1) and (2)(q)).

Gap analysis

Whilst proposing and drafting amendments to the legal framework for public procurement is implicit in the above mentioned-provisions in the Act, for purposes of clarity and transparency it would be advisable, for clarity purposes, to expressly refer to such a function in the enumeration of NPPA functions in the Act.

Recommendations

Refer to procurement-law development role of NPPA: It would be appropriate to include in the list of functions of the NPPA and express reference to the role of the NPPA in collecting proposals from stakeholders and developing proposed amendments to the Act and the Regulations. This would provide clarity and transparency as to the central role of the NPPA in collecting and synthesizing comments on, and proposals for, the amendment of the legal framework for public procurement

Assessment criterion 5(b)(d):
monitoring public procurement

Conclusion: Substantive gap

Red flag: No

Qualitative analysis

Summary: The NPPA under Section 14(1) and Reg. 6, is assigned the task of regulating and monitoring public procurement, ensuring compliance, conducting reviews during tender preparation, bid evaluation, and contract execution, and performs post-contract reviews. However, the volume and comprehensiveness of NPPA monitoring, and the ability to draw actionable insights, is impacted by gaps in reporting, and capacity constraints as well as the lack of an e-GP system and the automatic data-capture that such a system would provide.

Pursuant to the Act and Regulations, the NPPA's monitoring functions include:

- a. conducting prior review of procurement proceedings (including bidding documents) and contract review during contract execution, and performance review following contract completion (sec. 14(2)(p)) (this function was added in the 2016 edition of the Act)
- b. assessing procurement operations and recommending improvements, including application of ICT in public procurement processes (sec. 14(2)(b))

Various provisions in the Act and Regulations concerning reporting by procuring entities support and enable NPPA monitoring. Those include the obligation to provide information sought by the NPPA (sec. 15). Reg. 6(8) authorizes the NPPA to request ad hoc reports from procuring entities relating to any aspects of procurement covered by the Act and Regulations. Reg. 8 further empowers the NPPA to issue circulars requiring procuring entities to submit regular reports, facilitating data management, monitoring, and performance evaluation. (See 4(a)(c), *concerning mechanisms for providing feedback on budget execution, including reporting by procuring entities using Form SPF6, as specified in the Public Procurement Manual*). Also supportive of NPPA monitoring are Section 32 and Reg. 151, which mandate procuring entities to maintain detailed procurement records for six years, accessible to the NPPA, Anti-Corruption Commission, and Auditor-General.

Pillar II. Institutional Framework and Management Capacity

In practice, risk-based monitoring is not emphasized, leading to inefficient oversight of high-risk activities.

The assessors also noted that, in addition to NPPA monitoring, there is also monitoring of projects by NAMEA and by MoPED, which invariably results in some duplication.

Gap analysis

Insufficient monitoring of public funds usage and compliance: Though there has been an increase in NPPA monitoring, there are notable gaps in the monitoring process to ensure that all entities utilizing public funds strictly adhere to procurement regulations. Weak oversight allows non-compliance to persist, as non-compliance often goes unnoticed, thus undermining core procurement principles of efficiency, transparency, accountability, and equal opportunity.

- a. The legal framework for public procurement does not mandate the NPPA to conduct audits on a regular basis.
- b. The NPPA faces challenges in monitoring and enforcement due to capacity constraints, in terms of staffing, technological resources, and technical expertise, as well as insufficient clarity/predictability as to sanctions for non-compliance. As a result, and as the legal framework does not establish any particular periodicity for NPPA audits, the frequency and effectiveness of NPPA audits is insufficient. That leaves problems discoverable in such audits to linger.
- c. Pursuant to the Finance Act, local councils submit their procurement plans to the MoF and the Public Procurement Act does not require local councils to submit their procurement plans to the NPPA.
- d. Whilst both NPPA and NAMEA have monitoring of contract management within their mandate, contract implementation and management remain weak points in the NPPA monitoring of the procurement process.
- e. Procurement monitoring at the sub-national level is also insufficient, creating oversight gaps. For example, pursuant to the Finance Act, local councils submit their procurement plans to the MoF and the Public Procurement Act does not require local councils to submit their procurement plans to the NPPA.
- f. The effectiveness of NPPA monitoring (one of the main purposes of which is to detect and address non-compliance) has been affected by non-compliance with reporting requirements, specifically, compliance with the Standard Procurement Forms (SPF6), which procuring entities are supposed to use for reporting on their procurement activities. Another factor is that revisions of procurement plans are not sent back to the NPPA, which results in disjunction in budget results, as is lack of logistics to carry out independent verifications on the field.
- g. As noted in the C-PIMA Report (2024), though the Public Procurement Regulations (2020) provide for joint review and approval of procurement plans by the MoF and the National Public Procurement Agency, there have been some coordination gaps remain between the two entities.
- h. Performance monitoring is inadequate, with no framework for continuous oversight during contract execution.
- i. Monitoring and enforcement of debarment decisions are somewhat lax, resulting in instances of participation in procurement proceedings by debarred bidders

Duplicative monitoring activities: Some duplication of efforts is inherent in the fact that monitoring is being carried out by NPPA, NAMEA and MoPED, which may provide opportunities for some saving of efforts and greater efficiency. To one extent or another, there is a lack of information sharing among the monitoring agencies. There are also challenges in coordination between Central and Local Governments. Another area deserving of study and possible clarification is the relationship in the monitoring sphere between NPPA and the PPP Unit (pursuant to the PPP Act (sec. 38), NPPA has authority to monitor procurement aspects of PPP projects). The assessors understand that there has been some discussion of an MoU including MaMED, the Audit Service, the ACC and NPPA to share information and to conduct joint monitoring.

Lack of e-GP hinders efficiency and effectiveness of monitoring: Despite Reg. 3 mandating e-procurement, an e-GP system has not yet been implemented. The lack of real-time monitoring tools afforded by an e-GP system hinders effective data collection and analysis. Without the data capture and transparency enabled by

Pillar II. Institutional Framework and Management Capacity

an e-GP system, NPPA lacks easy access to data on procurement activities, which must be collected manually and is subject to the vagaries of compliance by procuring entities with reporting obligations.

Recommendations

1. **Improve effectiveness of NPPA monitoring:** A combination of steps needs to be taken to improve NPPA monitoring including:
 - a. Fostering greater compliance with reporting requirements, including through greater specificity in the legal framework on the scope of possible penalties for non-compliance;
 - b. Equipping the PPA with the necessary capacity so as to enable an increase in auditing/reviewing activity, including at the local level, while applying a risk-based approach in selecting audit cases;
 - c. Introduce a risk assessment framework by amending the Public Procurement Act 2016 (e.g., Section 19) and Regulations 2020 (e.g., Reg. 12) to require assessments based on complexity, value, and impact, ensuring delegation aligns with monetary thresholds and risks; establish a framework for, and step-up monitoring of, contract performance
 - d. Focus on issues of particular importance in affecting outcomes (e.g., adherence to procurement planning and publication requirements, use of neutral/functional specifications, contract management, effectiveness of e-GP system)
 - e. Improving coordination with MoF monitoring activities;
 - f. Improvement in record-keeping practices of procuring entities;
 - g. Consider establishing a monitoring platform for NPPA monitoring activities, akin to NaMEA's NaMEMIS (see assessment criterion 4(a)(c)).

Strengthen central and local governments' coordination on procurement through standardized templates, stronger oversight, and digital tracking tools, especially for local governments.
2. **Rationalize monitoring activities and programs:** Given that monitoring is being conducted not only by the NPPA, but also by NAMEA and MoPED, possible opportunities should be explored to rationalize those efforts to reduce or eliminate duplication that does not add value. The emphasis should be on complementary rather than duplicative monitoring. Such rationalization may be facilitated by restoring NPPA to its original purely non-operational role (see assessment criterion 5(a)(a)). In reviewing the current monitoring scene, effective monitoring of contract implementation and management needs to be ensured. Such a review aimed at rationalization of monitoring activity should also take into account monitoring of PPP projects. The [planned] MoU for information sharing and joint-monitoring involving NeMED, Audit, ACC and NaMEA could be a useful vehicle for rationalization of monitoring activities and breaking down any silos that may have arisen among monitoring agencies. To facilitate complementary monitoring, an inter-agency coordination platform could usefully be established for NPPA, ASSL, and the Internal Audit Directorate.
3. **Relieve NPPA of its prior-review/no-objection function:** In order to restore NPPA to its original, non-operation nature as a regulatory and policy body, assign any prior-review/no-objection function to another entity, such as the MoF Procurement Directorate.

Assessment criterion 5(b)(e):
providing procurement information

Conclusion: No gap

Red flag: No

Qualitative analysis

Summary: The Public Procurement Act 2016 and the Public Procurement Regulations 2020 do assign dissemination-of-information tasks to the NPPA.

Pillar II. Institutional Framework and Management Capacity

The legal framework for public procurement (Act, sec. 14(2)(e)) mandates the NPPA to disseminate public procurement information. That encompasses various types of procurement information and is done through a number of modalities.

Public Procurement Bulletin: The Act (Sec. 14(2)(i)) mandates the Authority to publish a quarterly Public Procurement Bulletin containing details such as approved procurement plans, proposed procurement notices, invitations to bid, and contract award information. The site of publication is not mentioned, which suggests that publication of the Bulletin is in print form, though in practice it is issued online. No mention is made of publication of amendments to annual procurement plans.

Database of suppliers, contractors and consultants: The Act (Sec. 14(2)(j)) obligates the NPPA to publish a database of suppliers, contractors, and consultants, along with price records, to aid procuring entities in bid evaluation and promote transparency. Reference is made here to publication in the public Procurement Bulletin, the Gazette, or in electronic media.

Annual Procurement Forum: The Act (Sec. 14(2)(o)) requires the NPPA to conduct, at least once a year, a procurement forum involving public and private sectors, civil society, and development partners to address procurement-related issues, fostering stakeholder engagement.

Debarment list: The NPPA is charged with maintaining and issuing to procuring entities on a regular basis a list of suspended suppliers, contractors and consultants (Sec. 14(2)(l)).

Annual report: The Act calls upon the NPPA to prepare an annual report on the overall functioning of the public procurement system and on procurement activities, to be presented to the Cabinet and tabled before Parliament.

Intra-governmental dissemination of information: The NPPA's functions include sharing information and cooperating with other arms of government to facilitate implementation of Government policies (Sec. 14(2)(n)).

Publication of Quarterly Price Norm: Though it is not specifically mentioned in the Act, the NPPA publishes the Price Norm on a quarterly basis to provide standardized pricing information on a variety of commonly procured goods, works and services. The range of products and services covered is not exhaustive, however (e.g., certain complex goods are not covered, such as in the security sector), and the Price Norm is faulted by practitioners as being published late.

Gap analysis

Recommendations

(See assessment criterion 7(a)(d), concerning the scope of information being disseminated, which could usefully be expanded to align with open contracting principles)

Assessment criterion 5(b)(f):
managing statistical databases

Conclusion: Substantive gap

Red flag: No

Qualitative analysis

Summary: Whilst information dissemination tasks are assigned to the NPPA (see assessment criterion 5(b)(e)), explicit reference is not made to establishment by the NPPA of a statistical database.

Pillar II. Institutional Framework and Management Capacity

The Act mandates the NPPA to publish information on procurement activities, particularly in the form of the Quarterly Bulletin (Sec. 14(2)(i), containing information on approved procurement plans, proposed procurement notices, invitations to bid, and contract awards) and the Annual Report (sec. 14(2)(m), containing information on procurement activities). However, mention of a statistical database is not made in the legal framework for public procurement.

Gap analysis

The various references to dissemination of information by the NPPA, including via the Procurement Bulletin, do not amount sufficiently to a reference to the establishment of a statistical database on public procurement. A statistical database is an indispensable tool for all stakeholders in a public procurement system, including those planning and implementing procurement, as well as those monitoring procurement activity and the private sector.

Recommendations

Elaborate legal framework provisions on NPPA data management: Amend the legal framework (in particular Sec. 14(2)(i) and (j), and Regs. 5 and 8), to provide additional details on NPPA data management functions to a clear mandate to:

- establish an online, interactively searchable database on procurement activities, accessible to the general public (in line with Open Contracting and OGP principles), and built on and integrated with the e-GP system to enable data capture and updating in real time, and published in a manner that enables procurement data analytics;
- disaggregation of data according to various categories such as gender, region, a more granular breakdown of data according to type of procurement than the the broad categories of goods, works and services, thus enabling more detailed monitoring and procurement data analysis;
- integration of the e-GP system with other government datasets (e.g., finance and tax); ensuring that the NPPA has capacity needed for data analysis;
- issue further elaborate, more granular standardized formats for reporting on procurement activities, aligned with the Open Contracting Data Standard;
- conduct audits of procurement data to ensure data accuracy and reliability, enhancing the credibility of the procurement database.

Conclusion: Substantive gap

Assessment criterion 5(b)(g):

preparing reports on procurement to other parts of government

Conclusion: No gap

Red flag: No

Qualitative analysis

Summary: In accordance with the Act, the NPPA is required to report annually on its activities as well as to report annually on the functioning of the public procurement system. Both reports are to be placed ultimately before Parliament. However, the issuance of those reports have been subject to delays

Annual report on NPPA: Section 13 requires the NPPA Chief Executive to prepare an annual report detailing the NPPA's activities, finances, and audited accounts and submit it to the Board within one month after the end of the fiscal year. Within six months of the end of the fiscal year, the Board is to send the approved report to the Minister of Finance (within six months of the end of the fiscal year). The Minister then has one month to lay the report before Parliament. That timeline does not appear to have been followed in practice.

Pillar II. Institutional Framework and Management Capacity

Annual report on functioning of public procurement system: Section 14(2)(m) mandates the NPPA to prepare an annual report on the overall functioning of the public procurement system, including a profile of procurement activities, to be presented to Cabinet and tabled before Parliament through the Minister of Finance. Pursuant to that mandate, Annual Assessment reports have been prepared, though those have been subject to delay, with the 2019 Report being the most recent one report appearing on the NPPA web portal. The assessors were able to obtain the 2020, 2021, 2022, and 2023 editions of the Annual Assessment Report, though those have not yet been posted on the NPPA web portal.

Possible further improvements: Whilst the criterion, which queries the assignment to the NPPA of the task of reporting to other parts of the government has been met, the assessors would point to factors surrounding delays in the issuance of such reports. Factors affecting the time taken to issue the Annual Assessment Reports include delays and gaps in reporting by procuring entities and the lack of effective digital reporting mechanisms. While electronic communication is permitted, there is no explicit mandate for procuring entities to use digital platforms for reporting, potentially causing delays. Reporting frequency for specific activities, such as high-value or emergency procurements, is not clearly defined, leading to inconsistencies. Additionally, the system lacks integration with other government financial and audit systems, hindering timely data access and analysis. Furthermore, the framework does not give sufficient emphasis to performance reporting, including supplier performance, contract implementation, and procurement impact on public services, limiting the ability to assess effectiveness of performance and results.

Gap analysis

Recommendations

Reduce time lag in issuance of Annual Assessment Report: It can be expected that, with the implementation of the e-GP system, and its data capture, digital reporting, and analytics functionalities, and integration/interfacing with other PFM systems, the time required for the preparation of the Annual Assessment Report could be shortened.

Publish the NPPA annual report on its activities and finances: Publication of that report would improve the transparency and accountability of this critical component of the public procurement system

Assessment criterion 5(b)(h):

developing and supporting implementation of initiatives for improvements of the public procurement system

Conclusion: No gap

Red flag: No

Qualitative analysis

Summary: The NPPA is assigned the task of assessing procurement operations and submitting proposals for improvements (sec. 14(2)(b)). Pursuant to that mandate, the NPPA has launched a number of initiatives aimed at improvements in the public procurement system, including the development and planned introduction of a central e-GP system. At the same time, sustainability of such reform initiatives needs to be achieved.

The NPPA has implemented a number of initiatives directed at improvement of various components of the public procurement system. Those include:

e-GP: the development of an e-procurement system, which, after an initial delay, is currently in the process of being developed with the support of a team of consultants that have been engaged and are working.

Pillar II. Institutional Framework and Management Capacity

Standard bidding documents: A range of standard procurement documents have been issued, which include general conditions of contract

NPPA web portal: the NPPA has established a web portal, which is a central point of entry for the public procurement system.

Annual Assessment Reports: The compilation of detailed information on the performance of the public procurement system provides information essential for monitoring and oversight of procurement activities, identification of gaps and weaknesses in the system and in practice, identification of needed areas of capacity building and reform, and promotes transparency and accountability.

MAPS assessment: Engaging in this MAPS exercise promises to be a gateway to further development of key components of the public procurement system, including the policy, legal, procedural, institutional, and human resources components of the system procedural.

Though the criterion is met, there is room for further improvement in defining the scope of this responsibility of the NPPA. Whilst various important procurement reform initiatives have been undertaken, those initiatives need to be maintained and sustainable, and based on a procurement reform strategy and implementation plan addressing the major components of the procurement system. As a result some initiatives have been somewhat sporadic, a function also of inconsistency in availability of necessary resources. For example, the NPPA web portal has been established, but is not being kept up-to-date consistently. For instance, no circulars beyond those issued in 2021 are posted there, no procurement plans following those for the 2021 fiscal year, the Quarterly Bulletin is not available on the website consistently and, when it is, is from several years back. Another example is in the area of training and capacity building.

Gap analysis

Recommendations

Include a clear mandate to develop a procurement reform strategy and implementation plan: Based on the findings, recommendations and action plan in this MAPS Assessment Report, and building on the progress that already has been achieved, a procurement reform strategy and implementation plan should be developed and implemented addressing all the main components of the public procurement system.

Assessment criterion 5(b)(i):

providing tools and documents, including integrity training programmes, to support training and capacity development of the staff responsible for implementing procurement

Conclusion: No gap

Red flag: No

Qualitative analysis

Summary: The NPPA is assigned the task of ensuring the capacity building of the procurement workforce and related materials and tools.

Section 14(2)(c) (affirmed in Reg. 2) mandates the NPPA to ensure capacity building and human resource development, including training and professional development for procurement staff.

Gap analysis

Recommendations

Assessment criterion 5(b)(j):

Pillar II. Institutional Framework and Management Capacity

supporting the professionalisation of the procurement function (e.g. development of role descriptions, competency profiles and accreditation and certification schemes for the profession)

Conclusion: No gap

Red flag: No

Qualitative analysis

Summary: In effect, responsibility for developing professionalization of public procurement is assigned to the NPPA with sufficient clarity.

The duties of the NPPA germane to professionalization, as laid out in the Act, include: (i) ensuring capacity building and human resource development for public procurement, including development, promoting and supporting training and professional development of persons engaged in public procurement (sec. 14(2)(c); and, (ii) developing and recommending to heads of procuring entities a career development and management programme, and a system for selection, appointment and termination of appointment of procurement officers (sec. 14(2)(d)).

See also assessment criterion 8(b)(a), concerning the status of professionalization.

Gap analysis

Recommendations

Assessment criterion 5(b)(k):

designing and managing centralised online platforms and other e-Procurement systems, as appropriate

Conclusion: No gap

Red flag: No

Qualitative analysis

Summary: The Act empowers the National Public Procurement Authority (NPPA) to assess procurement processes and propose ICT improvements, including e-Procurement systems. As noted under assessment criterion 7(a)(a), the NPPA web portal has been established, though with issues in terms of completeness and timeliness of information. After some delay, the process of developing an e-GOP system has begun in earnest.

Pursuant to its mandate under the Act to introduce technological advances into the procurement system, the NPPA's establishment of its web portal is a major step in the modernization of Sierra Leone's public procurement, as it facilitates access to information about the system and procurement activities and transparency. At the same, further work remains to be done to improve the functionalities, completeness, and timeliness of the web portal. Following some delays, including the disruptive Covid period, systematic work is being conducted on the development of an e-GP system, implementation of which is expected in the near future. The introduction of an e-GP system will help to bring important improvements to the public procurement system in terms of efficiency in transactional costs, participation and competition, access to information and transparency, and accountability. In order to achieve that potential, the NPPA should ensure that the e-GP has a full range of functionalities and features to improve on transparency of public procurement information.

Gap analysis

Pillar II. Institutional Framework and Management Capacity

Concerning gaps in the NPPA web portal, see the narrative under assessment criterion 5(b)(e). See also e-GP related analyses and recommendations under assessment criteria 4(a)(b), 4(a)(c), 4(b)(b), 5(b)(e), 5(b)(f), and 5(b)(g)

Recommendations

(See also e-GP related analyses and recommendations under assessment criteria 4(a)(b), 4(a)(c), 4(b)(b), 5(b)(e), 5(b)(f), and 5(b)(g))

Sub-indicator 5(c)

Organisation, funding, staffing, and level of independence and authority

Assessment criterion 5(c)(a):

The normative/regulatory function (or the institutions entrusted with responsibilities for the regulatory function if there is not a single institution) and the head of the institution have a high-level and authoritative standing in government.

Conclusion: No gap

Red flag: No

Qualitative analysis

Summary: The National Public Procurement Authority (NPPA) is the primary institution responsible for the normative and regulatory functions in Sierra Leone's public procurement system, established by the 2004 Public Procurement Act and maintained pursuant to the 2016 Act (Section 3). The NPPA holds a high-level and authoritative position in government, governed by a Board appointed by the President and subject to Parliamentary approval (Section 4). Its authoritative status also derives from the functions that it performs in the public procurement sphere. However, though the criterion is met, there are challenges, including weaknesses in enforcement, and in resources and capacity for performing its functions.

The Board includes high-ranking officials, and the Chief Executive is appointed by the President with Parliamentary approval (Section 12(2)). The key functions assigned to the NPPA -- spanning policy-making, approving annual procurement plans, assessment of procurement operations, capacity building and professionalization, dissemination of information, debarment, monitoring procurement activities and conducting investigations and audits, and reporting on the procurement system -- confer importance on its role and command the attention of stakeholders (Sec. 14(2)). For example, the NPPA integrates procurement policies with broader government objectives, such as finance, budgeting, and anti-corruption initiatives (Reg. 5). It can recommend suspending funds to entities breaching procurement regulations (Reg. 6(4)). These provisions underscore the NPPA's high-level standing, regulatory authority, and role in ensuring transparency, accountability, and compliance in public procurement. (See assessment criterion 5(b) for the description and assessment of the NPPA functions.) As a statutory body, NPPA's staff recruitment, appointments and employment conditions are subject to the Civil Service Code, Regulations and Rules (as Revised 2024).

Whilst the criterion is met, there nevertheless are challenges to its ability to function optimally and maintain authoritative standing, including:

- a. weakness of enforcement mechanisms and lack of clear penalties for non-compliance; transparency gaps, as the NPPA is not required to disclose internal decision-making or investigation outcomes; ensuring that NPPA has the necessary staff, with needed technical capacity (see assessment criterion 5(c)(a));
- b. lack of public awareness of the NPPA's authority, due to the absence of public awareness campaigns or stakeholder engagement provisions.

Pillar II. Institutional Framework and Management Capacity

Gap analysis

Recommendations

1. Provide necessary resources for NPPA: Adequate financial and human resources must be allocated to the NPPA through increased budgets or donor support. Transparency should be improved by requiring annual reports on activities, investigations, and enforcement actions under Section 14(2)(m).

2. Take steps to enhance NPPA's high-level and authoritative standing, including:

- a. Ensuring that appointment of the NPPA's Board and leadership appointments is transparent and merit-based to fortify independence and reduce risk of political interference; possible techniques for doing so that may be considered include publicly advertised posting of open positions, establishment of a multi-stakeholder independent selection panel, a role for Parliament (public hearings), and increased transparency in the evaluation of candidates
- b. Improving transparency of NPPA operations, including investigations, and enforcement actions under Section 14(2)(m).
- c. Solidify the enforcement power of the NPPA including issuance of remedial sanctions
- d. Bolstering the technical capacity of NPPA staff;
- e. Conducting awareness-raising campaigns to educate stakeholders on the NPPA's role and compliance importance
- f. A stakeholder engagement framework, including civil society and other stakeholders (public and private sectors), should be established to improve transparency and accountability. These measures would bolster the NPPA's effectiveness, independence, and public trust.

See also recommendations concerning: the restoration of NPPA as a non-operational, regulatory body (assessment criterion 5(a)(a)); requiring annual public reports on NPPA activities (assessment criterion 5(b)(a)); timeliness of NPPA dissemination and publication of information activities (assessment criterion 5(b)(e)); strengthening of enforcement mechanisms (assessment criterion 5(a)(a)).

Assessment criterion 5(c)(b):

Financing is secured by the legal/regulatory framework, to ensure the function's independence and proper staffing.

Conclusion: Substantive gap

Red flag: No

Qualitative analysis

Summary: The Act (Sec. 12(6)) calls for the NPPA to be financed through budget appropriations from Parliament, grants by any agency or authority, and retentions from fines. The NPPA's independence and effectiveness are supported by several regulatory and financial provisions. Other sources of funds include a percentage of fees charged for sake of bidding documents. Yet the NPPA remains strapped for resources to perform its functions fully and effectively. However, serious resource constraints and limited financial autonomy impact on the ability of the NPPA to perform its functions fully, effectively and in an independent manner. Raising funds for the NPPA through penalties assessed by the NPPA, apart from being of questionable sustainability, involves a risk of conflict of interest associated with self-financing regulatory bodies. It is recommended to provide budget autonomy to the NPPA.

As noted above, the legal framework for public procurement (Sec. 12(6)) provides several sources of finance for the NPPA, including budgetary appropriations from Parliament, grants, and retentions from fines. The NPPA has its own line in the State budget. Beyond those sources of financial support, Reg. 10(2) allows the NPPA to charge minimal registration and renewal fees, providing a funding source, though it is rarely used in

Pillar II. Institutional Framework and Management Capacity

practice. Reg. 58(6) entitles the NPPA to a percentage of fees from the sale of standard bidding documents, further supporting financial independence. Section 12(7) mandates proper bookkeeping and annual audits by the Auditor-General, ensuring financial accountability. Section 13(1) requires the NPPA to submit an annual report with audited accounts to the Board, Minister, and Parliament, ensuring oversight.

Gap analysis

Resource and financial autonomy constraints: Despite having several sources of financing, The NPPA lacks budgetary autonomy, making its budget susceptible to political interference or delays in parliamentary approval, affecting operational independence. Concomitantly, the NPPA faces gaps in financing and independence. Moreover, undue reliance on registration fees, bidding document fees, and external grants may create dependency or conflicts of interest, undermining financial independence and the autonomy of its regulatory role. Furthermore, autonomy is limited as the NPPA's operations, including Board remuneration (Section 7), require ministerial approval, potentially providing entry points for affecting autonomy of decision-making.

Recommendations

- 1. Provide budget autonomy for the NPPA:** To support the financial stability and sustainability of the NPPA, and thereby its independence from political interference and its operational independence and effectiveness as a regulatory body, a number of steps could usefully be taken. Those include: allowing the NPPA to develop and defend its own budget directly to Parliament, without revision by the Ministry of Finance; the NPPA having access to funds directly from the Consolidated Fund, as is the case with the ASSL and the ACC; empower the NPPA to make independent spending decisions within its budget allocation; protection of the NPPA from mid-year budget reallocations;
- 2. Move away from relying on fees charged for bidding documents:** Reliance on charging fees for bidding documents as a source of revenue is not a recommended practice, the standard being that any fee should reflect only the cost of printing and distributing the bidding documents. According to that standard, once bidding documents are available online for download, a procurement system may decide to forgo charging any fee for the documents.
- 3. Delink NPPA finances from imposition of fines:** The Act (sec. 12(6)(c)) specifies the imposition of fines by the NPPA as a source of its financing. Inherent in empowering a regulatory body like the NPPA with such a self-financing mechanism is a conflict-of-interest risk, i.e., that decisions on imposition of fines may be influenced by the operational financing needs of the regulatory body. Such a scenario may also be a fertile ground for rent-seeking behavior. In order to eliminate that risk, while at the same time enhancing the enforcement power of the NPPA to impose fines and other remedial sanctions (see assessment criterion [...]), it is recommended to amend the Act to remove the imposition of fines as a source of revenue for financing NPPA operations.

Assessment criterion 5(c)(c):

The institution's internal organisation, authority and staffing are sufficient and consistent with its responsibilities.

Conclusion: Substantive gap

Red flag: No

Qualitative analysis

Summary: The legal framework for public procurement establishes the NPPA's governance structure, internal organization, authority and staffing in concordance with the NPPA's functions. However, the NPPA has shortages in staffing and technical capacity, which it is recommended to bolster.

The Legal framework for public procurement defines the organizational framework of the NPPA, as outlined below.

Pillar II. Institutional Framework and Management Capacity

NPPA Board: the composition of the NPPA Board, which is the governing body of the NPPA, including from government, the public and private sectors, and professional associations ensuring diverse expertise and constituencies (Sec. 4); the tenure of the Board (Sec. 5); the functions of the Board (Sec. 5, including to control and supervision of the NPPA and to provide policy guidance and advice); remuneration of Board members (Sec. 7); filling of vacancies (Sec. 8); periodicity and procedures of Board meetings (Sec. 9); powers of the Board (Sec. 11);

NPPA secretariat: Secretariat of the NPPA (Sec. 12), including the role of the CEO and the Deputy CEO (both appointed by the President and approved by Parliament), the NPPA staff (appointed by the Board upon terms and conditions appointed by the Board); NPPA bookkeeping and accounting obligations. No mention is made in the Act of requirement for NPPA staff (including the CEO and the Deputy CEO) regarding public procurement experience and knowledge. As a statutory body, NPPA's staff recruitment, appointments and employment conditions are subject to the Civil Service Code, Regulations and Rules (as Revised 2024).

Gap analysis

Qualifications of NPPA CEO and secretariat : Given the crucial functions assigned to the NPPA, the legal framework should indicate the general types qualifications and experience that the CEO, and the Deputy CEO, should have relevant to their roles and responsibilities; the applicable administrative instrument should indicate the types of qualifications and experience that technical secretariat staff should have, including any training and certification requirements in accordance with the professionalization paradigm recommended in this assessment. There is no provision providing that the CEO of the NPPA may only be removed for cause, which would protect the regulatory autonomy of the NPPA CEO.

Regional NPPA branch offices: Section 12(2) establishes the NPPA Secretariat but omits decentralized offices, reducing oversight in remote areas.

Recommendations

Elaborate professional profile of NPPA secretariat: The required qualifications, and roles and responsibilities, of the leadership and staff of the NPPA secretariat should be elaborated.

Sub-indicator 5(d) Avoiding conflict of interest

Assessment criterion 5(d)(a):

The normative/regulatory institution has a system in place to avoid conflicts of interest.*

Conclusion: Substantive gap

Red flag: No

Qualitative analysis

Summary: The legal framework for public procurement addresses conflicts of interest, though for the most part those provisions are focused on public officials conducting procurement operations, with less attention to conflict issues in regulatory bodies. The exception is Section 10 of the Act, according to which NPPA Board members must disclose any direct or indirect interests, with non-compliance leading to potential removal. No mention in the Act of conflict-of-interest rules for the CEO and other staff of the NPPA, though there is an ethics code in the Public Procurement Manual, apart from conflict rules (disclosure and recusal) of general application in the 2008 Anti-Corruption Act (as amended 2019).

The Act (Sec. 10) establishes clearly a conflict-of-interest- disclosure and recusal requirement. A member of the Board who has any interest, direct or indirect, in any matter to be considered by the Board, is obligated to disclose the nature of his interest to the Board (using the applicable form), which must be recorded in the Board minutes, and recusal of the concerned member from any deliberation or decision of the Board relating to that matter is required (on pain of possible removal from the Board. However, the Sec. 10 provision does not refer to the NPPA secretariat. Neither does Reg. 157(d) (conduct of public officials).

Pillar II. Institutional Framework and Management Capacity

Section 33 (conduct of public officials) mandates public officers to act impartially, declare interests, and avoid roles in private concerns related to their former procurement duties for three years post-service. However, that provision is directed at procurement officials in MDAs conducting procurement proceedings and, on their face, do not encompass NPPA secretariat staff. Ethics provisions in the Regulations are similarly directed at procurement officials conducting procurement proceedings (e.g., Reg. 157(d) on avoidance of conflicts of interest, disclosure and recusal, and other provisions including Reg. 15(3) (conflict of interest of procurement committee members).

The Public Procurement Manual (2.3) establishes a procurement-specific Code of Ethics, governing “all officials involved in public procurement for the Government of Sierra Leone”. The Code (2.3.2) includes conflict of interest provisions (disclosure and recusal requirements applicable to a “public servant”), though the rest of the section is geared toward official conducting procurement proceedings. Beyond that, the NPPA secretariat staff is subject to the 2008 Anti-Corruption Act (amended 2019) (sec. 45), which imposes conflict-of-interest disclosure and recusal requirements on public officials, and subjects violations thereof to criminal penalties (fines and imprisonment).

Quantitative analysis

** Recommended quantitative indicator to substantiate assessment of sub-indicator 5(d) Assessment criterion (a):*

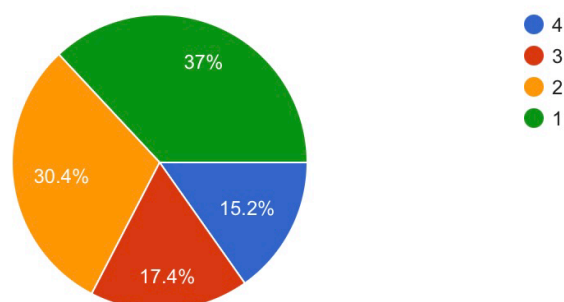
- Perception that the normative/regulatory institution is free from conflicts of interest (in % of responses).

Source: Survey.

1. Conflicts of Interest in Public Procurement

a) On a scale of 1-4 , (4=Abundant conflicts; 3= Obvious conflicts; 2= minor conflicts; 1= No perceived conflicts) how prevalent are conflicts of interest in Sierra Leone’s procurement regulatory institutions? Select only one

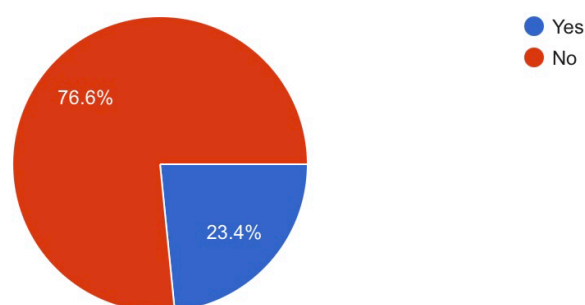
46 responses



Pillar II. Institutional Framework and Management Capacity

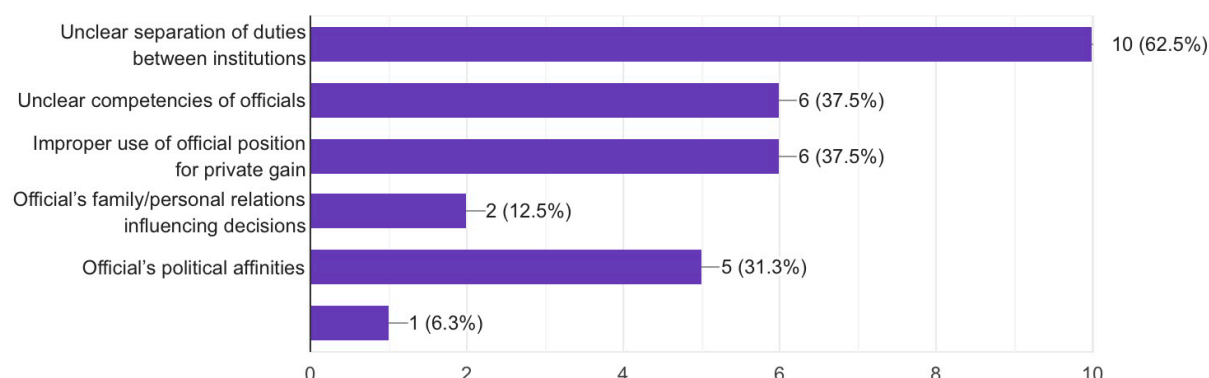
b) Have you/your company ever encountered a conflict of interest situation in public procurement?

47 responses



(If Yes, select applicable reasons:)

16 responses



The perception-based indicator reflects stakeholders' experienced perception of integrity in public procurement, rather than the completeness of formal legal safeguards in the system. The generally positive survey results are consistent with existing conflict-of-interest rules for NPPA Board members and the applicability of general public-sector integrity provisions. Design-level gaps (e.g., lack of conflict-of-interest rules specifically for NPPA secretariat) are not captured by perception indicators.

Gap analysis

Limited details on disclosure and recusal process: While conflicts of interest must be declared (Reg. 15; Section 33), there is no clear process for recusal or replacement of conflicted members, and Reg. 158 lacks detailed procedures for managing such conflicts.

No context-specific conflict of interest provisions for NPPA secretariat: The core legal framework for public procurement do not contain conflict-of-interest rules addressed to the NPPA secretariat staff is a gap. Whilst they are subject to the general conflict of interest provisions in the code of conduct applicable to public servants, they are not mentioned in procurement-specific ethics and conduct provisions in core procurement framework. Although they might not be directly involved in conducting procurement proceeding, NPPA secretariat perform functions that, if influenced by personal interests of secretariat staff, would affect the

Pillar II. Institutional Framework and Management Capacity

integrity and fairness of procurement proceedings in which they perform various ex ante approvals/no-objections. This should be affirmed in the Act and not left to be mentioned in the Public Procurement Manual if at all.

Recommendations

Elaborate conflict-of-interest provisions for NPPA secretariat: The elaboration of conflict-of-interest rules for the NPPA secretariat is advisable in light not only to avoid sending the wrong signal about the essential nature of conflict restrictions to the work of the NPPA, but also to ensure that those who carry out the sensitive NPPA tasks do so in line with their official duties and for the public rather than the personal interest (e.g., approval of price adjustments greater than 25 percent of the contract value).

Develop guidance material and training: Detailed guidelines and training for identifying and managing conflicts of interest for secretariat staff (and the Board) on managing conflict risks in the NPPA's regulatory and supervisory context, including disclosure and recusal procedures, in synergy with the ACC.

Indicator 6. Procuring entities and their mandates are clearly defined

Sub-indicator 6(a)

Definition, responsibilities and formal powers of procuring entities

The legal framework provides for the following:

Assessment criterion 6(a)(a):

Procuring entities are clearly defined.

Conclusion: Minor gap

Red flag: No

Qualitative analysis

Summary: Both the Act and the Regulations provide clear and comprehensive definitions of procuring entities. The definitions and roles outlined in both documents (Act and Regulations) are largely aligned, with minor differences in drafting and are crucial to defining the broad scope of application of the Act.

The legal framework defines procuring entities broadly, encompassing government ministries, local authorities, state-owned enterprises, public utilities, and any natural or legal person using public funds for procurement (Sec. 1(1)). Section 1 of the Regulations and Section 1(1) of the Act include entities such as local councils, sub-vented agencies, universities, hospitals, and private sector entities using public funds.

The public procurement system in Sierra Leone is a decentralized one. According to the Procurement Manual (p. 40), decentralization of procurement functions is dependent on formal certification by the National Public Procurement Authority that the procuring entity has the necessary structures and staffing to undertake decentralized procurement, including an operational procurement committee and procurement unit. Certification of a procuring entity is subject to regular review by the NPPA and authority for conducting procurement may be withdrawn, limited or expanded as a result of such review.

Gap analysis

Perceived ambiguity regarding applicable rules: There is ambiguity regarding applicability of the Public Procurement Act when NGOs and PPPs procure using government funds (Sec. 1 (definition of "procuring entity" covered by the Act). Additionally, the Act includes public utilities but provides no specific procurement guidelines for their commercial operations, creating further ambiguity.

Recommendations

Clarify applicability of Public Procurement Act: To remove any ambiguity, the Public Procurement Act could usefully clarify whether the Public Procurement Act is applicable when NGOs and PPPs procure utilizing public funds.

Pillar II. Institutional Framework and Management Capacity

Assessment criterion 6(a)(b):

Responsibilities and competencies of procuring entities are clearly defined.

Conclusion: Minor gap

Red flag: No

Qualitative analysis

Summary: The legal framework for public procurement defines the responsibilities and competencies of procuring entities. Reg. 17 outlines their responsibilities, while Reg. 18 requires the Head of the Procuring Entity to approve or reject contract awards. Reg. 12 establishes procurement committees to oversee processes, ensuring transparency and accountability. It is the procurement committees that make contract award decisions. In practice, there is not always certainty as to responsibility for contract management.

The standard division of responsibilities and competencies in procuring entities is tripartite:

- Procurement Committees, established under Section 18(1) (2016 Act), approve contract modifications exceeding authorized limits under Reg. 12 (2020 Regulations), and approve or reject procurement submissions under Reg. 13. Their composition, defined under Reg. 14, ensures decisions are made by competent individuals.
- Procurement Units, mandated under Section 19(1) (2016 Act), manage procurement processes, including budget checks, bid evaluations, and contract preparation under Regs 16 and 17. They are staffed with trained personnel and handle procurement planning and administration under Section 19(3).
- Heads of Procuring Entities approve or reject procurement submissions under Reg. 18 and may seek technical advice under Reg. 19.

Gap analysis

Responsibility for contract management: There is uncertainty as to who is responsible for contract implementation monitoring. Only two contract management-related tasks are included in the listing of procurement unit functions (Reg. 17(1)(q) - preparing contract variations and modifications, and Reg. 17(1)(r) - assist with inspection and acceptance).

Recommendations

Clarify responsibility for contract management: The legal framework should affirm and emphasize the need for the procuring entity to designate responsibility for contract management and its various component functions.

Assessment criterion 6(a)(c):

establish a designated, specialised procurement function with the necessary management structure, capacity and capability.*

Conclusion: Substantive gap

Red flag: No

Qualitative analysis

Summary:

The Act (sec. 19) and Regulations call for each procuring entity to establish a procurement unit. In practice, procuring entities face challenges including in financing, staffing, management structures, technology and connectivity,

Pillar II. Institutional Framework and Management Capacity

Establishment of Procurement Units: Procuring entities are responsible for establishing procurement units, as mandated by the Act (sec. 19) and Reg. 16, to conduct procurement processes, maintain records, and ensure compliance.

- a. The procurement units are required to be staffed with persons trained and knowledgeable in procurement and charged with carrying out, on a continuous basis, functions related to procurement. (Reg. 19(1))
- b. The size and level of staffing of a procurement unit and any subsidiary procurement units is to be determined by the procurement workload of a procuring entity, taking into account the volume, value, complexity and type of procurement conducted the procuring entity (Reg. 16(2)).
- c. Reg. 16 refers to special technical expertise for procurement units dealing with specialized procurement.
- d. The Regulations (17(1)) set forth a detailed list of tasks and functions assigned to procurement units.

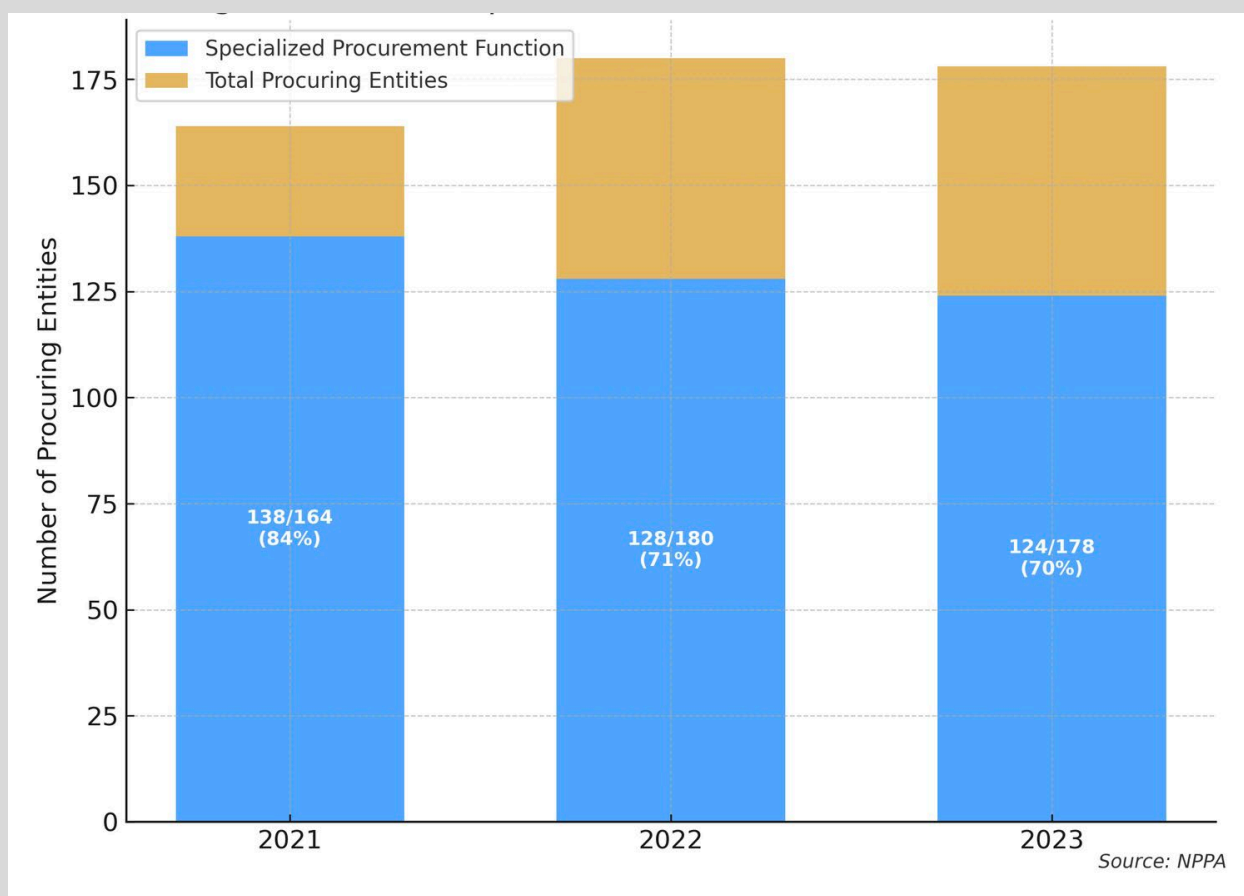
Reporting and HR aspects: Procurement Units/procurement officers in central government entities are under the finance unit or directorate of the respective entity. They also report to the NPPA regarding procurement plans, bidding documents, and other aspects of the implementation of procurement proceedings. Procurement officers are recruited through the Public Service Commission (PSC) (Some entities have procurement directors with no staff). Transfer of procurement officials is handled, however, by the HRMO. Procurement officers at the local level are recruited through the Local Government Service Commission. However, the local councils on their own can hire procurement officers to assist the lead officers in the councils. That is particularly common in the top councils when workload is heavy. At the central government level, it does happen that procurement officials are hired outside of the Civil Service Commission.

Functions of Procurement Units: Reg. 17(1) provides a detailed listing of the functions of a Procurement Unit, which relate to ensuring planning and fiscal responsibility, conducting procurement proceedings, proposing shortlists, propose members of evaluation committees to procurement committee, advising or participating in evaluation committees, maintaining standing lists of bidders and lists of pre-qualified bidders, assist with inspection and acceptance procedures, maintaining procurement records, provide information in connection with complaint review and debarment proceedings.

Procurement Committees: As an adjunct to procurement units, Section 18 establishes Procurement Committees with multi-disciplinary expertise, supported by Reg. 14, which specifies committee composition. Reg. 14 requires rotating members of procurement committees (brought in for relevant expertise) to include members with technical, legal, and business expertise, reflecting a merit-based approach to appointments.

Pillar II. Institutional Framework and Management Capacity

Quantitative analysis 6(a)(c) - Procuring Entities with Specialized Procurement Function (2021–2023)



This chart shows the proportion of procuring entities with a designated, specialized procurement function from 2021 to 2023, based on NPPA data.

- In 2021, 138 out of 164 entities (84%) had specialized procurement functions.
- In 2022, while the total number of procuring entities increased to 180, only 128 had specialized functions, reducing the proportion to 71%.
- In 2023, the number of entities was 178, with 124 having specialized functions, slightly reducing the proportion further to 70%.

The data indicates a declining trend in the proportion of entities maintaining specialized procurement functions, despite the relatively stable total number of procuring entities. This suggests possible challenges in sustaining specialization within procurement units.

Source: NPPA

Gap analysis

Resource gaps: In operating the procurement structures and processes, procuring entities face challenges in the areas of

- Financing* – affecting all other area of challenges listed here
- Staffing* –
 - there is a need to develop technical capacity needed to full tasks assigned to procurement units;
 - Reg. 16 links staffing to workload but lacks guidance on staffing of the procurement function in smaller entities.

Pillar II. Institutional Framework and Management Capacity

- iii. Section 17 mandates staff training but minimum qualifications or training standards are not addressed in the legal framework or defined elsewhere, causing inconsistent expertise
- c. *Management structure* -- Section 19 establishes Procurement Units but lacks detailed guidance on structure, leading to understaffing or overlapping roles.
- d. *Technology* -- lack of connectivity, outdated equipment, lack of working equipment; common problem to the functioning of procuring entities is a (copiers, computers, though some computers were purchased with EU support)
- e. *Training* -- without which staff continue to do what they are accustomed to doing, rather than implementing new policies, methods and practices; Reg. 16 requires technical skills but omits continuous professional development.
- f. *Procurement Committees* -- additional remuneration is not widely granted to procurement committee members and there is a reluctance to serve, though ultimately members find that they have little choice but to do is requested or instructed.

Recommendations

1. **Develop and implement public procurement professionalization strategy:** See recommendation under assessment criterion 8(b)(a); this will tie together a number of interrelated initiatives to address capacity building and professionalism in the conduct and management of the public procurement system and its activities, including
 - a. **Establishment of public procurement cadre** – this would involve designating a procurement cadre within the ranks of the civil service.
 - b. **Competency framework** – Identification of abilities and skills need at various levels of the public procurement professional structure, which will also inform the certification scheme and the design of training program modules
 - c. **Regulatory body** – This would be a regulatory body for the procurement profession, akin to such bodies in other professions
 - d. **Capacity building and certification** -- Amend Section 17 of the Public Procurement Act 2016 to mandate minimum qualifications for procurement staff and introduce a mandatory NPPA certification program linked to a systematic, ongoing training program coordinated with the competency framework. Implement monitoring mechanisms for staff education and certification. Allocate funding for training and develop continuous professional development programs in areas like contract management (Reg. 7). Amend Section 19(4) to mandate regular staff performance evaluations.
 - e. **Management Structure** -- Amend Section 19 to clarify organizational structures, and introduce specialized roles like contract manager (Reg. 17); promote electronic record-keeping for transparency (Reg. 151).
 - f. **Use of Technology** -- Provide technical support and training for e-procurement systems and develop contingency plans (Regs 3 and 4).
 - g. **Additional Recommendations:**

See also recommendations concerning capacity building and professionalization of public procurement (Indicator 8).

2. **Provide allowances for procurement committee members:** In recognition of the time and additional work and risk that accompanies membership in procurement committees, consideration could be given providing allowances/sitting fees for procurement committee members. Such a move would have to be supported by detail regulations to ensure transparency and accountability in the use of such funds.
3. **Address resource limitations in small entities/local levels: Elaborate the legal framework (Reg. 12)** to provide clear guidance on flexibilities that may be available for structuring the procurement function in very small procuring entities, particularly at the local level.

Pillar II. Institutional Framework and Management Capacity

Assessment criterion 6(a)(d):

Decision-making authority is delegated to the lowest competent levels consistent with the risks associated and the monetary sums involved.

Conclusion: Minor gap

Red flag: No

Qualitative analysis

Summary: The Act and the Regulations 2020 of Sierra Leone establish a structure for the procurement function and for delegating decision-making authority in public procurement. . However, in practice,

	Type of contract	Contract Value (Le) (Threshold in SLL million)	Authority approving proposed contract award
1.	Goods	Less than 15	Head of Procurement Unit or Department
		15-60	Head of Procuring Entity
		Above 60	Procurement Committee
2.	Works/Technical Services	Less than 30	Head of Procurement Unit or Department
		30-100	Head of Procuring Entity
		Above 100	Procurement Committee
3.	Consulting Services	Less than 6	Head of Procurement Unit or Department
		6-30	Head of Procuring Entity
		Above 30	Procurement Committee

procurement officials are vulnerable to interference and influence in decision-making. It is recommended to adopt and implement a professionalization strategy to solidify the delegation of authority outlined on paper.

The structures in procuring entities ordained by the legal framework for public procurement (procurement units, procurement committees) provide a framework for delegation of procurement authority, including varying degrees of approval requirements for contract award. It should be noted that such internal delegations and approval requirement are subject to external prior-review/no-objection requirements. (See assessment criterion 5(a)(a)). There is also the possibility of the NPPA to set different thresholds (of the type in the First Schedule to the Regulations) for different types of procuring entities.

Delegation of contract award approval authority in procuring entities

[Source: Public Procurement Regulations, First Schedule, item 6.]

Pillar II. Institutional Framework and Management Capacity

Reg. 17 outlines the responsibilities of Procurement Units, while Reg. 18 requires the Head of the Procuring Entity to approve or reject contract awards. Reg. 12 establishes procurement committees to oversee processes, ensuring transparency and accountability.

Gap analysis

Disproportionate procedural complexity: there is a gap in terms of streamlined/simplified procurement procedures for lower value procurement. Unlike many other country procurement systems, the legal framework for public procurement in Sierra Leon does not provide a simplified procurement method (e.g., direct procurement) for micro-procurement. The introduction of streamlined for very-low-value procurement and micro-purchases would facilitate further delegation of authority and saving of transaction costs.

Challenges to autonomy: In the absence of professionalization and digitalization of public procurement, procurement officers, and the procurement process, are more exposed are more prone to pressure and interference from above, which may result in transfer of an official not responsive to such pressure.

Conflicts of interest: As presently structured, there is a conflict of interest /roles for the procurement officer to award and sign a contract regardless of how low the amount is, which is the case with regard to low-value procurements (see table, above).

Definition of monetary thresholds in the Act: Monetary thresholds related to the delegation of procurement authority are stated in the Act as well as in the Regulations. Defining monetary threshold in the Act increases the risk of thresholds becoming outdated in light of the time required to amend statutory instruments such as the Act.

Recommendations

Empower further delegation of procurement authority: Further delegation of procurement authority may be empowered through the introduction of streamlined procurement method(s) for low value/micro-purchases.

Avoid defining monetary thresholds in the Act: Given the relatively time-consuming process involved amending a statute, and the tendency of monetary thresholds to become rapidly outdated, it is preferable to define monetary thresholds and ceilings in the annual budget law

See also recommendation under assessment criterion 12(a)(c) concerning expanded delegation of procurement authority to project managers.

Assessment criterion 6(a)(e):

Accountability for decisions is precisely defined.

Conclusion: No gap

Red flag: No

Qualitative analysis

Summary: The Public Procurement Act 2016 and Regulations 2020 establish an accountability framework for public procurement decision-making in Sierra Leone. That is in combination with the accountability system defined by the Public Finance Management Act, 2016 and its Regulations, centered on the vote controller in each budget entity.

As noted under criterion 6(a)(b), the legal framework for public procurement establishes the roles and responsibilities of the actors in procuring entities in the procurement process. Section 18 mandates

Pillar II. Institutional Framework and Management Capacity

procurement committees to approve submissions from the respective procurement units. plans, contracts, and contract modifications. In that capacity, procurement committees exercise internal oversight over procurement units. Actions and decision-making by those actors are subject to provisions in the procurement legal framework on ethical standards and transparency. In addition to internal hierarchical accountability mechanisms and internal controls and audits, there are external accountability mechanisms, including the IPRP, NPPA monitoring and oversight, external audit, the ACC, and the parliamentary oversight (in particular the PAC).

Procurement decision-making within procuring entities is integrated with and subject to the accountability order established by the Public Finance Management Act, 2016 and its Regulations, according to which the procuring entity's vote controller is the accounting officer. Vote controllers play a key role in the procurement process, including chairing procurement committees, approving procurement plans, certifying funds and being ultimately accountable for the correctness of the procurement process and budget expenditures.

Though the criterion is met, there are in practices some hinderances to implementing accountability, including limited access to data and transparency, which are essential for holding procurement officials accountable. Another key factor impinging on accountability is the current system of subjecting the procurement process to repeated NPPA prior approvals/no-objections, cited by stakeholders as diminishing the responsibility and accountability of actors subject to external prior review/no-objection procedures.

Gap analysis

Recommendations

1. **Shift more accountability to procuring entities:** Implementation of the recommendation to restore the NPPA to its original, non-operational character as a regulatory body would reinforce accountability on procuring entities for their procurement activities, replacing the current system of various prior approvals/no-objections. (See assessment criterion 5(a)(a))
2. **Implement transparency and accountability-related steps recommended in this Report:** Implementation of various transparency-related steps will help to enable accountability in the processing of procurement at the entity level. Those steps include:
 - a. digitalization of the procurement process (assessment criterion 7(b)(a));
 - b. standardizing and improving recordkeeping practices (assessment criterion 1(k)(a));
 - c. empowering access of the general public to data on procurement activities including through implementation of OCDS and an online interactively searchable database (Sec. 32 and Reg. 153);
 - d. development of civil society monitoring (assessment criterion 11(c)(a));
 - e. strengthening of enforcement and significance and certainty of sanctions for non-compliance (e.g., assessment criterion 5(b)(d));
 - f. strengthening whistleblower protection (e.g., adoption of a standalone whistleblower protection statute if, upon study, that is deemed more effective) (assessment criterion 14(d)(c));

Sub-indicator 6(b) Centralized procurement body

Assessment criterion 6(b)(a):

The country has considered the benefits of establishing a centralised procurement function in charge of consolidated procurement, framework agreements or specialised procurement.

Conclusion: Substantive gap

Red flag: No

Pillar II. Institutional Framework and Management Capacity

Qualitative analysis

Summary: The Act does not explicitly establish a centralised procurement function for consolidated procurement or framework agreements, instead decentralising procurement to individual entities while maintaining NPPA oversight. Reg. 20 authorizes the NPPA to designate a special agency, central administration, special procurement unit or procurement committee to conduct the procurement of common-use items for which the benefits of centralised purchasing can be demonstrated. That has not yet taken place. There are, however, some sector-specific centralized procurement arrangements taking place, in particular in the health, agricultural and education sectors.

A general, central purchasing body has not been established in the de-centralized public procurement system of Sierra Leone; NPPA has not yet designated an entity or entities pursuant to Reg. 20; but there are such arrangements at the sector level. In the health sector, the National Medical Supplies Agency (NMSA) handles procurement and distribution of medicines and medical supplies. In the education sector, the Ministry of Education centrally manages procurement related to infrastructure development as well as educational materials. In the agriculture sector, the Ministry of Agriculture and Food Security (MAFS) centrally manages procurement of agricultural inputs. The legal framework provides tools for centralized procurement arrangements, in particular through the framework agreement, and the possibility under Reg. 20 of designating an entity to conduct procurement of common-use items.

Reg. 30 provides common items are to be procured efficiently under NPPA instructions (to be issued pursuant to Reg. 20). Framework agreements are supported by Reg. 20(2)(d) and Reg. 135, enabling long-term contracts for repeated or continuous needs, reducing costs and lead times. Specialised procurement is addressed through Reg. 47, allowing two-stage bidding for technical requirements, and Reg. 83, governing consultant selection for specialised assignments based on quality or fixed budgets.

Gap analysis

Provisions and practices on framework agreements and centralized procurement of common-use items are undeveloped: Framework agreements, a tool for cost savings, are not mentioned, in detail and there is no centralised mechanism for specialised procurement functions like IT. Framework agreements are underutilised for common items, with limited awareness of their benefits.

Inconsistent practices: While the Act allows various procurement methods, their application is inconsistent across entities. A centralised supplier database to support consolidated procurement or framework agreements is absent, despite Section 14(2)(j) requiring a supplier database.

Issues in aggregation of requirements: Centralised procurement functions are not fully operational, with many entities procuring independently, causing inefficiencies. Aggregation of requirements lacks clear guidance, leading to inconsistent practices, and the absence of standardised procedures results in varying efficiency and transparency. Specialised procurement methods, like two-stage bidding, are seen as complex and underused due to a lack of expertise, particularly for high-value or complex projects. These gaps hinder efficiency, cost savings, and consistency in procurement processes.

Recommendations

1. **Consider establishing or designating an entity for central frameworks and purchasing:** Consider establishing a Central Procurement Agency (CPA) (e.g., under the MoF) to establish and manage framework agreements for common goods and services. It is recommended not to house or integrate such a CPA in or under the NPPA. This central purchasing type of function should not be housed in the NPPA, since NPPA, as a regulatory body, should not be involved in procurement operations.
2. **Elaborate provisions on framework agreements:** Introduce a new section under Part V to outline framework agreements and amend Section 37, with amendments to Sections 3 and 14(2) to expand NPPA's role to recognise them as a procurement method for cost and time savings.
3. **Expand NPPA's mandate and resources;** under Section 14(2)(j) to maintain a centralised supplier database with performance records and pricing; Strengthen NPPA's role with more resources and

Pillar II. Institutional Framework and Management Capacity

authority, standardise aggregation procedures, and promote collaboration for consolidated procurement. Expand framework agreements for a wider range of goods and services, simplify specialised procurement methods, and build technical capacity for complex projects.

4. **Ensure e-GP functionalities accommodate e-catalogues, framework agreements, etc.:** Implement functionalities in the e-GP system that will enable e-marketplaces and e-catalogues, including through framework agreements accessible through the e-GP system.

Assessment criterion 6(b)(b):

In case a centralised procurement body exists, the legal and regulatory framework provides for the following:

- Legal status, funding, responsibilities and decision-making powers are clearly defined.
- Accountability for decisions is precisely defined.
- The body and the head of the body have a high-level and authoritative standing in government.

Conclusion: No gap

Red flag: No

Qualitative analysis

Summary: There is no centralized procurement body established in Sierra Leone's public procurement system.

As mentioned under assessment criterion 6(b)(a), there is no central procurement body. There are some centralized sectorial purchasing mechanisms or practices, but no main central purchasing body for the procurement system.

Gap analysis

Recommendations

Assessment criterion 6(b)(c):

The centralised procurement body's internal organisation and staffing are sufficient and consistent with its responsibilities.

Conclusion: No gap

Red flag: No

Qualitative analysis

N/A

Gap analysis

N/A

Recommendations

N/A

Indicator 7. Public procurement is embedded in an effective information system

Sub-indicator 7(a)

Publication of public procurement information supported by information technology

The country has a system that meets the following requirements:

Assessment criterion 7(a)(a):

Pillar II. Institutional Framework and Management Capacity

Information on procurement is easily accessible in media of wide circulation and availability. Information is relevant, timely and complete and helpful to interested parties to understand the procurement processes and requirements and to monitor outcomes, results and performance.

Conclusion: Substantive gap

Red flag: No

Qualitative analysis

Summary: Various provisions in the legal framework call for publication, typically referring to both print and online publication, consisting of at least two national print media outlets and the NPPA website. The Act provides a strong legal foundation for accessible, relevant, and timely procurement information, though its effectiveness depends on implementation and enforcement, which has not been strong and consistent. The NPPA website provides a foundation on which to build access to information and a web portal for the public procurement system, but displays delays and gaps in publication of notices and other information. Access to data is not in line with Open Contracting principles as represented in the OCDS.

Provisions on publication: The legal framework for public procurement refers to publication of various notices and other types of information. Public Procurement Act 2016 establishes a framework for transparency, accountability, and accessibility in public procurement processes in Sierra Leone. Section 24 mandates the National Public Procurement Authority (NPPA) to ensure transparent procurement processes and disseminate information to the public. Section 55 requires the NPPA to publish procurement-related information, including tender notices and contract awards, in widely circulated media, ensuring accessibility and timeliness.

Dual modes of publication: Section 26 of the Act requires the publication of contract award notices in the Gazette and newspapers for contracts exceeding a specified threshold, ensuring public availability without specifying an online portal. The Public Procurement Regulations 2020 complement the Act by providing specific guidelines for publishing and accessing procurement information. Reg. 53 mandates the publication of procurement notices in the Sierra Leone Gazette, the Authority's website, and two national print media, ensuring broad accessibility. Reg. 53 mandates publication of the invitation to bid or to apply for prequalification in the Gazette and national print media and on the Authority's website. Reg. 125 requires the publication of proposed contract award notices in the Gazette, on the internet, and the Authority's website, ensuring transparency.

Gap analysis

NPPA web-portal issues: There are issues of completeness and timeliness of information published on the NPPA website.

- a. On the Citizen Portal page, OCDS reports are posted, but the degree of completeness of the reports is inconsistent.
- b. The Act does not set strict timelines for the publication of procurement information, a scenario in which delayed publication of information can reduce its relevance.
- c. Reg. 57 sets minimum bidding periods but lacks requirements for timely publication of procurement plans or annual reports, affecting bidder planning.
- d. The bidding opportunities page does not appear quite up to date, neither is information on contract award. Data is being collected, though in a still time-consuming manner
- e. Reg. 125(5) allows a 14-day waiting period before contract awards and does not require timely publication of performance data
- f. There is a lag in publication of the Annual Assessment Reports and Quarterly Bulletins
- g. For the purposes of uploading information, the portal accessible only by NPPA designated staff; thus, procuring entities have to send documents to NPPA for it to publish which entails additional time

Pillar II. Institutional Framework and Management Capacity

The assessors noted that the Act does not call for the establishment of a central, single-portal web for the public procurement system, though it does refer to publication of notices on the NPPA website.

Paper-based provisions: The provisions in the Act reflect a paper-based paradigm, rather than one updated to integrate and implement digitalization of the procurement and related processes. It does not explicitly mandate the use of digital platforms or online portals for disseminating procurement information, limiting accessibility for stakeholders reliant on digital media.

Incompleteness of information disclosure/publication requirements: Whilst the Act requires the publication of tender notices and contract awards, it does not mandate the disclosure of detailed information such as evaluation criteria, summaries of bid evaluation reports (only partly accessible to the general public), or contract performance reports, limiting effective monitoring. Reg. 125(2) requires the publication of proposed contract awards but not final signed contracts or performance data, hindering outcome monitoring. Reg. 153 allows for disclosure of summary records upon request but does not require proactive publication, reducing transparency. While Reg. 6 mandates monitoring by the Authority, it does not require the publication of monitoring reports or performance data, and Reg. 151 requires record maintenance but not proactive publication, limiting transparency and accountability.

The Regulations (Reg. 8, which is entitled “data management functions of Authority”) authorize the NPPA to issue circulars, including on the role of procuring entities in facilitating the establishment and maintenance of data and information bases concerning procurement (Reg. 8(1)(b)), as well as on submission of regular reports of procurement activities (Reg. 8(1)(a)) and assistance in the monitoring and evaluation of public procurement and development of procurement policies (Reg. 8(1)(c)). No additional details on data management are addressed in the legal framework. The NPPA web portal lists an NPPA circular on Submission of Contract Award Details for Publication on NPPA’s Website (27 July 2021), which requires procuring entities to submit to the NPPA copies of contracts within a week of contract signature. The Circular also mentions ensuring that release of budgetary allocations will be withheld from non-compliant MDAs until the contract award information has been provided (a sanction that does not appear to have been applied). The assessors did not find any Circulars later than 2021 posted on the NPPA website on data-related issues or on any other topic.

Connectivity and equipment issues: As noted elsewhere (e.g., in assessment criteria 4(a)(a), 6(a)(c)), connectivity and equipment issues are a significant lingering challenge for stakeholders, including those seeking to find procurement-related information.

Mode of publication: The Act mandates the publication of procurement information in the Gazette and newspapers, and in the Procurement Bulletin but lacks explicit requirements for online publication or a centralized e-procurement portal, limiting ease of accessibility, particularly for international bidders and stakeholders outside Sierra Leone. The Act (which was enacted in 2016) makes no mention of a central web portal, the functions of which typically include dissemination of information (about both the procurement system, procurement plans and various types of notices related to specific procurement proceedings, and information and statistics concerning procurement activities). The approach is somewhat different in the Regulations (issued in 2020), which include references to central publication on the NPPA web portal of notices related to specific procurement proceedings (e.g., publication of contract award notices – Reg. 131(5)(c)). No mention is made in the Regulations of the central publication on the NPPA web portal of general procurement information (e.g., information about the procurement system, procurement plans, annual reports, etc.). The only information of a general nature that is to be published on the NPPA website according to the Regulations is the publication of debarment decisions (Reg. 162(7)). Publication of annual procurement plans is, according to the Act, to be in the Procurement Bulletin, which, according to the Act, is not required to be on the NPPA web portal. However, in practice, publication of the Bulletin (including the procurement plans) is effected in the NPPA website.

Delays in publication: There appears to be a pattern of delay in publication by the NPPA of annual procurement plans. As of this writing, the most recent procurement plans that appear on NPPA web portal date to 2021. Delays have also affect publication of the Price Norm, which exacerbates the risk of the

Pillar II. Institutional Framework and Management Capacity

information therein being outdated, particular in times of significant inflation and currency exchange fluctuation. Even though a ± 10 -15 percent margin is recognized in practice, practitioners fear being criticized by auditor citing the Price Norm. That may result in poor quality in the outcome of the procurement. Delays also are seen in the publication of the Annual Assessment Report, the latest edition of which that appears on the NPPA website covers 2018. Delays also appear in publishing procurement information, such as contract awards or procurement plans, which hinders transparency, as the Act does not specify strict timelines for publication. Delays in, or omission of submission of, the Form SPF6 monthly reports has been a factor in delayed publication of information on procurement activities by the NPPA. It can be expected that, with the introduction of an e-GP system featuring data capture and automated reporting and monitoring functionalities, the delay issue will be substantially mitigated. Delays also affect the publication of the Price Norm, which, in times of inflation, may render information contained therein outdated.

Lack of a consolidated, online database of procurement information: The legal framework does not call for the establishment of an online, interactively searchable database on procurement activities and such a mechanism has not yet been established.

Lack of e-GP system: The lack of an e-GP system is a fundamental gap that hinders NPPA collection and dissemination of statistical information on procurement activities is the lack of a centralized electronic procurement system (e-procurement).

Limited range of information collected: The legal and policy framework for public procurement does not specify the level of detail required in the statistical database, such as disaggregation by gender, region, or type of procurement (goods, works, services), which restricts in-depth analysis and monitoring of procurement policies' impact on different groups.

Recommendations

1. **Update legal framework:** The Act and Regulations should be updated to adapt to, and support, the digitization, as well as the digitalization, of public procurement procedures and processes. Part of that updating could be setting timelines for implementing various publication requirements in the Act and Regulations.
 - a. Enhancing the completeness of information is essential. For example, Sec. 55 and Reg. 53 should be amended to mandate the use of a centralized online procurement portal for publishing procurement information, ensuring user-friendliness, regular updates, and accessibility for all stakeholders, including those in rural areas. Reg. 53 should also be expanded to require/authorize the use of additional electronic platforms, such as social media and international procurement portals, to enhance accessibility for international bidders. Additionally, access to information and documents to the general public should be broadened. For example, Sec. 54 of the Act should be expanded to include detailed information like full disclosure of the summaries of bid evaluation reports, contract performance reports, and post-procurement reviews, while Reg. 125 should mandate the publication of final signed contracts and performance data. Reg. 6 should require the publication of monitoring reports by the Authority, and Reg. 151 should mandate proactive publication of procurement records.
 - b. Clear timelines must be established. Section 55 of the Act should introduce specific deadlines, such as publishing tender notices within 7 days of approval and contract awards within 14 days of decision, with the possibility of shorter periods in the context of digitalized processes. A new regulation should mandate the timely publication of annual procurement plans and reports to give bidders adequate preparation time. The timely publication of annual procurement plans and reports should specifically be mandated to promote public awareness.
2. **Develop a central web-portal for the public procurement system:** Building on the NPPA website, develop a central web portal and gateway for the public procurement system.
3. **Promote transparency in summary records:** While maintaining confidentiality, ensure that summary records of procurement proceedings (as required under Reg. 153, and, as recommended, elaborated in

Pillar II. Institutional Framework and Management Capacity

line with OCDS) are made available to stakeholders in a timely manner to promote transparency without compromising the confidentiality of the evaluation process.

4. **Implement e-GP system with data management functionalities:** To improve the development and management of statistical databases, the coming e-GP system should include modules for data collection, storage, and analysis, accessible to all procuring entities, and include an interactively searchable, online database on historical, current and planned procurement activities, including procurement price data, integrated or interfacing with other government datasets and systems, updated in real time, aligned with the Open Contracting Data Standard (OCDS), and accessible to the general public. (*See also assessment criterion 7(a)(b)*)
5. **Reduce delays in publication of information:** This should be pursued through a multi-pronged approach, including improved compliance with reporting requirements and implementation of the e-GP system with its data capture, analytics and reporting functionalities.

Assessment criterion 7(a)(b):

There is an integrated information system (centralised online portal) that provides up-to-date information and is easily accessible to all interested parties at no cost.

Conclusion: Substantive gap

Red flag: No

Qualitative analysis

Summary: The legal framework for public procurement does not explicitly mandate a centralized online portal or system for procurement information. However, they do make multiple references to publication on the NPPA website. Improvements are recommended in the NPPA website, which serves de facto as the web portal for the public procurement system.

NPPA website: The NPPA website has been established and has a structure for providing various types of information on procurement activities, past, present and planned.

Publication of information: The Regulations (4(1) and 53), which centralize and ensure accessibility of procurement information by including the NPPA website as one of the required places of publication. Section 14(2)(i) requires the Authority to publish a quarterly Public Procurement Bulletin containing procurement-related information, indicating a commitment to transparency without specifying an online platform. Section 14(2)(j) mandates the publication of a database of suppliers, contractors, and consultants, suggesting the need for a centralized system but not explicitly requiring an online portal. Publication thereto takes place on the NPPA website.

Electronic communications: Section 28(2) allows the Authority to authorize the use of electronic communication for various procurement activities, including bid publication and contract conclusion, but does not mandate a centralized online portal.

Reg. 4(1) requires all procurement-related communications to be made through the electronic procurement system, ensuring centralized and accessible information. Reg. 53 mandates the publication of procurement notices on the NPPA website.

e-GP-related provisions: The Public Procurement Regulations 2020 provide a more specific framework for electronic procurement systems. Reg. 3(1) mandates that public procurement be conducted through an electronic procurement portal, aligning with the planned roll-out of e-GP including an integrated information system.

Pillar II. Institutional Framework and Management Capacity

The existing legal framework for public procurement anticipates digitalization to some extent. The Regulations (3(1) and 4(1)) mandate the use of an electronic procurement portal to conduct procurement and require all communications to be conducted through the portal.

Gap analysis

The Public Procurement Act 2016 does not explicitly mandate the establishment of a centralized online portal for procurement information, despite emphasizing transparency and accessibility. This omission limits stakeholders' ability to access real-time, comprehensive, and easily accessible procurement data. While the legal framework for public procurement allows electronic communication in procurement processes, and calls for publication of notices on the NPPA website, it does not refer to a dedicated online portal, potentially leading to reliance on traditional methods like newspapers or Gazettes, which may not be as accessible or up-to-date. Additionally, the Act requires the publication of procurement information in quarterly bulletins and newspapers but does not mandate real-time updates or online accessibility, further limiting timely access to information. There is no provision affirming the principle of free access to the web portal of the procurement system, of particular importance to MSMEs and civil society.

These gaps highlight the need for more robust provisions to ensure transparency, accessibility, and efficiency in public procurement processes.

Connectivity and equipment issues persist, especially in rural areas.

Recommendations

1. **Establish web portal for public procurement system:** To address gaps in the Public Procurement Act 2016, amendments should explicitly mandate the establishment and maintenance of a centralized online portal for procurement information. Sec 14(2)(i) should be amended to require the NPPA to develop and maintain a portal providing real-time procurement information, including procurement plans, notices, invitations to bid, contract awards, a searchable supplier database, and price records for goods, works, and services. A question to be considered in the further development of the NPPA web portal, the e-GP system, including the central web portal for the procurements system, and the database on procurement activities recommended by this assessment, is how those elements are to be structurally related and linked. The central web portal of the procurement system (whether it is an elaborated version of the NPPA website, or a parallel portal) and the procurement information database, should be integrated in, or at least inter-operable with, the coming e-GP system, including features such as real-time updates, automated notifications, and bid submission tracking. The public procurement portal should consolidate all procurement-related information, including plans, notices, contract awards, and implementation details, with links to relevant rules and regulations. The NPPA should work with the Ministry of Information and Communications Technology to develop this portal, incorporating input from stakeholders including civil society organizations and the private sector. The NPPA should also monitor and evaluate the portal's effectiveness, as per Section 14(2)(p), to ensure compliance with transparency and accessibility principles.
2. **Free access to portal:** The legal framework should affirm that access to the portal is free of charge, aligning with international best practices. To ensure consistent use, deviations from the electronic procurement system should be limited. Additionally, capacity-building and awareness campaigns should be conducted to educate stakeholders, including SMEs, on using the system effectively.

Assessment criterion 7(a)(c):

The information system provides for the publication of: *

- procurement plans
- information related to specific procurements, at a minimum, advertisements or notices of procurement opportunities, procurement method, contract awards and contract implementation, including amendments, payments and appeals decisions

Pillar II. Institutional Framework and Management Capacity

- linkages to rules and regulations and other information relevant for promoting competition and transparency.

Conclusion: Substantive gap

Red flag: No

Qualitative analysis

Summary: The current system, involving the NPPA website, provides publication of the types of information listed in the assessment criterion. However, as noted under assessment criterion 5(b)(e), there are timeliness and completeness issues in the performance of the NPPA website.

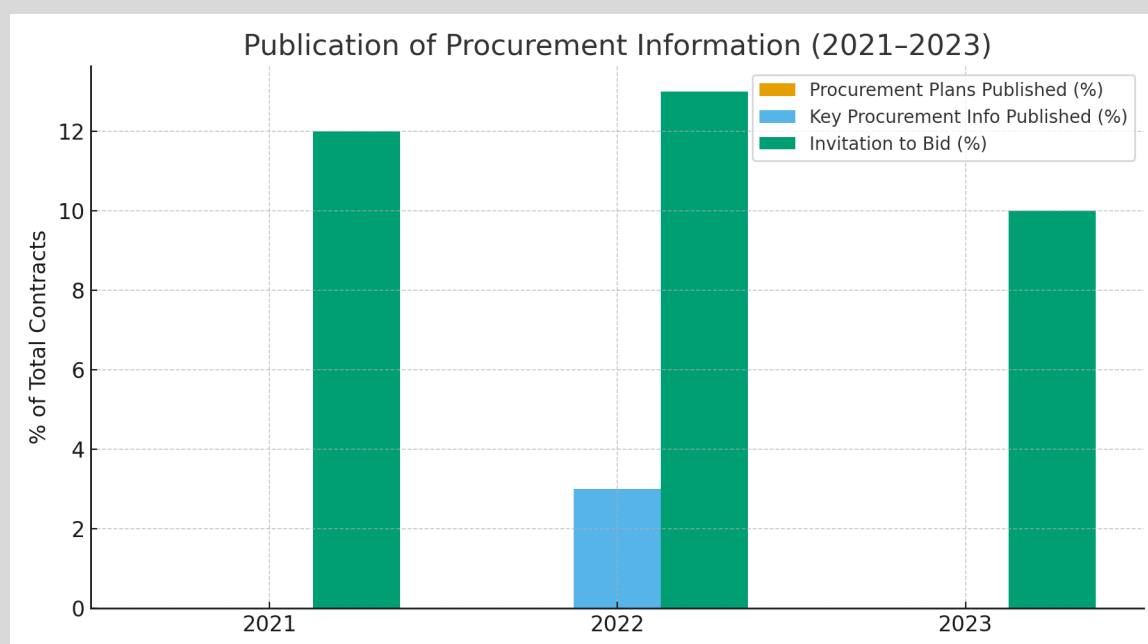
As noted under assessment criterion 5(b)(e), publication of information on the NPPA website takes place. It is subject to delay and the completeness of the content is not certain.

See assessment criterion 5(b)(e) and 7(a)(a) and 7(a)(b) concerning dissemination of information by the NPPA

Conclusion: Substantive gap

Red flag: No

Quantitative analysis 7(a)(c) – Publication of Procurement Information



This chart presents the extent of publication of procurement information from 2021 to 2023, based on NPPA data.

- Procurement Plans: Across all three years, there was no evidence of procurement plans being published (0%).
- Key Procurement Information: Only in 2022 was there minimal publication (3%), with 0% in both 2021 and 2023.
- Invitations to Bid: This category shows some activity, with 12% of contracts in 2021, 13% in 2022, and 10% in 2023 being published.

Pillar II. Institutional Framework and Management Capacity

- Appeals: No appeals were received or decisions posted during the three years (0%).

The data highlights major transparency gaps, as critical procurement information such as plans and appeals remain unpublished, with only limited progress in publishing invitations to bid. This indicates weak compliance with open procurement practices.

Source: NPPA

Gap analysis

Weaknesses include the lack of explicit requirements in the legal framework to publish plans on the NPPA's website, limiting public access.

Publication on the NPPA website is subject to delay and the completeness of the content is not certain.

See also analysis under assessment criteria 5(b)(e) and 7(a)(a) and 7(a)(b) and other criteria concerning issues such as publication of procurement plans, limited transparency about contract implementation. This omission restricts stakeholders' ability to monitor contract execution and detect potential irregularities or inefficiencies. Furthermore, the Regulations do not explicitly require the National Public Procurement Authority (NPPA) or other entities to provide linkages to rules and regulations on public platforms, such as the NPPA's website.

Recommendations

See recommendation under assessment criterion 7(a)(b) concerning establishment of central web portal for the procurement system

Assessment criterion 7(a)(d):

In support of the concept of open contracting, more comprehensive information is published on the online portal in each phase of the procurement process, including the full set of bidding documents, evaluation reports, full contract documents including technical specification and implementation details (in accordance with legal and regulatory framework).

Conclusion: Substantive gap

Red flag: No

Qualitative analysis

Summary: Some contract information in OCDS format has been published on the Citizen Portal webpage of the NPPA web portal. However, that publication has tended to be incomplete and not all entities have published their contract information there. More detailed publication of information, covering the entire procurement cycle and in line with the Open Contracting Data Standard, has not yet been implemented. The coming introduction of an e-GP system should provide an opportunity to align disclosure practices with open contracting principles.

As noted under assessment criterion 5(b)(e), currently data published on the NPPA website is compiled and published, pursuant to Sec. 14(2)(i), in the quarterly Public Procurement Bulletin, which contains details such as approved procurement plans, proposed procurement notices, invitations to bid, and contract award information. Procurement performance information is also published in the NPPA annual Assessment Reports. In terms of real time publication of procurement-related information, the legal framework requires publication of various notices, but publication of only some notices is required to be on the NPPA web portal (e.g., Reg. 52 (invitation to bid); Reg. 53 (prequalification notice), Reg. 54(5) (notice of restricted bidding), Reg. 79(2) (notice seeking expressions of interest), Reg. 125(4) (notice of proposed award), Reg. 131(5) (notice of contract award) require the publication of award notices for contracts (above specified value-thresholds) in the Gazette, online, and on the Authority's website.

Pillar II. Institutional Framework and Management Capacity

Gap analysis

Non-conformity with open contracting principles: The Regulations require the publication of certain information, such as notices of proposed awards and invitations to bid, but do not mandate proactive disclosure of all procurement-related information, such as evaluation criteria, summaries of bid evaluation reports, or contract performance reports, on a centralized web portal of the public procurement system. Compliance with the publication requirements has been fragmentary. Weaknesses include the absence of a fully elaborated central public procurement portal, the reactive nature of information disclosure (as opposed to proactive disclosure), and unclear guidelines on what constitutes "confidential" information, leading to inconsistent application of disclosure rules. Furthermore, the Regulations focus on providing information to bidders and oversight bodies but do not explicitly address the needs of other stakeholders, such as civil society organizations (CSOs) and the general public. The regularity of publication, and availability on the NPPA web portal, of the quarterly Public Procurement Bulletin does not appear to be consistent or timely. Some steps have been taken to publish information in the OCDS format (on the Citizen Portal page of the NPPA website, but compliance with such publication has been incomplete, both in terms of entities reporting there and the completeness of the information uploaded. A comparison between the information disclosure available in compliance with OCDS and information available to the general public in Sierra Leone reveals various gaps, including:

- a. Incomplete coverage of the procurement cycle, including the procurement planning and the contract management phases --
 - i. there is no requirement to publish annual procurement plans
 - ii. the Act does not require real-time updates on procurement progress or the publication of pre-qualification, bid evaluation, and contract implementation details;
 - iii. Regs. 77(1) and 77(4) do not mandate the online publication or public availability of full summaries of evaluation reports after NPPA review;
 - iv. Reg. 153(1) does not mandate the publication of full summaries of evaluation reports or technical specifications;
 - v. Reg. 3(1) lacks specificity on the extent of online information publication, and
 - vi. Reg. 125(4) does not require the publication of full contract documents or implementation details; that means lack of disclosure of key information about contracts (e.g., commencement and end dates, other milestones; texts of contracts not accessible).
 - vii. Regs. 145(1) and 147(1) do not require the publication of progress reports, inspection results, or inspection reports.
 - viii. There is an overly restrictive policy on disclosure to the general public of the summary record of the procurement proceedings (Sec. 32(3) and (4)) (e.g., an open-ended possibility of avoiding entirely the limited disclosure to the general public that is provided (Sec. 32(5) with unclear guidelines on what constitutes "confidential" information, leading to inconsistent application of disclosure rules.) For example, under that policy the general public is not entitled to know the reason by a procurement proceeding was cancelled, or the grounds cited for using a non or less competitive procurement method. Reg. 154 exemplifies how priority is given to confidentiality over open data principles.
- b. A lack of unique identifiers for procuring entities and for suppliers, contractors and service providers - that makes the data "messy" from the standpoint of trying to track entities across various contracts and stages of the procurement process, thus complicating analysis;
- c. Non-compliance with procuring-entity reporting and publication requirements;
- d. Non-availability of data in machine-readable formats, bulk downloading and APIs – that remain a challenge and hinders analysis of data.

Pillar II. Institutional Framework and Management Capacity

Recommendations

Align procurement information publication with the Open Contracting Data Standard: As part of the further development of the legal framework for public procurement, and built into the design and introduction of an eGP system, a policy of broad and timely stakeholder access to procurement information should be implemented – covering the entire procurement cycle (spanning annual procurement plans detailed outcomes of procurement processes and contract performance reports), updated in real time and aligned with the OCDS. That would include filling the gaps in disclosure across the procurement cycle identified in this criterion as well as tightening up exceptions to disclosure norms. Confidentiality provisions should be clarified [by amending Reg. 154] to include a detailed list of information that may be withheld and clear criteria for determining confidentiality. Any confidentiality claims should have to be justified and, if confidentiality exceptions are applied (e.g., publication of contracts with redactions), explanations and legal basis for withholding of information and redactions should be documented. Monitoring and evaluation mechanisms, including regular audits by the NPPA, should ensure compliance with publication requirements, and the portal's OCDS compliance and impact on transparency and accountability should be regularly assessed.

Establish public-facing PFM dashboard: To improve transparency, a public-facing PFM dashboard, institutionalizing citizen engagement in budget hearings and procurement monitoring, and publishing simplified audit summaries should be considered.

See also recommendations under assessment criterion 5(b) concerning establishment of an online, interactively searchable database of procurement information, updated in real time and accessible to the general public, aligned with the OCDS.

Assessment criterion 7(a)(e):

Information is published in an open and structured machine-readable format, using identifiers and classifications (open data format).*

Conclusion: Substantive gap

Red flag: No

Qualitative analysis

Summary: Whilst the Act and Regulations mandate the publication of procurement-related information, it does not refer to publishing open data formats and structured machine-readable information.

Whilst the Act and the Regulations refer to publication of various types of procurement data, the formulation of those provisions does not allude to publication of the data in open data format (open and structured machine-readable format, using identifiers and classifications). Thus, the focus remains on human-readable formats, such as PDFs and physical records, rather than machine-readable formats like CSV, JSON, or XML. That being said, the assessors were able to obtain some machine-readable data, namely the raw data that informs the NPPA's Annual Assessment Reports.

Conclusion: Substantive gap

Red flag: No

Quantitative analysis 7(a)e) Procurement Information Published in Open Data Formats (2021–2023)

This chart shows the proportion of contracts for which procurement information and data were published in open data formats between 2021 and 2023, based on NPPA data.

- In 2021, there was no publication of procurement information in open data formats (0%).

Pillar II. Institutional Framework and Management Capacity

- In 2022, a small share (1.67%) of contracts had data published in open formats. In 2023, the proportion improved further to 4.37%.

While the trend is upward, the overall share remains very low, reflecting limited progress in adopting open data practices in procurement. This highlights the need for stronger enforcement of transparency and open data standards.

Gap analysis

The Act and Regulations lack explicit mandates for open data formats, standardized identifiers, and real-time data publication, hindering transparency and data accessibility. The lack of publication of procurement data in machine-readable format is not an isolated phenomenon. There is a lack of an open data policy of general application across government. There have been some sectorial initiatives, notably the Sierra Leone Extractive Industries Transparency Initiative (SLEITI). However, the 2024-2028 OGP Action Plan does not refer to publication of data in machine-readable formats. The National Data Strategy (2023) (5.2.3) does call for the utilization of open data standards (formats like JSON, XML, or CSV). The lack of such formats limits stakeholders' ability to analyze data efficiently, as does the absence of unique identifiers (e.g., procurement reference numbers) and standardized classifications (e.g., UNSPSC codes), which makes it difficult to systematically track and compare procurement activities. Also not addressed is data interoperability with other government systems or international standards, limiting comprehensive analysis.

Recommendations

1. **Amend legal framework to incorporate open data standards:** In alignment with the OCDS, the legal framework for public procurement should require procurement data to be published in a machine-readable format.
2. **Ensure the eGP system and associated datasets comply with open data standards:** The design and implementation of the coming eGP system should implement the OCDS, including publication of procurement data in downloadable, machine-readable and analyst-friendly tabular formats.

Assessment criterion 7(a)(f):

Responsibility for the management and operation of the system is clearly defined.

Conclusion: No gap

Red flag: No

Qualitative analysis

Summary: As noted under assessment criterion 5(b)€, the legal framework for public procurement assigns to the NPPA responsibility for dissemination and publication of procurement information, which includes responsibility for the system.

The various procurement-information publication tasks assigned to the NPPAS are summarized under assessment criterion 5(b)(e).

Sub-indicator 7(b) Use of e-Procurement

Assessment criterion 7(b)(a):

E-procurement is widely used or progressively implemented in the country at all levels of government.*

Conclusion: Substantive gap

Red flag: No

Pillar II. Institutional Framework and Management Capacity

Qualitative analysis

Summary: A government-wide, central e-GP system has not yet been implemented. However, a vendor has been contracted and the process of designing such a system for Sierra Leone is currently underway.

The legal framework for e-procurement in Sierra Leone is established through the Public Procurement Act 2016 and the Public Procurement Regulations 2020. The Regulations (3(1)) mandate the use of an electronic procurement system (with exceptions allowed under Reg. 3(2)), though such a system has yet to be implemented. The Act allows procuring entities to use electronic communication for publishing invitations to bid, transmitting bidding documents, submitting bids, concluding contracts, and making payments, as outlined in Section 28(2). Section 49(3) permits electronic mail and other forms of electronic communication for bid submission, provided confidentiality and security are maintained. In addition, publication of various notices is required to be made on the NPPA website.

See also the qualitative analyses under assessment criteria 1(j)(a) and 5(b)(k)

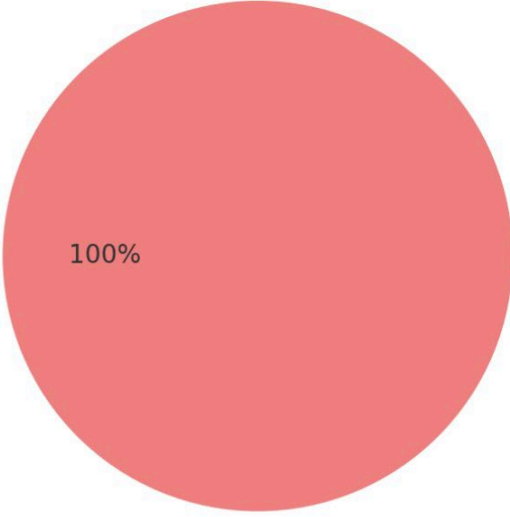
Reg. 4(4) mandates that discussions and clarifications in pre-tender meetings or site visits be documented and posted on the electronic system. Reg. 5(1) requires the NPPA to integrate procurement policies with ICT, and Reg. 6(1) tasks the NPPA with regulating and monitoring the use of electronic systems.

The Regulations allow for phased implementation, with Reg. 3(3) permitting the NPPA to issue circulars for gradual rollout and Regulation 4(2) allowing temporary use of other communication forms if electronic systems encounter issues.

Quantitative analysis 7(b)(a) Uptake of e-Procurement (2021–2023)

No e-Procurement Procedures

100%



This chart illustrates the uptake of e-Procurement procedures from 2021 to 2023, based on NPPA data.

- Across all three years (2021, 2022, and 2023), the percentage of procurement procedures conducted through e-Procurement remained at 0%.

Pillar II. Institutional Framework and Management Capacity

- Despite thousands of procurement procedures taking place annually, none were executed electronically.

The data highlights a complete absence of e-Procurement adoption over the three-year period. This reflects a critical implementation gap, suggesting that efforts to digitalize procurement have not yet translated into practice.

Source: NPPA

Gap analysis

The legal framework for public procurement provides a high-level, fragmentary framework for introduction of electronic procurement system. Compounded by the lack of an e-GP system, application of electronic means in the procurement process is fragmentary at best. Moreover, the legal framework for public procurement does not call for the establishment of a central, government-wide e-GP system. Also, the existing provisions related to e-procurement do not cover the entire procurement cycle. They only allow or refer to the use of electronic communication in certain aspects, such as bid submission and publication of notices. This lack of a general mandate to use a central e-GP system means that e-procurement remains optional and not uniformly implemented. The Act does not explicitly address the use of e-Procurement for the various stages of the procurement cycle, such as:

- a. Electronic procurement planning and budget integration.
- b. Supplier registration and prequalification (while the Act mentions maintaining a database of suppliers, it does not mandate electronic registration or prequalification processes).
- c. Contract management, monitoring, or performance evaluation.

Lack of detailed provisions: The Act does not provide detailed guidelines or standards for the implementation of e-Procurement systems. For example, there are no provisions addressing the technical standards for e-Procurement platforms, the security and integrity of electronic procurement processes, the legal validity of electronic documents and signatures and the training and capacity-building requirements for procurement officers to use e-Procurement systems. The Regulations mandate e-Procurement for communication and procurement processes (Regs. 3 and 4) but lack full coverage of the procurement cycle, such as contract management and payment processing, limiting end-to-end transparency. They also lack detailed implementation guidelines, including cybersecurity, data protection, and user training. Exceptions under Reg. 3(2) may lead to inconsistent e-Procurement application. Additionally, the Regulations do not address advanced tools like e-auctions, which could enhance competition and transparency in public procurement.

No provisions on interoperability: The Act does not address the need for interoperability between e-Procurement systems and other government systems, such as financial management information systems (FMIS) or tax systems.

See also gap analysis under assessment criterion 5(b)(k).

Recommendations

Pillar II. Institutional Framework and Management Capacity

Expedite the use of technology: The NPPA should expedite the introduction and use of a government-wide eGP system for the preparation and dissemination of technical specifications and all aspects of the procurement process. That will improve accessibility, efficiency, competition and transparency in the procurement process and aligns with Section 28 of the Act, which allows for the use of electronic communication in procurement processes.

1. **Mandate the establishment of a central, government-wide e-GP system:** Introduce a mandatory provision in the legal framework requiring the use of e-Procurement systems for all stages of the procurement cycle, including planning, supplier registration, bidding and contract award, contract management, and payment. Include detailed provisions on the technical standards, security measures, and legal validity of electronic documents and signatures in e-Procurement systems. The legal framework should explicitly mandate use of the central e-GP system at all government levels, including local governments, to ensure uniformity. It should also mandate the integration of the e-GP system with other government systems, such as IFMIS and tax systems, to ensure interoperability and transparency.
2. **Develop regulations and guidelines:** The NPPA should develop regulations and guidelines for the implementation of e-Procurement systems, including standards for e-Procurement platforms, security protocols to protect against fraud and cyber threats, authentication mechanisms, and data protection measures, and training programs for procurement officers and suppliers to use e-Procurement systems effectively. This could be done in conjunction with, or as an integral part of, the process already initiated to develop and implement an e-GP system for the government.
3. **Introduce provisions for e-Auctions:** The Regulations should be amended to include provisions for the use of e-auctions and other advanced e-Procurement tools. This would provide procuring entities with additional tools for maximizing value for money.

See recommendations under assessment criteria 1(j)(a) and 5(b)(k).

Assessment criterion 7(b)(b):

Government officials have the capacity to plan, develop and manage e-Procurement systems.

Conclusion: No gap

Red flag: No

Qualitative analysis

Summary: The cognizant government officials have hired and engaged with consultants in the planning of an e-GP system which has not yet been finalized or introduced.

To this point the preparatory steps in the planning of an e-GP system have been conducted effectively, as consultants for the development of the e-GP system have been engaged and the planning and design steps are being conducted.

Gap analysis

Recommendations

Assessment criterion 7(b)(c):

Procurement staff is adequately skilled to reliably and efficiently use e-Procurement systems.

Conclusion: Substantive gap

Red flag: No

Pillar II. Institutional Framework and Management Capacity

Qualitative analysis

Summary: The application of this assessment criterion is premature at this point, yet the criterion is not met.

The e-GP system is currently in the design and planning stage and not yet introduced or been the subject of staff training.

Gap analysis

Training in use of e-procurement systems has not yet been conducted, as there is no e-GP system in place.

Recommendations

Conduct timely e-GP training: Once the design and implementation plan of the e-GP system is defined, training needs to be conducted for stakeholders, including procurement officials, the private sector, and oversight authorities.

Assessment criterion 7(b)(d):

Suppliers (including micro, small and medium-sized enterprises) participate in a public procurement market increasingly dominated by digital technology.*

Conclusion: Substantive gap

Red flag: No

Qualitative analysis

Summary: Such digital participation is not yet happening, as a government-wide e-GP system has not yet been introduced.

As already noted elsewhere, an e-GP system has not yet been introduced.

Quantitative analysis

As noted under this sub-indicator, a government-wide e-GP system has not yet been introduced, therefore such measurements are premature.

** Recommended quantitative indicators to substantiate assessment of sub-indicator 7(b) Assessment criterion (d):*

- bids submitted online (in %)
- bids submitted online by micro, small and medium-sized enterprises (in %)

Source: e-Procurement system.

Gap analysis

At this point in time, it cannot yet be said that the public procurement system is “increasingly dominated by digital technology”, although the legal framework does envisage use of email. Private-sector readiness in Sierra Leone to engage with an e-GP system is uneven but sufficient for initial rollout. Larger and more experienced firms – particularly those based in Freetown and already participating in competitive or donor-financed tenders – are generally capable of adapting quickly. However, many MSMEs, especially outside major urban centers, face constraints related to internet access, digital skills, reliable power, and familiarity with e-GP processes.

Pillar II. Institutional Framework and Management Capacity

Recommendations Promote uptake of e-GP: A key part of the e-GP implementation strategy should be actively to promote and facilitate uptake of e-GP by the private sector. Apart from mandating use of the e-GP system, steps could include simplified supplier-registration, streamlined technical requirements and bidding documents, qualification requirements that are reasonable in relation to the nature of a procurement, division of procurement awards into lots, training and outreach programs, and practical guidance material.
Assessment criterion 7(b)(e): If e-Procurement has not yet been introduced, the government has adopted an e-Procurement roadmap based on an e-Procurement readiness assessment.
Conclusion: No gap
Red flag: No
Qualitative analysis Summary: The various preparatory steps taken and documents issued have fulfilled the purposes of an e-Procurement roadmap and readiness assessment. *** The main documents that have been prepared to prepare for the introduction of an e-GP system include the Business Process Reengineering (BPR) Report, the e-GP Implementation Strategy, and the e-GP Policy Framework. For example, the BPR defines a clear pathway for reforming current processes and workflows for more efficiency and integration with the e-GP system.
Gap analysis
Recommendations
Sub-indicator 7(c) Strategies to manage procurement data
Assessment criterion 7(c)(a): A system is in operation for collecting data on the procurement of goods, works and services, including consulting services, supported by e-Procurement or other information technology.
Conclusion: Substantive gap
Red flag: No
Qualitative analysis Summary: There is a system for the periodic collection of data on procurement activities. However, that system is manual, rather than based on e-GP data capture. *** The manual data collection system in place is based on the Monthly Procurement Report, utilizing Standard Procurement Form SPF 6. Those reports track procurement processes in progress, contracts signed, procurement cancelled (including reason), contracts completed, minor procurements, and planned procurements not yet initiated (and reasons for delay). That reporting system, however, has been subject to significant delays and non-compliance.
Gap analysis Lack of an e-GP system hinders data collection: Without the implementation of an e-GP system, and its data capture functionalities, collection of data on procurement activities is subject to chronic delays and gaps. That affects the effectiveness of procurement planning and management, limits transparency.

Pillar II. Institutional Framework and Management Capacity

Recommendations

Implement e-GP with data capture: The design and implementation of the planned e-GP system should ensure data captures and disclosure functionalities in line with OCDS.

Assessment criterion 7(c)(b):

The system manages data for the entire procurement process and allows for analysis of trends, levels of participation, efficiency and economy of procurement and compliance with requirements.

Conclusion: Minor gap

Red flag: No

Qualitative analysis

Summary: The current data collection system, and the compilations, do result in meaningful analyses published in the Annual Assessment Reports.

The 2023 Annual Assessment Report, for example, the 2023 Annual Public Procurement Compliance Assessment Report reported progress in institutionalization of procurement functions across procuring entities, whilst identifying areas in need of improvement (such as use of competitive bidding methods, adherence to procurement plans, contract management, capacity building, and procurement documentation and record keeping). However, the timeliness and comprehensiveness of the analyses are invariably affected by delays in fulfilling, and non-compliance with, reporting requirements, as well as by the lack of an e-GP system to capture data.

Gap analysis

As noted above, the lack of an e-GP system, along with delays in reporting, and gaps in compliance with reporting requirements, affect the breadth and depth of the analysis of data on procurement activities.

Recommendations

Improve timeliness and comprehensiveness of data collection: The implementation of a central e-GP system, with data capture functionalities, coupled with the establishment of a procurement information management system and database, and the publication of procurement data in machine-readable format, should provide the information and technical basis for application of procurement data analytics.

(See also assessment criteria 7(a)(d) and 7(a)(e))

Assessment criterion 7(c)(c):

The reliability of the information is high (verified by audits).

Conclusion: Substantive gap

Red flag: No

Qualitative analysis

Summary: The reliability of data provided to the NPPA on the monthly reports on procurement activities rests ultimately on the soundness and comprehensiveness of reporting and record keeping practices, and on the effectiveness of NPPA monitoring. However, as noted in this assessment, each of those are areas of significant weakness.

Ensuring the accuracy and reliability of data on procurement activities, in particular as reported to the NPPA on the monthly basis using the SPF-6 form, rests on the record-keeping obligations of procuring entities, as well as on the monitoring function and power of the NPPA. As noted in the Public Procurement Manual (3.2.1) procuring entities must ensure that all procurement files are accessible and can be made available to any authority empowered to request access to such files within an appropriate timeframe. According to the

Pillar II. Institutional Framework and Management Capacity

Manual (9.3.2), upon receipt of Form SPF6, the steps to be taken by the NPPA include: checking that procurement activity recorded is within the authority levels of the procurement committee; check that any new procurement processes commenced are within the procurement plan; enter the details of each new procurement into the database, and update existing information as reported throughout the individual procurement process. Such steps give the NPPA the possibility to satisfy itself that information provided in the monthly reports is accurate.

Gap analysis

Weaknesses in record-keeping and monitoring hinder ensuring accuracy/reliability of data: The shortfalls in record-keeping practices referred to under assessment criterion 9(c)(g), coupled with challenges facing NPPA in its monitoring function (see assessment criterion 5(b)(d)), impact on the ability of the NPPA ensure accuracy and reliability of data contained in the monthly reporting by procuring entities. It is expected that both of those types of weaknesses can be ameliorated by the introduction of an e-GP system with the necessary data capture and reporting functionalities.

Recommendations

Address weaknesses in record keeping and monitoring: Strengthening both of those aspects, in particular by implementation of a govern-wide e-GP system, will help to address weaknesses in ensuring accuracy and reliability of data on procurement activity.

Assessment criterion 7(c)(d):

Analysis of information is routinely carried out, published and fed back into the system. *

Conclusion: No gap

Red flag: No

Qualitative analysis

Summary: Analysis of information is carried out and published as part of the preparation of the Annual Assessment Report. NPPA's monitoring and evaluation activities include reviewing procurement procedures, systems, guidelines and standard documentation on a routine basis, and recommend improvements.

The analysis of data received by the NPPA, and reflected in the Annual Assessment Reports, results in findings that are fed back into the system. The compliance of entities is scored and may lead to identification of corrective actions to be taken by entities. Other ways in which that data is fed into the system include through updating of thresholds, informing annual procurement plans, and sharing of information with the ASSL and ACC.

Quantitative analysis

// Minimum indicator // * Quantitative indicators to substantiate assessment of sub-indicator 7(c) Assessment criterion (d):

-
- total number and value of contracts

	Total number of contacts	Total value of contracts (NLE)	Exchange Rate (OLD & NLE)	Total value of contracts in (USD)
2021	7,222	1,890,841,171,638.07	11,255.72	167,989,357.56
2022	5,989	197,827,741,776.00	18.84	10,500,410,922.29
2023	5,331	17,571,632,125.75	22.80	770,685,619.55

- public procurement as a share of government expenditure and as share of GDP

Pillar II. Institutional Framework and Management Capacity

	Share of GDP
2021	18%
2022	16%
2023	20%

Data on procurement as a share of government expenditures was not able to be obtained by the assessors.

- *total value of contracts awarded through competitive methods in the most recent fiscal year.*

	Total value of contracts awarded through competitive methods
2021	5,001
2022	5,154
2023	4,975

Source: NPPA.

Gap analysis

Recommendations

Indicator 8. The public procurement system has a strong capacity to develop and improve

Sub-indicator 8(a)

Training, advice and assistance

There are systems in place that provide for:

Assessment criterion 8(a)(a):

Substantive permanent training programmes of suitable quality and content for the needs of the system.

Conclusion: Substantive gap

Red flag: No

Qualitative analysis

Summary: As noted under assessment criterion 5(b)(i), some training has been provided to the public procurement workforce. However, a systematic and ongoing training program has not yet been instituted.

Pursuant to its mandate (Sec. 14(2)(c) and Reg. 2), in addition to issuing the Public Procurement Manual, the NPPA has conducted a number of initiatives related to training in public procurement. Those include: for example: training to support the introduction of the Public Procurement Manual (though that was more in the nature of awareness raising); in cooperation with the Anti-Corruption Commission, integrity training for procurement officials; training programs for specific government entities; development of a detailed curriculum in public procurement for training institutions.

Gap analysis

Whilst training programs have been offered on occasion, including those associated with the launch of the Public Procurement Manual, a systematic, institutionalized and ongoing training program and certification program has not been developed. Past-donor-supported capacity building has not always been sustained post-project. A constraint on the effectiveness of the training that is available is the risk that the selection of trainees may not necessarily include key personnel. Although the Act mentions career development, it does not explicitly require continuous professional development (CPD) for procurement staff, and the Regulations also lack provisions for ongoing professional development.

Pillar II. Institutional Framework and Management Capacity

Capacity constraints exist as Reg. 7 mandates capacity-building but lacks provisions for continuous training, risking expertise gaps in complex procurement processes.

Recommendations

1. **Ensure training programs for the procurement workforce and other participants and stakeholders:** As part of the professionalization of the public procurement system,
 - a. The legal framework should call for an ongoing training program to be instituted for the procurement workforce and other participants in the process (e.g., Procurement Committee members), calibrated to a competency framework for procurement functions, and related certification requirements, at the various levels of seniority and responsibility.
 - b. Integrity training should be included in the curriculum, and various modes of delivery could be employed, including face-to-face as well as e-learning, along with monitoring and evaluation of effectiveness.
 - c. in addition to training upon induction, continuous Professional Development (CPD) requirements, such as mandatory training hours and participation in workshops, should be applied under Section 14(2)(c).
 - d. Procuring entities should be held accountable for staff fulfilling training and COPD requirements, with penalties for non-compliance, as well as potential impact on certification status of officials not in compliance.
 - e. Training should also be provided for SMEs.
 - f. The NPPA should issue comprehensive guidelines specifying the content, duration, and frequency of training programs, covering foundational, intermediate, and advanced topics in public procurement. It should also publish on the web portal a list of training opportunities annually and updated during the course of the year, including refresher training and advanced courses.
 - g. Capacity building should cover the full procurement cycle, including planning, contract acquisition, and contract management). This will ensure that procurement officers are equipped with the necessary skills to plan procurement and manage contracts effectively. For example, training programs for procuring entities should address the appropriate selection and application of procurement methods, focusing on building capacity for preparing justification reports, particularly for less competitive methods and also the capacity of local bidders to adequately respond to bidding requirements of procuring entities.
 - h. Section 14(2)(c) can be expanded to include specific training programs for contract management. Reg. 7 should be amended to mandate training for contract administrators and other personnel involved in contract management.
 - i. Training programs should include a specific focus on particular challenges highlighted in this assessment (e.g., preparation of neutral and functional specifications; how to develop and apply objective, relevant, and precisely specified evaluation criteria, including: pass/fail criteria; cost criteria (such as lifecycle cost); rated criteria (scored using points); assigning of weight to the applicable types of criteria and respective scores (combining technical and cost scores according to the specified weighting assigned to each category)).
2. **Ensure sustainable financing of training:** It is incumbent on Government to ensure that the training program for the procurement workforce, and other participants, is sufficiently resourced, particularly in the absence of donor-funding.
3. **Develop guidelines for functional specifications:** The NPPA should develop specific guidelines on the use of functional specifications in procurement documents. These guidelines should include examples and templates to assist procuring entities in preparing performance-based requirements and aligns with Section 23 of the Act, which requires the use of objective technical and quality characteristics, and Reg. 22, which provides details on the content of bidding documents.
4. **Institute monitoring of training outcomes:** A monitoring mechanism should be established to assess training effectiveness, including pre- and post-training assessments and feedback surveys, with Reg. 8 amended to require procuring entities to submit reports on training outcomes and staff performance

Pillar II. Institutional Framework and Management Capacity

impacts. Broader staff development initiatives, such as mentorship programs, leadership training, and clear career progression pathways, should be introduced.

5. **Build NPPA capacity:** Capacity building and technical support are essential, including training for the National Public Procurement Authority (NPPA) to develop and maintain the online portal, alongside standardized templates for publishing information. Public awareness campaigns should inform stakeholders about the portal and its access, with civil society organizations engaged in monitoring and providing feedback.

Assessment criterion 8(a)(b):

Routine evaluation and periodic adjustment of training programmes based on feedback and need.

Conclusion: Substantive gap

Red flag: No

Qualitative analysis

Summary: As there are no ongoing or coordinated procurement training programs, and only sporadic offerings, there is no systematic and comparative evaluation and periodic adjustment of training programs.

The assessors could not find any evidence of evaluation reports being issued regarding the procurement training that has taken place.

Gap analysis

Without systematic monitoring and evaluation of training programs, it will be difficult to design and periodically adjust training programs that are continually responsive to the skills-needs of the procurement workforce and other participants and stakeholders in public procurement. That may lead to training that focuses primarily on compliance rather on the ultimate aim of achieving value-for-money and the other policy objectives of the system.

Recommendations

Ensure systematic monitoring and evaluation of training programs: The NPPA should implement monitoring and evaluation mechanisms to assess training effectiveness, and impact, aligning with Section 14(2)(c), and ensure that systematic monitoring and evaluation are built into the professionalization strategy and the implementation mechanisms pursuant thereof, and mandated in the legal framework.

Assessment criterion 8(a)(c):

Advisory service or help desk function to resolve questions by procuring entities, suppliers and the public.

Conclusion: Minor gap

Red flag: No

Qualitative analysis

Summary: Section 14(2)(g) of the Act mandates the NPPA to provide interpretation of the Act and related regulations. Though this service is utilized by practitioners, it is not mentioned on the NPPA website and there is no reference to a specifically designated “help desk”.

Whilst a facility specifically designated as a “help desk” has not been established, the provision of interpretative services and capacity building are core NPPA functions pursuant to its legislative mandate.

Gap analysis

Pillar II. Institutional Framework and Management Capacity

Though in practice the NPPA does provide interpretative and advisory services to practitioners submitting inquiries, there is no mention of such a service apparent on the NPPA website. Furthermore, a specially designated “help desk” has not been established. That may result in some practitioners in need of such assistance either not being aware of the possibility of getting it, or may even give rise to some hesitation about reaching out to the NPPA. Neither the Act nor the Regulations explicitly mandate the establishment of a dedicated help desk or specify operational details, such as delivery through a physical help desk, online portal, or call center. The Act and Regulations do not address resource allocation or capacity-building needed to effectively operate a help desk, leaving the NPPA potentially under-resourced to provide timely and accurate responses. Although the NPPA is required to disseminate information under Section 14(2)(e) of the Act, there is no clear mechanism for public engagement or outreach programs to ensure accessibility for all stakeholders, including suppliers and contractors.

The Act and Regulations lack provisions for monitoring and evaluating the effectiveness of advisory services or help desk functions, making it difficult to assess whether stakeholder needs are being met. Additionally, there is no explicit encouragement of digital platforms or e-procurement systems to enhance advisory and help desk functions, despite the mandate for electronic procurement systems under Reg. 4. The Regulations do not explicitly provide for a dedicated help desk or advisory service to assist procuring entities, suppliers, and the public in real-time, nor do they address technical support for electronic systems. Furthermore, there is no clear mechanism for public queries or detailed guidance on the scope, accessibility, and responsiveness of advisory services, despite the NPPA’s capacity-building mandate under Reg. 7.

Recommendations

Solidify and raise awareness of NPPA advisory services: In view of the capacity building needs in the public procurement system (e.g., when changes such as new legislation and an e-GP system are being introduced), the availability of NPPA advisory services, and widespread awareness of such services among practitioners, can help to achieve progress in the quality and effectiveness of public procurement at all stages of the process. Adequate resources, including trained staff and funding, should be allocated to the NPPA to provide advisory services effectively. Engagement strategies, such as outreach programs and workshops, should be developed to ensure awareness of the services, and they should be featured on the NPPA web portal. Monitoring and evaluation mechanisms, including performance metrics and stakeholder surveys, should be established to assess the effectiveness of advisory services.

Assessment criterion 8(a)(d):

A strategy well-integrated with other measures for developing the capacity of key actors involved in public procurement.

Conclusion: Substantive gap

Red flag: No

Qualitative analysis

Summary: A strategy for building the capacity of key participants in the public procurement system has not been developed.

Section 14(2)(c) of the Act mandates the NPPA to ensure capacity building and human resource development, including promoting training and professional development for procurement professionals. As noted under assessment criterion 8(b)(a) whilst some training programs have been conducted (in particular concerning the Public Procurement Manual), a systematic, institutionalized training program has not yet been established for the procurement workforce, other participants in the procurement process, and other stakeholders (such as CSOs and media).

Pillar II. Institutional Framework and Management Capacity

Gap analysis

The initial training program, once delivered through the NPPA and University of Sierra Leone partnership, has deteriorated since 2016 and ceased entirely by 2019, leaving new recruits without foundational or refresher training.

A strategy for institutionalizing ongoing training and continuing professional development of the procurement workforce, as well as capacity for other participants and stakeholders in public procurement, has not been developed. Without such a strategy, the type of systematic and institutionalized approach needed for sustain raising and updating of the capacity of those involved in conducting the procurement process, and participating in it in other ways, is absent. Whilst some supply chain, logistics and procurement training has been available in academic institutions, the focus has not necessarily been on the public procurement context. All of that has contributed to an ongoing capacity deficit in the public procurement system, which affects all key stakeholders, including the NPPA itself, and diminishes the ability of the system to deliver value for money and other objectives.

Recommendations

Develop and implement a capacity-building strategy for key actors in public procurement: It is recommended that such a strategy should be an integral component of the professionalization strategy recommended in this assessment (see assessment criterion 8(b)(a)). The capacity building strategy would be informed by the competency framework associated with the multi-level public procurement cadre to be established pursuant to the professionalization strategy, and would address issues such as the definition and preparation of training modules, identification of targeted stakeholder groups (including procurement committee members, who would receive additional training and support to enhance their oversight capacity, auditors, MSMEs), selection and training of trainers, designation of the training institution(s), collaboration with other government agencies, such as the Ministry of Finance and the Anti-Corruption Commission, collaboration with academic institutions, private sector organizations, and international development partners, continuing professional development, linkages to certification scheme, and a results framework with monitoring and evaluation. The preparation and implementation of a capacity-building strategy will be particularly crucial in conjunction with the introduction of the e-GP system and the updating of the legal framework for public procurement.

Sub-indicator 8(b)

Recognition of procurement as a profession

The country's public service recognises procurement as a profession:

Assessment criterion 8(b)(a):

Procurement is recognised as a specific function, with procurement positions defined at different professional levels, and job descriptions and the requisite qualifications and competencies specified.

Conclusion: Substantive gap

Red flag: No

Qualitative analysis

Summary: Whilst some elements of a professionalized public procurement system already exist, and entities appoint "procurement officers" pursuant to the Act, the formal establishment of a public procurement cadre within the ranks of the civil service has not taken place, though in practice such a cadre exists. Such a step should be taken as one of the foundational components of a public procurement professionalization strategy.

In accordance with the legal framework for public procurement, which calls for procurement units to be staffed by trained and qualified procurement officers. However, though there are procurement officers in practice, there is no formally recognized procurement cadre recognized in the Civil Service Code and

Pillar II. Institutional Framework and Management Capacity

Regulations (2024) and no scheme of service specifically for procurement officers spelling out qualifications and competencies. Instead, they fall into broader categories. Though a public procurement cadre has not been formally established in Sierra Leone, a number of other elements of professionalized public procurement system are being applied to one extent or another, as outlined below.

Procurement Units: The Act (Sec. 19(1)) requires the establishment of a procurement unit in each procuring entity, with staff trained and knowledgeable in procurement and carrying out procurement functions on a continuous basis. Procuring entities are obligated to ensure adequate staffing and resources (Sec. 19(2)). Appointment of procurement unit staff is, according to the Act (Sec. 19(4)), subject to continuing professional education requirements certified and approved by the NPPA. Staff must have the necessary technical skills in units dealing with specialized procurement (Reg. 16(4)). Additional details provided in the Regulations (Reg. 16) concern, for example, the size and level of staffing (depends on workload, and volume, value, complexity and type of procurement), and compliance of staff with certification requirements. Reg. 66(3) mandates that evaluation committees comprise members with relevant skills, knowledge, and experience,

Training and capacity building: As noted under assessment criterion 5(b)(i), Section 14(2)(c) (and Reg. 2) require the NPPA to promote procurement training and professional development for procurement staff

Certification: Reg. 7(1) tasks the NPPA with developing certification schemes for procurement officers and committee members and identifies various factors are to be taken into account in developing the certification scheme (Reg. 7(2)).

Career development: Section 14(2)(d) requires the NPPA to develop career development programs and systems for the selection, appointment, and termination of procurement officers. while

Gap analysis

Gaps in legal framework and civil service structure: Whilst the legal framework for public procurement addresses key aspects of a professionalized public procurement system, other important ones are not mentioned. Those concern in particular the establishment of a distinct, multi-level procurement-officer category within the civil service schedule, and the related multi-level competency framework, on which the training program and certification scheme would be predicated. In the absence of a distinct, professionalized cadre of procurement officers within the government civil service schedule (with its own scheme of service), heads of institutions continue to regard conducting procurement activities as essentially clerical work and appoint junior staff to do it.

Fragmented responsibility for professionalization: The current management and professional development of procurement personnel across central and local government entities reflect several systemic weaknesses that hinder the effective professionalization of the cadre. In the Ministry of Finance, while the Procurement Directorate manages 140 procurement specialists and 15 senior specialists, the responsibility for professionalization rests with the Directorate rather than the Civil Service Commission, creating a fragmented and unsustainable arrangement. Training opportunities are sparse, limiting the ability of staff to update their skills or progress in their careers.

At the local level, only 22 procurement officers serve the councils—one per council—recruited through a joint effort between the Local Government Service Commission (LGSC) and the councils. Postings are inconsistent and sometimes arbitrary, lacking transparency and predictability. Moreover, there is no defined career path, with officers remaining in the same position throughout their tenure regardless of performance or experience.

Gaps in implementation: Whilst the legal framework provides a number elements of professionalization, implementation has to one extent or another been absent or lagging. Training opportunities have been sporadic at best, and the certification scheme and career development path have not been developed. Continuous professional development (CPD) is insufficiently emphasized. While training is referenced, there is no explicit requirement for procurement officers to undergo regular CPD to maintain certification or stay updated on best practices. While the legal framework mandates the establishment of procurement units and staff training, they do not provide detailed role descriptions or competency profiles for procurement

Pillar II. Institutional Framework and Management Capacity

professionals, hindering the standardization of skills and qualifications across entities. Although Reg. 7 mandates the NPPA to develop certification schemes, there is no detailed guidance on their structure, content, accreditation, monitoring, or updates, leaving gaps in implementation. Though career progression is mentioned in Section 14(2)(d) of the Act and Reg. 7(2), but there is no clear pathway or incentives for procurement professionals to advance, nor detailed guidance on implementing career development programs.

Additionally, the Act and Regulations do not call for a robust system for monitoring and evaluating the effectiveness of training and professional development programs. Without such a system, it is difficult for the public procurement management to assess whether procurement professionals are acquiring the necessary skills and competencies to perform their roles effectively. These gaps highlight the need for clearer role descriptions, detailed certification schemes, structured career progression pathways, mandatory CPD requirements, and stronger monitoring and evaluation mechanisms to fully professionalize the procurement function in Sierra Leone.

Lack of a professionalization strategy: Whilst various elements of professionalization of the procurement workforce are envisaged in the legal framework for public procurement, including in particular the call for capacity building of procurement officials and staffing of procurement units with trained persons, the NPPA has yet to develop and embark on a multi-pronged strategy of professionalization of the public procurement workforce and other participants in the procurement process.

Recommendations

Develop and implement public procurement professionalization strategy: Components of the strategy would include in particular:

- a. Formal establishment of a procurement cadre within the ranks of the civil service – based on a multi-level scheme of service, with job descriptions;
- b. Competence framework and certification scheme -- outlining required skills, knowledge, and experience for the various levels of posts), and identification of corresponding training/learning modules and corresponding certification requirements.
- c. Selection of trainers and training institution(s), and curriculum development

Assessment criterion 8(b)(b):

Appointments and promotion are competitive and based on qualifications and professional certification.

Conclusion: Substantive gap

Red flag: No

Qualitative analysis

Summary: The Civil Service Code, Regulations and Rules (as Revised 2024) establish the governing principles applicable to recruitment (merit, transparency, open competition). That is coupled with provisions in the legal framework concerning the qualifications of procurement units and procurement committee members. There are, however, challenges in implementation and compliance.

Relevant provisions in public procurement legal framework: The Act and the Regulations establish basic principles and requirements concerning the staffing of the public procurement function in Sierra Leone. Those include the requirements that the procurement units in the system must be trained and qualified, including any specialized skill that might be needed because of specialized procurement of the entity involved (Reg. 16(4)). Section 17(1) requires procurement functions to be carried out by trained and knowledgeable personnel, emphasizing professional qualifications and expertise. Section 19(1) mandates that procurement

Pillar II. Institutional Framework and Management Capacity

units be staffed with trained personnel. Section 19(4) requires staff appointments in procurement units to meet continuing professional education requirements certified by the NPPA, reinforcing the need for professional certification and ongoing training for promotions. Section 14(2)(d) tasks the NPPA with developing career development and management programs for procurement officers, suggesting a structured approach to appointments and promotions based on qualifications and professional growth. Furthermore, included in the NPPA's mandate (Reg. 7) is developing certification schemes for procurement officers and committee members, ensuring personnel possess necessary skills and qualifications for appointment and promotion.

Civil Service Code: On top of that, there are the rules in the Civil Service Code. Selection and appointment of members of the Civil Service shall be on the basis of fair and open competition to ensure that the appointments are made on the basis of merit. (Preamble 2.4) The Director-General, in consultation with concerned Ministries, Departments and Agencies, may set specific entry criteria in terms of educational, professional and vocational requirements or length and nature of prior experience. (Preamble 2.5). All promotions are to be based on fitness of an officer to undertake duties at the higher level. In assessing officers for promotion, Administrative Heads of MDAs and the Civil Service Commission are to be guided primarily by merit and ability, and secondarily by seniority, experience and official qualifications of the officer. (Preamble 5.3)

Requirements generally include a bachelor's degree (e.g., in procurement, supply chain, logistics, business administration). For senior positions a master's degree in procurement/supply chain management, business admin may be sought.

Gap analysis

Implementation challenges: Implementation and enforcement are hampered by the need for development of related systems and programs like certification, capacity building and formulation of a competency framework and job descriptions (core activities of a professionalization strategy).

Define competency framework and qualification requirements: While the Public Procurement Act 2016 and the Public Procurement Regulations 2020 provide a strong foundation for ensuring appointments and promotions are based on qualifications and professional certification, several gaps and areas for improvement exist.

No reference to competitive process and transparency: Neither the Act nor the Regulations explicitly mandate a competitive process for appointments and promotions, despite emphasizing the need for trained and knowledgeable personnel. There is no clear requirement for open, competitive recruitment processes. Those types of procedures (competition, transparency, merit) apply pursuant to the Civil service Code.

Gaps in compliance and enforcement: In some cases, because of factors such as political interference, and lack of enforcement of the recruitment and appointment procedures, the recruitment, appointment and promotion procedures is not applied properly or may be overlooked to one extent or another.

Administrative mechanism undefined: Neither the Act nor the Regulations establish an independent body or mechanism to oversee the fairness and competitiveness of appointments and promotions, increasing the risk of biases or favoritism. This issue can be addressed in the professionalization strategy, and can be linked in some way to the certification scheme.

Limited transparency: The public procurement legal framework does not mandate transparency in appointment and promotion processes, such as publicizing vacancies or providing feedback to unsuccessful candidates, which could undermine confidence in the fairness of the system.

Pillar II. Institutional Framework and Management Capacity

Recommendations

1. **Affirm basic recruitment and promotion principles:** Reference should be made in the legal framework for public procurement to the applicability of the Civil service Code to recruitment, appointment, and promotion. Those include merit, transparency, competition, and a career progression path within the procurement function, with transparent, competitive and merit-based appointment and promotion procedures and qualification criteria, pursuant to Section 14(2)(d).
2. **Promote transparency in appointment and promotion:** Transparency should be promoted by requiring procurement entities to publish details of appointments and promotions, including qualifications and certifications of selected candidates. NPPA periodic review and audits of procuring entities should encompass appointments and promotions should be mandated to ensure compliance with qualification and certification requirements.

Assessment criterion 8(b)(c):

Staff performance is evaluated on a regular and consistent basis, and staff development and adequate training is provided.

Conclusion: Minor gap

Red flag: No

Qualitative analysis

Summary: Section 14(2)(c) of the Act mandates the NPPA to ensure capacity building and human resource development, including training and professional development for procurement personnel, but there is no express reference to periodic performance review of procurement staff performance. However, the Civil Service Code (Chapt. 8) establishes a system of annual performance appraisal.

An Individual Performance Appraisal System (IPAS) has been implemented for conducting annual performance reviews. It consists of Target setting, mid-year review, annual review, submission of documentation and review but an internal entity committee (Ministerial Performance Appraisal Committee (MPAC)), and finally submission to HRMO. HRMO monitors IPAS. Challenges include compliance and inconsistent application. The outcomes of performance appraisal must to one extent or another be affected by the capacity-building opportunities being limited.

Gap analysis

The absence of formats for staff performance evaluation specific to procurement functions makes it difficult to ensure that the performance evaluation process is sufficiently effective in driving improved procurement performance.

Recommendations

1. **Standardized performance evaluation forms for the procurement function should be developed:** The [Civil Service Commission] [HRMO], in consultation with the NPPA, should formulate standardized procurement performance appraisal forms, to ensure consistency across procuring entities.
2. **Introduce performance-based incentives:** As part of the professionalization strategy, giving non-monetary bonuses or awards (e.g., public recognition, promotions) could be introduced to incentivize performance. Section 14(2)(c) of the Act should be amended to hold procuring entities accountable for staff training and development, with penalties for non-compliance, and Reg. 8 should require detailed reports on staff performance and development activities. These measures would strengthen accountability, performance evaluation, and staff development in Sierra Leone's procurement sector.

Pillar II. Institutional Framework and Management Capacity

Sub-indicator 8(c) Monitoring performance to improve the system
Assessment criterion 8(c)(a): The country has established and consistently applies a performance measurement system that focuses on both quantitative and qualitative aspects.
Conclusion: Substantive gap
Red flag: No
Qualitative analysis Summary: Sec. 14(2)(m) mandates the National Public Procurement Authority (NPPA) to prepare an annual report on procurement activities and system functioning, presented to Cabinet and Parliament, highlighting both quantitative and qualitative aspects. *** The Annual Assessment Reports prepared by the NPPA present both qualitative and quantitative procurement data and analysis across the procurement cycle (e.g., Percentage of procurement contracts foreseen or unforeseen in the approved annual procurement plan; rate of use of competitive procurement methods and use of less or non-competitive methods; contracts paid on time vs contracts experiencing payment delays). For example, for the 2023 Assessment Report 24 detailed metrics were applied under the following rubrics: procurement systems assessment and procurement compliance assessment. The report included summary findings and recommendations and a list of the top 25 non-compliant procuring entities.
Gap analysis Need for guidance on measurement: Post-contract performance reviews, mandated under Section 14(2)(p) of the Act and Reg. 6, lack detailed guidelines on how to measure qualitative and quantitative aspects such as contractor performance, delivery timelines, and service quality. There is no performance appraisal system in place. Stakeholder feedback, a critical qualitative measure, is not explicitly required by either the Act or the Regulations, limiting insights into the fairness and effectiveness of procurement processes. Gaps in follow-up on Annual Assessments: Furthermore, while the Act mandates annual reports and reviews by the NPPA, there is no explicit requirement for using these findings to drive continuous improvement in the procurement system. The Regulations fail to explicitly link performance measurement outcomes to decision-making processes, such as contract extensions, debarment of underperforming bidders, or policy improvements, weakening the overall impact of performance evaluation. Limited transparency: Sec. 26 of the Act requires publication of contract awards but not performance data, such as contractor ratings or cost overruns, which could provide valuable insights, and without which there is diminished transparency in performance measured. The Regulations emphasize manual record-keeping and lack provisions for leveraging technology, such as electronic procurement systems or data analytics, to enhance performance measurement. Inconsistent application of performance reviews is another concern, as Reg. 6 does not specify the frequency, scope, or methodology for conducting reviews, leading to potential disparities across entities.
Recommendations Call for leveraging of technology: The coming e-GP system should enable broader and deeper analysis of public procurement activities. The NPPA should promote electronic procurement systems and data analytics tools to automate performance measurement and reporting, including the development of a centralized procurement performance dashboard. Clear guidelines on the frequency, scope, and methodology of performance reviews should be issued to ensure consistent evaluation of both quantitative and qualitative aspects. Performance measurement outcomes should be explicitly linked to

Pillar II. Institutional Framework and Management Capacity

decision-making, with underperforming bidders subject to debarment and high-performing bidders receiving preferential treatment.

2. **Provide guidance on implementation of performance measurement:** The NPPA could usefully develop and publish Key Performance Indicators (KPIs) aligned with international best practices, covering both quantitative (e.g., contract values, procurement timelines) and qualitative (e.g., compliance, stakeholder satisfaction) aspects. Additionally, detailed guidelines should be provided for post-contract performance reviews, ensuring independent assessments of contractor performance, delivery timelines, and service quality. Such audit and guidance could be built into the periodic reviews/audits of procuring entities conducted by NPPA. Training on performance measurement should be provided to procurement officers and committee members, integrated into certification schemes.

Assessment criterion 8(c)(b):

The information is used to support strategic policy making on procurement.

Conclusion: Substantive gap

Red flag: No

Qualitative analysis

Summary: Data amassed by the NPPA is utilized to develop policy and reform initiatives, including the decision to conduct this assessment, but the ability to do so consistently is hindered by weaknesses in data collection and analysis. It is expected that the application of technology will help boost follow-up actions.

The NPPA collects performance data and performs procurement reviews, including contract and performance reviews. That information, as well as data obtained from collaboration with other oversight bodies, informs the policymaking process to share information, promoting cross-sectoral policy-making as per Reg. 6(7).

Gap analysis

Factors limiting the use of procurement data to inform policy initiatives include a lag in the collation and publication of the data (i.e., the Annual Assessment Reports), delays in introduction of an e-GP, resource and capacity shortfalls in the NPPA including for data analytics, and lack of specific provisions for the systematic sharing of procurement data with other government agencies or stakeholders, limiting cross-sectoral policy-making.

Recommendations

1. **Elaborate the NPPA mandate on performance measurement and procurement data analytics in conjunction with the introduction of e-GP:** Steps in that direction include the introduction and full operationalization of e-GP, which would enhance data collection and analysis, enabling real-time, actionable insights for policy-making.
2. **Build technical capacity for data analysis:** Amending Section 14(2)(c) and introducing training programs under Reg. 7 would help equip procurement officials with skills to generate actionable policy recommendations.
3. **Align procurement plans with national development goals:** Amendments to Section 29(1) would help ensure procurement data supports broader policy objectives.
4. **Elaborate performance metrics:** That would provide a comprehensive evidence base for policy-making.
5. **Establish a centralized procurement data repository:** That would enhance transparency and accessibility, facilitating the strategic use of procurement data for policy-making.

Assessment criterion 8(c)(c):

Strategic plans, including results frameworks, are in place and used to improve the system.

Pillar II. Institutional Framework and Management Capacity

Conclusion: Substantive gap

Red flag: No

Qualitative analysis

Summary: By conducting this MAPS Assessment, the Government is embarking on a path informing and leading to the adoption of a strategic and implementation plan for the further development of the public procurement system. Such strategic plans are not yet developed.

The detailed assessment of the architecture of Sierra Leone's public procurement system and of the performance of the system will develop the information needed to draw actionable insights as to the strengths and weaknesses of the public procurement system and the direct ahead to strengthen implementation efficiency and value for money

The Regulations further emphasize policy integration, annual procurement planning, and capacity building, with provisions for procurement reviews and detailed record-keeping to support performance analysis. The legal framework for public procurement does not explicitly require the development of long-term strategic plans or results frameworks with measurable indicators, which are essential for continuous improvement and alignment with national development goals.

Gap analysis

Lack of explicit mandate: The absence of explicit mandates for strategic planning and measurable outcomes limits their effectiveness in achieving sustained progress and accountability.

The legal framework for public procurement fails to explicitly require long-term strategic plans: such as five-year plans, which are crucial for aligning procurement activities with national development goals and ensuring continuous improvement. Additionally, there is no explicit requirement for establishing results frameworks with measurable indicators to track progress and outcomes, such as procurement efficiency, cost savings, and compliance rates.

While annual reports and procurement reviews are required, they are not explicitly mandated to drive continuous improvement: nor is there provision for regular benchmarking or external evaluations to assess system performance. Furthermore, the legal framework or other documents do not explicitly address the integration of information and communication technology (ICT) to enhance strategic planning and results monitoring, despite the reliance of modern procurement systems on ICT for data collection, analysis, and reporting. Although procurement records must be maintained, there is no specific requirement to use this data for strategic planning or system improvement. Relevant provisions, such as Section 14 (Functions of the Authority) and Section 29 (Procurement Planning), highlight these gaps, as they focus on short-term planning and annual reports without linking them to broader strategic goals or using them to improve the procurement system. Reg. 28 (Annual Procurement Planning) similarly lacks explicit requirements for aligning annual plans with strategic objectives or leveraging them for systemic enhancement.

Recommendations

Significant gaps exist in long-term strategic planning, results frameworks, and continuous improvement. To address these gaps, several recommendations are proposed to strengthen Sierra Leone's public procurement system.

1. **Empower NPPA to develop strategic plans:** The Act and Regulations should be amended to require the National Public Procurement Authority (NPPA) to develop long-term strategic plans, such as five-year plans, aligned with national development goals. These plans should include clear objectives, timelines, and resource allocations, with regular reviews every two years. Second, a results framework with measurable indicators, such as procurement efficiency, cost savings, compliance rates, and supplier performance, should be established to monitor and evaluate procurement performance.

Pillar II. Institutional Framework and Management Capacity

2. **Take follow-up action on Annual Assessment findings:** continuous improvement mechanisms should be enhanced by mandating the NPPA to use annual reports and procurement reviews to identify areas for improvement and implement corrective actions.
3. **Apply ICT for procurement data analytics:** the integration of information and communication technology (ICT) should be prioritized to enhance strategic planning and results monitoring, including the development of an e-procurement system for data collection and analysis.
4. **Ensure consistency in analyses:** procuring entities should align their procurement plans with the NPPA's strategic plans and results frameworks to ensure consistency across government levels.
5. **Submit data to NPPA:** Procuring entities should be required to submit procurement data to the NPPA in a timely manner for analysis and use in strategic planning.
6. **Provide training in strategic planning:** Capacity-building programs for procurement officers should include training on strategic planning and results-based management to strengthen their ability to implement these reforms effectively.

Assessment criterion 8(c)(d):

Responsibilities are clearly defined.

Conclusion: Minor gap

Red flag: No

Qualitative analysis

Summary: The responsibilities of the various actors in the public procurement system are defined by the legal framework.

The roles of the NPPA and of procuring entities (including the internal structures – procurement units and procurement committees) are defined and allocated in the legal framework, and described under Indicators 5 and 6. Contract administrators manage procuring entities' obligations and ensure compliance with contract terms (Reg. 144(1)), monitoring performance to meet delivery obligations (Reg. 145(5)) There is also the IPRP

Gap analysis

Section 18(6) of the Act lacks clarity on the extent of delegation to Procurement Units and conflict resolution with Procurement Committees. Section 19(5) omits staff qualification and training requirements, risking inconsistencies. Reg. (d) inadequately defines roles of subsidiary and evaluation committees, causing potential overlaps. The Act focuses on central entities, offering limited guidance for local councils and sub-national entities, leading to inconsistent local practices. Section 14 lacks a framework for regular audits or performance evaluations by the NPPA, risking accountability gaps.

Reg. 118 lacks clarity on stakeholder responsibilities in emergency procurement, risking delays or mismanagement. Addressing these gaps would strengthen Sierra Leone's procurement system.

Recommendations

Improvements should be implemented in definition of responsibility:

- a. Amend the Act to clarify delegation of authority, staff qualifications, and training for Procurement Units.
- b. Reg. 12 should detail roles of subsidiary committees.
- c. New provisions should define local councils' responsibilities and ensure capacity building.

Pillar III. Public Procurement Operations and Market Practices

Indicator 9. Public procurement practices achieve stated objectives

Sub-indicator 9(a) Planning
Assessment criterion 9(a)(a): Needs analysis and market research guide a proactive identification of optimal procurement strategies.
Conclusion: Substantive gap
Red flag: No
Qualitative Analysis Summary: The Public Procurement Act 2016 and Regulations 2020 provide a strong legal framework emphasizing transparency, efficiency, and value for money. While the law requires procurement planning aligned with budgets and market analysis, these practices are not fully implemented. Instead, decisions often rely on outdated budget data, undermining value for money. Delays in publishing price norms and the lack of structured pre-procurement engagement with suppliers further weaken effective planning and market alignment. Also, there is a weak linkage between Public Investment Management (PIM) and procurement planning. *** The Public Procurement Act 2016 (PPA) and the Public Procurement Regulations 2020 (hereinafter “the legal framework”) establish a comprehensive procurement framework centered on transparency, efficiency, and value for money. The Act mandates procurement planning (Section 29) requiring procuring entities (PEs) to align their procurement activities with budgetary allocations through effective needs analysis and market research (Section 14(j)). In practice, however, these processes are underutilized. Procurement decisions are often driven by historical budget figures rather than current market conditions, which diminish value for money. A key challenge is the delayed publication of the price norm which is supposed to provide a guide to market prices of items of procurement. Additionally, pre-procurement engagement with suppliers is rare. This limited interaction is primarily due to the absence of clear guidelines or tools to facilitate such consultations. There is need to strengthen the linkage between PIM and procurement planning through joint indicators, integrated data systems and collaboration between NPPA and PIM Unit. Fiscal risk analysis should also be considered for major infrastructure.
Gap Analysis The current framework for public investment management where investment projects are poorly analyzed, selected and costed, does not support efficient service delivery (PEFA 2022 p. 11). Gaps exist which hinder effective needs analysis and market research. The PPA lacks provisions for detailed market research, and proactive procurement strategies. Also, digital tools for market analysis are not available to PEs. Training opportunities for procurement officers in market research are not available. Similarly, the 2020 Regulations do not explicitly mandate market research or provide sufficient guidance on needs analysis. These gaps limit the ability of PEs to optimize procurement decisions based on thorough market understanding.
Recommendations - Create a detailed manual or toolkit for PEs on conducting market analysis to inform cost estimation for budget preparation and procurement planning, including procurement method selection. Include templates and checklists to standardize the process and improve decision-making. Mandate needs analysis and market research as a prerequisite for procurement planning. - Ensure that PEs implement needs analysis and market research as essential tools for estimating the cost of required goods, works and services for procurement planning, and for executing their procurement strategies effectively. In this regard, strengthen the legal framework.

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

- c) Align the timelines of the preparation of annual procurement plans during national budget cycle to ensure that PEs develop comprehensive procurement plans that allow sufficient time for conducting procurement effectively within the budget year.
- d) Strengthen the linkage between the PIM and procurement planning through joint indicators, integrated data systems and collaboration between NPPA and PIM Unit.

Assessment criterion 9(a)(b):

The requirements and desired outcomes of contracts are clearly defined.

Conclusion: Substantive gap

Red flag: No

Qualitative Analysis

Summary: The Public Procurement Act 2016 and Regulations 2020 establish a solid framework for defining contract outcomes. However, clarity and consistency of defining contract requirements vary significantly across OEs. While central government ministries with technical staff may better articulate detailed specifications, many PEs (particularly local councils and smaller MDAs) lack sufficient technical and procurement expertise. This often results in vague or generic specifications, poorly defined outputs, or inconsistencies between what is described in the bidding documents and what is later included in contracts.

Sierra Leone's procurement legal and regulatory framework, particularly the Public Procurement Act (PPA) 2016 and associated standard bidding documents (SBDs) provide a foundation for defining contract requirements and desired outcomes. The Act mandates clear, objective descriptions of goods, works, and services (Section 23) and requires detailed bidding documents (Section 49) with transparent evaluation criteria. Procurement planning (Section 29) ensures alignment with organizational goals. The 2020 Regulations reinforce these principles, requiring unambiguous specifications (Regs. 35-38) and standardized bidding documents (Reg. 39). PEs must articulate technical specifications, performance standards, and delivery requirements in the solicitation documents. These are meant to guide bidders in preparing responsive proposals and to ensure that implementation aligns with the government's expectations.

Gap Analysis

While Sierra Leone's Public Procurement Act and standard bidding documents provide a formal basis for defining contract requirements and desired outcomes, the practical application across PEs is uneven. Many entities, particularly at the local level, struggle with drafting clear and comprehensive technical specifications. Procurement documents frequently contain vague or overly broad descriptions that lack sufficient detail to ensure that bidders clearly understand the expectations.

There is a disconnect between the initial procurement planning phase and the final contract documents. Specifications outlined in bidding documents are sometimes altered or diluted by the time contracts are awarded, resulting in ambiguity during contract implementation. Moreover, the lack of structured tools or standardized guidance materials (such as output-based specification templates or sector-specific examples) contributes to inconsistencies and weakens the ability to enforce performance standards.

Moreover, desired outcomes, especially for service and consultancy contracts, are not always articulated in terms of measurable performance indicators or deliverables. Contract management practices are weak, and in many cases, there is no clear link between the contract's stated outputs and how performance is monitored during implementation.

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

There is also a noted absence of standard templates or checklists for outcome-based specifications, leading to variations in quality and format. This affects fairness in bid evaluation, increases the risk of disputes, and undermines accountability in contract execution.

Additionally, technical and procurement staff often lack the necessary skills and training to define requirements in a clear, measurable, and outcome-oriented manner. This capacity gap, coupled with the absence of internal quality control or peer-review mechanisms, leads to poorly defined contracts that are difficult to monitor and enforce, undermining value for money and service delivery.

Recommendations

- a) Create standardized templates, model specifications, and checklists, especially for service and consultancy contracts—that promote the use of clear, output-based and performance-driven requirements.
- b) Provide targeted training for procurement and technical officers on needs assessment, drafting of specifications, and defining measurable outcomes, prioritizing local councils and smaller MDAs.
- c) Introduce a quality assurance mechanism. Establish a review process within MDAs or through the NPPA to vet procurement documents before advertisement, ensuring that contract requirements and expected outcomes are clear, complete, and aligned with planning objectives.

Assessment criterion 9(a)(c):

Sustainability criteria, if any, are used in a balanced manner and in accordance with national priorities, to ensure value for money.

Conclusion: Substantive gap

Red flag: No

Qualitative Analysis

Summary: The procurement framework does not explicitly mandate sustainability, though it includes indirect support through local content and SME preferences. Comprehensive sustainable public procurement is lacking, but recent efforts by the NPPA and national commitments signal progress toward greater integration of sustainability in procurement.

The public procurement framework lacks explicit sustainability mandates, focusing instead on broad economic and social priorities. The Public Procurement Act 2016 indirectly supports sustainability through provisions like domestic preference (Section 36), community participation (Section 37), and inclusive bidding (Section 48). Although the Act includes provisions for local content and SME preferences and makes some reference to environmental considerations, it lacks a comprehensive approach to enabling sustainable public procurement (SPP). In other words, sustainability considerations are not integrated into public procurement. Nonetheless, there are indications of progress. The NPPA has been working to align procurement processes with international standards, including sustainability considerations. Additionally, Sierra Leone's launch of the United Nations Sustainable Development Cooperation Framework (2025–2030) underscores a national commitment to sustainable development, which may influence future procurement policies.

Gap Analysis

The framework lacks defined sustainability metrics, such as energy efficiency or carbon footprint reduction, and insufficiently address social sustainability (e.g., gender equality, fair labor practices). There is no sustainable procurement policy and incentives for sustainable procurement.

Recommendations

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

- a) Develop a comprehensive strategy to promote sustainable procurement. The strategy should include clear guidelines, capacity-building initiatives, and the integration of sustainability criteria into procurement processes.
- b) Include a clear legal mandate in the Public Procurement Act requiring PEs to integrate climate tagging, environmental (green procurement), social (e.g., incentives for women-owned businesses), and economic sustainability criteria throughout the procurement cycle (covering planning, selection, award, and contract management) supported by capacity building, monitoring mechanisms, and alignment with national sustainable development goals.

Sub-indicator 9(b) Selection and contracting

Assessment criterion 9(b)(a):

Multi-stage procedures are used in complex procurements to ensure that only qualified and eligible participants are included in the competitive process.

Conclusion: Substantive gap

Red flag: No

Qualitative Analysis

The framework provides for multi-stage procedures for complex procurements, including two-stage bidding, and prequalification for high-value goods and works contracts. For consultancy services, capacity-based shortlisting is used. However, restricted tenders and sole sourcing are frequently used for complex contracts, and prequalification is not practiced.

Gap Analysis

While the legal framework allows for appropriate multi-stage procedures for complex procurements, the frequent use of restricted tenders and sole-sourcing-along with the lack of actual prequalification practice suggests a significant disconnect between policy and implementation. This weakens competitive procurement and increases risks related to transparency, value for money, and quality of outcomes, especially in high-value or complex contracts.

Recommendations

- a) Strengthen the existing NPPA's monitoring mechanisms.
- b) Amend the Act and the Regulations to clearly explain the circumstances in which selection and use of non-competitive methods, such as restricted bidding, shopping, and sole sourcing, can be justified.
- c) Enforce the use of competitive procedures for all procurement, limiting the use of shopping, restricted tenders and sole sourcing to justified cases only.
- d) Prepare a standard prequalification document package and including guidelines for conducting prequalification for high-value or complex contracts.
- e) Undertake capacity-building initiatives to train procurement staff on multi-stage methods and risk-based planning.

Assessment criterion 9(b)(b):

Clear and integrated procurement documents, standardised where possible and proportionate to the need, are used to encourage broad participation from potential competitors.

Conclusion: Substantive gap

Red flag: No

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

Qualitative Analysis

The legal framework provides a solid legal foundation for standardized procurement processes. It mandates the use of NPPA-approved bidding documents (Section 39) with clear technical specifications (Section 23) and equal qualification criteria (Section 21). It ensures timely clarification (Section 22). This approach is intended to enhance transparency, ensure clarity in procurement requirements, and promote fair competition. However, despite these strengths, there are significant implementation challenges that affect the system's effectiveness. Some PEs alter standardized bidding documents without authorization, undermining consistency, and potentially disadvantaging bidders.

Gap Analysis

There is a widespread lack of supporting tools and capacity for proper use of the NPPA-approved standard bidding documents. The documents are often perceived as overly complex, and no formal guidelines or training programs are available to help PEs navigate their use.

A significant institutional gap lies in the PEs' technical capacity, particularly at the subnational level. Local councils, for example, lack experience and expertise in preparing procurement documents for complex procurements such as international competitive bidding or consultancy services using quality and cost-based selection methods. Without guidance or templates, these entities struggle to meet minimum documentation standards, which can compromise procurement quality and outcomes.

The lack of enforcement and monitoring mechanisms also contributes to the persistence of poor practices. While neutral specifications and recognition of product equivalence are required by law, enforcement is weak. Some procurement officials continue to specify brand names without justification, favoring certain suppliers and excluding others. Reg. 36(2), which allows brand specifications for maintenance or compatibility purposes, has been misused to justify biased procurement decisions, thereby narrowing the supplier base and reducing competition.

Tender notices themselves often suffer from serious shortcomings. Many lack sufficient technical and financial details, including clear eligibility requirements and evaluation criteria. This creates confusion among bidders and limits participation, especially for those who need this information to assess their qualification or interest. The availability of tender documents is also inconsistent. In rural areas or for smaller contracts, access is often limited, and when documents are obtained, they may be too complex for less experienced bidders to interpret effectively. These access barriers particularly affect SMEs and local businesses, many of which lack the resources to navigate such complexities without assistance.

Clarification procedures for bidders represent another area of weakness. Responses to clarification requests are often delayed, insufficient, or not shared publicly, which leads to information inequality and erodes confidence in the process. Moreover, although an e-procurement platform is legally mandated, it is yet to be operationalized across the procurement cycle.

Recommendations

- a) **Standardize and Support the Use of Procurement Tools:** Issue clear operational guidelines, templates, output-based SBDs, and simplified bidding documents — especially for low-value or SME-targeted procurements — and provide hands-on training to PEs on their correct application. Mandate standardized checklists for reviewing tender notices prior to publication to ensure clarity and completeness.
- b) **Ensure Integrity and Transparency in Documentation and Communications:** Prohibit unauthorized modifications to standard documents, with penalties or cancellation of processes where violations occur. Require all clarifications and addenda to be shared promptly and published transparently on a centralized platform. Tender notices must clearly outline eligibility criteria, technical and financial requirements, evaluation methodology, and submission instructions.

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

- c) **Build Institutional and Technical Capacity for Effective Procurement:** Strengthen PEs' capacity, particularly local councils, through targeted training and mentoring. Institutionalize supplier feedback mechanisms post-procurement to inform continuous improvement of documentation and practices.
- d) **Strengthen Oversight and Accountability Mechanisms:** Conduct regular compliance audits and procurement performance reviews, with corrective actions against persistent offenders. Expand the Independent Procurement Review Panel's (IPRP) regional coverage and resources to ensure timely complaint resolution.

Assessment criterion 9(b)(c):

Procurement methods are chosen, documented and justified in accordance with the purpose and in compliance with the legal framework.

Conclusion: Substantive gap

Red flag: No

Qualitative Analysis

Summary: Although the law prioritizes open competitive bidding, non-competitive methods such as sole sourcing is widely used—often without proper justification—undermining transparency and value for money. The misuse of less competitive methods and reflect inconsistent and poorly monitored application of the legal framework.

The Public Procurement Act (PPA) designates open competitive bidding as the default procurement method (Section 37), while allowing for alternative approaches (such as two-stage bidding for complex contracts (Section 38), national/international bidding (Section 39-40), restricted bidding (Section 41), shopping, and sole sourcing (Sections 45-47) where adequately justified. In practice, however, over 30% of contracts are awarded through sole sourcing, with justifications rarely disclosed publicly. This lack of transparency erodes accountability and diverges from the law's intent to promote VfM.

While the legal framework provides a range of methods, their application is inconsistent. Less competitive methods, particularly request for quotations and sole sourcing, are frequently misused, often with insufficient or undocumented justification. Some entities bypass competitive procurement by citing emergencies that could have been avoided with proper planning.

Gap Analysis

A substantive gap exists between the procurement framework's legal provisions and their practical implementation. Justifications for non-competitive methods such as sole sourcing are often not documented or disclosed, undermining transparency and accountability. Procurement plans are frequently revised without NPPA review, and there is limited enforcement of the rules governing method selection.

There is a persistent problem of contract fractioning, often enabled by political pressure and "No Objection" letters from the NPPA. In many cases, contracts are split deliberately to stay below competitive thresholds and avoid rigorous procedures. The challenge is worsened by the recent increase in procurement thresholds, which has not yet been reflected in the IFMIS. As a result, the system rejects contracts exceeding outdated limits, prompting officers to split contracts to enable processing and payment.

Procurement officers frequently lack the capacity to correctly prepare procurement plans which include selection and justification of procurement methods. Monitoring mechanisms are weak, and enforcement is inconsistent. Additionally, poor cash flow and delayed government payments have led to increased use of requests for quotations, which suppliers exploit by raising prices (ultimately driving up the cost of public service

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

delivery). The absence of a framework to track resources to PEs and delays in publishing fiscal reports further undermine procurement effectiveness.

The weak monitoring and evaluation of procurement, including Public-Private Partnership (PPP) projects, also contributes to inefficiencies and poor outcomes. Furthermore, delays in payments and lack of cash flow have led to a higher number of requests for quotations, which can increase costs and reduce competition.

Recommendations

- a) Enforce Transparency and Oversight in Method Use: Require public disclosure and documented justification for all non-competitive methods. Submit updates to procurement plans for NPPA approval before implementation.
- b) Build Capacity and Promote Compliance: Train procurement officers in planning, threshold application, method selection, and justification preparation. Raise awareness of the risks of non-compliance, contract splitting, and political interference.

Assessment criterion 9(b)(d):

Procedures for bid submission, receipt and opening are clearly described in the procurement documents and complied with. This means, for instance, allowing bidders or their representatives to attend bid openings, and allowing civil society to monitor bid submission, receipt and opening, as prescribed.

Conclusion: Substantive gap

Red flag: No

Qualitative Analysis

Sierra Leone's procurement framework outlines clear procedures for secure written bid submission (Section 50) and immediate public bid openings, where key bid information is disclosed and recorded (Reg. 65).

Despite this solid legal foundation, practical challenges hinder transparency and fairness. PEs often fail to inform all bidders when submission deadlines are extended, creating unequal access to critical information. These practices undermine the integrity of the procurement process.

Gap Analysis

Although the legal provisions governing bid submission and opening are generally adequate, several gaps persist in implementation. There is no formal mechanism to ensure that all bidders receive timely updates on extensions leading to uneven access to information. This creates significant fairness concerns and weakens competition.

Additional issues are observed in international bidding: obtaining bidding documents and submitting responses from abroad is cumbersome due to obstacles such as contractual payment and courier arrangements, discouraging participation and reducing competition.

Recommendations

- a) Mandate that all clarifications and deadline extensions be communicated uniformly to all bidders simultaneously and posted on a centralized platform.
- b) Formalize the role of civil society organizations in monitoring bid openings, with clear procedures and access rights.
- c) Introduce penalties or sanctions for entities that fail to comply with bid receipt and opening procedures.
- d) Simplify international bidding processes, including accessible online payment systems and digital document delivery to reduce barriers.

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

Assessment criterion 9(b)(e): Throughout the bid evaluation and award process, confidentiality is ensured.
Conclusion: Substantive gap
Red flag: No
Qualitative Analysis Summary: The procurement framework provides strong confidentiality protections for bid submissions but lacks detailed rules on evaluation committee conduct and sanctions for breaches during bid evaluation *** The procurement framework establishes confidentiality protections through multiple provisions. The PPA safeguards bid evaluation details (Section 54), imposes confidentiality obligations on officers (Section 33(1)(e)), and restricts sensitive information disclosure (Section 32(4)). It prohibits post-bid negotiations (Section 55) and secures bid handling (Section 51). The 2020 Regulations strengthen these measures through explicit confidentiality rules (Reg. 154), secure document storage requirements (Reg. 155), and controlled bid opening procedures (Reg. 63(1)). While the framework effectively protects bid submissions, it lacks detailed protocols for evaluation committee conduct and specific sanctions for confidentiality breaches during bid evaluation.
Gap Analysis Key gaps include the absence of evaluator-specific protocols (NDAs, conflict of interest declarations) and inadequate cybersecurity provisions for digital submissions. Enforcement mechanisms remain weak, with no dedicated process for investigating confidentiality breaches during evaluations. The vague "public interest" disclosure clauses (Section 32(4)(a), Reg. 153) create potential loopholes. These shortcomings contrast with the detailed procedures for other violations like fraud (Reg. 160), leaving the evaluation phase particularly vulnerable to information leaks.
Recommendations a) To strengthen confidentiality protections, amend the framework to include a provision that requires both policy enhancements and procedural improvements. b) Establish clear rules on what information can be disclosed after contract award. c) Expand confidentiality agreements for evaluators and enforce them with stricter penalties for breaches aligned with anti-corruption measures.
Assessment criterion 9(b)(f): Appropriate techniques are applied, to determine best value for money based on the criteria stated in the procurement documents and to award the contract.
Conclusion: Substantive gap
Red flag: No
Qualitative Analysis Summary: The procurement framework promotes competition and accountability but is weakened by unclear non-price factor weighting. Use of the Most Advantageous Tender (MAT) and Life Cycle Costing (LCC) techniques are not practiced. ***

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

Sierra Leone's procurement framework establishes strong competitive safeguards through clear evaluation criteria (Section 49(3)(f)), mandatory open bidding (Sections 38-40), and robust anti-corruption measures (Sections 33-35). The system ensures accountability through documentation requirements (Section 32), public award notices (Reg. 125), and post-qualification checks (Reg. 76). Competitive mechanisms like two-stage bidding (Reg. 47) and domestic preferences (Section 36) enhance fairness, while contract safeguards (Reg. 124) prevent unfunded awards. However, weaknesses persist in non-price factor weighting. The evaluation methods that ensure value for money, such as MAT and LCC are not practiced.

Gap Analysis

While emphasizing lowest-cost bidding (Section 56(1)), the framework lacks provisions for life-cycle costing or Most Advantageous Tender (MAT) methodologies. No requirements exist for pre-procurement market research (Section 29), limiting value-for-money optimization. The absolute negotiation prohibition (Section 55) restricts flexibility for complex contracts, and non-price evaluation criteria (Reg. 56) lack standardized weighting for quality/sustainability factors. These gaps reduce the system's ability to achieve optimal outcomes, particularly for high-value or innovative procurements where price alone should not determine awards.

No entity has undertaken life cycle costing as a standard practice in the procurement processes and there is no conscious use of non-price attributes by entities in the evaluation of bids especially for low-value contracts. The following have been identified as gaps in the legal and regulatory framework that have made life cycle costing and non-price attributes not applied in the evaluation of bids by procuring entities:

Lack of explicit life cycle cost mandate: Neither the Act nor the regulations explicitly mandate the use of life cycle costing as a standard practice in procurement decisions. While some provisions (e.g., operating or maintenance costs) indirectly support life cycle cost considerations, there is no clear requirement for procuring entities to conduct a comprehensive life cycle cost analysis, especially for high-value or complex procurements, when use of such analysis would be appropriate.

Limited guidance on life cycle cost methodology: The Regulations do not provide detailed guidance on how to conduct life cycle cost analysis, which may lead to inconsistent application across different procuring entities. Implementation supporting tools and instructions have not yet been issued.

Focus on initial cost: The evaluation criteria in the Regulations tend to focus more on the initial cost of goods, works, or services rather than the total cost of ownership over the life cycle of the procurement. This could lead to decisions that are not fully aligned with value-for-money principles.

Limited use of non-price attributes in low-value procurements: The Regulations do not explicitly refer to the use of non-price attributes in low-value procurements, which may unnecessarily limit the potential for value-for-money decisions in smaller contracts.

Lack of sustainability considerations: The Act does not explicitly require procuring entities to consider sustainability or environmental impact as a non-price attribute, even though these factors are increasingly important for achieving Medium Term National Development Plan objectives.

Lack of disclosure of evaluation criteria weighting: While the Act requires the publication of contract awards and the disclosure of certain information, there is no specific requirement for procuring entities to disclose the weighting of evaluation criteria (price vs. non-price) used in the procurement process. This lack of transparency could undermine the objectivity of the evaluation process.

Recommendations

- a) Empower a “most-advantageous bid” type of standard for contract award.
- b) Standardize and Clarify Technical Evaluation Processes: Develop structured guidance for assessing equivalence and value-for-money (MAT and LCC) and ensure consistent use of neutral, performance-based specifications. Strengthen Capacity and Knowledge: Train procurement officers, especially at

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

the local level, on functional specifications, international procurement standards, and technical assessment in complex procurements.

- c) Enhance Bidder Communication and Responsiveness: Issue SOPs for handling clarifications, enforce response timelines, introduce penalties for delays, and establish escalation mechanisms for unresolved queries.
- d) Promote Fair Access Through Balanced Qualification Requirements: Review and adjust qualification criteria to avoid excluding capable local or small suppliers while maintaining quality and integrity.
- e) Utilize Digital Platforms for Transparency and Oversight: Use digital tools to manage and monitor bidder communications, ensuring centralized publication, audit trails, and secure exchanges.
- f) Introduce explicit mandate for life cycle cost analysis: Amend the Act and Regulations to explicitly require procuring entities to consider life cycle costs in high-value or complex procurements (including total cost of ownership (acquisition, operation, maintenance, and disposal costs); cost-benefit analysis over the life cycle of the procurement; empowering use of non-price attributes in low-value procurements.
- g) Provide guidance and training on life cycle cost methodology: Develop and issue guidelines and provide training on how to conduct life cycle cost analysis, including the factors to be considered (e.g., maintenance costs, operating costs, disposal costs) and how to incorporate these into the evaluation process; Develop standardized evaluation criteria templates that include both price and non-price attributes, to promote consistency across the system
- h) Clarify weighting of non-price attributes: Amend the Regulations to require procuring entities to clearly define and disclose the weighting of non-price attributes in the evaluation criteria, to help ensure a more objective and transparent evaluation process.
- i) Include sustainability and environmental Impact: Amend the Act and Regulations to include sustainability and environmental impact as explicit non-price attributes in the evaluation criteria.

Assessment criterion 9(b)(g):

Contract awards are announced as prescribed

Conclusion: Minor gap

Red flag: No

Qualitative Analysis

A well-established framework exists for contract award transparency, including public disclosure of high-value contract awards (Section 26) through gazettes and newspapers. The NPPA's quarterly bulletin Section 14(2)(i) consolidates and publishes procurement data. Unsuccessful bidder debriefings (Section 27) enhance accountability. This creates systematic disclosure mechanisms for public scrutiny of procurement outcomes. However, implementation weaknesses have been noticed.

Gap Analysis

Implementation weaknesses undermine the framework's effectiveness. Publication requirements lack centralized digital access, relying on sporadic gazette/print notices. The quarterly bulletin's consistency is unverified, and its publication on the website is irregular. No sanctions exist for noncompliance, enabling selective disclosure. Lower threshold contracts escape mandatory disclosure entirely. These gaps reduce transparency and the system's ability to ensure meaningful public oversight.

Recommendations

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

- a) Enforce publication compliance through strengthened monitoring and facilitate it through a real-time e-procurement portal (amend Section 28(2)/Reg. 125(4)).
- b) Actively monitor contract award transparency by using NPPA's oversight authority, complemented by public awareness campaigns.

Assessment criterion 9(b)(h):

Contract clauses include sustainability considerations, where appropriate

Conclusion: Substantive gap

Red flag: No

Qualitative Analysis

See 9(a)(c)

Gap Analysis

The framework lacks mandatory requirements for green procurement, ethical sourcing, or alignment with global standards like SDGs. Key evaluation criteria prioritize cost over sustainability (Regs. 56, 73), with no life cycle costing provisions. Framework contracts (Reg. 135) omit sustainability terms, while enforcement mechanisms for existing provisions (Section 14(2)(c), Reg. 11) remain weak. The PPA's provisions prohibiting restrictive specifications (Section 23) do not promote sustainable alternatives, representing a missed opportunity to drive environmentally and socially responsible procurement. The contract conditions in the SBDs do not include sustainability-related clauses, including application of local content provision.

Recommendations

- a) As recommended in Indicator 3, adopt an SPP policy.
- b) Amend the Act to introduce mandatory sustainability requirements (new Section 21A) and strengthen evaluation criteria (Section 49(3)(f)(iii)).
- c) Revise the Regulations to mandate sustainability-aligned bidding documents (Reg. 39) and contract clauses (Reg. 132), particularly for high-impact sectors.
- d) Introduce policy measures to establish minimum environmental standards and social criteria through NPPA guidelines (Section 68(2)).
- e) In evaluation, allocate specific weighting to sustainability factors complemented by capacity building for staff (Section 17(1)) and enhanced performance tracking (Section 14(2)(m)).

Assessment criterion 9(b)(i):

Contract clauses provide incentives for exceeding defined performance levels and disincentives for poor performance

Conclusion: Substantive Gap

Red flag: No

Qualitative Analysis

Summary: The framework includes basic contract oversight and penalties for poor performance but lacks proactive incentives or systematic measures to drive contractor excellence.

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

The framework establishes basic contract administration provisions but lacks structured performance incentives. The PPA mandates contract monitoring (Section 30) and price adjustments (Section 31) without linking them to performance outcomes. While it penalizes fraud (Sections 34-35) and allows debarment for non-performance (Section 35(2)(e)), these are reactive measures. The Regulations introduce some performance safeguards through security deposits (Reg. 130), retention monies (Reg. 142), and termination clauses (Reg. 151), but remain focused on penalties rather than positive incentives. The framework demonstrates awareness of performance management but lacks systematic approaches to motivate excellence or deter underperformance through contractual mechanisms.

Gap Analysis

The framework lacks provisions for incentives to reward performance that exceeds expectations, as well as disincentives to address underperformance. Sections 30 and 56 focus on process over outcomes. Price adjustment provisions (Section 31) ignore performance factors. The Regulations emphasize penalties (forfeitures, retentions) but omit rewards for exceptional performance. Critical omissions include standardized KPIs, tiered incentives, and innovative contract models (outcome-based, gains sharing). Payment structures (Reg. 141) lack performance differentiation, and provisions on post-award monitoring (Section 32) do not mandate performance evaluation. These gaps limit the system's ability to drive value through performance-based contracting.

Recommendations

- a) Include incentive clauses in standard bidding documents.
- b) Revise the Regulations to introduce performance bonuses, and outcome-based clauses in contracts.

Assessment criterion 9(b)(j):

The selection and award process is carried out effectively, efficiently and in a transparent way*

Conclusion: Substantive gap

Red flag: No

Qualitative Analysis

Summary: The framework ensures fair and transparent procurement through open bidding, objective evaluations, public disclosures, anti-corruption measures, and structured oversight mechanisms. A significant gap exists between what the law requires and what happens in practice. While Open Competitive Bidding is the mandated and preferred approach, less competitive methods are often used instead.

Sierra Leone's procurement framework establishes robust competitive processes through mandatory open bidding (Sections 38-40) and transparent bid openings (Section 52/Reg. 65). The system ensures objective evaluations (Section 53/Reg. 56) and public award notices (Section 26/Reg. 125), supported by anti-corruption measures (Section 34/Reg.s 158-160) and conflict-of-interest rules (Section 33/Reg. 157). Structured evaluation committees (Reg. 66) and complaint mechanisms (Sections 63-65/Reg. 165) further strengthen accountability. These provisions collectively create a comprehensive system for fair and transparent procurement processes.

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

Quantitative analysis 9(b)(j)

This chart shows performance in selection and contracting for procurement processes between 2021 and 2023, based on NPPA data.

- **Successful Awards:** Out of 7,231 contracts in 2021, 6,406 were successfully awarded (89%). In 2022, 98% were awarded successfully, and in 2023, 100%.
- **Process Failures and Cancellations:** Failures and cancellations remained low in 2021 but increased significantly in 2022 (169 failed, 101 cancelled). In 2023, 210 failed but cancellations reduced to just 10.
- **Timeliness:** Only 60–63% of processes were awarded within the prescribed timeframe, with little change across the three years.
- **Procurement Records:** The number of contracts with complete records declined from 6,050 in 2021 to 4,210 in 2023.

The data shows steady improvement in successful award rates, reaching full compliance in 2023. However, timeliness remains a challenge, and the declining completeness of procurement records is a concern for accountability and transparency.

Source: NPPA

Gap Analysis

While Sierra Leone's public procurement framework is comprehensive and well-structured on paper (incorporating principles of competition, transparency, and accountability) several critical implementation gaps persist that significantly undermine its effectiveness.

A major gap lies in the disconnect between legal provisions and actual practice. Although Open Competitive Bidding is the preferred and mandated method, frequent use is made of less-competitive procurement methods.

In addition, the application of competitive procedures is inconsistent across PEs. This inconsistency, often due to weak enforcement mechanisms and the absence of real-time oversight tools, results in uneven application of standards, procedural errors, and diminished trust in procurement outcomes. Some PEs do not fully comply with competitive procedures, and the permissible adjustments for "minor deviations" are applied subjectively, leading to potential favoritism and reduced transparency.

As shown in the charts above, although the Request for Quotations (RFQ) method is completed in a short timeframe and is the most frequently used procurement method, it receives an average of fewer than three bids. The excessive reliance on RFQ, combined with the small number of bids received, undermines the achievement of value for money.

Other structural gaps further erode the effectiveness of the framework. Broad confidentiality clauses limit transparency and hinder stakeholder scrutiny, while weak verification of bidder qualifications and inadequate documentation of evaluation processes diminish accountability. Moreover, sole-source procurement provisions are loosely defined, increasing the risk of misuse. Complaint mechanisms, though established, are undermined by a lack of enforcement of resolution timelines.

Capacity limitations remain a persistent challenge. Many PEs lack sufficient trained personnel, technical tools, and resources, which impedes effective procurement execution. The absence of real-time data systems and whistleblower protections also weakens oversight and risk mitigation efforts, exposing the system to inefficiency and integrity vulnerabilities.

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

Recommendations a) Clarify Rules and Strengthen Evaluation Integrity: Develop objective guidelines for interpreting “minor deviations,” improve bidder qualification verification, and standardize tools and templates to ensure consistency and fairness across evaluations. b) Enhance Transparency and Stakeholder Accountability: Revise broad confidentiality clauses to allow meaningful oversight during evaluations, and require real-time data systems to enable transparency, performance tracking, and early intervention. c) Tighten Controls on Non-Competitive Procurement: Reform sole-source procurement rules with stricter, specific conditions to prevent misuse and improve accountability.
Sub-indicator 9(c) Contract management
Assessment criterion 9(c)(a): Contracts are implemented in a timely manner.*
Conclusion: Substantive gap
Red flag: No
Qualitative Analysis Summary: The framework provides solid contract implementation procedures, including oversight roles and milestone-based payments, but places more emphasis on process than on ensuring timely and outcome-driven delivery. *** Sierra Leone's procurement framework establishes foundational elements for contract implementation through the Public Procurement Act (2016) and accompanying Regulations. The Act assigns contract administration responsibility (Section 30) and requires procurement planning with timeframes (Section 29), while the Regulations provide more detailed operational guidance. Key strengths include mandated contract administrators (Reg. 144), deliverable-based payment structures (Reg. 141), and variation controls (Reg. 149). The system establishes inspection mechanisms (Reg. 147) and ties progress payments to milestones, creating basic accountability for contract execution. However, these provisions focus more on process than outcomes, with limited emphasis on enforcing timely completion.
Quantitative analysis <i>Recommended quantitative indicator to substantiate assessment criterion (a): time overruns (in %; and average delay in days).</i> Data Not available <i>Source: Sample of procurement cases.</i>
Gap Analysis The contract enforcement mechanisms are weak and undermine timely contract execution. The sample of procurement cases revealed majority of contracts exceeded planned timelines. Monitoring mechanisms are reactive rather than preventive, with the NPPA's role focused on compliance rather than monitoring PEs in ensuring that the selected providers of goods, works, or services deliver according to the contractual

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

timelines. Liquidated damages for delays are not frequently applied. The system also fails to leverage bidder performance history in evaluations. Furthermore, there is no digital tracking system.

Recommendations

- a) Strengthen PE staff capacity to effectively manage contract execution.
- b) Amend the PPA and Regulations to include provisions incentivizing early contract execution. Such provisions could include bonuses for earlier contract execution completion.
- c) Review all contracts completed late to ensure that, before the final payment is made, they are assessed—based on a Contract Management Report—by an entity independent of the PE, to confirm whether liquidated damages were applied or, if not, that a sound justification is provided.
- d) Enhance digital tracking systems to enable real-time monitoring of contract execution.

Assessment criterion 9(c)(b):

Inspection, quality control, supervision of work and final acceptance of products is carried out.*

Conclusion: Substantive gap

Red flag: No

Qualitative Analysis

Summary: The framework outlines basic contract oversight and inspection procedures but lacks detailed quality control protocols. In practice, enforcement is weak, with limited technical capacity leading to poor oversight, acceptance of substandard goods, and inconsistent service delivery.

Sierra Leone's procurement framework establishes basic contract administration through the Public Procurement Act (Section 30) and Regulations (144), assigning oversight responsibilities to procuring entities. The system mandates performance monitoring (Reg. 145(c)) and inspection committees (Reg. 147) but lacks detailed quality assurance protocols. While the NPPA conducts reviews (Section 14(2)(p)), the framework omits standardized quality benchmarks, third-party verification requirements, or digital tracking tools. Record-keeping provisions (Section 32) exist without specific quality documentation mandates, creating a system strong on administrative structure but weak on concrete quality control measures.

The framework provides for inspection, quality control, supervision of works, and final acceptance of goods and services in public procurement. It requires that contracts be monitored through designated units or technical staff. Inspection and Receipt Committees are mandated to verify delivered goods against contract specifications before acceptance, while supervising engineers are tasked with overseeing works and ensuring quality standards during execution and at completion.

In practice, however, implementation is uneven across PEs. NPPA reviews and Auditor-General reports have revealed gaps in the enforcement of inspection protocols, including acceptance of substandard goods and poor oversight of construction projects. Even when staff are assigned to monitor delivery, they often lack the technical capacity or resources to perform inspections thoroughly. This has led to performance failures, delays, and compromised service delivery, despite formal procedures being in place.

Quantitative analysis

Recommended quantitative indicator to substantiate assessment criterion (b): quality-control measures and final acceptance are carried out as stipulated in the contract (in %).

85% of contracts had acceptance certificates

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

Source: Sample of procurement cases.

Gap Analysis

The main gaps lie in the practical enforcement and consistency of inspection and quality control measures. Many entities do not maintain proper inspection records, and project supervision is frequently under-resourced or inconsistently applied. Inadequate staffing—particularly of engineers and procurement monitors—limits the ability to conduct on-site inspections and enforce contract conditions effectively. There is also limited follow-up to verify that defects identified during supervision are corrected before final acceptance.

Additionally, accountability mechanisms for failed inspection or weak oversight are underutilized. Sanctions for negligence or non-performance are rarely applied, reducing the incentive for thorough quality control. Central oversight bodies like NPPA and sector ministries do not systematically monitor or audit inspection practices across agencies. As a result, the system relies heavily on the initiative of individual PEs, leading to fragmented and unreliable quality assurance.

Recommendations

- a) Strengthen Technical Capacity for Contract Oversight: Enhance the capabilities of PEs by recruiting and training engineers and inspectors to ensure effective supervision and technical quality control.
- b) Standardize Inspection and Acceptance Procedures: Develop and implement standardized tools, checklists, and documentation requirements for inspection and acceptance processes across all PEs.
- c) Formalize Oversight and Compliance Monitoring: Mandate regular oversight by NPPA and other oversight bodies, with a specific focus on verifying inspection practices and contract implementation quality.
- d) Enforce Accountability for Supervision Failures: Apply sanctions for inadequate supervision or acceptance of noncompliant outputs to deter negligence and uphold performance standards.
- e) Promote Transparency in Contract Execution: Require public reporting on the status of contract execution to enhance transparency, stakeholder trust, and accountability.

Assessment criterion 9(c)(c):

Invoices are examined, time limits for payments comply with good international practices, and payments are processed as stipulated in the contract.

Conclusion: Substantive gap

Red flag: Yes

Qualitative Analysis

Summary: The framework requires payments based on verified invoices and delivery confirmation, with a 30-day limit and penalties for late payment under the 2020 Regulations. However, delays are common due to weak coordination, inconsistent verification, and funding issues—undermining contractor performance and deterring participation.

The framework (as shown below) requires that contract payments be based on verified invoices and processed within timelines specified in the contract. The Public Financial Management Act 2016 and Procurement Regulations 2020 provide that payments should only be made after confirmation of satisfactory delivery and upon submission of supporting documentation, including inspection reports and acceptance certificates.

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

Contracts typically include provisions on payment terms, and the Integrated Financial Management Information System (IFMIS) is used to process transactions and monitor budget execution.

Aspect	Act 2016	Regulations 2020
Payment Time Limits	✗ Missing	✓ 30-day limit
Late Payment Penalties	✗ Missing	✓ Interest required
Invoice Verification	✗ No detailed process	✓ Documentation required
E-Invoicing	✗ Not addressed	✗ Not addressed

However, in practice, payment delays are common, and invoice verification procedures are inconsistently applied. Auditor-General reports and stakeholder feedback indicate that contractors often experience long waits for payment even after completing works or delivering goods. The delays stem from bureaucratic bottlenecks, weak coordination between procurement units and finance departments, and insufficient adherence to contractually agreed timelines. These delays may also be attributed to budget release and reprioritization of funds. This negatively impacts contractor performance, discourages participation, and increases the risk of inflated pricing to offset anticipated delays.

Quantitative analysis

Recommended quantitative indicator to substantiate assessment criterion (c): invoices for procurement of goods, works and services are paid on time (in % of total number of invoices).

Data not available

Source: Sample of procurement cases.

Gap Analysis

There is no centralized enforcement of maximum payment periods, nor binding guidance aligned with international good practices such as payment within 30 days of invoice acceptance. Contracts may include payment timelines; however, these are often not adhered to due to delays in internal approvals and budget releases. Additionally, there is no provision for interest on delayed payments in the SBD for goods, and visibility into the invoice examination process remains limited. Despite the presence of IFMIS, payment tracking at the operational level is weak.

The absence of systematic monitoring and penalties for delayed payments creates a low-accountability environment and erodes suppliers' and contractors' trust in the public procurement system. Many suppliers, particularly small firms with limited working capital, are discouraged from participating in tenders or inflate their bid prices to account for payment risks. Most PEs neither publicly report on payment performance nor use internal tools to flag overdue payments. Contractors are rarely compensated for unjustified delays, further increasing their financial burden and contributing to inflated procurement costs.

Recommendations

- Ensure that allocated budgets are released on time so that contractual payments can be made timely.
- Establish and enforce a standardized maximum payment period, such as 30 days, aligned with international best practice.

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

- c) Require procurement and finance units to jointly track invoice processing timelines.
- d) Expand IFMIS functionality to generate automated alerts for overdue payments and link invoice approval to confirmed contract performance.
- e) Require public entities to publish payment performance metrics.
- f) Include clauses on overdue payment interest in contract templates to incentivize timely contractual payments.

Assessment criterion 9(c)(d):

Contract amendments are reviewed, issued and published in a timely manner.*

Conclusion: Substantive gap

Red flag: No

Qualitative Analysis

Summary: The framework provides clear procedures for contract amendments, including thresholds and approvals, but lacks transparency requirements, timely review standards in the Act, and flexibility for sector-specific needs.

The framework establishes structured amendment procedures. The Act provides foundational rules for price adjustments (Section 31), bid modifications (Section 22), and documentation (Section 32), while the Regulations introduce rigorous modification thresholds (Reg. 149's 25% rule) and variation protocols (Reg. 150). Strengths include clear approval processes and mandatory record-keeping, though weaknesses persist in amendment transparency and sector-specific flexibility.

Quantitative analysis

Recommended quantitative indicator to substantiate assessment criterion (d): contract amendments (in % of total number of contracts; average increase of contract value in %).

Data not available

Source: Sample of procurement cases.

The framework sets out clear procedures for contract amendments, including defined thresholds and approval processes; however, it lacks essential transparency measures, fails to impose mandatory review timeframes in the legislation, and does not provide the necessary flexibility to accommodate sector-specific needs. See chart below.

Aspect	Act 2016	Regulations 2020
Amendment Transparency	✗ No publication mandate	✗ Documentation only
Approval Thresholds	✓ Price adjustments	✓ 25% modification rule
Review Timeliness	✗ Unspecified	✓ 5-day NPPA review
Sector Flexibility	✗ Missing	✗ Rigid thresholds

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

Recommendations

Legal Reforms

a) Amend Section 26 (Act) & Reg. 153 to mandate publication of data on amendments

b) Introduce tiered approvals: minor changes (procurement units), major changes (committees)

c) Adjust 25% threshold via NPPA circulars (Reg. 9(1)) for infrastructure/healthcare

Operational Improvements

a) Publish amendments via Public Procurement Bulletin (Section 14(i))

b) Conduct annual compliance checks (Reg. 6(1))

c) Issue amendment forms (Reg. 39(4))

These changes would align Sierra Leone with MAPS benchmarks while addressing sector-specific needs.

Best Practice	Current Compliance	Recommended Action
Public Amendment Disclosures	✗ Partial	Amend Section 26/Reg. 153
Tiered Approvals	✗ Price-focused only	Introduce scope-change tiers
Adaptive Thresholds	✗ One-size-fits-all	Sector-specific NPPA circulars
Digital Traceability	✗ Missing	Bulletin integration

Assessment criterion 9(c)(e):

Procurement statistics are available and a system is in place to measure and improve procurement practices.

Conclusion: Substantive gap

Red flag: No

Qualitative Analysis

Summary:

The framework ensures basic transparency through reporting and record-keeping requirements but lacks digital integration, standardized performance metrics, and real-time public access to procurement data.

The framework establishes foundational mechanisms for data collection and transparency through the Public Procurement Act (2016) and 2020 Regulations. Key provisions include mandatory quarterly bulletins (Section 14(2)(i)) annual reporting to Parliament (Section 14(2)(m)), and six-year record retention (Section 32/Reg. 151). The Regulations enhance this through entity reporting requirements (Reg. 8) and oversight access to records (Reg. 153). Although the framework enables basic transparency and post-review mechanisms (Third Schedule), it lacks digital integration, standardized performance metrics, and public data accessibility, relying primarily on Gazette publications (Section 26) rather than real-time systems.

Gap Analysis

The framework partially meets MAPS Criterion 9(c)(e) but shows critical deficiencies:

MAPS Benchmark	Sierra Leone's Compliance	Key Gaps

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

Data Availability	Partial (manual records)	No centralized e-system; limited disaggregation; delay in publication and accessibility of data
Performance Measurement	Partial (no KPIs)	Missing cycle time/SME participation metrics
Improvement Mechanisms	Partial (reviews but no audits)	No corrective action plans or benchmarking

Notable gaps include:

- Digital Infrastructure: Absence of real-time e-procurement tracking

Public Access: Statistics remain siloed in annual reports/Gazettes without open data portal

Recommendations

Legal/Regulatory Reforms

- Introduce e-procurement mandates under Section 28(2) for real-time data aggregation
- Add KPIs in Reg. 6 (cycle times, competitive award rates) and types of KPIs as a tool.

Operational Actions

- NPPA Guidelines: Define KPIs (cost savings, compliance rates) under Section 68, as a tool
- Capacity Building: Train entities on data analytics (Section 19)
- Audits & Transparency: Conduct random audits (Third Schedule) with public dashboards

Donor Collaboration

- Fund e-procurement system aligning with Section 28(2)
- Support MAPS-compliant performance dashboards

Feature	Current Framework	International Standard (MAPS)
Data Centralization	✗ Manual records	✓ Real-time e-system
Performance Tracking	✗ Ad-hoc	✓ Standardized KPIs
Public Accessibility	✗ Gazette/Quarterly Bulletin/Annual Reports	✓ Open data portals

Assessment criterion 9(c)(f):

Opportunities for direct involvement of relevant external stakeholders in public procurement are utilised.*

Conclusion: Substantive gap

Red flag: No

Qualitative Analysis

Summary: The framework supports basic stakeholder engagement through forums, transparency, and oversight provisions but lacks structured roles for civil society in planning or monitoring, limiting active public participation.

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

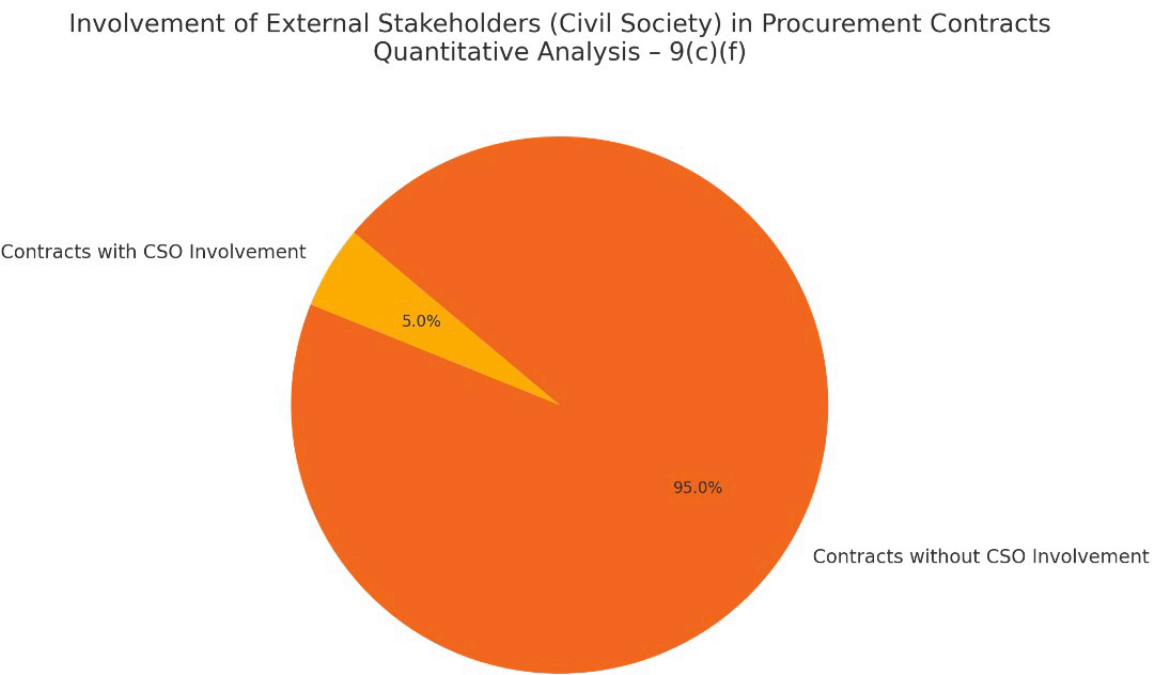
The framework provides foundational stakeholder engagement through the Public Procurement Act (2016) and 2020 Regulations. The Act mandates annual multi-stakeholder forums (Section 14(2)(o)) allows community participation in service delivery (Section 37(4)), and ensures bid transparency (Sections 26, 48). The Regulations maintain oversight through record-keeping (Reg. 151) and public bid openings (Reg. 65), though with restricted attendance. The framework lacks structured mechanisms for civil society involvement in monitoring or planning, relying primarily on passive information disclosure rather than active engagement.

Quantitative analysis

Recommended quantitative indicator to substantiate assessment criterion (f): percentage of contracts with direct involvement of civil society: planning phase; bid/proposal opening; evaluation and contract award, as permitted; contract implementation)

5% of contracts involved civil society

Source: Sample of procurement cases.



Gap Analysis

As shown in the chart above, the involvement of civil society in procurement is extremely low which is a substantive gap and a red flag.

Critical gaps limit meaningful stakeholder participation when benchmarked against MAPS Criterion 9(c)(f):

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

Participation Area	Current Framework	MAPS Standard
CSO Monitoring	✗ No formal role	✓ Institutionalized oversight
Beneficiary Consultation (For example)	✗ Ad-hoc (Section 37(4))	✓ Mandatory for high-impact projects
Public Feedback Mechanisms	✗ Missing	✓ Structured channels
Information Accessibility	✗ Restricted (Reg. 154)	✓ Proactive disclosure

Key deficiencies include:

- No CSO representation in procurement committees (Section 18) or inspection teams (Reg. 147)
- Broad exemptions for withholding information (Reg. 154) undermine accountability

Absence of mandatory consultations in procurement planning (Section 29) or contract monitoring

Recommendations

Legal Reforms

- Amend Section 18 to include CSO observers in procurement committees
- Strengthen Section 37(4) with guidelines for beneficiary consultations in local projects
- Introduce public hearing requirements for high-value procurements (e.g., >Le 600M)

Regulatory Enhancements

- Revise Reg. 154 to limit confidentiality exemptions and mandate redacted report publication
- Modify Reg. 147 to include beneficiary representatives in inspection committees

Operational Actions

- Formalize bi-annual stakeholder forums (Section 14(2)(o)) with published action plans
- Launch participatory monitoring pilots for healthcare/education contracts
- Train CSOs on procurement oversight (leveraging Section 14(2)(c))

These changes would transition Sierra Leone from passive transparency to active stakeholder participation, aligning with international best practices.

Feature	Current Status	Proposed Reform
CSO Involvement	✗ No defined role	✓ Committee observers
Beneficiary Engagement	✗ Discretionary	✓ Mandatory local consultations
Information Sharing	✗ Restricted	✓ Use of OCDS

The recommendations institutionalize participatory governance while maintaining procurement integrity.

Assessment criterion 9(c)(g):

The records are complete and accurate, and easily accessible in a single file.*

Conclusion: Substantive gap

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

Red flag: Yes

Qualitative Analysis

Summary: The framework mandates thorough record-keeping to ensure transparency, but its reliance on manual systems and lack of mandatory electronic document management limits efficiency, real-time oversight, and audit readiness.

Sierra Leone's procurement legal and regulatory framework provides a foundational structure for record-keeping practices aimed at promoting transparency and accountability. The Public Procurement Act (2016) and its Regulations require PEs to retain procurement-related documentation for a minimum of six years (Section 32(1)) and maintain individual procurement files with comprehensive documentation as outlined in Reg. 152(1) and (2). These files must include key procurement documents such as bidding documents, evaluation reports, contract awards, and contract management documents. The framework also mandates the use of standardized bidding documents (Section 49).

Procurement planning and documentation responsibilities are clearly assigned to procurement units within PEs (Section 19), which are tasked with managing and updating procurement records throughout the procurement cycle. These obligations support consistency and traceability across procurement processes.

However, despite the presence of these requirements, the current system is heavily reliant on manual and paper-based records, with no mandatory provisions for the use of Electronic Document Management Systems (EDMS). Although Section 28 of the Act and Reg. 3 allow for the use of electronic procurement systems, their application remains discretionary. The absence of a centralized digital platform or standardized electronic templates hampers data collection and leads to inefficiencies in document retrieval, delayed audits, and challenges in ensuring real-time oversight.

Quantitative analysis

// Minimum indicator // * Quantitative indicators to substantiate assessment of sub-indicator 9(c) Assessment criterion (g):

- share of contracts with complete and accurate records and databases (in %)

No data available

Source: Sample of procurement cases.

Gap Analysis

Key deficiencies emerge when record-keeping is assessed against MAPS standards:

MAPS Requirement	Act Compliance	Regulations Compliance	Identified Gaps
Complete Records	Partial (Section 32(1)-(2))	Strong (Reg. 152(2))	No indexed/cross-referenced files
Accuracy Verification	✗ No audit mechanism	✗ No review process	Missing post-award verification
Digital Accessibility	✗ Not addressed	✗ Permissive only (Reg. 3)	No centralized e-repository
Public Access	✗ Limited to oversight	✗ Physical files only	No proactive disclosure

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

Critical weaknesses include fragmented storage (Section 19(5)), broad confidentiality exemptions (Section 32(4)), and six-year retention that may be insufficient for complex projects (Reg. 152(3)). The ASSL and the Internal Audit Department of the Ministry of Finance confirmed that the MDAs record-keeping at all levels is incomplete in terms of the procurement cycle.

While Sierra Leone's procurement framework sets out broad record-keeping obligations and identifies responsible institutional structures, key implementation and modernization gaps persist. The reliance on physical, decentralized record-keeping introduces risks of document loss, tampering, and non-compliance with minimum retention standards. Furthermore, the lack of a mandated EDMS means that records are not uniformly stored or readily accessible for monitoring and auditing purposes.

The existing legal instruments fall short in specifying digital standards, formats, and enforcement mechanisms for document management. Despite allowing the use of electronic systems, the framework does not ensure their adoption, leaving a significant gap in operational efficiency and systemic transparency. In addition, there is a lack of capacity-building programs to train procurement officers in modern record-keeping practices and electronic systems management, which compromise the integrity of the sustainability and consistency of proper documentation.

These gaps constrain the effectiveness of procurement oversight, weaken institutional memory, and expose the procurement system to risks of inefficiency, mismanagement, and reduced accountability.

Recommendations

Legal Reforms

- a) Amend Section 32 to mandate a centralized digital repository. Expand Reg. 152 to require:
 - 10-year retention periods
 - Searchable digital formats (OCR PDFs, databases)
 - Standardized metadata/folder structures

Operational Actions

- a) Develop public portal for redacted reports (leverage Reg. 3's e-procurement)
- b) Conduct quarterly accuracy audits (amend Reg. 6(1)(a))
- c) Train officers on digital tools (Reg. 2)

Feature	Current Framework	Proposed Reform
Record Storage	✗ Decentralized physical	✓ Centralized digital
Retention Period	✓ 6 years (weak for audits)	✓ 10 years
Public Transparency	✗ Restricted access	✓ Redacted online reports

Indicator 10. The public procurement market is fully functional

Sub-indicator 10(a)

Dialogue and partnerships between public and private sector

Assessment criterion 10(a)(a):

The government encourages open dialogue with the private sector. Several established and formal mechanisms are available for open dialogue through associations or other means, including a transparent and consultative process when formulating changes to the public procurement system. The dialogue follows the applicable ethics and integrity rules of the government.*

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

Conclusion: Substantive gap
Red flag: No
Qualitative Analysis Summary: The procurement legal framework encourages private sector engagement through NPPA board representation and forums, but implementation is weak. Consultations are limited and informal, with no structured feedback mechanisms or permanent public–private dialogue platform, reducing private sector influence and ownership of reforms. *** The framework for private sector engagement in public procurement in Sierra Leone is established through the Public Procurement Act (2016) and its 2020 Regulations, which mandate private sector representation on the NPPA Board and require annual multi-stakeholder forums. These provisions reflect the government’s intention to promote dialogue between the public and private sectors. However, implementation remains weak. While the Act calls for inclusive discussions involving civil society, development partners, and business actors, actual consultation is limited and ad hoc. Business associations such as the Sierra Leone Chamber of Commerce have not had formal roles in shaping procurement policies, and mechanisms for gathering and integrating private sector feedback into policy and regulatory development are absent. Some progress was made between 2021 and 2024, particularly in the context of Electronic Government Procurement (e-GP) reforms. The NPPA conducted awareness campaigns and stakeholder training sessions, which included both public PEs and suppliers. These initiatives helped inform vendors about upcoming changes, reinforcing procurement’s role as a key interface between government and the private sector. However, these engagements were lone-directional, aimed at informing rather than collaboratively shaping reforms. The absence of a permanent public–private consultative body continues to hinder formalized feedback, reducing private sector ownership of reforms. Civil society actors, particularly through the Open Government Partnership, have also called for more structured and meaningful business involvement in monitoring and improving procurement practices.
Quantitative analysis <i>* Recommended quantitative indicator to substantiate assessment of sub-indicator 10(a) Assessment criterion (a): - perception of openness and effectiveness in engaging with the private sector (in % of responses).</i> Source: Survey. No survey data were available for this topic; however, information obtained through interviews indicates that stakeholder in this area is weak
Gap Analysis There is a clear gap between policy and practice in this area. Legally, Sierra Leone has provisions for inclusive dialogue, but the lack of an operational forum means the private sector’s feedback loop is weak. This gap manifests in continued mistrust: many businesses feel procurement decisions are predetermined or favor politically connected firms, yet they lack a formal avenue to raise concerns. Additionally, while some dialogue happens (e.g. during donor-funded projects or ad hoc workshops), it is not a sustained partnership. The government does not yet routinely involve business associations in drafting procurement regulations or standard documents. This limits the effectiveness of reforms, as policies may not address practical challenges faced by bidders. For example, bidders complain about overly complex bid requirements and payment delays. The slight improvements (e.g. consultations for e-GP) are narrow in scope and not established as a permanent dialogue platform. Thus, the current state falls short of a “fully functional” engagement: private sector input is sporadic and mostly one-way (government informing suppliers) rather than a two-way partnership in decision-making.

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

Critical deficiencies exist in private sector participation when benchmarked against MAPS standards:

Participation Area	Current Framework	MAPS Standard
Ongoing Dialogue	✗ Annual forum only	✓ Standing consultative bodies
Regulatory Consultation	✗ Section 68	✓ Mandatory pre-draft feedback
Grievance Redress	✗ Bidder-focused (Sections 63-65)	✓ Proactive policy engagement
Transparency in Engagement	✗ No published minutes/responses	✓ Documented feedback loops

Key gaps include:

- a) No mandated private sector input in procurement planning (Reg. 28)
- b) Absence of advisory councils for continuous engagement

Limited private sector role in oversight bodies (Section 20)

Recommendations

Legal Reforms

- a) Amend Section 14 to establish a Standing Private Sector Advisory Council
- b) Revise Section 68 to mandate 30-day public consultations for regulatory changes
- c) Expand Section 20(2) to include private sector representatives on the Review Panel

Regulatory Enhancements

- a) Modify Reg. 28 to require annual private sector consultations
- b) Introduce impact assessments with sector input (leveraging Reg. 5)
- c) Mandate ethics training for private participants (amend Reg. 158)

Operational Actions

- a) Publish forum minutes/responses via Procurement Bulletin (Section 14(2)(i))
- b) Develop pre-legislative consultation protocols

Feature	Current Status	Proposed Reform
Consultation Frequency	✗ Annual	✓ Quarterly advisory meetings
Policy Influence	✗ Indirect	✓ Draft regulation review rights
Transparency	✗ Ad-hoc disclosures	✓ Published private sector feedback/decisions

Assessment criterion 10(a)(b):

The government has programmes to help build capacity among private companies, including for small businesses and training to help new entries into the public procurement marketplace.

Conclusion: Substantive gap

Red flag: No

Qualitative Analysis

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

Summary: While the framework supports SME participation, implementation is weak. Bidding community training is limited, lacks continuity, and there is no national supplier development program. SMEs face major barriers including complex requirements, limited support, and poor access to information.

The framework includes provisions aimed at supporting private sector participation and SME development. However, implementation remains weak and fragmented. Although the NPPA is mandated to provide training to vendors, actual efforts have focused on government procurement staff, leaving private sector training minimal and sporadic. The few private sector training initiatives (such as e-GP-related workshops) were one-off and tied to specific reforms, lacking continuity or scale. Moreover, while development partners like USAID and UNDP have offered some SME support, these are not part of a coordinated national strategy.

Critically, there is no systematic or sustained supplier development program to equip small or new businesses (particularly those outside urban areas) with the practical knowledge or certifications required to compete in public procurement. SMEs continue to face major barriers such as complex bid requirements, limited training, inadequate access to tender information and payment delays. Many entrepreneurs rely on informal channels to learn about opportunities and often struggle with understanding and completing bid documents. The absence of consistent hands-on support, such as advisory services or mentorship programs, significantly weakens the goal of inclusive and competitive procurement.

Gap Analysis

The main gap lies between the mandate to train private sector actors and the on-the-ground execution. Currently, capacity-building for suppliers is not institutionalized. There is no routine schedule of training sessions or curriculum targeting SMEs. This contrasts with best practice where procurement authorities run regular bidder seminars, publish simple guides for businesses, and perhaps even partner with chambers of commerce for outreach. The gap is particularly wide for businesses outside Freetown and those in the informal sector aspiring to formalize and bid. Without adequate training, many small businesses either do not participate (believing the process is beyond their reach) or participate and fail due to avoidable mistakes. This perpetuates a cycle where only a limited pool of experienced vendors (often larger firms) continues to win contracts, and newer/smaller entrants are discouraged. This undermines the inclusiveness of the procurement market. Furthermore, there is a gap in tailored support: for example, training programs rarely address specific needs like how startups can meet financial requirements or how women-owned businesses can navigate public tenders, even though these groups face additional hurdles.

Another gap is in resources. The National Public Procurement Authority (NPPA)'s capacity-building directorate may be under-resourced to extend training to the private sector. Donor projects sometimes fill this gap, but once a project ends, the training efforts may not continue. The absence of partnerships with business incubators or SME agencies, such as the Small and Medium Enterprise Development Agency (SMEDA) in the context of procurement training is a missed opportunity. In summary, the framework for supporting private bidders exists, but there is no implementation.

Recommendations

Increase awareness among stakeholders to improve participation in public procurement processes. Outreach programs should be conducted to educate suppliers, particularly SMEs, about where to find procurement opportunities and how to effectively participate in the bidding process. Additionally, hold targeted training sessions to build the capacity of SMEs, enabling them to compete more effectively for public contracts. By empowering stakeholders with the necessary knowledge and skills, the government can foster a more competitive and inclusive procurement environment.

Operational Enhancements

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

- a) Establish NPPA SME Unit to provide:
 - Tailored training (leveraging Reg. 2)
 - Mentorship partnerships with chambers of commerce and SMEDA
- b) Develop regional workshops & simplified e-portal guides
- c) Simplify procedures for obtaining procurement documents for international bidders, including through online platforms. Provide clear guidelines and support for cross-border bidders to participate in the procurement process.

Monitoring & Compliance

- d) Penalize non-compliance with local content rules
- e) Publish SME award statistics via Procurement Bulletin (Section 14(2)(i))

Feature	Current Status	Proposed Reform
Contract Access	✗ Competitive bidding only	✓ Reserved SME quotas
Financial Support	✗ Full bid securities	✓ Reduced/waived fees
Capacity Building	✗ Generic training	✓ SME-focused modules

Sub-indicator 10(b)

Private sector's organisation and access to the public procurement market

Assessment criterion 10(b)(a):

The private sector is competitive, well-organised, willing and able to participate in the competition for public procurement contracts.*

Conclusion: Substantive gap

Red flag: Yes

Qualitative Analysis

Summary: Sierra Leone's private sector is dominated by small, informal firms with limited procurement participation. Large firms win most high-value contracts, while SMEs face barriers such as high bid security, payment delays, and lack of support. Private sector organization is weak, though some progress has been made in access to information and supplier registration.

Sierra Leone's private sector comprises a few large firms and many micro and small enterprises, with high levels of informality. This structure affects procurement participation, as larger (often foreign) firms dominate high-value contracts, while smaller local businesses focus on low-value items (e.g., office supplies, catering) procured via shopping. Bid fragmentation by PEs, splitting contracts to avoid open competition, is common and affects fair competition.

Sierra Leone has a Chamber of Commerce, but private sector engagement in procurement is limited. There is no formal contractors' association for collective dialogue with the government. This weak organization hampers SMEs' ability to address challenges such as high bid security and delayed payments.

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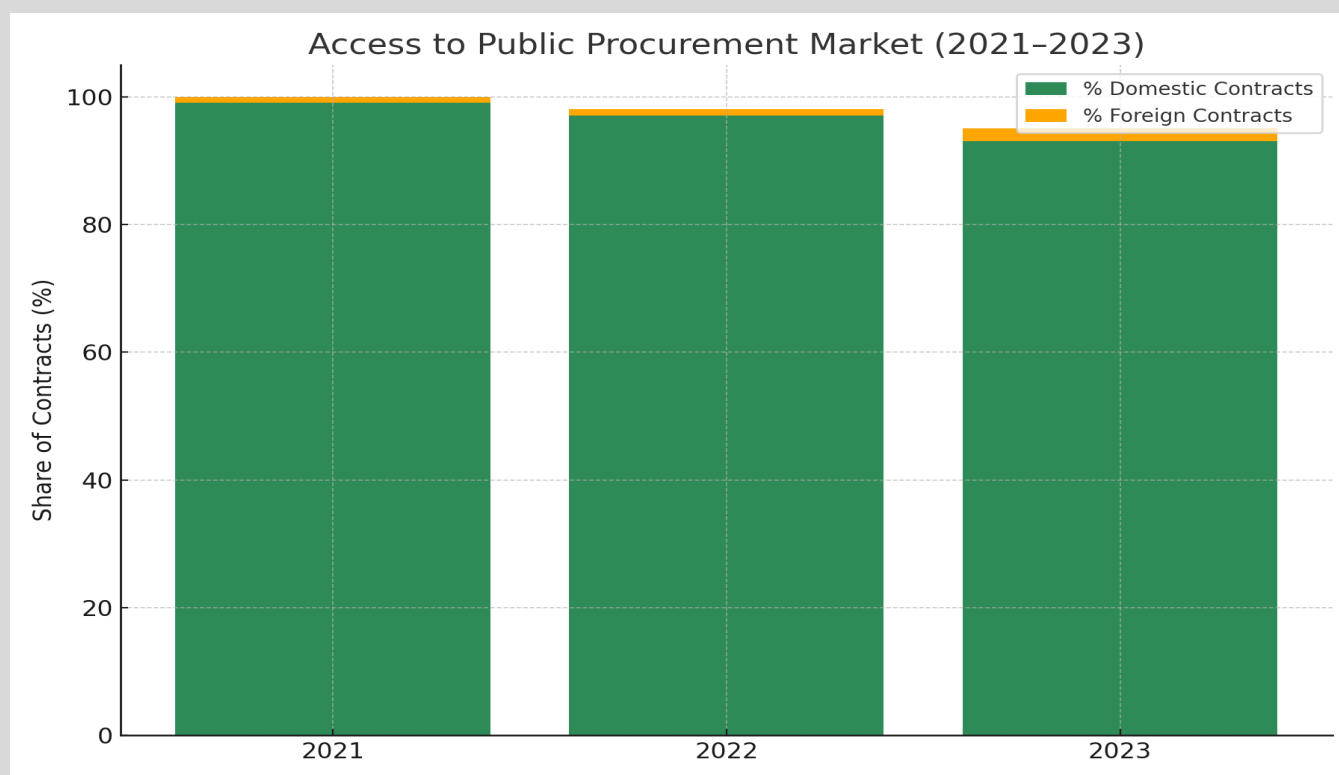
Access to procurement information has improved via NPPA's website and newspapers, and the rollout of e-GP is expected to enhance transparency and reach. Previously, businesses in Freetown had better access than those in rural areas. Competition remains limited, with National Competitive Bids attracting only 3–5 bids on average. Reasons include firms' limited capacity, financial constraints, and concerns over corruption or payment delays. Furthermore, bidders do not have the opportunity to see the bidding documents before deciding whether to pay the fee and purchase the documents.

The framework offers limited support to SMEs. There are no set-asides or preferences beyond a domestic margin. The 2020 Regulations introduced a centralized supplier registration system to streamline access and remove underperforming vendors. NPPA began implementing this in 2024 to build a national database. The Sierra Leone Commercial Bank facilitates provision of bank guarantees for bid and performance securities and for advance repayment. Other banks can also provide these guarantees.

Broader economic constraints also affect competitiveness. Sierra Leone ranked 134th of 140 economies in the Global Competitiveness Report, 2019, with firms facing barriers like poor electricity, limited finance, and inadequate labor. These conditions can hinder contract performance and deter participation. Delayed government payments are particularly damaging to small firms, increasing pricing risk and reducing bidder numbers.

Despite weak organization, some collective actions have occurred (e.g., suppliers raising payment issues with the MoF), or Chamber of Commerce involvement in local content policy discussions. These examples show potential for greater private sector cohesion, though structured training or certification programs for tenders are still lacking.

Quantitative Analysis 10(b)(a) – Access to procurement market



This chart shows supplier participation and the distribution of contract awards between domestic and foreign firms from 2021 to 2023, based on NPPA data. Suppliers: Around 73% of total suppliers in the country registered with the NPPA across all three years. However, the proportion of registered suppliers participating and awarded contracts was very low at 31% in both 2021 and 2022, before jumping sharply in 2023 (likely due to

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

improved reporting) Domestic vs Foreign Contracts: Domestic firms dominated contract awards. In 2021, 99% of contracts went to domestic firms; in 2022, 97%; and in 2023, 93%.

Foreign Participation: While the share of contracts awarded to foreign firms by number was small (1–2%), the value of these contracts was disproportionately high, accounting for 39% in 2021, 1% in 2022, and 18% in 2023. The data indicates strong domestic dominance in contract awards but highlights that foreign firms, though few in number, often secure high-value contracts. Supplier participation remains an area requiring attention to ensure inclusivity and fair competition.

Source: NPPA

Gap Analysis

The gaps in the private sector’s full participation in procurement are multi-faceted:

Competitiveness Gap: Many procurements still do not achieve optimal competition. This is partly due to PEs’ practices (gap in compliance with competitive procedures) and partly due to the limited number of capable suppliers. The gap between an ideal competitive market and the current situation is evidenced by low bidder counts and the dominance of non-open methods. Bridging this requires both supply-side strengthening (more capable firms) and demand-side discipline (PEs following competitive procurement rules). As noted in a fiduciary risk assessment, breakdown of procurement into small packages to avoid competition is “widespread,” highlighting a governance gap that skews the market.

Organizational Gap: The private sector lacks strong procurement-focused organizations such as a strong chamber of commerce, associations of contractors, etc. This means individual SMEs face hurdles alone, and systemic issues (like late payment or unfair criteria) are not adequately challenged from the market side.

Access Gap: While information access is improving with e-GP, a digital divide may pose a new gap – firms without internet savvy or equipment could be left out if support is not given. Additionally, access to finance is a persistent gap: without credit, many firms cannot obtain bid securities or performance guarantees, effectively barring them from larger contracts. The banking sector’s caution with government contracts (due to past arrears) exacerbates this.

Capacity/Quality Gap: Even when SMEs win contracts, some struggle to deliver, which then reinforces a perception that only a few “trusted” firms can do the job – a self-reinforcing cycle that limits new entrants. The gap in quality and standards (due to lack of ISO certifications, for example, among local firms) means PEs sometimes prefer international suppliers, reducing opportunities for locals.

Closing these gaps is essential for a fully functional market that harnesses broad competition to drive value.

When benchmarked against MAPS standards, critical gaps emerge:

Area	Compliance Status	Key Gaps
SME Participation	Partial	No quotas/reduced fees
Digital Procurement	Partial	Limited e-portal use
Sole-Source Oversight	Weak	Broad conditions
Capacity Building	Weak	No private sector programs

Key deficiencies include:

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- a) No SME set-asides (Section 36/Reg.59)
- b) Slow e-procurement rollout (Reg.3)
- c) Vague sole-source justifications (Section 46)

Missing private sector training (Section 14(2)(c))

Recommendations

- a) Curb unjustified restricted bidding through stronger NPPA oversight, including sanctions for contract-splitting and non-competitive awards. Aim to reduce RFQ usage by shifting to open competition to widen market access.
- b) Promote the new supplier registry by simplifying registration and conducting outreach to informal businesses. Launch “vendor drives” in key sectors like construction and IT to certify more eligible local firms and broaden participation.
- c) Create set-asides or lots for national SMEs, such as reserving 25–30% of simple procurements under a certain threshold. This builds capacity while remaining compliant with trade rules.
- d) Facilitate the creation of supplier associations and strengthen the Chamber of Commerce. This would foster self-regulation, enhance training outreach, and improve public-private dialogue.
- e) Collaborate with banks to offer bid security products, advance payment guarantees, and access to loans and credits to remove financial barriers for SMEs and increase competition.
- f) Resume NPPA’s annual procurement reports, leverage e-procurement for real-time monitoring, and amend laws to support SME quotas, 1% bid security, or bid securing declaration, and tighter sole-source rules, aligning Sierra Leone’s framework with international best practices.
- g) Make bidding documents available to interested bidders to inspect them with a view to deciding on their participation.

Assessment criterion 10(b)(b):

There are no major systemic constraints inhibiting private sector access to the public procurement market.

Conclusion: Substantive gap

Red flag: No

Qualitative Analysis

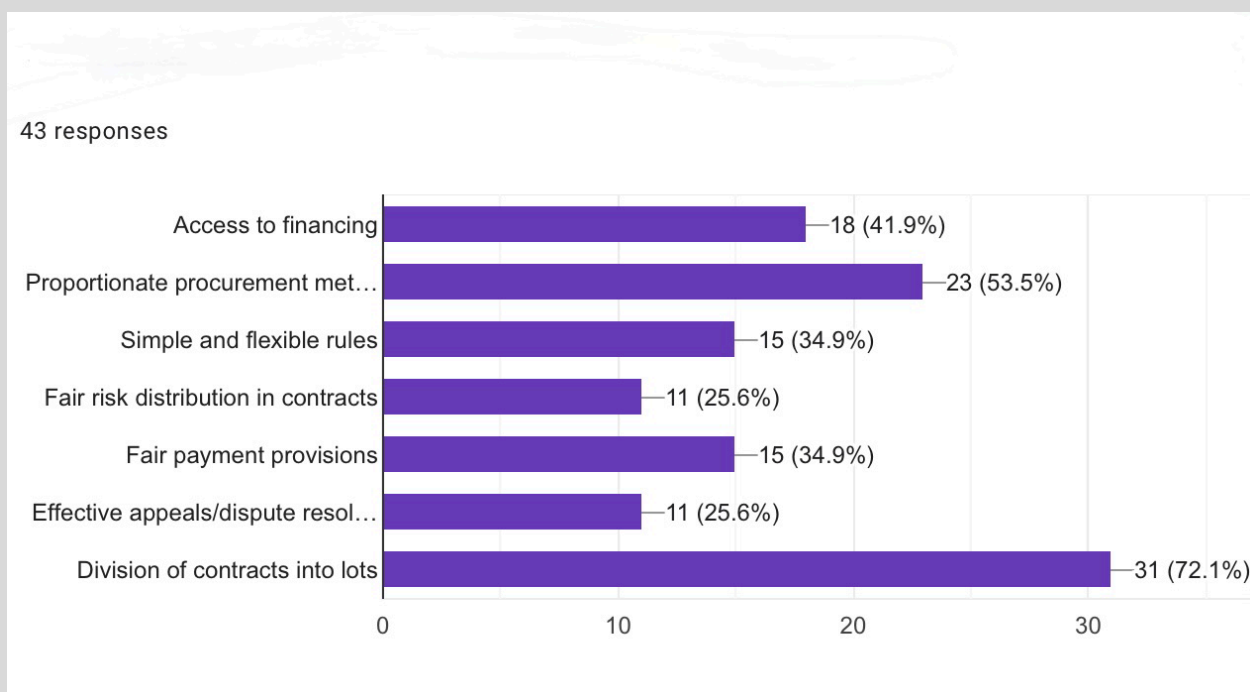
Summary: Sierra Leone’s legal framework promotes equal access to procurement through transparency, fair competition, supplier registration, SME support, and redress mechanisms. However, effective implementation remains key to realizing these principles.

The legal and regulatory framework in Sierra Leone establishes a sound foundation for promoting equal access to procurement opportunities. The Public Procurement Act of 2016 and its accompanying 2020 Regulations enshrine key principles such as transparency in procurement processes, equal treatment of bidders, and fair competition. Sections 21, 26, and 37 of the Act require non-discriminatory participation, public notification of contract awards, and competitive bidding, respectively. The Regulations operationalize these principles through requirements such as supplier registration (Reg. 10), the division of procurement lots to support SME participation (Reg. 32), and domestic preference provisions (Reg. 75). Additionally, Sections 63 to 65 provide redress mechanisms, while anti-corruption safeguards are established under Section 34.

Quantitative Analysis 10(b)(b)

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

* Recommended quantitative indicator to substantiate assessment of sub-indicator 10(b) Assessment criterion (b):

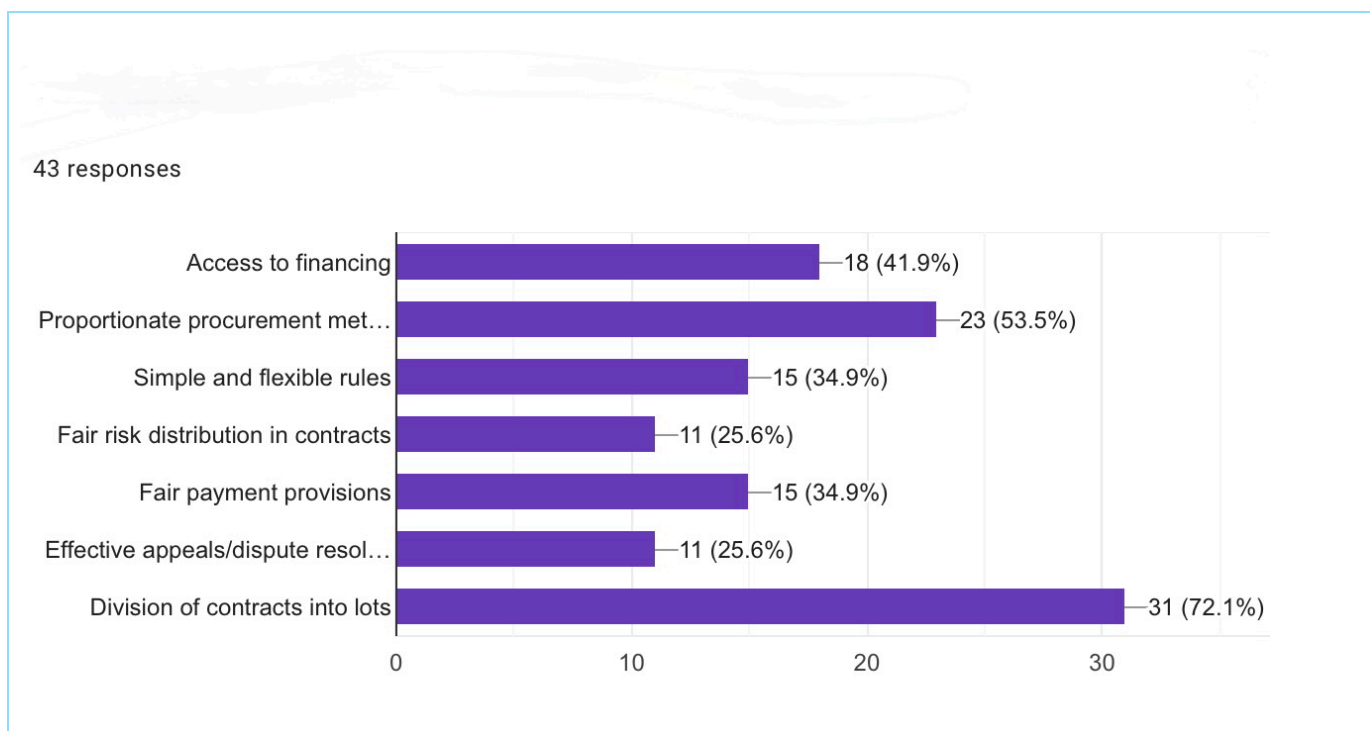


- perception of firms on the appropriateness of conditions in the public procurement market (in % of responses).

Source: Survey.

The bar chart below summarizes responses from 43 survey respondents regarding key enablers for improving participation in public procurement. The most frequently selected factor was the “Division of contracts into lots,” highlighted by 31 respondents (72.1%), suggesting strong consensus on its importance for broadening access, especially for smaller suppliers. “Proportionate procurement methods” followed, with 23 respondents (53.5%) viewing it as critical, while “Access to financing” was cited by 18 respondents (41.9%). Both “Simple and flexible rules” and “Fair payment provisions” were each mentioned by 15 respondents (34.9%). In contrast, “Fair risk distribution in contracts” and “Effective appeals/dispute resolution mechanisms” were least emphasized, each with 11 responses (25.6%). The data indicates a clear preference for structural adjustments (like lot division and procedural proportionality) over legal safeguards or financial remedies.

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Gap Analysis

The actual implementation of measures designed to ensure broad access to procurement opportunities remains weak and uneven. One of the most persistent challenges is the inconsistent compliance of PEs with advertisement requirements. Although the law mandates the publication of procurement notices, particularly for open tenders, some PEs fail to adhere to these requirements, especially for lower-value contracts. In several instances, advertisements are published in limited-circulation newspapers or released selectively—where copies made available to the public omit tender notices while versions sent directly to PEs contain the full advertisements. Such practices significantly compromise transparency, restrict fair competition, and open space for favoritism or exclusionary behavior.

Even when PEs follow legal advertising requirements, accessibility remains an issue. In rural areas, limited internet connectivity and poor newspaper distribution significantly reduce the visibility of tender opportunities. Most national newspapers do not circulate widely outside Freetown, and in some cases, editions containing tender notices are bought out entirely before reaching the general public. Online access is hindered by connectivity challenges, and a lack of a centralized and user-friendly procurement portal and insufficient digital literacy among businesses, particularly micro, small, and medium-sized enterprises (MSMEs). These conditions collectively reinforce a digital divide that limits the ability of rural and small-scale businesses to engage with public procurement systems effectively.

Compounding these accessibility barriers are high advertisement costs. PEs are often constrained by tight budgets, making it difficult to consistently publish notices in newspapers with broader reach. This issue has been exacerbated by recent changes that require PEs to remit proceeds from the sale of bidding documents to the National Public Procurement Authority (NPPA), depriving them of a previously available source of funds for advertisements and other procurement-related expenses.

Additional constraints arise from weaknesses in the verification and application of qualification criteria. Many PEs lack the necessary capacity to effectively verify bidder-submitted documents, increasing the risk of awarding contracts to unqualified firms. Moreover, the subjective application of qualification criteria (particularly around assessments of technical capacity or past performance) leads to inconsistent evaluations, which can result in

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

unequal treatment of bidders. The lack of standardized approaches further discourages participation, especially by newer entrants or smaller businesses unfamiliar with such discretionary assessments.

Critical barriers to private sector participation include:

Challenge Area	Legal Basis	Impact
High Financial Barriers	Reg. 59 (2-5% bid security)	Excludes cash-constrained SMEs
Bureaucratic Hurdles	Section 21(9) registration	Limits new market entrants
Threshold Limitations	First Schedule thresholds	Reduces SME-eligible contracts
Enforcement Gaps	Section 34(6) penalties	Weak corruption deterrence

Key deficiencies:

- Prohibitive bid security requirements (Reg. 59)
- Restrictive registration rules (Section 21(9)) and too many registration requirements
- Inefficient complaint resolution (Section 65(3))
- Limited SME-focused capacity building (Reg. 2)

Recommendations

- Enforce Advertisement Compliance: Strengthen enforcement by NPPA to ensure all PEs comply with mandatory publication of tenders and introduce clear penalties for non-compliance.
- Enable Reporting Mechanisms: Enable businesses to report failures to publish advertisements, ensuring greater accountability and transparency.
- Expand Dissemination Channels: Encourage newspapers to expand their distribution networks to reach businesses across all regions, and use alternative dissemination channels such as local radio, SMS alerts, and community bulletin boards.
- Establish Central Procurement Portal: Develop a centralized, real-time procurement portal that is freely accessible, user-friendly, mobile-compatible, and available in multiple languages to support diverse users.
- Improve Internet Access: Partner with telecommunications providers to improve internet connectivity in rural areas and explore the use of internet kiosks or public digital access points.
- Build Digital Literacy: Launch nationwide digital literacy and procurement training programs targeting SMEs and marginalized groups, enabling broader participation.
- Subsidize Advertisement Costs: Establish standardized, affordable rates for newspaper advertisements and explore cost-sharing models between PEs and media outlets to mitigate financial barriers.
- Introduce Bid Securing Declarations: Allow the use of bid securing declarations in place of traditional bid securities, especially for SMEs.
- Standardize Qualification Assessments: Train procurement officers in document verification and introduce standardized templates and guidance to reduce subjectivity in qualification assessments.

Mandate E-Procurement Use: Legally mandate the use of electronic procurement systems across all procurement processes through amendments to the Public Procurement Act and supporting regulations.

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

Sub-indicator 10(c) Key sectors and sector strategies																	
Assessment criterion 10(c)(a): Key sectors associated with the public procurement market are identified by the government.																	
Conclusion: Minor gap																	
Red flag: No																	
Qualitative Analysis The framework implicitly addresses key sectors through general provisions in both the Public Procurement Act (2016) and 2020 Regulations. The PPA's broad coverage (Section 1(1)) includes health, education and infrastructure entities, while the Regulations highlight sector-specific needs through environmental rules (Reg. 11) and consulting services (Part VI). Centralized procurement (Reg. 20) improves efficiency for common-use items. However , procurement practices are not linked to national plans like the MTNDP or SDGs. There are no clear rules for emergency health procurement, and thresholds for key sectors are inconsistent. The framework also lacks gender and climate resilience provisions.																	
Gap Analysis Significant gaps exist in sector prioritization when benchmarked against MAPS requirements: <table border="1" data-bbox="320 958 1362 1227"> <thead> <tr> <th>Deficiency Area</th><th>Legal Basis</th><th>Impact</th></tr> </thead> <tbody> <tr> <td>No explicit prioritization</td><td>Missing in Act/Reg.s</td><td>Weak strategic alignment</td></tr> <tr> <td>Uniform thresholds</td><td>First Schedule</td><td>Ignores sector-specific needs</td></tr> <tr> <td>Limited green procurement</td><td>Reg. 11</td><td>Misses renewable energy focus</td></tr> <tr> <td>Disconnected reporting</td><td>Section 14(2)(i)</td><td>No sector performance tracking</td></tr> </tbody> </table>			Deficiency Area	Legal Basis	Impact	No explicit prioritization	Missing in Act/Reg.s	Weak strategic alignment	Uniform thresholds	First Schedule	Ignores sector-specific needs	Limited green procurement	Reg. 11	Misses renewable energy focus	Disconnected reporting	Section 14(2)(i)	No sector performance tracking
Deficiency Area	Legal Basis	Impact															
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Uniform thresholds	First Schedule	Ignores sector-specific needs															
Limited green procurement	Reg. 11	Misses renewable energy focus															
Disconnected reporting	Section 14(2)(i)	No sector performance tracking															
Key weaknesses include: a) No linkage to national plans (MTNDP/SDGs) b) Missing emergency procurement rules for health c) Inconsistent thresholds for critical sectors d) No gender/climate resilience provisions																	
Recommendations To strengthen sector-focused procurement: Legal Reforms a) Amend Section 14(2) to mandate annual Sectoral Procurement Strategy b) Revise First Schedule thresholds for priority sectors, while considering different nature and needs of these sectors. c) Expand Reg. 11 for renewable energy procurement Policy Actions a) Develop sector guidelines (health, agriculture) under Section 68(2)(a) b) Align with MTNDP through Reg. 5 integration																	

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

- c) Enhance Section 14(2)(i) reporting with sector analytics

Capacity Building

- a) Train staff on sector challenges (Section 17(1))
- b) Implement sector monitoring (Reg. 6)

Assessment criterion 10(c)(b):

Risks associated with certain sectors and opportunities to influence sector markets are assessed by the government, and sector market participants are engaged in support of procurement policy objectives.

Conclusion: Substantive gap

Red flag: No

Qualitative Analysis

The framework establishes foundational risk management and market engagement mechanisms through the Public Procurement Act (2016) and 2020 Regulations. The Act mandates procurement planning with market considerations (Section 29) and requires annual stakeholder forums (Section 14(2)(o)), while the Regulations introduce environmental safeguards (Reg. 11) and supplier registration (Reg. 10). Sector-specific flexibility exists through defense exemptions (Section 3(3)) and community participation (Section 37(4)). However, the framework lacks systematic sector risk assessments and proactive market engagement strategies, particularly for SMEs and high-risk sectors.

Gap Analysis

Critical deficiencies emerge in sector-specific procurement management:

Gap Area	Legal Basis	Impact
No sector risk frameworks	Missing in Act/Regulations	Weak corruption/supply chain mitigation
Rigid market thresholds	First Schedule	Ignores local capacity realities
Static emergency systems	Regulation 118	Inefficient crisis response

Key weaknesses include:

- a) No mandatory sector risk assessments
- b) Lack of pre-tender market consultations
- c) Inadequate innovation incentives

Weak feedback mechanisms for market impacts

Recommendations

To enhance sector-focused procurement:

Legal Reforms

- a) Amend Section 29 to mandate OECD-aligned sector risk assessments
- b) Introduce market-adjusted thresholds (revise First Schedule)
- c) Expand Section 36 for SME/women-owned business quotas

Operational Improvements

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- a) Implement pre-tender dialogues (leverage Section 14(2)(o))
- b) Develop emergency supplier rosters (amend Reg. 118)

Capacity Building

- a) Train committees on sector risks (Reg. 7)
- b) Strengthen Section 34 with sector-specific penalties
- c) Publish sector case studies (Reg. 153)

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

Indicator 11. Transparency and civil society engagement strengthen integrity in public procurement

Sub-indicator 11(a) Enabling environment for public consultation and monitoring
Assessment criterion 11(a)(a): A transparent and consultative process is followed when formulating changes to the public procurement system.
Conclusion: Substantive gap
Red flag: No
Qualitative Analysis Summary: While some stakeholder consultations have occurred through OGP initiatives and NPPA outreach, the legal framework lacks formal requirements for public consultation or monitoring in procurement, limiting transparency and accountability. *** The Public Procurement Act 2016 has no formal requirement for public consultation when amending procurement laws or regulations. The PPA and the Public Procurement Regulations 2020 were prepared and tabled in Parliament without public consultation. Furthermore, the legal framework does not provide for any role for public monitoring of public procurement. Sierra Leone has made some efforts to involve stakeholders in procurement reforms, but the process is not fully established. The government's Open Government Partnership (OGP) action plans were developed with consultations (in-person meetings, surveys, radio discussions, social media) that included civil society inputs. The NPPA has also engaged stakeholders through public lectures on e-GP and functional reviews with users for designing it. These initiatives indicate recognition of the value of consultation. The multi-stakeholder forum envisioned under the OGP to promote open contracting (with civil society and private sector participation) was a positive step, though in practice its impact has been limited. Neither the Act nor the Regulations explicitly require public participation or stakeholder engagement in the procurement process, which could enhance transparency and accountability.

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

Gap Analysis

The current framework lacks a consistent and transparent mechanism for consulting the public and end-users before adopting changes to procurement legislation and to provide for a third-party oversight role to public. The Act allows the NPPA to issue regulations but lacks a public consultation requirement, risking misalignment of regulations with stakeholder needs or the Act's intent. This omission may lead to poor understanding and implementation, partially undermining the criterion for effective regulatory development.

Consultation takes place on an ad-hoc basis (e.g., OGP commitments or donor-funded initiatives) rather than as a standard part of law-making. Civil society observers note that while inputs are solicited, it is often unclear to what extent public feedback is incorporated into final decisions. This gap means policy reforms may miss valuable insights from businesses, academia, and watchdog groups, potentially reducing the effectiveness of public procurement reform.

Recommendations

- a) Establish and mandate a consultative process for procurement reform through inclusion of a provision when amending the Act of 2016. The amendment should provide for publication of draft texts for public comment, including holding forums with civil society and industry associations.
- b) Establish a permanent multi-stakeholder advisory group (including civil society, private sector, and academia) to review and advise on procurement reforms.
- c) Document and publish information on how stakeholder feedback is considered in final regulations. This would build trust and make procurement reforms more transparent and better informed.

Assessment criterion 11(a)(b):

Programmes are in place to build the capacity of relevant stakeholders to understand, monitor and improve public procurement.

Conclusion: Substantive gap

Red flag: No

Qualitative Analysis

Summary: While NPPA and OGP initiatives have supported some stakeholder capacity-building, efforts remain ad hoc and limited in reach. There is no formal, nationwide program to regularly train civil society or community monitors in procurement oversight.

Some programs exist to enhance the capacity of stakeholders (media, civil society, and private sector) to understand and monitor public procurement, but coverage is uneven. The NPPA has actively engaged the press and academia. The NPPA Chief Executive (CEO) holds annual briefings with the media, including television, and has organized training in public procurement for journalists. In 2020, NPPA's CEO delivered public lectures to university students on e-GP, aiming to raise awareness. The OGP process also facilitated capacity-building by involving groups like Transparency International and Budget Advocacy Network to support open contracting reforms. These efforts have started to demystify procurement and equip some stakeholders to scrutinize procurement data. However, there is no nationwide formal program that regularly trains civil society organizations (CSOs) or community monitors on procurement oversight. Training tends to be donor-driven or event-based rather than continuous. Many local CSOs and business associations still lack expertise in interpreting procurement reports or using open contracting data. Any programs to empower civil society are ad hoc.

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

Gap Analysis

The gap lies in making capacity-building of relevant stakeholders a regular and sustainable activity. The media engagement by NPPA, and outreach to broader civil society (e.g. rural community groups or specialized NGOs) have been limited. The absence of a formal capacity-building strategy means that only a handful of stakeholders (often in Freetown) have benefitted from training, leaving many others unable to effectively engage. This is evidenced by the huge awareness gap. Without systematic training programs, stakeholders cannot fully leverage mechanisms like the NPPA's open data portal or the Right to Access Information Act 2013. In short, current efforts, though positive, do not yet ensure that a wide range of users can understand and analyze procurement processes to monitor and improve them.

Recommendations

- a) Develop a structured training program for enhancing stakeholders' understanding of procurement for monitoring and improving it.
- b) NPPA (in partnership with the Anti-Corruption Commission and civil society coalitions) should conduct regular workshops for CSOs, business groups and community representatives on the procurement process and how to access information. This could include training on using the NPPA's Open Contracting data portal and understanding bid evaluation, contract award and implementation reports.
- c) Create user-friendly guides or toolkits (in English and local languages) explaining relevant stakeholders' role in procurement oversight and the channels to report concerns.
- d) Encourage government, donor and NGO-funded projects to include a citizen-monitoring component in public contracts such as forming "contract monitoring committees" on major infrastructure projects and training their members.

Assessment criterion 11(a)(c):

There is ample evidence that the government takes into account the input, comments and feedback received from civil society.

Conclusion: Substantive gap

Red flag: No

Qualitative Analysis

Summary: Civil society feedback on procurement is occasionally considered, leading to some positive outcomes like contract disclosures. However, engagement is not systematic, and formal mechanisms to incorporate civil society do not exist.

There are some indications that the government considers civil society feedback on procurement issues, though the practice is not yet robust. Under President Bio's administration, officials have been directed to engage regularly with civil society and infuse more transparency into government business. In the procurement sphere, civil society input through the OGP process led to concrete commitments. CSOs, such as the Budget Advocacy, pushed for the disclosure of awarded contracts, and the government (via NPPA) responded by publishing many high-value contracts from 2016–2018 online. The NPPA's collaboration with Transparency International and other NGOs on open contracting suggests that civil society recommendations (e.g., to improve procurement transparency) are considered but this is not done in a systematic manner.

Gap Analysis

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

Evidence of systematic use of civil society feedback is limited. Consultation forums exist but feedback loops are weak. Civil society groups have expressed concern that their voices (especially those outside the capital or from smaller organizations) are not always reflected in final decisions. The civil society suggested various anti-corruption measures (like integrity pacts and open budgets), some of which stalled in implementation. This suggests that while the government listens, it may act selectively on feedback. There is no formal requirement to respond to CSO comments on draft procurement policies, so valuable input can be overlooked. The result is a perception among CSOs of a superficial approach to consultation: input is invited but not consistently integrated.

Recommendations

- a) Establish mechanisms to incorporate and respond to civil society feedback.
- b) Establish a formal feedback integration process: for any public consultation on procurement, publish a summary of comments received from civil society and the government's response/rationale for accepting or rejecting them. This would close the loop and build confidence that feedback is valued.
- c) Formalize civil society representation in oversight bodies (such as an NPPA advisory council or a procurement review committee). Having civil society at the table during policy formulation will ensure their input is heard in real time. By moving from ad-hoc consideration to a structured response to civil society input, the government can demonstrate a more consultative and responsive procurement reform process.

Sub-indicator 11(b)

Adequate and timely access to information by the public

Assessment criterion 11(b)(a):

Requirements in combination with actual practices ensure that all stakeholders have adequate and timely access to information as a precondition for effective participation..

Conclusion: Substantive gap

Red flag: No

Qualitative Analysis

Summary: Sierra Leone has improved public access to procurement information through online platforms, bulletins, and Freedom of Information (FOI) provisions. However, gaps remain in contract detail disclosure, stakeholder engagement, and gender equity in information access, limiting full transparency and inclusivity

Sierra Leone demonstrates notable progress in facilitating stakeholder access to procurement information. The Public Procurement Act, 2016, explicitly mandates transparency, including the public notice of contract awards via official gazettes and newspapers. In practice, the NPPA has advanced this mandate by utilizing its online portal to publish procurement plans, tender opportunities, and contract awards above specified thresholds. These documents are accessible to the general public and often include downloadable bidding documents.

The NPPA also compiles and publishes quarterly Public Procurement Bulletins and annual procurement assessment reports, which present aggregated insights into procurement activities and cost savings. Although not a legal requirement, the NPPA publishes procurement plans on its website. Additionally, the Right to Access Information Act, 2013 guarantees that any individual can request procurement information not proactively disclosed, with enforcement by the Right to Access Information Commission (RAIC). Although uptake was initially low—with only 112 successful FOI requests between 2014 and 2019—usage has since

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

increased. However, gaps in gender equity persist, as women remain underrepresented in information access due to the absence of sex-disaggregated data and other barriers.

Despite these advancements, some transparency and participation deficits remain. The Regulations do not explicitly require the public disclosure of contract conditions, potentially limiting broader stakeholder understanding. Furthermore, while the legal framework mandates an annual procurement forum, it lacks provisions for systematic and inclusive stakeholder engagement in procurement data analysis or policymaking. Reg. 5 does not require the NPPA to consult stakeholders before updating procurement rules, and Reg. 153 does not obligate the NPPA to provide public notice of regulatory changes. These omissions may limit transparency, weaken trust, and hinder the inclusive development of procurement policies.

Gap Analysis

While Sierra Leone's legal framework ensures a baseline of transparency, several regulatory and practical gaps undermine its effectiveness. There is no explicit legal requirement for publishing contract conditions, restricting external stakeholder understanding. The legal framework lacks provisions for mandatory stakeholder consultation during the development or amendment of procurement regulations, and there is no obligation to publish or explain these changes. This creates a disconnect between regulatory updates and stakeholder awareness. Although mechanisms for public information access exist, such as the RAICt, their use has historically been limited, and gender-based disparities persist due to the lack of disaggregated data and tailored outreach. Public participation in procurement data analysis and policy formulation remains limited, reducing the scope for inclusive and evidence-based decision-making. There are also the delays and gaps resulting from difficulties and non-compliance with reporting requirements.

Recommendations

- a) Amend the Public Procurement Act and Regulations (specifically Sections 14 and 68 of the Act and Regs. 5 and 153) to require the NPPA to conduct public consultations with stakeholders, such as procuring entities, suppliers, contractors, and civil society, prior to issuing or amending regulations, and to publish all proposed and finalized changes along with their rationale in accessible platforms like the Public Procurement Bulletin.
- b) Revise the Regulations to mandate the public disclosure of standard contract conditions and ensure structured stakeholders' participation in procurement data analysis and policy formulation, especially for high-value contracts, through public forums, consultations, and accessible reporting.
- c) Require the integration of sex-disaggregated data collection into procurement reporting and mandate inclusive public awareness campaigns, in collaboration with civil society and media, to improve stakeholder understanding and equitable access to procurement information.
- d) Establish formal stakeholder feedback mechanisms to assess procurement transparency, fairness, and efficiency, and use the findings—alongside performance data and audit results—to inform continuous improvement efforts, including training, updated guidelines, and technology adoption.
- e) Increase transparency and accountability by requiring publication of key procurement performance indicators such as contractor ratings, delays, and cost overruns, and implement C-PIMA recommendation 2-24 by overhauling the annex of the Public Investment Program to include comprehensive data on total costs, project duration, multiyear commitments, and variations (led by MOPED). For this purpose, use the OCDS.

Sub-indicator 11(c)

Direct engagement of civil society

Assessment criterion 11(c)(a):

The legal/regulatory and policy framework allows citizens to participate in the following phases of a procurement process, as appropriate:

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

- the planning phase (consultation)
- bid/proposal opening (observation)
- evaluation and contract award (observation), when appropriate, according to local law
- contract management and completion (monitoring).

Conclusion: Substantive gap

Red flag: No

Qualitative Analysis

Summary: Sierra Leone's procurement framework emphasizes transparency but offers limited opportunities for direct citizen or civil society participation across procurement phases. Oversight is confined to official institutions, with no formal role for public engagement in planning, evaluation, or contract execution.

The current legal and regulatory framework provides limited avenues for citizens or civil society to directly participate in the various phases of procurement. Procurement proceedings are largely treated as an internal government process with transparency but not direct public involvement. In the planning phase, while line ministries often conduct stakeholder consultations for large development projects (e.g., environmental impact hearings or budget consultations), there is no requirement in the Act to involve citizens in formulating procurement plans, and overseeing some procurement processes, such as bid evaluation, contract execution. During the bidding phase, the Act does allow a degree of openness: bid opening sessions "may be attended by bidders or their representatives," and key details (bidder names, bid prices, etc.) are read aloud and recorded. However, this provision is intended for participating bidders and does not extend to civil society. The evaluation and award phases are strictly closed to external observers (the Act mandates confidentiality of bid evaluation details and does not permit non-official persons (outside the evaluation committee and oversight bodies) to be present. Finally, in contract management and completion, there is no formal role for citizens such as community monitoring committees in the procurement regulations, even though citizens are the end-users of many procured services. In sum, the legal framework focuses on transparency, and the oversight is provided via official institutions (NPPA, Audit Service, Anti-Corruption Commission) rather than on direct civic engagement.

Gap Analysis

By not explicitly allowing or mandating citizen participation, such as inviting civil society observers at bid openings or including community representatives in monitoring contract execution, the system misses an opportunity to enhance accountability and trust. Other countries have experimented with civic engagement tools like Integrity Pacts (agreements that include independent civil society monitors in high-value contracts) or community oversight of local infrastructure projects. The SBDs on the NPPA website contain integrity pacts but these templates do not refer to civil society monitoring. The absence of a legal basis means any citizen involvement is informal and at the discretion of officials. If an NGO or journalist wants to observe a bid opening, it may happen only if the PE agrees, rather than as a right. Similarly, communities affected by public works have no formal channel under the Act to give input during implementation – their feedback typically comes only through grievance mechanisms or ad hoc forums. This lack of citizen voice in procurement processes contributes to persistent corruption risks: public procurement is noted as a major source of corruption in Sierra Leone by oversight bodies, and stronger citizen oversight could help deter malpractice. The red flag designation here signifies that without reform this gap undermines the accountability of procurement outcomes.

Recommendations

- In keeping with the OGP membership and commitments, take urgent steps to open up procurement processes to direct citizen participation, in a structured and secure manner.
- Amend the Public Procurement Act and Regulations to allow accredited civil society observers at key procurement events, including permitting CSOs or media observers during bid openings and, where

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

- feasible, as non-voting observers in evaluation processes for large contracts. Their role would be to witness and document that procedures are followed, enhancing integrity.
- c) Develop a pilot program for community monitoring of contract execution: for selected infrastructure or service delivery contracts, form a committee of local stakeholders (e.g., community leaders, beneficiaries, CSOs) to receive progress reports and provide feedback on contractor performance. Formalize this by referencing it in contract clauses, so contractors and procuring entities are aware of citizen oversight.
 - d) Leverage existing legal provisions like the Right to Access Information Act which proactively publish plain-language contract summaries and execution updates so that interested citizens can track progress and ask questions. In parallel, sensitize procurement officials to see citizen engagement as a value-addition, not an intrusion.

Assessment criterion 11(c)(b):

There is ample evidence for direct participation of citizens in procurement processes through consultation, observation and monitoring.

Conclusion: Substantive gap

Red flag: No

Qualitative Analysis

Summary: Citizen participation in procurement is minimal, with only isolated past initiatives and no sustained programs allowing direct involvement. Engagement remains indirect and reactive, highlighting a significant gap in inclusive procurement governance.

There is minimal evidence of citizens directly participating in procurement processes, reflecting the constraints of the legal framework. There have been a few isolated initiatives: during the OGP 2016–2018 period, a multi-stakeholder forum was proposed to bring together officials and civil society to promote open contracting, an idea that, if fully realized, could have enabled civil society to observe and discuss ongoing procurements. In practice, however, such forums have not yet become a regular feature of procurement governance. Similarly, while the Anti-Corruption Commission and NGOs have in the past discussed instruments like “Contract Watch” reports or integrity pacts (pilot efforts were mentioned around 2014–2016), these have not been continued or extended.

Currently, there are no known programs in which citizens routinely participate as observers in bid evaluations, nor community committees that sign off on completed works from a procurement standpoint. The prevailing mode of engagement is indirect: citizens contribute by reporting suspected fraud to the ACC or by voicing needs during budget planning, rather than by being embedded in the procurement cycle itself. Even the media’s role, while important in investigating and reporting on procurement (e.g., highlighting irregularities found in audit reports) occurs after the fact rather than as real-time observation. The lack of “ample evidence” of citizen involvement results in this criterion being rated as a red flag.

Gap Analysis

The disconnect between citizens and the procurement process means a key accountability layer is missing. Citizens, especially end-users and local communities, are a valuable source of information on whether procured works, goods and services meet needs and standards. Yet currently their feedback is mainly captured, if at all, post-procurement via audits or service delivery surveys. The gap is not due to lack of interest of civil society groups to engage. The issue is the absence of formal channels to integrate such efforts into government-led processes. Without explicit invitations or roles, civil society must rely on external advocacy to impact procurement, rather than collaboration from within. This can lead to adversarial dynamics and missed

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

opportunities for the government to detect and correct issues early. The red flag here underscores that the status quo carries risks: with procurement making up a large share of public expenditure, the current low level of citizen oversight can enable misconduct and disregard for the procurement procedures to go undetected until audits which themselves are sporadic.

Recommendations

- a) Elaborate the existing Integrity Pact templates to incorporate civil society monitoring component
- b) Allow public access to procurement information and introduce community reporting and feedback mechanisms by setting up a hotline system for citizens to report on whether a project in their area (water well, road, clinic supply, etc.) is being delivered as contracted. Link this feedback to the contract management process so that officials and contractors address legitimate complaints.
- c) Document and publicize success stories where citizen input led to improvements or cost savings. Showing situations – such as a community pointing out substandard work that was then corrected – will build support within government for expanding citizen engagement. Over time, these measures will generate the ample evidence of direct participation that is currently lacking, turning civic engagement into a regular feature of Sierra Leone’s public procurement system.

Indicator 12. The country has effective control audit systems

Sub-indicator 12(a) Legal framework, organisation and procedures of the control system The system in the country provides for:
Assessment criterion 12(a)(a): laws and regulations that establish a comprehensive control framework, including internal controls, internal audits, external audits and oversight by legal bodies
Conclusion: Substantive gap
Red flag: No
Qualitative Analysis Summary: Sierra Leone has a strong legal framework for public financial control, anchored in the Constitution, Public Financial Management Act 2016 and the Public Financial Management Act 2018, Audit Service Act 2014, and Audit Service Regulations 2024. Other relevant legal frameworks include the Public Debt Management Act 2011, Public Procurement Act 2016 and the Local Government Act 2022, and annual Finance Acts also occasionally add amending provisions to PFM requirements. The Constitution 1991 includes relevant provisions, including appointment and removal of the Auditor General, while the recruitment, performance management and removal of all other staff are provided for in the Audit Service Act 2014. The Audit Service Sierra Leone (ASSL) leads external audits, guided by a 2025–29 Strategic Plan focused on transparency, independence, and innovation, while the ministry of finance through its Government Audit Committee (GAC) and Internal Audit Directorate (AID) are in charge of enforcing control and internal audits of all MDAs. Amendments to the PFM Act in 2023 strengthened the financial independence of the Auditor General, while the 2023 standalone amendments to the PFM Regulations in 2023 strengthened the audit follow-up process. Oversight is further supported by the NPPA under the Public Procurement Act 2016 and the ACC through the Anti-Corruption Act 2008 (amended 2019), ensuring robust audit and accountability systems. *** Sierra Leone has a comprehensive legal framework for public financial control and audit. The 1991 Constitution (Section 119) and the Audit Service Act 2014 establish the Audit Service Sierra Leone (ASSL) as the Supreme Audit Institution with a mandate to audit all public funds. Its accompanying Audit Service Regulation 2024 provide for external audit.

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

In addition, the 2025–29 Strategic Plan reflects the Audit Service’s commitment to strengthening transparency, accountability, and integrity in the public sector amid evolving global challenges. It emphasizes safeguarding institutional independence, leveraging technology, investing in staff development, and fostering strategic partnerships to support good governance and sustainable development. The plan underscores adaptability, proactive engagement, and effective performance monitoring to ensure continued relevance and leadership in public sector auditing.

Public Financial Management (PFM) Amendment Act 2023 provide for internal controls and an Internal Audit Directorate in the Ministry of Finance. It requires each MDA to maintain an internal audit unit. It also assigns oversight roles to Vote Controllers and mandates an Audit Committee for each entity to reinforce internal audit independence.

Public procurement is governed by the Public Procurement Act 2016, which created the NPPA to regulate and oversee procurement practices. Additionally, the Anti-Corruption Act 2008 (as amended in 2019) empowers the Anti-Corruption Commission (ACC) to investigate and prosecute fraud or corruption in public procurement and financial management. Together, these laws cover internal control procedures, internal audit functions, external audit by the ASSL, and oversight/enforcement by Parliament (through the PAC) and the ACC.

The 2021 PEFA assessment for Sierra Leone shows modest progress in areas affecting public procurement. PI-8 (Performance Information for Service Delivery) improved to D+ as MoPED introduced KPIs and evaluation frameworks, though weak monitoring of resources to service units limits spending alignment with results. PI-10 (Fiscal Risk Reporting) also rated D+, with incomplete SOE reporting and unclear contingent liabilities that can undermine procurement funding stability. Under PI-11 (Public Investment Management), the D+ score reflects weak project appraisal and costing, leading to poorly prioritized procurements. Notably, PI-24 (Procurement) improved from D to C due to greater transparency, public access to information, and a stronger complaints system. Overall, while oversight and transparency improved, weaknesses in fiscal risk and investment management continue to constrain procurement efficiency and accountability.

Gap Analysis

There have been gaps in fully operationalizing some provisions. For example, the PFM Act and Regulations include provisions for the Auditor-General to impose sanctions for illegal expenditures, but until recently these sanction powers were not enforced due to lack of implementing regulations and capacity. Audit Committees in ministries, though required by law, have not been established uniformly (many entities lack functioning audit committees). In the past, this meant that some internal control mechanisms did not have the institutional support envisioned by the law. The failure to implement the Auditor General's recommendations remains a significant challenge in enhancing control measures and ensuring accountability in the management of public finances in Sierra Leone. This persistent issue undermines efforts to establish a robust financial management system that is transparent and accountable to the public. Without the necessary follow-through on these recommendations, the same issues (including, for example, lack of adherence to terms and conditions of procurement contracts) tend to recur, leading to a cycle of poor financial governance.

Recommendations

- a) Fully implement and enforce existing laws and regulations. Finalize any outstanding regulations (e.g., Audit Service Regulations) to activate the Auditor-General’s disallowance and sanction powers).
- b) Ensure that every ministry/agency formally establishes an Audit Committee as required, to support internal auditors and follow up on control issues.
- c) Continue to update the legal framework as needed – for instance, integrate the new audit follow-up SOPs into the PFM legal framework. (MoF has indicated that PFM laws are being amended to include these SOPs so that the control system remains comprehensive and up to date.)

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

Fully activate the audit follow-up tracker, deploy it across all MDAs, and publish the follow-up report on the MOF website in accordance with the SOPs and the amended PFM Regulations of 2023. Concentrate on enhancing the execution of audit recommendations and enforcing the sanctions for non-compliance with audit recommendations.

Assessment criterion 12(a)(b):

internal control/audit mechanisms and functions that ensure appropriate oversight of procurement, including reporting to management on compliance, effectiveness and efficiency of procurement operations

Conclusion: Substantive gap

Red flag: Yes

Qualitative Analysis

Summary: In practice, internal control and audit mechanisms exist for procurement oversight, but their effectiveness varies.

The PFM Act, as amended in 2023, requires that the internal audit unit of each agency review all contracts to assess performance and value-for-money, and report any irregularities. Many ministries have internal auditors responsible for checking procurement transactions and reporting to management. Additionally, the NPPA provides an external layer of oversight by issuing guidelines (such as annual procurement plans, standard bidding documents, and price norms) and monitoring compliance with procurement procedures. For large or high-risk procurements, the NPPA's approval is often required as an internal control (for example, the Auditor-General's report noted cases where contract variations had to be approved by NPPA). Although these mechanisms help management ensure that procurement is compliant, effective, and efficient, they fall outside the purview of the NPPA's regulatory role.

Gap Analysis

Significant human resource and institutional capacity gaps remain in Sierra Leone's internal audit and control environment. There are only 136 internal auditors, 28 audit committees in MDAs and 22 audit committees in local councils. For instance, only 28 out of 141 MDAs in the central government have audit committees, which are mostly not fully functional, and their activities not funded. The IAD is also experiencing considerable resource and staffing limitations, with auditors present in just 56 of the approximately 141 MDAs, local councils, and pension funds. As a result, oversight of procurement by internal mechanisms is not effective. The Auditor-General's reports have highlighted cases of internal audit dysfunction. In several entities, internal auditors do not systematically report on procurement compliance to top management, or their reports are not acted upon. Moreover, not all ministries have active Audit Committees to ensure management addresses internal audit findings. This undermines oversight. Another gap is that the NPPA's oversight (e.g., reviewing high-value contracts) is focused on ex-ante controls and market price checks, and it does not replace the need for rigorous ex-post internal audits. Where internal audit is weak, issues like improper sole-sourcing, missing procurement records, or poor contract management can go undetected until flagged by the Auditor-General's audit.

Recommendations

- a) Strengthen internal audit's role in procurement oversight. The MoF should empower its Internal Audit Directorate to conduct training and periodic reviews of each MDA's procurement audits, ensuring internal auditors know the procurement requirements and actively check compliance.
- b) All MDAs should convene their Audit Committees quarterly to review internal audit reports on procurement and demand corrective action on inefficiencies (such as delays or cost overruns) and non-compliance.

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

- c) The NPPA and Internal Audit Directorate should improve coordination and information-sharing. For example, NPPA could regularly inform internal auditors of any red flags (like suspicious bid patterns or overpricing) so that internal audits focus on those areas.
- d) Finally, management in each agency must be held accountable to respond to internal audit findings on procurement; this could be tied into the performance contracts of senior officials (e.g., a requirement that procurement compliance is maintained, and any audit issues are promptly resolved). By bolstering internal audit capacity and enforcement, the oversight of procurement operations will become more consistent and effective.

Assessment criterion 12(a)(c):

internal control mechanisms that ensure a proper balance between timely and efficient decision-making and adequate risk mitigation

Conclusion: Minor gap

Red flag: No

Qualitative Analysis

Summary: Sierra Leone's procurement control framework attempts to balance efficiency with risk mitigation.

The Public Procurement Act 2016 and its Regulations 2020 provide for several procurement methods which are selected and used depending on value thresholds. Low-value purchases can use Request for Quotation (RFQ) or shopping methods; high-value contracts are awarded through open competitive bidding for transparency. This tiered approach is designed to prevent undue delays for routine procurements, but rigorous controls are still applied to big projects. In addition, the NPPA has introduced tools like the Quarterly Price Norms and an electronic procurement bulletin to guide pricing and competition, aiming to speed up decision-making by giving procuring entities reference data. Emergency procurement rules also exist to allow rapid acquisition under defined conditions. At the same time, internal control steps – such as prior approvals, review by procurement committees, and clearance by finance officials – are in place to mitigate risks of fraud or waste. When these procedures function properly, they provide checks (e.g., segregation of duties, verification of documents) without excessively slowing down processes.

Gap Analysis

In practice, the balance between timeliness and control is not always achieved. There have been complaints of procurement delays due to bureaucratic processes and manual systems.

Recommendations

- a) Streamline procurement processes through automation by enforcing risk controls. The government should continue rolling out the e-Procurement system, which can streamline processes, flag risks through automated checks and audit trails, and enable early detection of issues through real-time data collection and analysis.
- b) Provide additional guidance on risk-based decision-making: internal auditors and procurement officers should work together to identify which procurements need extra scrutiny (due to high value or complexity) and which can be expedited.
- c) Train procurement staff in risk management can help them make quicker decisions that still comply with controls.
- d) Clarify internal control expectations and PEs accountability.

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

Assessment criterion 12(a)(d):

independent external audits provided by the country's Supreme Audit Institution (SAI) that ensure appropriate oversight of the procurement function based on periodic risk assessments and controls tailored to risk management

Conclusion: Substantive gap

Red flag: No

Qualitative Analysis

Summary: The Audit Service Sierra Leone (ASSL), as the Supreme Audit Institution, conducts annual audits of public entities, revealing ongoing procurement issues like legal non-compliance, poor documentation, and lack of transparency. Its 2023 report noted widespread irregularities and weak oversight in MDAs. The ASSL uses risk-based and performance audits to target high-risk areas and works with the Anti-Corruption Commission for timely action. Its independent audits are key to exposing weaknesses and promoting reform. The ASSL has independence issues and faces resource constraints.

The ASSL, plays a key role in overseeing procurement across the public sector. The ASSL conducts annual financial and compliance audits for all MDAs, and local councils, which include examining procurement transactions for adherence to laws and value for money. These audits regularly uncover procurement irregularities.

The 2023 ASSL annual report identified persistent weaknesses in public procurement practices across MDAs. Key issues included widespread non-compliance with procurement laws, such as the failure to follow competitive bidding procedures and poor contract documentation. In many cases, procurement decisions lacked transparency, and records were either incomplete or missing, undermining accountability. The audit also highlighted inadequate oversight mechanisms, resulting in irregular contract awards, delays in project implementation, and questionable value for money in public spending.

By reporting these findings to Parliament, ASSL provides external oversight and pressure on entities to improve. In terms of risk-based auditing, ASSL has been implementing a more strategic approach: it identifies high-risk areas (financially or in terms of service delivery) and allocates audit resources accordingly. Performance audits are also undertaken on specific themes (e.g. infrastructure projects, social programs) to evaluate effectiveness and procurement efficiency. Furthermore, ASSL coordinates with other oversight bodies – it shares information with the Anti-Corruption Commission (ACC) if an audit suggests fraud, enabling targeted investigation. This risk-focused collaboration helps tailor controls: e.g., if certain procurements are identified as high-risk, ACC can step in even before the audit cycle is complete. Overall, the ASSL's independent audits have been crucial in spotlighting procurement weaknesses and recommending improvements. The major issues relating to ASSL are its independence, lack of resources, and absence of procurement data.

Gap Analysis

The suspension of the Auditor General and her deputy raises concerns about the independence of the office. The Auditor General is typically tasked with providing unbiased assessments of government financial activities, ensuring transparency and accountability. While the AG does have substantial administrative and operational

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

oversight over the conduct of its functions, the removal of these key figures can be perceived as an attempt to undermine the office's ability to function independently, especially if the suspensions are seen as politically motivated. This has also affected public confidence and trust in the ability of the acting AG and any new appointee to the position. Additionally, the ASSL's audit plans are constrained by resource limitations. It must audit a wide range of entities annually, which can limit depth. Specialized procurement audits (audits solely focused on procurement systems or specific major contracts) are not routine; most procurement issues are examined as part of broader financial audits. This means some systemic procurement risks (e.g., procurement planning, contract management practices, or value-for-money in large capital projects) might not get exhaustive audit attention beyond sampling in the yearly audits. Risk-based auditing also depends on current data and expertise. ASSL has identified emerging areas (e.g., environmental and IT audits), but in procurement, the use of modern analytics, such as detecting bid rigging patterns or collusion risks, is still developing. Finally, ASSL findings are strong, but ensuring that audited entities actually implement risk-mitigating controls in response is a challenge.

Recommendations

- a) Establish a merit based independent process for appointing the AG. The process should provide for the AG to serve a mandate that extends beyond one political cycle.
- b) Enhance the ASSL capacity to perform in-depth procurement audits and maintain its independence. ASSL should consider dedicating some audits each year to procurement performance. Increasing the number of procurement performance audits will address systemic risks. ASSL could also employ data analytics on government procurement data (from the NPPA or IFMIS) to identify anomalies (such as repeated single-source awards or repeated winning bidders with the same address) as part of risk assessment for audits.

Assessment criterion 12(a)(e):

review of audit reports provided by the SAI and determination of appropriate actions by the legislature (or other body responsible for public finance governance)

Conclusion: Substantive gap

Red flag: No

Qualitative Analysis

Summary: The Public Accounts Committee (PAC) reviews the Audit Service Sierra Leone's (ASSL) reports and holds public hearings to question officials on procurement and other irregularities. These sessions often lead to commitments for corrective action. The PAC issues reports recommending surcharges, ACC referrals, or reforms. It coordinates with oversight bodies, and the ASSL provides technical briefings to PAC members. This reflects the legislature's role in promoting accountability based on audit findings. However, there is no structured system to ensure consistent follow-up or implementation.

The legislature, through its PAC, is the key body that reviews the ASSL's reports. Once the ASSL's Annual Audit Report is submitted to Parliament, the PAC holds public hearings where it summons officials from audited entities to answer to the findings. These PAC hearings have been crucial in highlighting procurement issues and other irregularities to the public and pressing ministries to

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

explain lapses. The PAC holds sessions to scrutinize ministries and even local councils on audit findings like missing contract records and unjustified sole sourcing. Some outstanding issues are resolved during the hearings with commitments from officials. The PAC prepares its own report with recommendations, which often include actions such as surcharging officials, referring matters to the ACC, or urging specific reforms. Notably, there is coordination between the PAC and other oversight bodies: the PAC may refer serious procurement fraud cases to the ACC for investigation (the ACC has utilized audit findings to recover funds and prosecute offenders). However, there was some friction between the PAC and the ACC after the release of the 2023 Auditor General's report. The ASSL often provides briefings or training to PAC members to help them understand technical findings. This indicates that the legislature does review audit reports and attempts to enforce accountability. Significant weaknesses persist in determining and enforcing corrective actions. There is no structured system to ensure consistent follow-up or implementation. Verbal pledges made during hearings are rarely monitored, and the criteria for deciding which actions to recommend remain unclear, leading to inconsistent or discretionary outcomes.

Gap Analysis

While the Public Accounts Committee (PAC) plays an important oversight role by reviewing the Auditor General's reports and holding public hearings, notable gaps remain in how corrective actions are determined and enforced. Although PAC issues recommendations—such as surcharges, referrals to the Anti-Corruption Commission (ACC), or reform proposals—there is no formal mechanism to ensure these are systematically followed up or implemented. Verbal commitments made during hearings are not consistently tracked or verified.

The process for determining what type of action to recommend also lacks clear criteria, resulting in potentially inconsistent or discretionary decisions. In many cases, there is limited documentation or visibility on whether sanctions are enforced or referred cases are acted upon. Coordination with other oversight bodies, though sometimes effective, can be undermined by institutional tensions—as seen in the friction between the PAC and ACC after the 2023 audit report. Additionally, the absence of defined timelines for responses weakens the accountability framework.

Recommendations

- Develop and adopt clear guidelines to standardize the PAC's decision-making on when to recommend surcharges, administrative sanctions, or referrals to the ACC.
- Require audited entities to submit written responses and evidence of implementation. PAC should publish regular updates on actions taken following hearings.
- Formalize collaboration between the PAC, ACC, and other oversight bodies through MoUs or joint protocols to clarify roles and avoid institutional friction.

Assessment criterion 12(a)(f):

clear mechanisms to ensure that there is follow-up on the respective findings.

Conclusion: Substantive gap

Red flag: No

Qualitative Analysis

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

Summary: Audit follow-up occurs through several channels: the Auditor-General checks past recommendations in subsequent audits, and the PAC requests updates in its reports. The Internal Audit Directorate also monitors implementation. In 2023, the MoF introduced SOPs requiring MDAs to create action plans, with oversight from the Internal Audit Directorate and ASSL. PAC findings feed into the system. Non-compliance may result in withheld salaries, as allowed by the PFM Act. Senior officials are also held accountable through performance contracts, with the ACC supporting enforcement. Despite these advances, notable gaps remain. The systems for follow-up still struggle with full implementation and consistency.

Follow-up on audit findings occurs through several channels: the Auditor-General's team checks during the next audit whether previous recommendations were addressed and notes unresolved issues in its report. The PAC, after reviewing audit reports, would request updates on actions taken in its own report. Additionally, the Internal Audit Directorate in the MoF has a mandate to review implementation of external audit recommendations in each agency. However, recognizing persistent gaps, the MoF in January 2023 introduced SOPs Manual for Audit Recommendation Follow-up. Under the SOPs, each MDA must prepare an action plan for addressing audit issues, and the Internal Audit Directorate along with the ASSL will monitor progress. It also establishes that the outcome of PAC hearings (which are essentially legislative findings on the audit) are fed into the same follow-up system. Crucially, the government has instituted penalties for non-implementation, including withholding of salaries or allowances of responsible officials (like Vote Controllers). This is backed by existing legal provisions in the PFM Act that allow the Auditor-General to direct that an official's emoluments be withheld if they do not answer audit queries. The combination of the SOP manual, the involvement of senior management via performer contracts, and ACC's role provides a clear framework for follow-up.

Gap Analysis

Sierra Leone has established multiple mechanisms to follow up on audit findings, including checks by the Auditor-General's team in subsequent audits, legislative oversight by the Public Accounts Committee (PAC), and oversight by the Internal Audit Directorate in the Ministry of Finance (MoF). In a bid to strengthen these mechanisms, the MoF introduced a Standard Operating Procedures (SOPs) Manual in January 2023, which formalized requirements for MDAs to prepare action plans and set up structured monitoring by both the Internal Audit Directorate and the Auditor-General. The SOPs also integrate the outcomes of PAC hearings into the follow-up framework, reinforcing coordination across oversight institutions. Additionally, legal provisions exist to penalize non-compliance through measures such as withholding salaries of responsible officials.

Despite these advances, notable gaps remain. The systems for follow-up still struggle with full implementation and consistency. While action plans are mandated, there is limited information on the quality and timeliness of these plans or their actual execution. Monitoring responsibilities are defined, yet the practical enforcement of sanctions and the effectiveness of the oversight in compelling compliance are uncertain. Furthermore, coordination between actors, though structured, may suffer from operational inefficiencies or lack of timely information flow. There is also a reliance on subsequent audits to determine whether past issues were resolved, which delays real-time accountability. While the framework is in place, the operationalization of these mechanisms and the consistency of consequences for non-compliance remain critical areas for improvement.

Recommendations

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

- a) The MoF should operationalize a quarterly Government Audit Committee (GAC). Follow-up meetings comprising the Internal Audit Directorate, ASSL, PAC Secretariat, and ACC. This body will track unresolved audit issues and escalate those facing resistance.
- b) Develop an online dashboard for oversight bodies (and possibly the public) showing each recommendation, responsible officer, and implementation status. Apply penalties consistently if MDAs miss deadlines, such as salary withholding or surcharges.
- c) Allocate staff and training to internal auditors to verify corrective actions. Regularly update follow-up SOPs and address implementation challenges. Incorporate audit resolution rates into senior officials' performance appraisals.

Sub-indicator 12(b)

Coordination of controls and audits of public procurement

Assessment criterion 12(b)(a):

There are written procedures that state requirements for internal controls, ideally in an internal control manual.

Conclusion: Substantive gap

Red flag: No

Qualitative Analysis

Summary: The MoF has issued an Internal Audit Manual to guide internal auditors in performing their duties in line with international standards.

The MoF has issued an Internal Audit Manual to guide internal auditors in performing their duties in line with international standards. These guidelines cover aspects like safeguarding assets, segregation of duties, and reporting lines. Each MDA typically has its own internal procedures handbook as well, aligned with the central guidelines. On the procurement side, the NPPA has published a step-by-step Procurement Manual that complements the Procurement Act by giving practical instructions to procuring entities on how to plan procurements, conduct bid evaluations, etc.

Gap Analysis

The audit manual is outdated, but the World Bank through one of its financing operations is supporting the revision of the internal audit manual.

Recommendations

- a) Update the internal audit manual in line with recent PFM legislations, international standards and best practices.
- b) Continue to maintain and improve internal control documentation. The MoF should periodically update the Internal Audit manuals to incorporate lessons learned.

Assessment criterion 12(b)(b):

There are written standards and procedures (e.g. a manual) for conducting procurement audits (both on compliance and performance) to facilitate co-ordinated and mutually reinforcing auditing.

Conclusion: Substantive gap

Red flag: No

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

Qualitative Analysis

Summary: Procurement is included in the general audit frameworks of both the Audit Service Sierra Leone (ASSL) and the Internal Audit Directorate, but there is no dedicated procurement audit manual. ASSL uses ISSAIs, while internal auditors follow IIA standards and PFM Act provisions. Auditors apply tailored procedures, checklists, and working papers to assess procurement compliance. Coordination between ASSL, Internal Audit, and NPPA is improving, particularly on identifying common breaches and follow-up actions. However, in the absence of a unified manual, audit practices still rely largely on professional judgment and general standards.

The ASSL and the Internal Audit Directorate operate under general audit standards and manuals that include procurement within their scope, but there is no procurement audit manual. Auditors rely on the International Standards of Supreme Audit Institutions (ISSAIs) for guidance on compliance and performance auditing, which the ASSL has adopted and tailored in its Audit Manual. These standards cover how to audit compliance with laws (hence how to audit procurement compliance) and how to conduct performance audits (which can include assessing procurement efficiency). Likewise, internal auditors are guided by the Institute of Internal Auditors (IIA) standards and the provisions of the PFM Act, which require audits to be done in accordance with internationally accepted standards. In practice, ASSL auditors use checklists and procedures that cover procurement topics. These include verifying if procurement procedures were properly followed, as part of their regular audit programs. The Internal Audit Directorate has developed some standard working papers for common areas, including procurement, that internal audit units can use (especially for checking compliance with the Public Procurement Act and Regulations). However, these are not consolidated into a single “procurement audit manual.” On the coordination side, there is increasing communication: ASSL, Internal Audit, and NPPA have begun aligning on what to look for (e.g., NPPA provides input on common procurement breaches, which auditors can incorporate). The new audit follow-up SOPs also indirectly coordinates efforts by involving both internal and external auditors in addressing procurement findings. Still, the absence of a formal unified manual means much depends on professional judgment and the general audit frameworks.

Gap Analysis

The main gap is the lack of a specialized procurement audit manual that could harmonize audit approaches and ensure coordination among the NPPA’s oversight, internal audit checks, and external audits. For instance, internal auditors might focus mostly on compliance whereas the ASSL might also look at performance. Without a common reference, there’s a risk that some efforts are duplicated. Additionally, coordination between internal and external auditors on procurement auditing is still developing. Although both sets of auditors adhere to the Procurement Act and Regulations as their criteria, a formal set of audit steps or risk indicators for procurement could ensure a more consistent, reinforcing approach. The current audit manuals (ASSL’s general audit manual and MoF’s internal audit manual) do address procurement but not adequately. No explicit mention of a joint audit strategy for procurement is present. As a result, the intensity and style of procurement audit can vary significantly by auditor or institution.

Recommendations

- a) Develop and implement a Procurement Audit Manual to be used by both internal and external auditors. This could be a collaborative effort among ASSL, the Internal Audit Directorate, and NPPA. The manual should outline standard audit objectives and procedures for compliance audits and for performance audits of procurement.
- b) Arrange regular training opportunities in procurement audit for both internal and external auditors together to foster a community of practice.

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

- c) Formalize information-sharing between external and internal auditors through exchange of audit plans and reports and through regular meetings and forums

Assessment criterion 12(b)(c):

There is evidence that internal or external audits are carried out at least annually and that other established written standards are complied with.*

Conclusion: Substantive gap

Red flag: No

Qualitative Analysis

Summary: External audits of public procurement in Sierra Leone are conducted annually by ASSL, which in 2023 completed 157 audits of ministries, public enterprises, local councils, diplomatic missions, and performance areas. The Auditor-General's report highlighted persistent procurement compliance issues, many of which remained unresolved and were referred to Parliament. ASSL audits assess compliance with laws and the efficiency of public programs, but limited resources constrain coverage, and some audits are outsourced. Internal audits, legally mandated year-round under vote controllers, vary in quality and frequency, with stronger performance in donor-supported entities. Despite adherence to INTOSAI and IIA standards, internal audit effectiveness remains inconsistent. The 2021 PEFA assessment gave Sierra Leone a D+ for audit performance, citing serious gaps in coverage, follow-up, and independence.

External audits of public procurement are conducted annually, with the Auditor-General's reports consistently highlighting procurement compliance issues across MDAs. In 2023, the ASSL conducted a total of 157 audits. These comprised audits of 63 Ministries and Departments, 67 Public Enterprises and Commissions, 22 Local Councils, three Diplomatic Missions, and two Performance Audits: (i) the distribution of water supply in the Western Area by the Guma Valley Water Company (2020-2022), and (ii) the management of forest harvesting by the Ministry of Environment and Climate Change (2020-2022). The findings presented in ASSL 2023 report reflect significant issues that remained unresolved by the audited entities during the audit process and are therefore submitted for the attention of Parliament, in line with Section 119(4) of the 1991 Constitution of Sierra Leone.

The compliance audits focused on evaluating whether public entities adhered to relevant laws, regulations, and financial procedures; the performance audits assessed the efficiency, effectiveness, and economy of government programs. These efforts reflect ASSL's ongoing commitment to promoting transparency, accountability, and value for money in the management of public resources. Due to resource constraints, the ASSL faces challenges in auditing all institutions annually and sometimes outsources audits of public enterprises to private firms, retaining overall responsibility for the outcomes

Internal audits are legally mandated to occur year-round, with vote controllers responsible for ensuring this function. Larger entities such as key ministries and revenue-generating agencies typically produce periodic audit reports and show stronger performance, partly due to donor support. However, coverage and quality differ widely. Some entities lack regular internal audits altogether, undermining overall assurance. The ASSL adheres to INTOSAI standards and internal audits are expected to follow the Internal Audit Manual and IIA guidelines. Nevertheless, internal audit effectiveness remains inconsistent across institutions, limiting oversight in some areas.

The Public Expenditure and Financial Accountability (PEFA) Assessment 2021 for Sierra Leone's central government, finalized on May 11, 2022, assessed external audit performance under Indicator PI-30. The

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

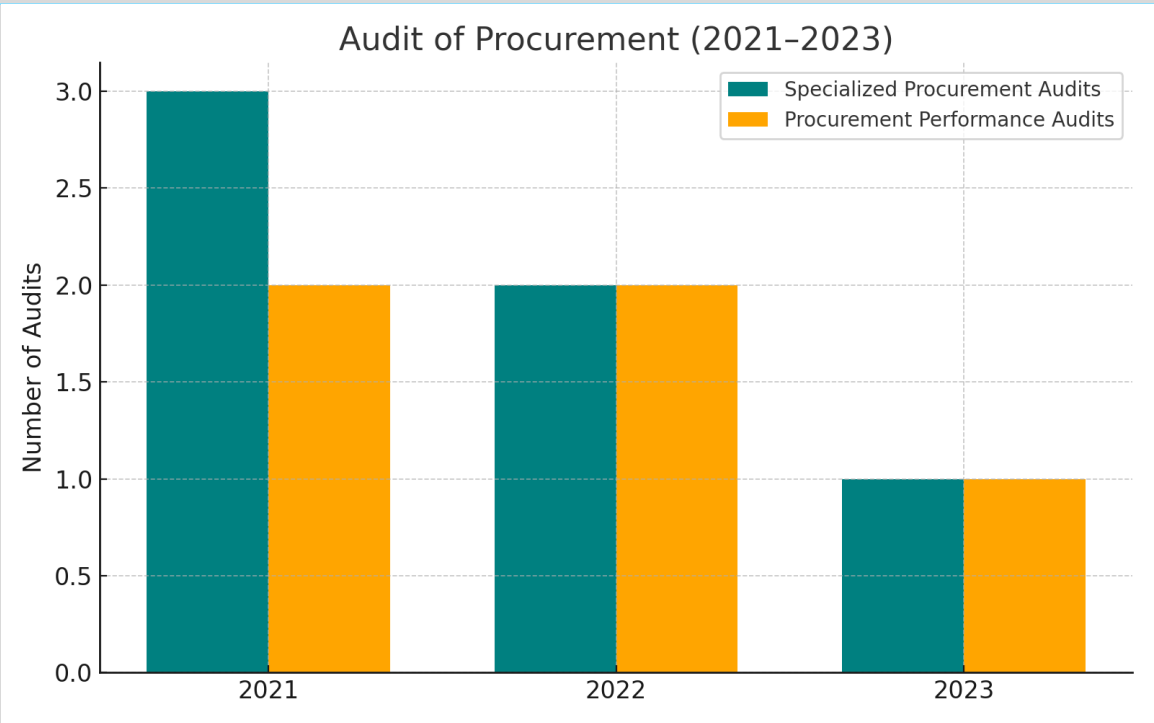
country received an overall audit score of D+, reflecting serious weaknesses in audit coverage, follow-up, and institutional independence.

Quantitative analysis

** Recommended quantitative indicator to substantiate assessment of sub-indicator 12(b) Assessment criterion (c):*

- number of specialised procurement audits carried out compared to total number of audits (in %).
- share of procurement performance audits carried out (in % of total number of procurement audits).

Source: Ministry of Finance/Supreme Audit Institution.



This chart shows the distribution of procurement audits conducted between 2021 and 2023, based on Audit Service Sierra Leone data.

- In 2021, a total of 5 audits were conducted, of which 3 were specialized procurement audits (60%) and 2 were procurement performance audits (40%).
- In 2022, the number of audits reduced to 4, evenly split between specialized (50%) and performance (50%).
- In 2023, the number of audits declined further to only 2, again split equally between the two categories (50% each).

The data reveals a downward trend in the total number of audits conducted, falling from 5 in 2021 to just 2 in 2023. While the balance between specialized and performance audits remained relatively even in recent years, the overall reduction highlights a possible weakening of audit oversight in procurement.

Source: Audit Service Sierra Leone

Gap Analysis

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

The main gap is that not all entities receive an internal procurement audit annually, despite the requirement. The Internal Audit Directorate in the MoF has been actively working to enhance the capacity of MDAs, State-Owned Enterprises (SOEs), and local councils in implementing SOPs for audit follow-up and recommendations. These initiatives aim to improve accountability and ensure effective internal control systems across government entities. Another gap is the scarcity of specialized audits. High-risk procurement areas might benefit from targeted audit (for instance, framework contracts or military procurement were not separately audited in recent years due to capacity or access issues). Also, compliance with audit standards by internal auditors can be an issue. For example, failing to document work or follow up on irregularities shows inconsistency in applying the audit manual. Coordination between internal and external audits in scheduling and planning is also not fully used. This means systemic issues (like procurement lead times, supplier management, cost benchmarking) might not get the necessary thorough analysis.

Recommendations

- a) Expand procurement audit coverage. Internal Audit Directorate should ensure each MDA includes procurement in annual audit plans. Equip internal auditors with procurement toolkits and consider a central support team for smaller entities.
- b) ASSL could conduct annual procurement performance audits by sector (e.g., health, education) to assess both compliance and performance.
- c) Enhance coordination through joint planning and training. Consultation between ASSL and Internal Audit before annual planning would help reduce overlap and improve reliance on completed audits.
- d) Increase transparency by publishing audit coverage data. ASSL and MoF should report annually on procurement audits conducted and issues resolved to drive accountability and highlight progress. Quality assurance reviews should uphold ISSAI/IIA standards.

Assessment criterion 12(b)(d):

Clear and reliable reporting lines to relevant oversight bodies exist.

Conclusion: No Gap

Red flag: No

Qualitative Analysis

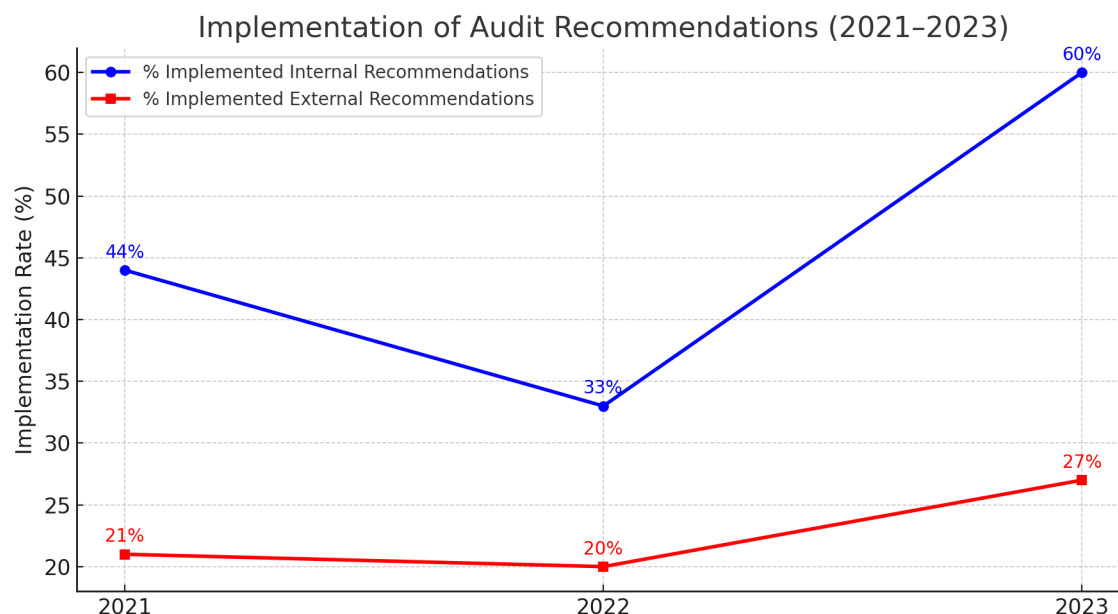
Summary: Sierra Leone's framework defines clear reporting lines for procurement audits. Internal auditors in MDAs report administratively to agency heads and functionally to Audit Committees and the MoF's Internal Audit Directorate, which can escalate unresolved issues. The Directorate compiles major findings and briefs top officials, including the PAC. Externally, the Auditor-General submits audit reports to Parliament and publishes them within 12 months. The PAC reviews these reports and reports back to Parliament. ASSL also communicates directly with agency heads and may alert the President or Finance Minister on serious matters.

Sierra Leone's legal and institutional framework establish clear reporting lines for procurement-related controls and audits. Internal auditors in each MDA have a dual reporting line: administratively, they report to the head of the agency (e.g., Permanent Secretary or Director-General), but functionally they report to the entity's Audit Committee and to the MoF Director of Internal Audit. This means their findings, if not addressed, can be escalated beyond the agency to MoF. The Internal Audit Directorate (under MoF) compiles significant internal audit issues and can brief the Financial Secretary or even the PAC on systemic problems. For external audit, the reporting line is constitutionally mandated. The Auditor-General submits the audit report to Parliament (through the Speaker) within 12 months after the fiscal year, and simultaneously the report is published for the public. From Parliament, the PAC is the designated oversight body that the report is referred to for examination. The PAC in turn reports back to the full Parliament with its findings and recommendations. There is also a direct

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

line of communication between the ASSL and the executive: The ASSL provides management letters to heads of agencies during audits, and serious issues can be flagged to the President or Minister of Finance in special cases.
Gap Analysis
Recommendations
Sub-indicator 12(c)
Enforcement and follow-up on findings and Recommendations
Assessment criterion 12(c)(a): Recommendations are responded to and implemented within the time frames established in the law.*
Conclusion: Substantive gap
Red flag: Yes
Qualitative Analysis Summary: When the Auditor-General issues audit recommendations or queries, public officials are legally expected to respond and take corrective action within 30 days according to the Audit Service Act 2014 and PFM Act 2016 as amended in 2023. However, historically implementation rates have been low. *** These pieces of legislation provide for salary withholding if deadlines are missed. Historically, implementation rates have been low, but to address this, the government incorporated audit follow-up into senior officials' performance contracts in 2022–2023. Under the 2023 SOPs manual, agreed recommendations must now be implemented within defined timelines, with penalties for non-compliance.
Quantitative analysis * Recommended quantitative indicator to substantiate assessment of sub-indicator 12(c) Assessment criterion (a): - Share of internal and external audit Recommendations implemented within the time frames established in the law (in %). Source: Ministry of Finance/Supreme Audit Institution.

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System



This chart illustrates the implementation of internal and external procurement audit recommendations from 2021 to 2023, based on Ministry of Finance and Audit Service Sierra Leone data.

- Internal Audit Recommendations: Implementation rates fluctuated. In 2021, 44% were implemented, falling to 33% in 2022, before rising significantly to 60% in 2023.
- External Audit Recommendations: Implementation remained low throughout, with 21% in 2021, 20% in 2022, and a slight improvement to 27% in 2023.

Overall, while internal audit implementation shows signs of improvement in 2023, external audit recommendation uptake remains weak. The persistently low implementation of external audits points to challenges in enforcing accountability and follow-up mechanisms.

Source: Ministry of Finance/Audit Service of Sierra Leone

Gap Analysis

The gap lies between the issuance of audit recommendations and the taking of timely action. Contributing factors include weak accountability, limited capacity to implement recommendations, and occasional disputes over findings. Responsibility is also fragmented, with internal audit recommendations often stayed at mid-level, and external ones lacked clear follow-up ownership. This is improving with performance contracts and senior officials like Vote Controllers now accountable. Still, a major challenge remains in clearing the backlog of unresolved past recommendations and addressing new ones. Some recommendations also require systemic or legislative changes, which take longer, so the framework should track interim milestones.

Recommendations

- a) Publish an Audit Recommendations Implementation Report annually that lists each recommendation, the due date per law/policy, and whether it was implemented on time. This transparency will incentivize ministries to act.
- b) Impose disciplinary action as stipulated in the Civil Service Code or withhold remuneration of the responsible official if by the agreed deadline an important recommendation to cancel an irregular contract or to recover funds from a supplier if a contract is not implemented.
- c) Create a small fund or technical assistance pool for MDAs that need resources to implement recommendations.

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

- d) Ensure that the most critical audit observations (such as those addressing fraud or significant waste) are fast-tracked.
- e) Introduce a public-facing PFM dashboard and citizen engagement in budget and procurement monitoring and encourage publication of simplified audit summaries

Assessment criterion 12(c)(b):

There are systems in place to follow up on the implementation/enforcement of the audit Recommendations.

Conclusion: Substantive Gap

Red flag: Yes

Qualitative Analysis

Summary: Systems for follow-up exist though they are not yet fully mature. The Audit Recommendations Follow-up SOP Manual (2023) is a follow-up system. It establishes the roles of various actors.

To operationalize the manual, the MoF has set up an Audit Follow-up Unit that works with internal auditors in each ministry to gather updates on each recommendation's implementation status. They maintain a database (or spreadsheet register) of all recommendations from the Auditor-General and, with assigned responsibilities and deadlines. In addition, ASSL has taken the initiative to update its own database of recommendations. The ASSL Strategic Plan (2021-2025) aims to "expand [the] database to capture tracking information on all audit recommendations being implemented". There is evidence of inter-agency coordination: for instance, in 2023, the Audit Service and MoF co-hosted workshops with MDAs to explain the follow-up process and the expectation of compliance. On the internal audit side, the regulations require internal auditors to follow up on both their own recommendations and the external auditor's recommendations and report on progress to management. Some MDAs now have audit recommendation implementation committees (often as part of their Audit Committee) that meet to track progress. These developments show that systems (processes, tools, and inter-agency collaboration) are being instituted to ensure recommendations are followed up.

Gap Analysis

The follow-up system is still solidifying. One gap was the lack of a unified IT system to track recommendations. Investing in a centralized tracking software would help. Another gap is that internal audit units need empowerment to diligently pursue implementation within their entities. If an internal auditor repeatedly reminds management of an outstanding recommendation and is ignored, the system fails unless there's an escalation path (which the new SOP provides, but it must be exercised). Additionally, not all recommendations are of equal weight, and the system should differentiate critical ones; currently the SOP treats all recommendations formally similarly, which could overload the follow-up mechanism with trivial items. Finally, legislative oversight of follow-up is not yet systematized. There is not a formal report-back mechanism from the Executive to Parliament on audit follow-up (though this is expected to happen via the MoF). In summary, the architecture is in place, but practical implementation and some technical reinforcements are needed.

Recommendations

- a) Fully implement a robust audit recommendation tracking and enforcement system. The MoF should institutionalize the Audit Follow-up Unit, giving it a clear mandate to obtain quarterly updates from each MDA and to escalate issues when deadlines are missed.
- b) Invest in a Recommendations Tracking System – even a simple online platform where MDAs log actions taken, and ASSL/Internal Audit validate them, would create transparency.

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

- c) Integrate the follow-up on internal and external audit issues. Internal auditors should use their quarterly reports to certify what percentage of both internal and external audit recommendations have been implemented in their MDA, which then flows to MoF. Also, encourage the Public Accounts Committee to hold periodic follow-up sessions.
- d) Involve civil society and media by publishing summaries of key pending recommendations (especially those involving significant sums or important public services) to complement public pressure for follow-up.
- e) When an MDA implements all recommendations on time, recognize them (the Audit Service or MoF can give awards or public praise).

Sub-indicator 12(d)

Qualification and training to conduct procurement audits

Assessment criterion 12(d)(a):

There is an established programme to train internal and external auditors to ensure that they are qualified to conduct high-quality procurement audits, including performance audits.*

Conclusion: Substantive gap

Red flag: No

Qualitative Analysis

Summary: Sierra Leone has a capacity-building framework for auditors, but it is not specifically tailored to procurement auditing. While the ASSL and MoF's Internal Audit Directorate provide ongoing training—ranging from ISSAI standards and forensic auditing to procurement compliance and fraud detection—the overall training landscape is fragmented, lacking a structured or mandatory procurement audit certification. Although many ASSL auditors have participated in international and regional training, internal audit units receive fewer opportunities, and efforts remain largely donor-driven and ad hoc.

According to the 2023 ASSL annual report, the ASSL continues to face serious capacity challenges in fully auditing procurement across the public sector:

- Inadequate staff expertise in forensic, ICT, and environmental auditing.
- Incomplete implementation of the Audit Management Information System (AMIS), limiting audit efficiency and documentation.
- Weak internal audit and oversight structures in many MDAs, especially due to non-functional audit committees.
- Limited capacity at the local government level to manage procurement and follow up on audit findings.

The capacity-building framework for auditors in Sierra Leone is in place but not specifically focused on procurement. The ASSL through its Training, Research and Development Division, provides ongoing professional development. Under its 2021–2025 Strategic Plan, the ASSL committed to training auditors on ISSAI standards and emerging audit areas. In practice, auditors have received training in forensic auditing, risk-based approaches, and IT audits (skills that support procurement oversight, especially in high-risk contracts and digital systems). On the internal audit side, the MoF's Internal Audit Directorate, often with donor support, has delivered training on the Internal Audit Manual, procurement compliance, and fraud detection. There is no procurement audit training program. Past PFM reform projects have introduced modern techniques and audit software. Additionally, NPPA has held joint compliance workshops with internal auditors and procurement officers, and the ACC-ASSL partnership envisions joint training in areas like procurement risks.

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

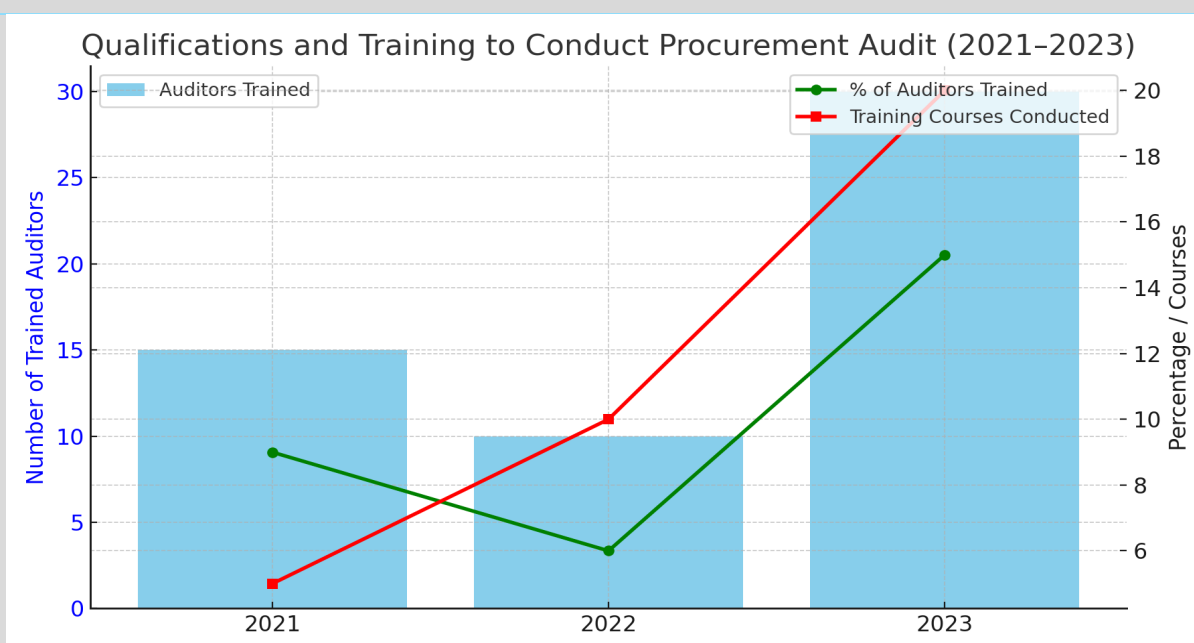
Despite this activity, the training landscape remains fragmented. There is no structured or mandatory procurement audit certification that all auditors must complete. In 2023, ASSL reported 55 auditors out of 150 attended 25 international trainings on topics including risk and IT auditing (indicating a significant share of its workforce receiving advanced instruction). Sierra Leone's auditors also have access to regional procurement audit modules through AFROSAI-E. Internal audit units receive fewer opportunities, though donors like GIZ and AfDB have supported short courses in recent years.

Quantitative analysis

* Recommended quantitative indicator to substantiate assessment of sub-indicator 12(d) Assessment criterion (a):

- number of training courses conducted to train internal and external auditors in public procurement audits.
- share of auditors trained in public procurement (as % of total number of auditors).

Source for all: Ministry of Finance/Supreme Audit Institution.



This chart presents the training and qualifications of auditors in procurement audits between 2021 and 2023, based on Audit Service Sierra Leone data.

- Number of Trained Auditors: In 2021, 15 auditors were trained; this decreased to 10 in 2022, before rising to 30 in 2023.
- Percentage of Trained Auditors: Only 9% of auditors were trained in 2021, falling to 6% in 2022, but then improving to 15% in 2023.
- Training Courses Conducted: The number of training courses steadily increased, from 5 in 2021, to 10 in 2022, and reaching 20 in 2023.

The data highlights a positive trend in 2023, with both the number and percentage of trained auditors improving significantly, supported by a strong increase in training courses. However, the overall share of auditors trained remains relatively low, pointing to the need for sustained capacity-building efforts, including continuing professional development.

Source: Audit Service of Sierra Leone

Gap Analysis

Training of auditors to conduct audit is not focused on procurement audit, and

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

- a) training in audit of procurement is not institutionalized. Some auditors may learn on the job without formal training, which can lead to variability in audit quality.
- b) internal audit staff in certain local councils or smaller entities might not have access to training opportunities that their peers in Freetown have.
- c) there is a gap in advanced performance audit skills specific to procurement – e.g., evaluating cost-effectiveness or lifecycle costs in procurement. The emphasis has been more on compliance.
- d) retention of trained staff is a concern. The ASSL noted in past reports that after receiving high-quality training, auditors sometimes leave for other opportunities, meaning the training effort needs to be continuous to keep capacity up.
- e) Lastly, coordination between ASSL and Internal Audit on training could create synergy.

Recommendations

- a) Establish a structured and focused Procurement Audit Training Program as part of the broader audit training plan. This could involve developing a specific course that internal and external auditors must go through. Such a course could cover (i) procurement laws and regulations; (ii) techniques for compliance auditing of procurement; (iii) techniques for performance/value-for-money auditing of procurement; (iv) using data analytics for procurement audit; and (v) identification of red flags in procurement. This program could be done in collaboration with NPPA and the Anti-Corruption Commission to bring in cross-functional expertise. Additionally, continue sending auditors to regional and international trainings.
- b) Encourage professional certification relevant to procurement audit, such as the Certified Internal Auditor (CIA) or Certified Fraud Examiner (CFE) programs which cover some procurement aspects.
- c) For internal auditors at local levels, coordinate with NPPA to include them in NPPA's capacity-building sessions for procurement officers (so they learn side by side).
- d) Track training outcomes – maintain metrics such as what percentage of auditors have received procurement audit training and aim to raise it (similar to how, in 2023, the ASSL Training Division tracked 55 staff attending international trainings; expand that tracking to internal audit staff too through MoF). Donors and regional bodies (like AFROSAI-E) could be tapped to sponsor additional procurement audit workshops in-country, which would be cost-effective and reach more people.

Assessment criterion 12(d)(b):

The selection of auditors requires that they have adequate knowledge of the subject as a condition for carrying out procurement audits; if auditors lack procurement knowledge, they are routinely supported by procurement specialists or consultants.

Conclusion: Substantive gap

Red flag: No

Qualitative Analysis

Summary: Sierra Leone's audit institutions require auditors to have accounting or auditing backgrounds, with basic procurement knowledge gained through training and job experience. External auditors at ASSL are professional accountants trained in compliance, including procurement. Internal auditors are expected to learn procurement on the job. When complex procurement issues arise, auditors may seek external technical expertise, though formal mechanisms like a specialist roster are lacking. Occasionally, procurement officers or NPPA staff assist, and the ACC may conduct joint reviews with internal auditors. Although multi-disciplinary collaboration is emerging, it is not yet institutionalized.

In terms of personnel selection, Sierra Leone's auditing institutions generally require a solid accounting/auditing background, which includes some knowledge of procurement, External auditors (ASSL) are

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

typically professional accountants or auditors by training. Through their education and certification, they learn about internal controls and compliance, which covers procurement basics. On the job, ASSL auditors become familiar with the Public Procurement Act and Regulations as a key area of their audits. Their competence in this area is assessed by supervisors during audits. For internal auditors, the Civil Service hiring criteria often include knowledge of financial management; familiarity with procurement rules is expected to be learned through experience and training rather than being a strict pre-condition. In practice, when audit teams encounter complex procurement issues, they do seek expertise. For example, if ASSL is auditing a highly technical procurement (say, an engineering project or an IT system procurement), they sometimes include engineers or IT experts in the audit team to help evaluate technical aspects. If a procurement is particularly specialized (e.g., military equipment), ASSL could hire a consultant or coordinate with experts from elsewhere, but such cases are rare. There is no formal roster of procurement specialists for audits, but informally, ASSL's staff with procurement knowledge or even NPPA officials have been consulted.

On the internal audit side, some ministries have procurement officers who might assist internal auditors in understanding the process or documentation. Moreover, the ACC's Systems Review Department occasionally conducts joint reviews with internal auditors on procurement processes, effectively lending their specialized knowledge. When a lack of knowledge is identified, the auditors do try to get support. The new collaborative approach (ACC-ASSL, NPPA's involvement in training) suggests a recognition that multi-disciplinary teams yield better procurement audit results. However, this practice is not institutionalized.

Gap Analysis

The absence of a formal mechanism or requirement tying auditor selection to procurement knowledge is a gap. Recruitment for ASSL and internal audit focuses on general audit skills; thus, an auditor might be assigned to audit procurement without prior specialized training. The reliance is on post-recruitment training to fill that gap. Not all audit teams currently have easy access to a procurement specialist. For instance, if an internal audit unit in a ministry is small and none of them deeply understand procurement, they might not have anyone to turn to locally, and unless MoF sends support, they could miss issues. The NPPA is an external body and doesn't automatically join audit teams (to maintain its own independence), so auditors must know when to ask NPPA or others for advice. There's also a gap in terms of data analytics. Having specialists in data analysis could greatly aid procurement audits (to detect patterns of collusion or overpricing), and currently such skills are limited to a few staff. The system relies on broadly trained auditors rather than explicitly pairing auditors with procurement experts for each audit, which is a gap especially as procurement can be technical and legalistic.

Recommendations

- a) Match skills to audit assignments. ASSL should maintain a skills matrix of auditors. Identify those with strong procurement knowledge or that have attended specialized procurement audit training. When planning audits of a procurement department or large procurement contracts, assign those individuals with sound knowledge of procurement or even create a dedicated Procurement Audit Task Force.
- b) For internal audit, the MoF Internal Audit Directorate could designate a few procurement audit champions among its staff who can be dispatched to assist internal auditors in various MDAs when needed.
- c) Strengthen ties with NPPA. NPPA could act as an on-call advisor if auditors have technical questions about procurement rules or market norms. Coordinate capacity building programs for auditors with the capacity building program of the professionalization strategy.
- d) Involve external consultants selectively. For performance audits evaluating large infrastructure procurements, hire an engineer/procurement consultant to assess if procedures were followed correctly and if costs are reasonable.
- e) Incorporate procurement case studies in auditor certification exams or internal promotion exams. This would encourage auditors to study and become knowledgeable on procurement.

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

Assessment criterion 12(d)(c):

Auditors are selected in a fair and transparent way and are fully independent.

Conclusion: Substantive gap

Red flag: No

Qualitative Analysis

Summary: External auditor appointments in Sierra Leone are guided by the 1991 Constitution and the Audit Service Act 2014. The Auditor-General is appointed by the President with Parliamentary approval and has strong job security, removable only by tribunal. Other audit staff are appointed by the independent Audit Service Board. The Auditor-General may also appoint private auditors based on competence and transparency. Internal auditors in MDAs are hired through the civil service under the PFM Act 2016, with input from the Ministry of Finance. They follow international standards but lack special protections and are subject to regular civil service procedures, making them more vulnerable to administrative influence.

The selection of external auditors for government bodies is primarily governed by the 1991 Constitution and the Audit Service Act of 2014. The Auditor-General, who leads external public auditing, is appointed by the President in consultation with the Public Service Commission and subject to approval by Parliament, ensuring a high level of scrutiny and political oversight. Once appointed, the Auditor-General enjoys strong security of tenure and can only be removed through a formal tribunal process based on proven misconduct or inability. Other audit staff within the Audit Service, such as Deputy Auditor-Generals and auditors, are appointed by the Audit Service Board, an independent body whose members are appointed by the President and approved by Parliament. Additionally, the Auditor-General has the authority to appoint private external auditors to conduct audits of public entities, selecting them based on professional competence and ensuring transparency and avoidance of conflicts of interest.

For internal auditors within MDAs, the selection process is based on the PFM Act of 2016. Internal auditors are recruited through the regular civil service system, under the authority of the Public Service Commission, often with input from the MiF's Directorate of Internal Audit to ensure professional standards are maintained. Each government body is required to have an internal audit unit, and internal auditors are expected to meet internationally accepted standards of auditing, although the law does not specify precise qualification requirements. Unlike the Auditor-General, internal auditors do not benefit from special protections. Their appointments, transfers, and potential removals follow standard public service disciplinary procedures, making them more vulnerable to administrative influence compared to their external audit counterparts.

Gap Analysis

The selection process for external auditors, particularly the Auditor-General needs Parliamentary approval, but still allows significant influence from the executive branch since the President controls the nomination. There is no formal, transparent, or competitive process publicly mandated to identify candidates based on merit or technical qualifications, creating a potential gap where appointments could be politicized. Similarly, although the Audit Service Board handles the appointment of other audit staff, its members are themselves presidential appointees, which introduces another layer of potential political influence over the selection and discipline of external auditors below the Auditor-General.

For internal auditors within ministries and agencies, the selection follows standard civil service recruitment procedures without any special measures to protect the independence of the internal audit function. The Public Financial Management Act requires the establishment of internal audit units but does not set out specific

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

minimum professional qualifications for internal auditors or mandate an open, competitive recruitment process tailored to their sensitive oversight role. Moreover, internal auditors lack tenure protections and can be reassigned or dismissed under ordinary civil service rules, making them more vulnerable to pressure or retaliation if their audit work uncovers problems. These gaps weaken the insulation of auditors from undue influence and ultimately pose risks to the objectivity and effectiveness of public sector auditing.

Recommendations

- a) Introduce a transparent, competitive selection process for the Auditor-General, including public advertisement, independent vetting, and clear professional qualification criteria.
- b) Reform the Audit Service Board by increasing the representation of independent, professionally nominated members to reduce executive influence over audit staff appointments.
- c) Establish a specialized recruitment system for internal auditors, requiring mandatory professional certifications and separating their hiring from the general civil service process.
- d) Require that any removal or reassignment of internal auditors be subject to review and approval by the Directorate of Internal Audit at the Ministry of Finance.
- e) Strengthen the role of Audit Committees in ministries and agencies by involving them directly in the selection and evaluation of internal auditors and ensure internal audit positions are consistently filled.

Indicator 13. Procurement appeals mechanisms are effective and efficient

Sub-indicator 13(a) Process for challenges and appeals
Assessment criterion 13(a)(a): Decisions are rendered on the basis of available evidence submitted by the parties.
Conclusion: Substantive gap
Red flag: No
Qualitative Analysis Summary: The Independent Procurement Review Panel (IPRP), established under Section 65(1) of Sierra Leone's Public Procurement Act 2016, serves as an independent body to review complaints from bidders who believe procurement processes were unfair or mishandled. Aggrieved parties must first seek redress from the procuring entity and, if unsatisfied, may escalate the matter to the IPRP within ten working days, paying a fee of 2% of their bid (capped at Leones 2 million). The IPRP bases its decisions solely on evidence submitted by the parties, such as bid documents and evaluation reports, ensuring a transparent, impartial, and documentation-driven review process. *** The IPRP in Sierra Leone was established under Section 65(1) of the Public Procurement Act No. 10 of 2016. Its creation marked a significant step toward enhancing transparency, accountability, and fairness in public procurement by providing a structured, formal mechanism for addressing grievances related to procurement decisions. The IPRP operates independently and is tasked with reviewing complaints and appeals brought by aggrieved bidders when they believe that a public procurement process has been mishandled or conducted unfairly. When a bidder is dissatisfied with a procurement decision, the first step is to seek a review from the head of the procuring entity. If the response is unsatisfactory or if the procuring entity fails to respond within the designated

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

time frame, the bidder may escalate the matter to the IPRP. To do so, the complainant must submit a formal application, accompanied by an administrative fee.

IPRP renders decisions based on the evidence submitted by the parties involved. Once a complaint is formally filed, the IPRP initiates a review process that relies heavily on documentation provided by the complainant, the procuring entity, and any other relevant stakeholders. This includes bid documents, evaluation reports, correspondence, and any clarifications deemed necessary. The panel does not conduct independent investigations beyond the scope of the submitted evidence; instead, it assesses the merits of the case using the materials presented. The goal is to ensure that decisions are made impartially and objectively, grounded in the facts and documentation available at the time of review.

Gap Analysis

Despite the establishment of the IPRP as an independent body to resolve procurement-related complaints, several notable gaps persist in the mechanism, particularly concerning the handling of evidence in decision-making.

A primary concern lies in the heavy reliance on evidence submitted by the parties without any proactive investigative powers on the part of the IPRP. This means that the fairness and comprehensiveness of the decision-making process are contingent on the completeness and quality of the documents presented. In cases where a complainant lacks the technical capacity, legal understanding, or financial resources to compile strong supporting evidence, their claims may be disadvantaged, even if legitimate. This structural imbalance risks weakening the credibility and accessibility of the review process.

Another gap is the absence of formal procedural guidance on how evidence should be presented, evaluated, or challenged. There are limited documented procedures or standards that outline what constitutes admissible or sufficient evidence. This creates room for inconsistencies in how different complaints are handled and increases the risk of arbitrary decisions, particularly where documentation is ambiguous or incomplete.

Additionally, the IPRP does not routinely publish decisions or rationales, which limits transparency and prevents the development of a clear jurisprudential standard. Without precedent or published guidance, parties to a dispute may not fully understand what evidence is considered persuasive or why certain decisions are made, which discourages participation and limits institutional learning.

Furthermore, while the law allows the IPRP to request information from procuring entities, there are few mechanisms to ensure compliance or penalize non-cooperation. This weakens the panel's ability to access all relevant facts and constrains its authority in contentious cases.

Overall, while the IPRP provides a formal venue for complaint resolution, its evidence-based decision-making process suffers from structural and procedural weaknesses (limited independence, unclear procedures, and inadequate capacity) that limit its fairness, accessibility, and effectiveness. Addressing these gaps would significantly enhance the integrity of procurement complaint reviews in Sierra Leone.

Recommendations

- a) Strengthen the Review Mechanism: The review mechanism (Sections 63-65) should be strengthened to ensure timely and transparent resolution of complaints. This could include providing more resources and the capacity of the IPRP with the authority to investigate and impose sanctions for non-compliance and presence in all the districts or at least in all the regional headquarter cities.
- b) Conduct regular training for IPRP members on procurement law and evidence assessment.
- c) Develop a standardized decision template documenting the evidence reviewed and rationale for rulings.

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

- d) Publish case decisions in their entirety or in summarized format highlighting the evidence considered and the panel's reasoning to enhance transparency and enhance learning on the real case basis.

Assessment criterion 13(a)(b):

The first review of the evidence is carried out by the entity specified in the law.

Conclusion: No gap

Red flag: No

Qualitative Analysis

Summary: Sierra Leone's Procurement Act requires complaints to be reviewed first by the procuring entity, with appeals allowed to the IPRP only after a written decision or lack of response within five days.

Sierra Leone's Procurement Act mandates two-tier complaints review process: the first review must be conducted by the head of the procuring entity, and appeals can then be escalated to the IPRP. This legal framework is strictly followed, with procuring entities required to issue a written decision within five working days before an appeal can proceed. The IPRP only accepts appeals after an entity-level review unless an entity fails to respond.

Assessment criterion 13(a)(c):

The body or authority (appeals body) in charge of reviewing decisions of the specified first review body issues final, enforceable decisions. *

Conclusion: Minor gap

Red flag: No

Qualitative Analysis

Summary: IPRP decisions/corrective measures are final and must be implemented by procuring entities, often leading to contract cancellations or re-tendering. Since 2020, these decisions can be challenged in court, addressing earlier concerns about the lack of judicial review.

According to the Act and Reg. 165(5) the IPRP's decisions/corrective measures are final within the administrative framework, and procuring entities are legally required to implement them. The panel's rulings have led to contract cancellations and re-tendering in cases of procedural violations, demonstrating enforceability. However, prior to 2020, there was no explicit avenue for judicial review, raising concerns about whether decisions could be legally contested. This was rectified in 2020 when regulations allowed judicial review of IPRP decisions, aligning with constitutional principles.

Quantitative analysis

// Minimum indicator // * Quantitative indicator to substantiate assessment of sub-indicator 13(a) Assessment criterion (c):

- number of appeals.

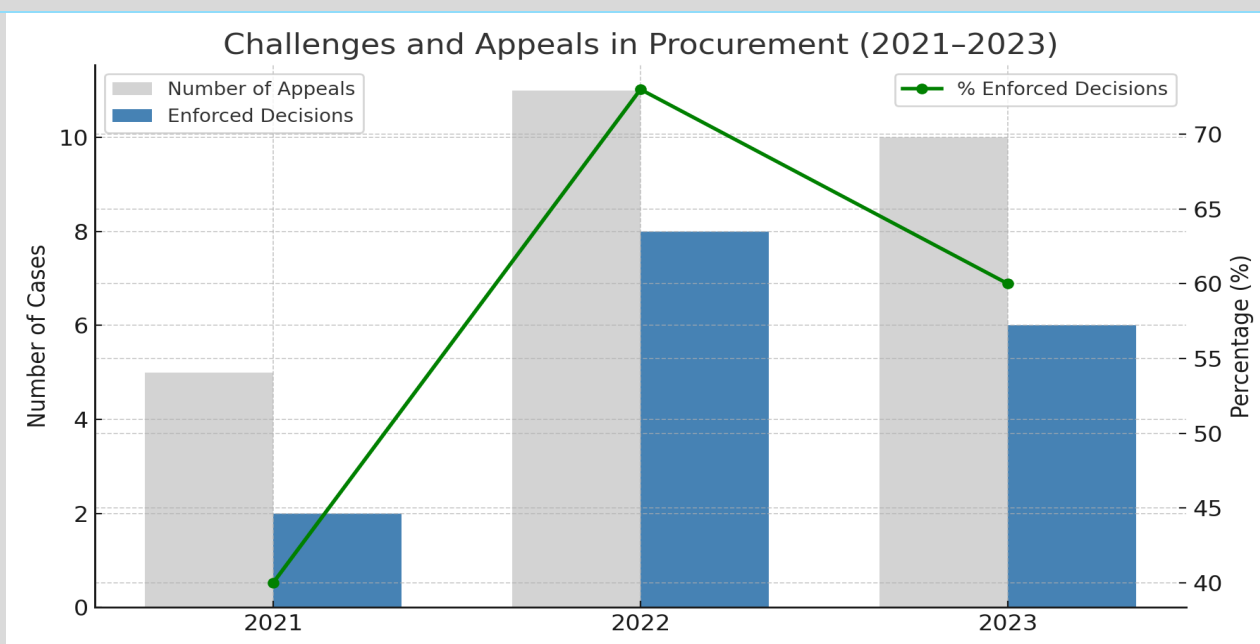
Source: Appeals body.

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

* Recommended quantitative indicator to substantiate assessment of sub-indicator 13(a) Assessment criterion (c):

number (and percentage) of enforced decisions.

Source: Appeals body.



This chart highlights the appeals process and enforcement of decisions in procurement review cases between 2021 and 2023, based on IPRP data.

- Appeals and Enforced Decisions: In 2021, there were 5 appeals with 2 enforced decisions (40%). In 2022, appeals increased to 11, with 8 enforced (73%). In 2023, there were 10 appeals, with 6 enforced (60%).
- Online Publication of Decisions: Across all three years, no appeal decisions were posted on a central online platform (0%).

The data indicates an overall improvement in the enforcement of appeal decisions, peaking in 2022. However, the complete absence of published decisions online reflects a significant gap in transparency. While enforcement levels are encouraging, stronger measures are needed to ensure public accessibility and accountability of the appeals process.

Source: IPRP

Gap Analysis

Although decisions are now final and enforceable, the system lacks a formal tracking mechanism to confirm whether procuring entities have complied with IPRP rulings.

Recommendations

- Introduce a mechanism for NPPA to monitor and confirm the implementation of IPRP decisions.
- Establish penalties for non-compliance with IPRP rulings, such as procurement suspensions or disciplinary actions.
- Publicize the judicial review option to reinforce confidence in the process.

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

Assessment criterion 13(a)(d): The time frames specified for the submission and review of challenges and for appeals and issuing of decisions do not unduly delay the procurement process or make an appeal unrealistic.
Conclusion: Minor gap
Red flag: No
Qualitative Analysis Summary: The Act and Reg. 165) mandate quick complaint handling, but while most appeals are resolved within a month, complex cases sometimes exceed the ten-day limit due to limited IPRP staffing. *** The Act and Reg. 165 sets strict deadlines: PEs must respond within five working days, and the IPRP must issue a decision within ten working days. These tight timelines help prevent excessive procurement delays. However, in practice, some complex cases have exceeded the ten-day target, taking up to six weeks. The IPRP's limited staffing has contributed to these delays. Despite occasional overruns, most appeals are resolved within a month, avoiding severe disruptions to procurements.
Gap Analysis The primary gap is between mandated timelines and actual resolution times. Because of the IPRP's limited capacity (financial resources, staffing, office space, etc.) some cases take longer than allowed by law. There are reports of lack of even basic office facilities for the operations of the Panel and instances exist where procuring entities have failed to implement the decisions of the IPRP without the knowledge of the Panel due to lack of resources to monitor the implementation of such rulings. Additionally, if a procuring entity delays its first-tier response, the overall appeal process is extended unnecessarily.
Recommendations a) Increase IPRP staffing capacity to improve case resolution speed. b) Allow minor legal extensions (e.g., an additional 10 working days for complex cases). c) Ensure procuring entities respond to first-tier complaints within the required time limit.
Sub-indicator 13(b) Independence and capacity of the appeals body The appeals body:
Assessment criterion 13(b)(a): is not involved in any capacity in procurement transactions or in the process leading to contract award decisions
Conclusion: No gap
Red flag: No
Qualitative Analysis Summary: The IPRP is independent with members drawn from legal, private sector, and regulatory backgrounds. *** The IPRP operates independently of the procurement process, with members drawn from legal, private sector, and regulatory backgrounds. The panel does not participate in contract awards or procurement decisions, ensuring impartiality. Since 2019, the IPRP has functioned separately from the NPPA, further reinforcing its independence.

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

Initially, the IPRP was under-resourced and administratively tied to the NPPA, creating potential conflicts. This gap has since been addressed by operationalizing an independent secretariat. Though the criterion has been met, there are possible further improvement, regarding in particular specifying qualification requirements for Panel members and clarity on conflict-of-interest rules

Gap Analysis

Recommendations

- a) Introduce conflict-of-interest rules requiring recusal when necessary.
- b) The Act should specify the qualifications and appointment process for IPRP members to ensure their independence and expertise. For example, members could be required to have legal, procurement, or financial expertise. Consideration may also be given to including members from the private sector and civil society.

Assessment criterion 13(b)(b):

does not charge fees that inhibit access by concerned parties

Conclusion: Minor gap

Red flag: No

Qualitative Analysis

Summary: The Public Procurement Act 2016 ensures access to redress without prohibitive costs. The IPRP charges a modest fee of 2% of the bid price, capped at Le 2 million (about USD 100), making the appeals process affordable and inclusive, especially for SMEs.

The Public Procurement Act 2016 emphasizes that concerned parties must have the right to seek redress without facing prohibitive costs. The IPRP charges a fee equivalent to 2% of the applicant's bid price, up to a maximum of Leones 2 million (approximately USD 100). This aligns with the principle that financial considerations should not inhibit access to the appeals process, encouraging participation from all suppliers, including SMEs. The system is thus designed to be accessible, upholding fairness and the right to remedy in procurement disputes.

However, although formal fees are minimal, the overall cost burden on complainants can still be considerable when factoring in indirect expenses. Parties must often bear the costs of preparing detailed submissions, legal representation (if desired), travel to Freetown for hearings (especially burdensome for rural firms), and opportunity costs linked to the time and resources spent on the appeals process. These indirect barriers can disproportionately affect smaller suppliers or those located outside major cities, effectively discouraging them from exercising their right to appeal despite the formal low-cost framework.

Gap Analysis

Sierra Leone's procurement appeals body does not charge high formal fees that inhibit access, important gaps remain in practice. Although filing a complaint is subject to minimal administrative fees, many concerned parties, especially small and rural businesses, still face significant indirect costs. These include travel expenses to Freetown, legal or advisory costs for preparing submissions, and the opportunity cost of time spent navigating the process. As a result, even though the formal fee structure is not prohibitive, the broader cost environment can discourage smaller suppliers from seeking redress.

Additionally, the appeals mechanism is highly centralized, with no regional offices or virtual submission options to facilitate easier access. Limited public awareness about the availability and affordability of the complaints

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

process further exacerbates this barrier, leaving many suppliers uninformed about their rights or hesitant to engage. These factors combined suggest that practical accessibility gaps remain that could affect the fairness and inclusivity of the procurement complaints system.

Recommendations

- a) Expand geographic reach through regional reception points or mobile outreach and improve digital infrastructure by introducing virtual hearings and online filing systems to reduce travel burdens and costs for complainants.
- b) Link e-complaint system as a functionality within the upcoming e-GP system.
- c) Launch targeted public awareness campaigns (particularly for SMEs) highlighting the affordability and accessibility of the complaints mechanism and simplify submission procedures to minimize the need for legal support or complex documentation.
- d) Enforce strict timelines for complaint resolution to limit delays and reduce opportunity costs for aggrieved bidders.

Assessment criterion 13(b)(c):

follows procedures for submission and resolution of complaints that are clearly defined and publicly available

Conclusion: Substantive gap

Red flag: No

Qualitative Analysis

Summary: Many suppliers, especially in remote areas, lack awareness of the procurement complaint process despite its legal clarity and public availability. Limited outreach and centralized postings disadvantage smaller bidders. Although procedures exist, delays and complex requirements, such as strict deadlines and detailed documentation—create barriers, particularly for SMEs and new bidders, discouraging complaints and diminishing the system's transparency.

The procedures and timelines for lodging procurement complaints are outlined in the Public Procurement Act, 2016 which are publicly available, and followed by the IPRP.

Many bidders and potential complainants, especially those in remote or less-resourced areas, are not fully aware of the complaint process. Public availability of information is often limited to official procurement publications and notices posted at central locations, leaving smaller or regional suppliers at a disadvantage. Furthermore, while the procedures are legally established, there are occasional delays in resolution, which can reduce bidder confidence and discourage formal complaints.

Another issue is the complexity of the process. Though well-documented, the procedural steps can be seen as cumbersome, particularly for small businesses or first-time bidders. Detailed documentation requirements, strict filing deadlines, and the absence of easily accessible guidance materials or dedicated support services can deter legitimate complaints. As a result, the system may appear more transparent than it actually is in practice, with barriers persisting due to informational and procedural gaps.

Gap Analysis

A significant gap between the legislative framework and actual practice is the limited public awareness and accessibility of complaint procedures. While the law states that these procedures should be publicly available, in reality, many vendors are unaware of where and how to find this information. The absence of centralized,

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

easily navigable online resources means that only those with the means to access official bulletins or visit procurement offices can obtain full details.

Another notable gap is the perception of complexity in the complaint process. Although the steps are legally clear, the procedural demands, including preparing detailed supporting documents and adhering to tight submission deadlines, can be intimidating, particularly for smaller suppliers or those with limited administrative capacity. In advanced procurement systems, simplified and user-friendly complaint portals are standard, allowing bidders to file grievances quickly and easily without extensive paperwork. Sierra Leone's more manual approach leaves room for error and confusion, ultimately reducing the effectiveness of the complaint system.

Finally, the timelines for resolution, while defined, are not always adhered to in practice. Delays in addressing complaints erode trust in the system and discourage bidders from pursuing legitimate grievances. International benchmarks emphasize timely, efficient complaint handling to maintain transparency and supplier confidence. Sierra Leone's occasional delays, coupled with the perception of procedural barriers, highlight a gap that must be addressed to fully align with global standards.

Recommendations

- a) Make complaint procedures more accessible by publishing clear instructions on a central e-procurement platform, with simple downloadable guides. Awareness campaigns, especially through business associations, can inform suppliers (particularly smaller ones) of their rights and how to file complaints.
- b) Simplify the complaint process by easing documentation, extending deadlines slightly, and offering templates or online submissions. Training vendors on using the system can reduce barriers and encourage legitimate complaints, strengthening integrity.
- c) Ensure complaint resolution timelines are met by setting performance targets for the IPRP and monitoring results. Publishing data on complaint volumes and resolution times would enhance accountability and vendor trust.

See also recommendation 1 under 1(h)(d).

Assessment criterion 13(b)(d):

exercises its legal authority to suspend procurement proceedings and impose remedies

Conclusion: Substantive gap

Red flag: No

Qualitative Analysis

Summary: Public procurement regulations in Sierra Leone empower oversight bodies like the IPRP to suspend proceedings and impose remedies in cases of suspected misconduct, aiming to protect public resources and uphold transparency. However, in practice, these powers are applied inconsistently and sometimes informally, weakening their effectiveness. Unclear procedures and limited stakeholder awareness further reduce the system's credibility and its ability to deter wrongdoing.

The Public Procurement Regulations provide legal authority to suspend proceedings and impose remedies in cases of suspected wrongdoing. The IPRP and other oversight bodies can intervene during or after a tender process to prevent harm, correct errors, or address allegations of fraud or corruption. These provisions aim to ensure that public resources are protected and that procurement activities maintain transparency and integrity. The Act and Regulations (sec. 64(3) and 65(6)); Reg. 165(4) provide an automatic suspension of the procurement

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

process (both in the case of the submission of the complaint to the concerned entity and upon submission to the IPRP)

In practice, the use of these powers is uneven. While legal authority exists, it is not always exercised consistently or promptly. Cases requiring intervention may be delayed or handled informally, eroding confidence in the system's ability to safeguard against misconduct.

Bidders and stakeholders may not fully understand the criteria under which procurement can be suspended or the steps for challenging questionable decisions. This lack of awareness and transparency diminishes the deterrent effect of such remedies and reduces overall trust in the enforcement of procurement regulations.

Gap Analysis

A key gap lies in the practical application of suspension and remedy powers. Although the regulatory framework grants this authority, it is not exercised timely or transparently. Inconsistent application of these powers creates uncertainty and reduces their intended protective effect.

Another gap is the lack of clear procedural guidelines. While the Act requires suspensions, detailed steps on how to trigger these remedies or the standards of evidence required are not always clearly communicated. The Act does not define "urgent public interest" or provide criteria for determining such cases. (The procuring entity may cite urgent public interest as grounds, in accordance with the Act, to avoid the suspension normally triggered by submission of complaint). International norms emphasize well-documented procedures and public reporting of suspension cases. Sierra Leone's relatively opaque processes make it harder for affected parties to understand or rely on these safeguards.

Finally, the limited availability of information regarding imposed remedies diminishes public confidence. Best practices involve not only applying remedies but also openly sharing the rationale and outcomes, demonstrating that procurement rules are actively enforced. In Sierra Leone, the lack of accessible data on these interventions reduces both transparency and accountability, widening the gap between policy and practice.

Recommendations

- a) Improve transparency by publishing clear, step-by-step procedures for remedies. Making this information readily accessible to all stakeholders, including bidders and civil society, would improve understanding and trust. Regular updates on suspension cases and the outcomes of imposed remedies would also increase confidence in the system's integrity.
- b) Limit override of suspension: The legal framework, and supporting implementation guidance, could usefully provide more definition of the circumstances which meet the "urgent public interest" test for waiver of the suspension normally triggered by initiation of the complaint review process (e.g., the extent to which a formally declared emergency would be a pre-condition for avoiding suspension on urgency grounds)). The development of those provisions and related guidance could synergize with the further development of provisions on emergency procurement (see recommendations under assessment criterion 1(b)(a)).
- c) Strengthen capacity and training within oversight bodies to ensure more consistent and timely decision-making when taking exceptions to the default rule of suspension. Clear internal guidelines, coupled with regular monitoring and evaluation, would help ensure that procurement authorities exercise their legal discretion effectively and in line with international standards.
- d) Introduce a system of public reporting and accountability to reinforce trust. Publishing an annual summary of cases where procurement proceedings were suspended or remedied, along with justifications and resolutions, would demonstrate active enforcement. By making this information

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

publicly available, Sierra Leone would align more closely with global best practices, fostering greater integrity and confidence in its procurement system.

Assessment criterion 13(b)(e):

issues decisions within the time frame specified in the law/regulations*

Conclusion: Substantive gap

Red flag: No

Qualitative Analysis

Summary: The procurement framework in Sierra Leone sets clear legal deadlines for decisions on complaints and appeals to ensure timely and consistent outcomes. While central entities usually comply, delays are common at the local level and in complex cases due to limited capacity, unclear procedures, and weak oversight. Transparency is also limited, as little public information exists on whether timelines are met, reducing trust in the process despite legal compliance.

The Public Procurement Act 2016 and associated regulations mandate clear timelines to ensure that decisions are rendered promptly and consistently. These legal provisions aim to provide bidders with timely resolutions, maintain trust in the procurement system, and prevent unnecessary delays in project implementation. However, practical adherence to these timeframes is uneven.

Another issue is the limited transparency around decision-making timelines. While the law specifies deadlines, publicly available information on actual performance is scarce. Bidders and stakeholders are often unaware of whether decisions are issued on time, making it difficult to assess the effectiveness of the process. This lack of visibility diminishes the credibility of the system, even if it generally adheres to legal requirements.

Quantitative analysis

Quantitative indicator to substantiate assessment of sub-indicator 13(b) assessment criterion (e):

- *appeals resolved within the time frame specified in the law/exceeding this time frame/unresolved (Total number and in %).*

Source: Appeals body.

Data not available

Gap Analysis

The primary gap is between the legal requirement for timely decisions and the practical reality of delays. Sierra Leone's occasional deviations from the prescribed timelines, particularly at the local level, create uncertainty and can deter bidder participation. This inconsistency is exacerbated by the lack of publicly reported data on decision issuance, which reduces accountability and stakeholder confidence.

Recommendations

- Implement a public reporting mechanism that tracks whether procurement decisions are issued within the prescribed deadlines.
- Establish a centralized monitoring and evaluation unit within the NPPA could ensure that deadlines are met. This unit could conduct periodic audits of IPRP decisions identify recurring bottlenecks and

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

recommend corrective actions. Regular performance reviews would help align practice with policy and reduce the incidence of delays over time.

Assessment criterion 13(b)(f):

issues decisions that are binding on all parties

Conclusion: Minor gap

Red flag: No

Qualitative Analysis

Summary: The procurement framework grants the IPRP authority to issue binding decisions to ensure compliance and uphold system integrity. While central entities generally respect these rulings, enforcement is inconsistent at local levels or in cases involving influential contractors. Delays or resistance in implementation, along with limited transparency on enforcement outcomes, and reduce the effectiveness of the complaint resolution process.

The public procurement framework includes provisions that ensure decisions rendered through established complaint and oversight mechanisms are binding on all parties. The IPRP has the legal authority to make determinations that must be respected by both the PEs and the bidders involved. This binding nature is intended to reinforce compliance with procurement procedures, the credibility of the procurement system, reduce disputes, and maintain the integrity of the process by requiring that all participants comply with final decisions.

In practice, the degree to which decisions are fully enforced can vary. While central agencies tend to uphold the IPRP's rulings, challenges sometimes arise at the local government level or in cases involving powerful contractors. On occasion, procuring entities may delay implementing a decision, or bidders may question its validity if they perceive it as inconsistent with regulations. These instances of non-compliance or partial adherence diminish the intended authority of the decisions and confidence in the system.

Another challenge is the limited availability of information about enforcement outcomes. Stakeholders may not always be aware of whether a given decision was fully implemented or if any penalties were applied for non-compliance. This lack of transparency reduces the perceived effectiveness of binding decisions and can lead to repeated disputes or a lack of trust in the resolution process.

Gap Analysis

Although the public procurement legal framework in Sierra Leone grants the IPRP authority to issue binding decisions, enforcement in practice is inconsistent. While central-level entities generally comply, some local government bodies and influential contractors have resisted or delayed implementation. This weakens the intended authority of the IPRP and erodes stakeholder confidence in the procurement system's integrity. Additionally, the absence of a systematic monitoring framework means there is limited visibility into whether decisions are enforced, and what corrective actions are taken in cases of non-compliance. This opacity further weakens the deterrent effect of the mechanism and may encourage repeat violations.

Moreover, there are no clearly codified penalties for non-compliance with IPRP decisions, leaving enforcement reliant on informal pressure or discretionary action. This absence of consequences reduces the system's credibility and contributes to uncertainty among stakeholders. Compounding the problem is the limited awareness among procuring entities and bidders about their obligations and the consequences of ignoring binding decisions, especially outside major urban centers. These gaps highlight the need for stronger enforcement tools, improved transparency, and targeted education efforts to ensure the effectiveness of complaint resolution mechanisms.

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

Recommendations

- a) Establish a structured compliance tracking and reporting system to monitor the implementation of IPRP decisions, with public disclosure of enforcement data to increase transparency and trust.
- b) Codify specific penalties for non-compliance with IPRP rulings, including monetary fines, suspension from participation in public tenders, or referral to oversight institutions for further action.
- c) Conduct nationwide awareness campaigns and training sessions for procurement officials, bidders, and stakeholders to clarify the binding nature of IPRP decisions and their legal obligations.

Assessment criterion 13(b)(g):

is adequately resourced and staffed to fulfil its functions.

Conclusion: Substantive gap

Red flag: No

Qualitative Analysis

Summary: To strengthen the IPRP, stable funding should be prioritized to support staffing, training, and operational needs. A detailed assessment of personnel requirements, combined with effective recruitment and retention strategies, will help build a skilled workforce. Continuous professional development through training and partnerships will enhance capacity, align practices with global standards, and improve public trust in procurement.

The procurement oversight bodies, including the IPRP and NPPA, have a mandate to ensure fair and transparent procurement processes. Legally, these institutions are expected to have sufficient resources and personnel to perform their respective functions (handling complaints, monitoring procurement activities, and enforcing compliance with rules and regulations). This foundational requirement is intended to support an effective, responsive, and trustworthy procurement system.

However, in practice, these entities often face significant resource constraints. Funding allocated to the NPPA and IPRP is frequently insufficient to cover their operational needs, limiting their ability to conduct in-depth investigations, provide comprehensive training, and update procedural guidelines. Furthermore, staffing levels are typically below what is needed to handle the volume of procurement cases, especially as procurement activity increases with development projects and growing public sector needs.

In addition to funding and staffing challenges, there is a skills gap among existing personnel. While many procurement officials are experienced, the absence of ongoing training and professional development opportunities means that staff may not stay current with evolving international standards. This gap further hampers the ability of these institutions to fulfill their oversight functions effectively and consistently.

Gap Analysis

A primary gap lies in the inadequate financial resources allocated to the procurement oversight institutions. The budget shortfalls have led to limitations in oversight capacity, reducing the ability of the IPRP to enforce rules, address complaints promptly, and monitor compliance. Without sufficient funding, these entities cannot invest in necessary tools, technologies, or personnel to meet growing demands.

Another gap is the insufficient number of qualified staff. While the regulatory framework assumes that these bodies are adequately staffed, the reality is that the current workforce is stretched thin. Best practices call for clearly defined staffing benchmarks and regular workforce assessments to ensure that the number and expertise

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

of staff match the workload. In Sierra Leone, the lack of strategic workforce planning has led to bottlenecks, delays, and reduced efficiency in handling procurement complaints and reviews.

Finally, the absence of structured, ongoing training programs creates a skills deficit. Best practice frameworks recommend continuous professional development, certification programs, and exposure to international procurement trends. Sierra Leone's limited training opportunities mean that even experienced staff may lack knowledge of the latest approaches, technologies, or global standards. This gap in skills and expertise reduces the overall effectiveness of procurement oversight

Recommendations

- a) Increase financial allocations to the NPPA and IPRP to ensure stable, predictable funding for staffing, tools, and operational expansion. Dedicated budget lines for training, technology, and enforcement will help meet actual institutional needs.
- b) Conduct a staffing needs assessment and set benchmarks for required personnel. Focus recruitment on qualified professionals and improve retention through competitive pay and career development. Ensure that leadership and membership of the IPRP have sound knowledge of public procurement laws and regulations.
- c) Introduce ongoing professional development to close skills gaps and boost performance. Partner with global procurement bodies, universities, and donors for training, certification, and knowledge exchange to strengthen NPPA and IPRP capacity and public trust.

Sub-indicator 13(c)

Decisions of the appeals body

Procedures governing the decision making process of the appeals body provide that decisions are:

Assessment criterion 13(c)(a):

based on information relevant to the case.

Conclusion: Substantive gap

Red flag: No

Qualitative Analysis

Summary: The procurement framework requires that IPRP and oversight decisions be based on verified, relevant information to ensure fairness and transparency. However, implementation is uneven—central bodies have better access to data, while local entities often struggle to gather reliable information. This results in inconsistent decision quality. Additionally, limited transparency about how decisions are made erodes stakeholder trust, even when outcomes are justified.

The public procurement framework of Sierra Leone requires that decisions by the Independent Procurement Review Panel (IPRP) and oversight bodies be based on relevant and verified information, as established under Section 65(5)–(7) of the Public Procurement Act, 2016, which empowers the IPRP to make determinations based on case facts and permits urgent procurement only when justified with documented grounds. This principle is reinforced by Regs. 6(2), 6(3), and 6(7) of the Public Procurement Regulations, 2020, which mandate that the NPPA ensure breaches are substantiated by evidence, allow affected parties to make representations, and promote the sharing of methodologies and evidence standards. These provisions ensure that rulings are grounded in factual understanding, upholding fairness, transparency, and integrity in the procurement process.

In practice, however, challenges remain in consistently ensuring that all decisions are based solely on pertinent information. While central procurement bodies often have access to more comprehensive data and better

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

investigative resources, local-level entities sometimes face difficulties in gathering or verifying the information needed to make fully informed decisions. This discrepancy can lead to variability in the quality and reliability of decisions, with some stakeholders perceiving certain rulings as less credible or equitable.

Furthermore, limited transparency around how decisions are reached exacerbates the problem. Stakeholders, including bidders and civil society organizations, may not have full visibility into the evidence or criteria used to justify a ruling. This opacity can create doubts about the fairness of the process, even when the decision itself is sound. As a result, the intended standard of basing decisions on relevant information may not always be met in practice, reducing trust in the procurement system.

Gap Analysis

One significant gap lies in the uneven capacity across different levels of government to access and verify relevant information. While the IPRP and some central entities can draw on extensive documentation, local councils or smaller agencies may lack the resources, expertise, or systems to obtain all necessary facts.

Another gap is the lack of a formalized process for documenting and publishing the IRP decisions themselves. Global norms recommend transparent documentation that explains how the evidence was assessed and which factors led to the final outcome. The absence of detailed, publicly accessible explanations reduces the ability of stakeholders to understand the rationale behind decisions. This weakens trust in the process and leaves room for perceptions of bias or inconsistency.

Finally, while regulations require decisions to be evidence-based, not all staff are adequately equipped to identify and prioritize the most relevant information. International frameworks highlight the need for continuous professional development to ensure that those making decisions have the analytical skills and procedural knowledge to base rulings on the strongest possible foundation.

Recommendations

- a) Introduce mandatory documentation and publication of decisions. Clearly stating the evidence, criteria, and rationale in public records would align with international transparency standards, improve accountability, and boost stakeholder confidence in the fairness of rulings.
- b) Provide regular training on data analysis, case assessment, and global best practices to ensure decisions are based on relevant information. Enhancing staff skills and data access will help bridge the gap between policy and practice, grounding decisions in solid evidence.

Assessment criterion 13(c)(b):

balanced and unbiased in consideration of the relevant information.*

Conclusion: Substantive gap

Red flag: No

Qualitative Analysis

Summary: The IPRP is legally required to issue impartial, evidence-based decisions free from external influence. While the IPRP adheres to fair procedures and is seen as largely impartial, concerns persist about the consistency and thoroughness of its reasoning, especially in complex cases. Some decisions lack detailed justification, and the limited public disclosure of decision reports and absence of a clear precedent system weaken transparency. These gaps may diminish trust in the IPRP's impartiality, particularly among private sector actors and smaller or newer suppliers.

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

The IPRP is mandated under the Public Procurement Act 2016 to deliver fair, balanced, and impartial decisions based strictly on the merits of each case. The framework requires that the Panel members be independent and that decisions be based on evidence and procurement law, without external influence from procuring entities or political actors. This is articulated in the PPA 2016, particularly in Section 65, which outlines the procedures for review by the IPRP, ensuring decisions are based on factual understanding of each case. Additionally, the Regulations, 2020, emphasize the importance of evidence-based decision-making, reinforcing the principles of fairness, transparency, and integrity within the procurement process.

In practice, the IPRP follows procedural steps to ensure fairness, including inviting written submissions from all parties and, where necessary, conducting hearings. While stakeholders view the Panel as largely impartial in its formal operations, concerns remain about the consistency and depth of its consideration of evidence, particularly in complex or high-value cases.

Quantitative analysis

Recommended quantitative indicator to substantiate assessment of sub-indicator 13(c) Assessment criterion (b):
- share of suppliers that perceive the challenge and appeals system as trustworthy (in % of responses). Source: Survey.

- share of suppliers that perceive appeals decisions as consistent (in % of responses).
Source: Survey.

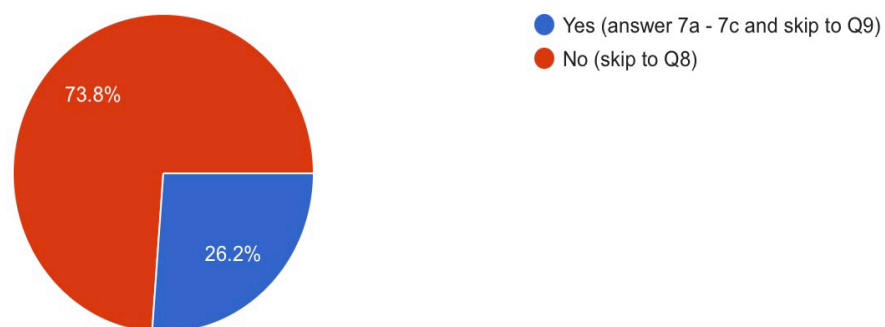
The survey results below across three related questions reveal critical insights into the procurement appeals process. First, a significant majority of respondents (73.8%) have never appealed a procurement decision, suggesting possible barriers such as lack of awareness, trust, or access. Among those who have appealed, opinions on the fairness and trustworthiness of the system are evenly split, with 52.4% viewing it positively and 47.6% expressing dissatisfaction. Most notably, 60.9% of respondents felt that appeal decisions were inconsistent, signaling a credibility issue that may discourage future engagement with the system. Overall, the data point to the need for greater transparency, consistency, and outreach to enhance confidence in the procurement appeals mechanism.

The survey respondents in their written suggestions emphasized that the procurement appeals system must be transparent, timely, and accessible to all bidders. There were strong calls for appeal outcomes to be publicly reported and free from political interference or bias. Respondents recommended the involvement of experienced procurement professionals (particularly those retired or from neutral international organizations) instead of relying primarily on legal practitioners. Several highlighted the need for strict timelines for resolving cases, user-friendly digital platforms for appeal submissions, and greater enforcement of decisions to restore confidence in the system. Some also advocated for a two-tiered appeal structure and stronger oversight by institutions such as the NPPA.

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

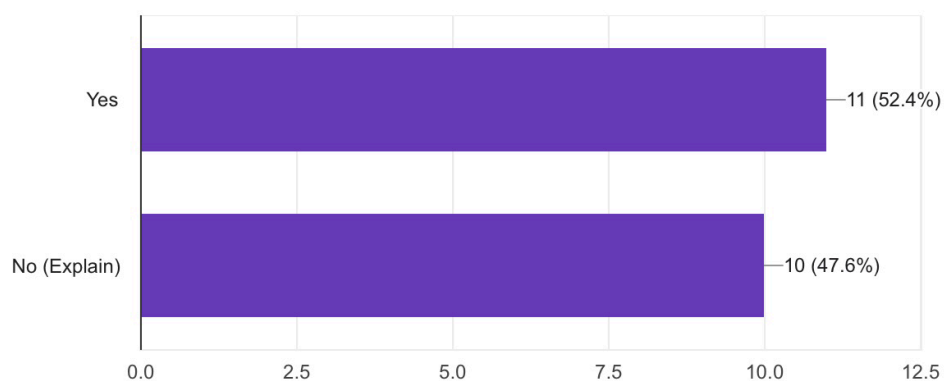
a) Have you ever appealed a procurement decision?*

42 responses



b) Was the appeals system fair and trustworthy?*

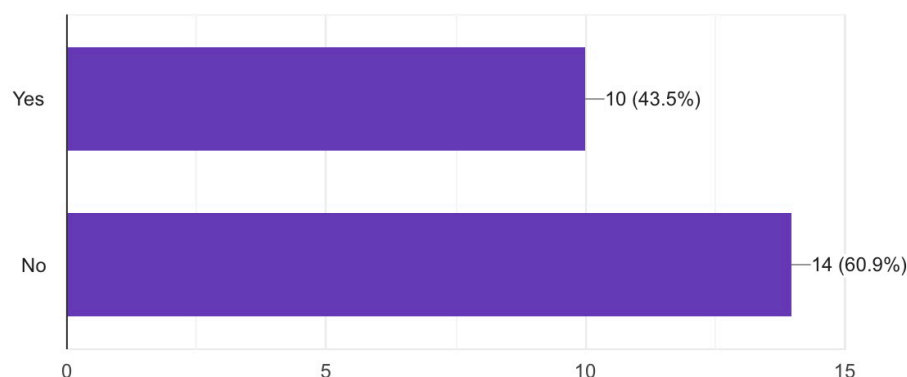
21 responses



Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

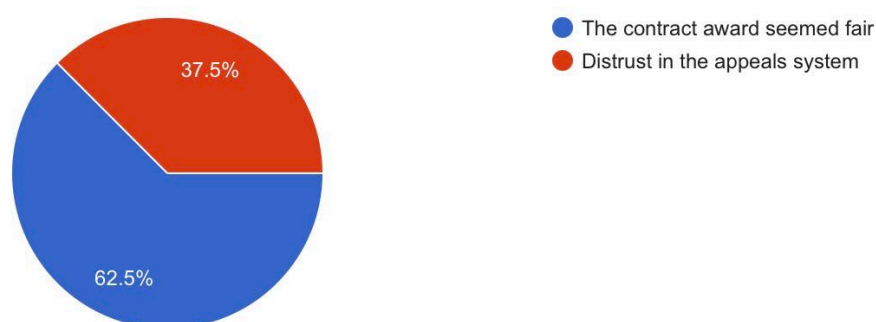
c) Was the appeal decision consistent?*

23 responses



What was your reason/s*

32 responses



Gap Analysis

Although the appeals framework formally supports impartial decision-making, practical gaps exist. First, the Panel's decisions sometimes lack detailed explanations showing how different pieces of evidence and arguments were weighed, creating perceptions of bias or superficiality. Second, transparency is limited because decisions are not systematically published or made easily accessible to the public, preventing broader scrutiny. Finally, without an established practice of referencing previous decisions, there is little assurance of consistency, making the appeals outcomes appear unpredictable and possibly uneven.

At times, decisions have been perceived as lacking detailed reasoning or not fully addressing all arguments presented by the parties. Some stakeholders, especially from the private sector, express skepticism regarding the transparency of deliberations and the robustness with which information is weighed. This perception is compounded by the limited public disclosure of detailed decision reports and the absence of a clear precedent system, which could demonstrate consistent, unbiased reasoning over time. Although outright bias is not systematically evident, these weaknesses can erode trust in the Panel's impartiality, particularly among newer market entrants and smaller suppliers.

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

Recommendations

- a) Require detailed written decisions that address all evidence and arguments, guided by internal decision-making protocols that encourage consistent analysis and reference to relevant precedents.
- b) Systematically publish all appeals decisions in an accessible online repository to ensure public visibility and reinforce trust in the impartiality of the process.
- c) Provide regular training for IPRP members on evidence-based legal reasoning and impartiality and establish feedback mechanisms to gather stakeholder input and improve the appeals process.

Assessment criterion 13(c)(c):

result in remedies, if required, that are necessary to correcting the implementation of the process or procedures.*

Conclusion: Substantive gap

Red flag: No

Qualitative Analysis:

Summary: The IPRP has the legal authority to issue remedies for flawed procurement processes, including annulling decisions, ordering re-evaluations, or restarting tenders. While it does take corrective action in some cases, enforcement is inconsistent. Procuring entities sometimes fail to fully implement decisions, and remedies may address only procedural issues without resolving deeper problems. This limits the practical effectiveness of the appeals mechanism in ensuring procurement integrity.

The IPRP is empowered under the Public Procurement Act 2016 to provide remedies that correct flaws in procurement processes when complaints are upheld. Available remedies include annulment of unlawful decisions, re-evaluation of bids, restarting procurement procedures, and awarding compensation for certain losses. In practice, the Panel does issue corrective actions when it identifies procedural violations, and it has intervened to set aside contract awards or mandate re-tendering in some cases. This shows that the appeals mechanism does function to uphold procurement integrity when necessary.

However, the effectiveness of these remedies is uneven. There are instances where decisions, though well-founded, are not fully implemented by procuring entities, often due to weak enforcement mechanisms or lack of clear follow-up. Furthermore, some remedies granted focus narrowly on procedural issues without addressing broader underlying problems, limiting their corrective impact. As a result, while the appeals body technically provides remedies, their real-world effectiveness in correcting procurement processes is sometimes incomplete or diluted.

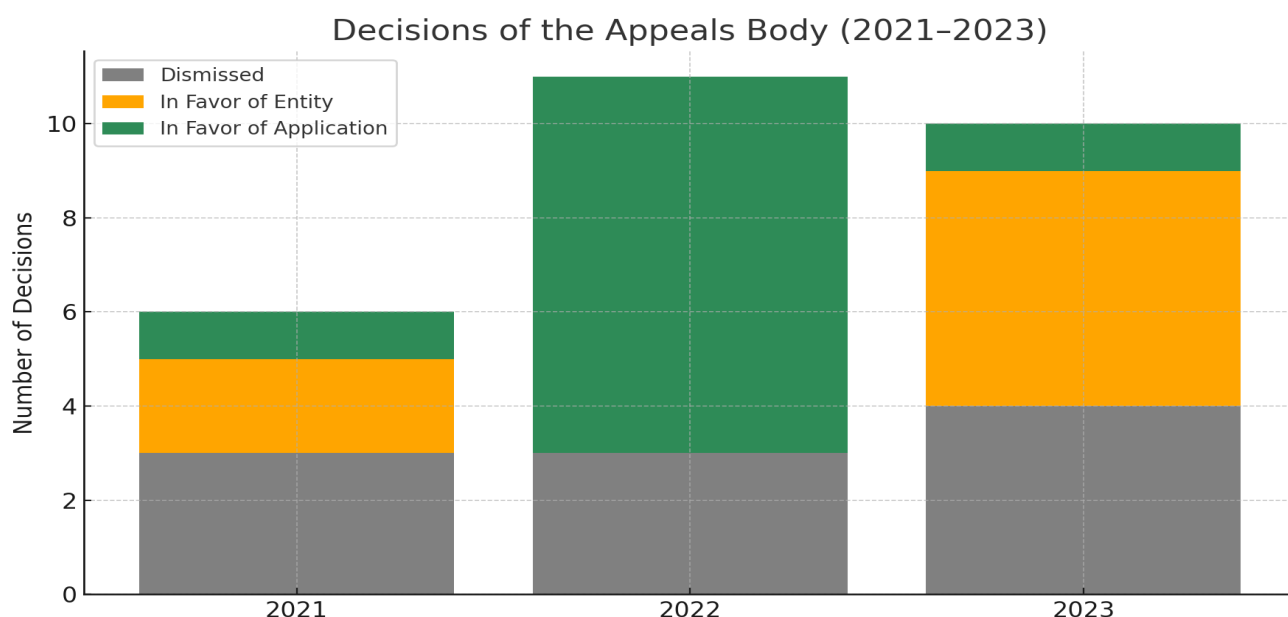
Quantitative analysis

** Recommended quantitative indicator to substantiate assessment of sub-indicator 13(c) Assessment criterion (c): - outcome of appeals (dismissed; decision in favour of procuring entity; decision in favour of applicant) (in %).*

Source: Appeals body.

Quantitative Analysis 13 (c)(c)

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System



This chart presents the outcomes of appeals reviewed by the Appeals Body between 2021 and 2023, based on IPRP data.

- 2021: Out of 5 appeals, 3 were dismissed, 2 decided in favor of the entity, and 1 in favor of the applicant.
- 2022: Of 11 appeals, 3 were dismissed, none were decided in favor of the entity, while 8 were decided in favor of the applicant (73%).
- 2023: Out of 10 appeals, 4 were dismissed, 5 decided in favor of the entity, and only 1 in favor of the applicant.

The data shows shifts in decision patterns: 2022 strongly favored applicants, while 2023 marked a shift toward more balanced outcomes, with a notable increase in cases decided in favor of entities. The proportion of dismissed cases also increased slightly, highlighting variability in appeals outcomes year to year.

Source: IPRP

Gap Analysis

The appeals body (IPRP) has the legal authority and practice of granting remedies, but gaps exist in the enforcement and follow-through of its decisions. First, there is no strong mechanism to ensure that procuring entities comply with the remedies ordered, which undermines the corrective intent. Second, remedies are sometimes too narrowly framed, addressing specific procedural missteps without correcting deeper systemic or substantive issues. Though the Act and Regulations authorize issuance of various types of remedies there is insufficient detailed guidance for the Panel on issuance of specific remedies that can be granted (e.g., compensation, re-tendering, or contract termination). Finally, there is limited monitoring or public reporting on the implementation status of appeals decisions, which weakens accountability and reduces the deterrent effect of the appeals process.

Recommendations

- Elaborate in the legal framework the list of remedies that may be issued by the IPRP to include compensation for the successful complainant's cost of preparing the bid and prosecuting the complaint (e.g., reasonable attorney's fees).
- Strengthen enforcement and accountability by introducing sanctions for non-compliance and ensuring procuring entities implement appeals decisions uniformly through clear guidance.

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

- c) Establish a compliance monitoring system that tracks and publicly reports on the implementation of appeals decisions.

Assessment criterion 13(c)(d):

decisions are published on the centralised government online portal within specified timelines and as stipulated in the law.*

Conclusion: Substantive gap

Red flag: No

Qualitative Analysis

Summary: As required under Assessment Criterion 13(c)(d), decisions must be posted on a centralized government portal within set timeframes, ensuring all stakeholders have access to consistent, reliable information. This practice promotes fairness, builds trust, and helps clarify legal standards for future cases—contributing to a more predictable and competitive procurement environment.

The timely publication of appeal decisions is essential to maintaining transparency and accountability and to ensures that all stakeholders, including unsuccessful bidders, oversight bodies, and the general public, have access to consistent and reliable information about the procurement appeals process. By adhering to these stipulated timelines, the IPRP not only upholds procedural fairness but also strengthens trust in the procurement system. Furthermore, the centralized publication of decisions provides a valuable reference point for future cases, enabling bidders to understand the legal and procedural standards required for compliance. This transparency fosters a more predictable and stable procurement environment, ultimately encouraging more robust competition and better value for public funds.

Quantitative analysis

// Minimum indicator // *Quantitative indicator to substantiate assessment of sub-indicator 13(c) Assessment criterion (d):

- share of appeals decisions posted on a central online platform within timelines specified in the law (in %).

Source: Centralised online portal.*

Data not available

Gap Analysis

Several challenges hinder the consistent publication of appeal decisions. A primary gap lies in the infrastructure and resources needed to maintain a centralized online portal. In some cases, technical limitations or lack of funding prevent the timely and regular upload of decisions. Furthermore, the law or regulations may not provide sufficient detail on how often the portal should be updated or what format the decisions must take, leading to inconsistent practices. Another significant issue is the absence of penalties or enforcement measures for failing to meet the stipulated timelines. Without accountability mechanisms, delays in publication can occur, reducing the transparency and usefulness of the portal. Additionally, not all stakeholders may be aware of or have access to the centralized portal, especially in rural areas where internet connectivity is limited. This creates inequities in the accessibility of information, compromising the goal of an open and inclusive procurement system.

Recommendations

- a) Add in the legal framework for public procurement the requirement to publish IPRP decisions on (or linked to) the web portal of the public procurement system.

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

- b) Index the IPRP decisions for the purposes of promoting value of precedent and accessibility of information.
- c) Allocate resources for technical improvements to ensure the government's procurement portal is user-friendly, reliable, and regularly updated. This includes improving accessibility for all users and ensuring consistent availability of information.
- d) Develop clear procedural guidelines for formatting, tagging, and publishing appeal decisions to facilitate ease of access and reference. Introduce enforcement mechanisms, such as audits or penalties, to ensure the IPRP meets legally mandated publication timelines.
- e) Implement targeted outreach campaigns to inform stakeholders about how to access appeal decisions. Complement online access with alternative dissemination tools—such as summary reports or printed materials—to ensure inclusivity across all regions and user groups.

Indicator 14. The country has ethics and anticorruption measures in place

Sub-indicator 14(a) Legal definition of prohibited practices, conflict of interest, and associated responsibilities, accountabilities, and penalties	
The legal/regulatory framework provides for the following:	
Assessment criterion 14(a)(a):	definitions of fraud, corruption and other prohibited practices in procurement, consistent with obligations deriving from legally binding international anti-corruption agreements.
Conclusion:	Minor gap
Red flag:	No
Qualitative Analysis	
Summary: Sierra Leone's legal framework includes clear definitions of fraud, corruption, collusion, and related practices, broadly aligning with international standards. These definitions are provided in Section 2 of the Public Procurement Act, 2016 and reinforced in Reg. 2 of the Public Procurement Regulations, 2020. The broader anti-corruption regime further supports this framework, with the Anti-Corruption Act, 2008 (as amended in 2019) defining and criminalizing offenses such as bid rigging (Section 32), corrupting public officers (Section 33), and bribery in public bodies (Section 34). These provisions are drawn from international treaties like the UN Convention against Corruption and the AU Convention On Preventing and Combatting Corruption. The laws ensure procurement-related offenses are integrated within the wider anti-corruption regime, covering both individuals and entities, thus demonstrating strong alignment with global best practices. *** The legal framework provides formal definitions of fraud, corruption, collusion and related practices in the context of public procurement aligning with international anti-corruption standards. The Public Procurement Act (PPA) defines key prohibited practices: for example, "fraudulent practice" is defined as any misrepresentation or omission of facts intended to influence a procurement process or contract execution, and "collusive practices" are defined as any scheme or arrangement between two or more parties aimed at artificially fixing noncompetitive bid prices. The PPA also references "corrupt practice" as defined under the Anti-Corruption Act, effectively linking procurement offenses to the broader anti-corruption legal regime. The Anti-Corruption Act 2008 (as amended in 2019) criminalizes active and passive bribery of public officials (offering, soliciting, giving or receiving an undue advantage) in line with UNCAC Articles 15 and 16. It also creates specific offenses for practices like bid rigging and illicit influence in public contracting. Sierra Leone is a	

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

party to the UN Convention against Corruption since 2004 and has ratified the African Union Convention on Preventing and Combating Corruption, 2003. Accordingly, the national definitions of corruption largely mirror these treaty obligations and bribery, embezzlement, abuse of office, illicit enrichment, and collusion in procurement are all criminalized or prohibited by law. Notably, the Anti-Corruption Act makes it a crime for anyone to offer, solicit or accept a bribe, with “person” interpreted broadly to cover corporate entities and third-party beneficiaries. These provisions demonstrate general consistency with international standards and best practices (UNCAC, AUCPCC) regarding definitions of corrupt practices in procurement.

Gap Analysis

A few gaps remain in alignment with international frameworks. One gap is the lack of explicit coverage of bribery of foreign public officials and officials of international organizations. The UNCAC obligations under Article 16 are only partially met (foreign bribery is not clearly criminalized in current law). Similarly, bribery in the private sector is only partially addressed (e.g., through offenses like bid rigging and corrupt transactions with agents) and may not cover all instances of private-to-private corruption. In the procurement law itself, while terms like fraudulent and collusive practices are defined, “coercive practices” (e.g., threatening harm to influence procurement outcomes) are mentioned as prohibited but not explicitly defined in the Act, which could cause ambiguity. Another minor gap is the absence of an explicit definition of “obstructive practices” (interference with investigations or audits), although the Anti-Corruption Act separately criminalizes obstruction of justice in corruption cases. These gaps mean that certain corrupt acts envisaged by international conventions (such as foreign bribery or some private-sector corruption) are not explicitly defined or are only implicitly covered in Sierra Leone’s legal framework.

Recommendations

- a) anti-corruption and procurement laws to criminalize all UNCAC-required offenses—including bribery of foreign officials—and explicitly define coercive and obstructive practices, aligning national provisions with international standards.
- b) Regularly update and harmonize the definitions of prohibited practices across all legal and regulatory instruments, and issue NPPA guidance to ensure consistent application of terms like “corrupt practice” in procurement documents.

Assessment criterion 14(a)(b):

definitions of the individual responsibilities, accountability and penalties for government employees and private firms or individuals found guilty of fraud, corruption or other prohibited practices in procurement, without prejudice of other provisions in the criminal law.

Conclusion: Minor gap

Red flag: No

Qualitative Analysis

Summary: The Public Procurement Act (PPA) and Anti-Corruption Act (ACA) require officials to act impartially and impose penalties for misconduct, including fines, imprisonment, and dismissal. The ACA empowers the Anti-Corruption Commission (ACC) to investigate and prosecute offenses. Private sector actors face similar penalties, including debarment. There are no immunity protections, and recent reforms strengthened enforcement, enabling the ACC to block corrupt contract awards and apply administrative sanctions.

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

The PPA (Sections 33) delineates the responsibilities and accountabilities of public officials in procurement and establishes penalties for both public and private parties engaged in corruption. The PPA imposes explicit duties on public officers involved in procurement to act impartially, in the public interest, avoid conflicts of interest, and refrain from corrupt, fraudulent, collusive or coercive conduct. If a public official violates these duties or abets corruption in a procurement process, they face sanctions under both the Procurement Act and criminal law.

The PPA and ACA establish strong penalties for procurement-related corruption. Public officials violating these laws face administrative sanctions, criminal prosecution, fines, imprisonment, dismissal, and asset forfeiture. The ACA, after 2019 reforms, grants the Anti-Corruption Commission (ACC) broad powers to investigate and prosecute offenses like bribery, abuse of office, and bid-rigging, with increased minimum penalties.

Private sector actors are similarly held accountable. Suppliers engaging in fraud or corruption risk fines of at least 10% of contract value, up to five years' imprisonment, or both. The NPPA can debar guilty firms for one to five years. Bids influenced by inducements must be rejected and reported. Sierra Leone's laws provide no broad immunities for officials, ensuring accountability at all levels. Recent amendments further strengthened enforcement, allowing the ACC to impose administrative sanctions and halt corrupt contract awards in collaboration with the NPPA.

Gap Analysis

The framework for responsibilities and penalties is strong, but minor gaps persist. Enforcement and awareness of penalties have improved with the ACC's stronger stance, yet justice system capacity issues (e.g., few specialized prosecutors, lengthy trials) still weaken deterrence. Corporations can be prosecuted under current laws, but the PPA and ACA lack explicit provisions for sanctions like loss of public privileges. Also, while the ACC recovers funds, the PPA does not specify a clear process for the government to claim damages from corrupt contractors. Whistleblower protections, though improved in 2019, still require careful monitoring to ensure full safeguarding. These gaps suggest areas for refining and better implementing the existing framework.

Recommendations

- a) Implement clear disciplinary measures, including fines, suspension, and possible legal action, for procurement officers and agencies found guilty of contract fractioning.
- b) Build the capacity of the ACC to swiftly investigate and prosecute procurement fraud and corruption. Specialized training for prosecutors and judges will help apply penalties effectively and reinforce accountability.
- c) Introduce requirements for companies to adopt anti-corruption compliance programs, with lighter penalties for those with effective measures and heavier sanctions for repeat offenders. Publicizing debarment decisions will strengthen deterrence.
- d) Explicitly allow government recovery of losses from corrupt contractors, in line with UNCAC Article 35. Clear procedures for voiding or renegotiating tainted contracts and reclaiming funds would reinforce accountability.
- e) Operationalize whistleblower protections under the ACA 2019, train procurement staff on reporting corruption, and widely publicize reporting channels. Sierra Leone should monitor and adjust protections to ensure safety for those reporting wrongdoing.
- f) Oversight bodies should regularly review procurement misconduct cases. Consistent political support for applying sanctions, even against powerful actors, is essential to embed a culture of accountability.

Assessment criterion 14(a)(c):

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

definitions and provisions concerning conflict of interest, including a cooling-off period for former public officials.

Conclusion: Minor gap

Red flag: No

Qualitative Analysis

Summary: The PPA and ACA require public officials to avoid conflicts of interest and prohibit personal gain in procurement, with disclosure and recusal mandated when conflicts of interest arise. The ACC promotes compliance, identifying conflicts as a key risk. A three-year cooling-off period applies to procurement officials, but broader post-employment rules are lacking. Although asset and interest disclosures are mandatory, enforcement is weak due to limited capacity and reliance on officials' honesty.

The PPA (Sections 33) and ACA (Sec. 45) establish obligations for public officials to avoid any conflicts of interest or abuse of their position for personal gain in procurement processes and require disclosure and recusal when personal interests arise. The ACC recognizes conflict of interest as a key vulnerability and actively promotes compliance among public servants.

The PPA also includes a targeted three-year cooling-off period for procurement officials, barring them from joining companies they engaged with while in office. However, no general post-employment restrictions exist for other officials, leaving a gap in the conflict-of-interest regime. Although annual asset and interest disclosures are mandatory, enforcement challenges still persist, depending largely on officials' honesty and institutional capacity.

Gap Analysis

The current framework lacks comprehensive cooling-off requirements for public officials. A three-year ban applies only to procurement officers, and only in relation to suppliers with whom they had direct dealings. Senior officials, including ministers and agency heads, face no waiting period before joining private firms they formerly regulated, creating significant conflict of interest risks. The UNCAC review panel has recommended extending cooling-off provisions across the public sector.

Enforcement of conflict-of-interest declarations is weak, with no standardized mechanism to verify recusals or monitor compliance, particularly in smaller entities or less overt cases. The legal framework also fails to adequately define indirect conflicts and does not regulate post-employment lobbying.

Moreover, conflict-of-interest rules are narrowly focused on financial ties, overlooking issues such as favoritism and secondary employment. Institutional guidance is inconsistent, as not all ministries and agencies maintain internal codes of ethics. Despite formal recognition of conflict-of-interest risks, further legal and procedural measures are required to ensure effective prevention and management.

Recommendations

- a) Introduce regulations under Section 33 of the Act to provide detailed guidance on identifying, disclosing, and managing conflicts of interest during the procurement process. This could include mandatory disclosure forms and procedures for recusing oneself from decisions where a conflict exists.
- b) Expand cooling-off periods to all public officials.
- c) Require all solicitation and contract documents to include clear provisions addressing fraud, corruption, and conflicts of interest to ensure ethical standards are communicated upfront.

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

- d) Require bidders to certify that they have no conflicts of interest and no recent convictions for fraud or misrepresentation; any false declarations provide grounds for bid rejection and potential sanctions.

Sub-indicator 14(b)

Provisions on prohibited practices in procurement documents

Assessment criterion 14(b)(a):

The legal/regulatory framework specifies this mandatory requirement and gives precise instructions on how to incorporate the matter in procurement and contract documents.

Conclusion: Minor gap

Red flag: No

Qualitative Analysis

Summary: The framework mandates anti-corruption and conflict-of-interest provisions in bidding documents and RFP. It requires clauses on fraud, corruption, and conflicts of interest, and bidder declarations confirming eligibility, ethical conduct, and absence of debarment or fraud convictions. Standard Bidding Documents (SBDs) reinforce these rules through tools such as Integrity Pacts and Bidder's Integrity Declarations. Corrupt bids must be rejected and reported, and contracts may be terminated if fraud is proven. The framework enforces clear ethical standards in public procurement.

Sierra Leone's Procurement Regulations require that bidding and contract documents include provisions on fraud, corruption, and conflicts of interest. The Public Procurement Act 2016 and Public Procurement Regulations 2020 mandate anti-corruption clauses in solicitation documents. Regulation 21(2)-(3) requires procuring entities to state eligibility and ethical requirements and obtain signed declarations from bidders confirming no conflict of interest and no recent convictions for fraud or false statements. Bidders must also certify they are not under debarment for corruption.

The PPA (Section 59 and similar provisions) mandates that RFPs notify bidders of anti-corruption rules, conflict-of-interest restrictions, and potential debarment. Standard Bidding Documents (SBDs) issued by NPPA reinforce these requirements, often including an Integrity Pact or Anti-Bribery pledge.

The law requires rejection of bids involving corrupt practices and reporting of such incidents. Contract awards and contracts themselves include anti-corruption clauses, and contracts can be terminated if fraud is proven. The 2020 Procurement Manual and Standard Forms provide templates like a Bidder's Integrity Declaration covering anti-bribery commitments. Overall, the regulatory framework mandates and operationalizes strong anti-corruption and conflict-of-interest provisions, ensuring clear ethical expectations in public tenders.

Gap Analysis

Integrity declarations are required but rely on self-certification. It can be challenging to verify bidders' histories across jurisdictions. Bidding documents warn of sanctions, but details on debarment procedures and appeal rights are not always clearly communicated. Contracts imply termination for corruption. Explicitly stating this in all standard templates would strengthen protections. Finally, as e-procurement develops, it is essential to ensure that anti-corruption provisions are fully integrated into digital platforms and templates.

Recommendations

- a) Institutionalize integrity mechanisms by introducing Integrity Pacts for large or high-risk procurements, with independent monitoring under existing NPPA and ACC frameworks. Conduct risk-

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

- based or random checks on bidder declarations, including police clearances and cross-referencing debarment lists, and apply swift sanctions and public disclosure in cases of false statements.
- b) Build institutional capacity by continuing targeted training for procurement staff on the inclusion and enforcement of integrity clauses and proper handling of bidder disclosures. Monitor corruption trends through regular NPPA and ACC reports, and use findings to adjust practices, such as introducing civil society monitoring mechanisms.

Assessment criterion 14(b)(b):

Procurement and contract documents include provisions on fraud, corruption and other prohibited practices, as specified in the legal/regulatory framework.

Conclusion: No gap

Red flag: No

Qualitative Analysis

Summary: The framework calls for inclusion of strong anti-corruption provisions in procurement documents, with penalties such as debarment for noncompliance. However, enforcement is uneven due to limited oversight capacity, especially in certain regions and sectors. Many stakeholders lack awareness of the rules, and the NPPA faces resource constraints that hinder effective monitoring. This results in inconsistent application of policies and reduced deterrence against misconduct.

The framework includes clear provisions designed to prevent and address fraudulent and corrupt practices in procurement processes. These measures are further reinforced through standard bidding documents and contract templates, which outline consequences for noncompliance, such as debarment or legal penalties.

Gap Analysis

Recommendations

Sub-indicator 14(c) Effective sanctions and enforcement systems

Assessment criterion 14(c)(a):

Procuring entities are required to report allegations of fraud, corruption and other prohibited practices to law enforcement authorities, and there is a clear procedure in place for doing this.

Conclusion: Substantive gap

Red flag: No

Qualitative Analysis

Summary: The Reg. 157 requires procuring entities to report allegations of fraud and corruption to law enforcement and cooperate with investigations, reflecting a commitment to integrity in public procurement. However, implementation is inconsistent due to the absence of clear, standardized procedures and guidance, leading to varied practices across entities depending on their capacity and willingness to comply.

The framework establishes a basis for handling allegations of fraud, corruption, and other prohibited practices and requires PEs to report such allegations to law enforcement authorities. The framework outlines

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

responsibilities for PEs to cooperate with investigative and enforcement bodies. The existence of these legal provisions demonstrates a commitment to upholding integrity and transparency in public procurement.

However, the implementation of these requirements is uneven. Many PEs lack detailed guidance on how to follow through with reporting allegations. In practice, there is no universally applied or well-disseminated standard operating procedure that PEs can easily reference. As a result, reporting processes can vary significantly, depending on the capacity and willingness of individual entities to engage with law enforcement authorities.

Gap Analysis

Although the PPA requires PEs to report allegations of misconduct, many lack detailed, step-by-step procedures to guide them when cases arise. Limited training and awareness among staff mean that many are unaware of their responsibilities or unsure of the proper reporting channels. Monitoring and follow-up are also deficient, with no systematic approach to ensure that reported cases are pursued by law enforcement.

Recommendations

- a) Create a comprehensive, standardized reporting procedure. Conduct regular training sessions to familiarize procurement officials with their reporting responsibilities and the correct processes for filing allegations with law enforcement.
- b) Establish formal communication channels and protocols between PEs and law enforcement authorities to streamline the reporting process.
- c) Introduce a system for tracking reported cases and ensuring timely follow-up, holding both PEs and law enforcement accountable for their roles in the process.

Assessment criterion 14(c)(b):

There is evidence that this system is systematically applied and reports are consistently followed up by law enforcement authorities.

Conclusion: Substantive gap

Red flag: No

Qualitative Analysis

Summary: The framework requires procuring entities (PEs) to reject corrupt offers and report suspected corruption to the ACC, as mandated by Section 77 of the ACA. PEs must document allegations and submit written reports, with accessible alternatives such as ACC regional offices, hotlines, and the “Pay No Bribe” platform. Coordination is enhanced through MOUs among the ACC, NPPA, and Audit Service. Reports from PEs, audits, and complaints have led to ACC investigations, prosecutions, and recoveries across central government, local councils, SOEs, and donor-funded projects.

The ACA (Section 77(1) and (2)) require PEs to reject corrupt offers and report allegations to the ACC. Section 77 of the ACA legally obliges public officials to report suspected corruption “forthwith,” creating a clear and enforceable duty.

PEs are expected to document allegations, inform NPPA, and submit a written report to the ACC. Alternative channels such as the ACC’s regional offices, anonymous hotlines, and the “Pay No Bribe” platform support accessibility. Memoranda of Understanding between oversight institutions (ACC, NPPA, and the Audit Service) enhance coordination.

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

Multiple referrals from PEs, audit findings, and complaint mechanisms (including IPRP) have led to ACC investigations, prosecutions, and recoveries. Enforcement actions extended across central government, local councils, state-owned enterprises (SOEs), and donor-funded projects.

Gap Analysis

Although many cases are investigated, follow-up is not yet universal or timely. Some reports, particularly those from local councils or involving lower-value contracts, do not progress to full investigation or sanction, partly due to resource constraints at the ACC. The referral and case-handling process lacks a centralized tracking system visible to stakeholders, making it difficult to assess the status or outcomes of all reported cases.

Delays in prosecution and gaps in inter-agency data sharing occasionally limit enforcement effectiveness. Furthermore, although the NPPA has authority to debar suppliers, the debarment process is not consistently publicized, and enforcement of debarment decisions across all PEs is uneven. In addition, some administrative sanctions (e.g., internal disciplinary measures) are not always applied by entities, even when misconduct is confirmed.

Recommendations

- Establish a centralized case tracking system accessible to the ACC, NPPA, and ASSL to log referrals, monitor enforcement outcomes, and enable risk-based triaging that prioritizes high-risk sectors.
- Strengthen coordination among enforcement bodies through joint task forces and regular case review meetings and institutionalize follow-up by requiring PEs to report on disciplinary and remedial actions taken, linking these to performance audits.
- Enhance transparency and accountability by publishing periodic bulletins detailing case outcomes and expanding public access to the NPPA's debarment list to ensure consistent enforcement across all procuring entities.

Assessment criterion 14(c)(c):

There is a system for suspension/debarment that ensures due process and is consistently applied.

Conclusion: Minor gap

Red flag: No

Qualitative Analysis

Summary: Sierra Leone has a strong legal and institutional framework to sanction procurement misconduct, including criminal penalties through the ACC and administrative debarment via the NPPA. These sanctions are grounded in laws that ensure due process and transparency. However, enforcement is uneven. Awareness of the debarment process is limited, the debarred firms list is not consistently publicized, and some sanctioned entities circumvent bans by re-registering. Monitoring is weak, and public disclosure of enforcement outcomes is sporadic. Whistleblower protections exist but are rarely used due to low awareness and lack of training.

Sierra Leone has a solid legal and institutional framework for sanctioning misconduct in public procurement, including both criminal and administrative measures. The ACC prosecutes offenses such as bribery, collusion, and willful non-compliance under the ACA, with penalties including fines, imprisonment, and restitution. The establishment of the Anti-Corruption Division within the High Court in 2019 has helped expedite corruption-related cases. On the administrative side, the Public Procurement Act 2016 (sec. 14(2)(k)) and Regs. 160–161 empower the NPPA to debar bidders or consultants for one to six years, following due process that includes notice, the right to be heard, and legal representation.

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

The legal provisions also require that bidders be notified of debarment petitions, with written decisions outlining reasons and durations, ensuring fairness and transparency. Section 35 further mandates financial consequences, such as withholding funds from contracts involving debarred suppliers. However, several implementation challenges reduce the effectiveness of this framework. Awareness of the debarment process among PEs and suppliers is low, and enforcement is inconsistent. Debarred firms have reportedly continued participating in tenders, sometimes through newly registered entities or by bidding under different agencies where debarment decisions are not enforced. The list of debarred entities is not regularly publicized, reducing its deterrent effect.

Monitoring mechanisms remain weak, and enforcement varies across institutions. Although the ACC occasionally publicizes enforcement actions through press releases and audit reports, there is no systematic public disclosure mechanism. The whistleblower mechanisms under Regs. 156 and 157 are underutilized due to a lack of awareness and training, limiting citizen and insider engagement in exposing corruption.

Gap Analysis

There is insufficient awareness among key stakeholders, leading to underreporting and non-enforcement. Inconsistent application of debarment rules allows unethical firms to bypass sanctions by shifting their operations or identities. The absence of a centralized, accessible, and regularly updated debarment list diminishes transparency and hinders enforcement by other entities. Moreover, whistleblower mechanisms exist but are poorly promoted and inadequately supported with training and protection measures. Finally, the lack of cross-debarment agreements with international organizations and regional bodies creates loopholes for sanctioned firms to participate in donor-funded or foreign procurement activities.

Recommendations

- a) Strengthen NPPA's monitoring and enforcement capacity to ensure that debarment decisions are applied consistently across procuring entities and that unethical suppliers are excluded from all public procurement activities.
- b) Arrange a third-party check of registration applications against list of debarred firms.
- c) Regularly publish and update a centralized online list of debarred entities and require procuring entities to consult it as part of the bid evaluation process.
- d) Enforce uniform application of debarment decisions across all government agencies and implement controls to detect and prevent re-entry of sanctioned firms under new identities.
- e) Operationalize and promote whistleblower mechanisms under Regs. 156 and 157 through training, awareness campaigns, and protection measures to encourage the reporting of misconduct in procurement.
- f) Pursue cross-debarment agreements with international financial institutions and regional partners to strengthen procurement integrity across borders.

Assessment criterion 14(c)(d):

There is evidence that the laws on fraud, corruption and other prohibited practices are being enforced in the country by application of stated penalties.*

Conclusion: Minor gap

Red flag: No

Qualitative Analysis

Summary: Sierra Leone's legal framework supports sanctions for procurement misconduct, including debarment, fines, imprisonment, and asset recovery. The ACC, NPPA, and ASSL actively enforce these

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

measures. A Special Anti-Corruption Division in the High Court has expedited cases. Since 2018, the ACC has maintained a conviction rate over 90%. A 2019 ACC amendment allowing non-conviction-based settlements has further sped up resolutions.

The framework provides a strong legal basis for sanctions such as debarment, fines, imprisonment, and asset recovery. Key institutions like the Anti-Corruption Commission (ACC), NPPA, and ASSL drive enforcement, with the ACC empowered to investigate and prosecute cases. The creation of a Special Anti-Corruption Division within the High Court has expedited corruption trials.

Enforcement is active and effective. Since 2018, the ACC has maintained a conviction rate above 90% and recovered over Le 35 billion in public funds by 2021, with procurement offenses prominently featured. Penalties have included restitution, fines, dismissals, and debarment. The 2019 ACC amendment allowing non-conviction-based settlements has sped up case resolution.

Quantitative analysis

** Recommended quantitative indicator to substantiate assessment of sub-indicator 14(c) Assessment criterion (d):*

- Firms/individuals found guilty of fraud and corruption in procurement: number of firms/individuals prosecuted/convicted; prohibited from participation in future procurements (suspended/debarred).

Source: Normative/regulatory function/anti-corruption body.

- Government officials found guilty of fraud and corruption in public procurement: number of officials prosecuted/convicted.

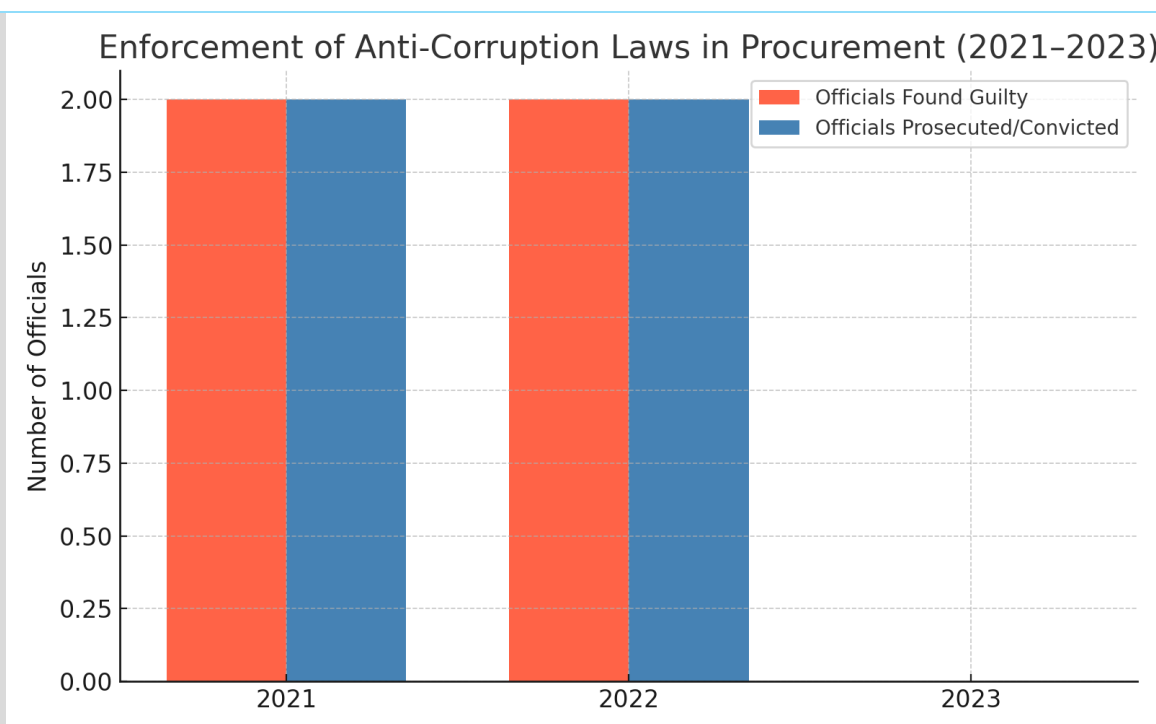
Source: Normative/regulatory function/anti-corruption body.

- Gifts to secure public contracts: number of firms admitting to unethical practices, including making gifts in (in %).

Source: Survey.

Quantitative Analysis – 14(c)(d)

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System



This chart shows the enforcement of laws on fraud, corruption, and prohibited practices in procurement between 2021 and 2023, based on NPPA data.

- Firms/Individuals: Across all three years (2021–2023), no firms or individuals were found guilty, prosecuted, or debarred for procurement-related fraud or corruption.
- Government Officials: In 2021 and 2022, two government officials were found guilty and prosecuted each year. In 2023, no officials were found guilty or prosecuted.

The data highlights limited enforcement activity, with accountability measures targeting only a very small number of government officials and no private sector actors. The absence of consistent enforcement against firms or individuals suggests weak deterrence mechanisms in addressing procurement-related corruption.

Source: NPPA

Gifts to secure public contracts: number of firms admitting to unethical practices, including making gifts in (in %).

Source: Survey.

The analysis of the survey data in charts below reveals that while the vast majority of respondents deny personally giving gifts to secure contracts—93.3% regarding procurement officials and 97.7% regarding non-procurement officials—a small minority admitted doing so, with gestures such as paying for client dinners being the most common. Interestingly, 11.4% of respondents acknowledged knowing others who engaged in such practices, with reported forms of inducement including high-value gifts (above Le 10,000), client trips, and dinners. Although direct admissions were low, the acknowledgment of others' involvement and the types of gifts cited suggest that unethical practices may be present but underreported, pointing to a need for

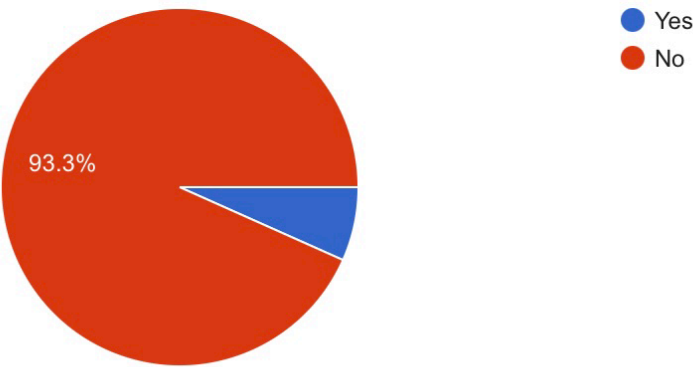
Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

greater transparency, clearer ethical guidelines, and stronger enforcement mechanisms within procurement processes.

Across responses, three clear anti-corruption priorities emerged: (i) strengthening public institutions and procurement enforcement mechanisms; (ii) enhancing transparency and accountability in public financial management; and (iii) increasing civic oversight and public engagement. Respondents highlighted the need to enforce existing procurement and anti-corruption laws, mandate asset declarations for public officials, and sanction repeat offenders. Improving transparency in contract awards, expanding e-procurement systems, and protecting whistleblowers were widely recommended. Several respondents stressed the importance of depoliticizing procurement and focusing reforms on high-risk sectors such as health, education, and natural resources.

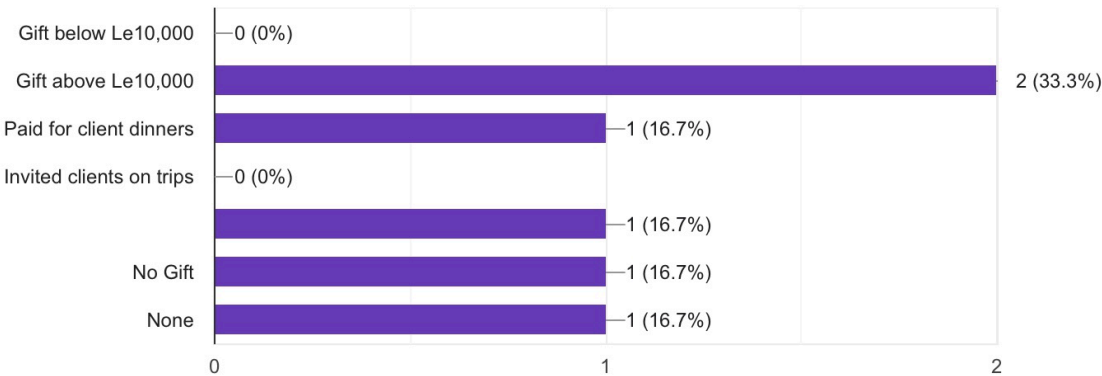
a) Have you ever provided gifts to secure contracts?

45 responses



If Yes (check all that apply)

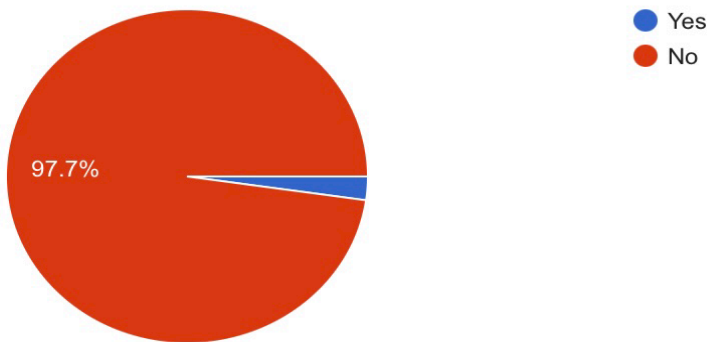
6 responses



Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

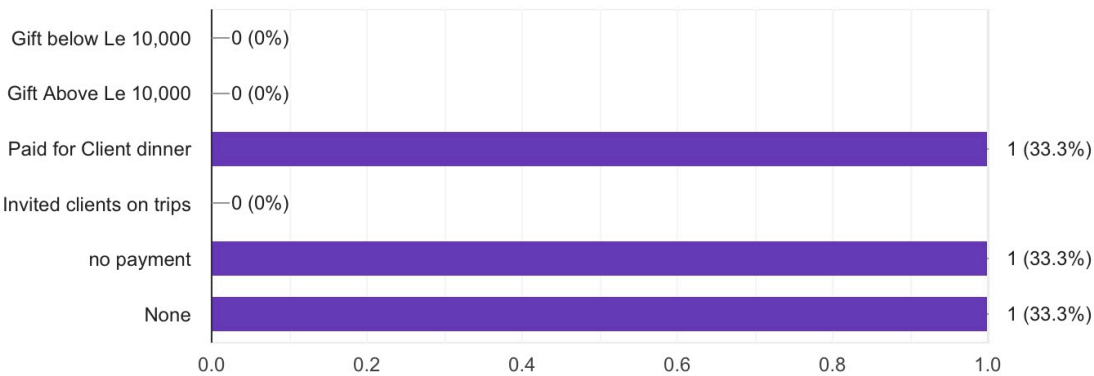
b) Have you provided gifts to non-procurement officials for contracts?

44 responses



If Yes (check all that apply)

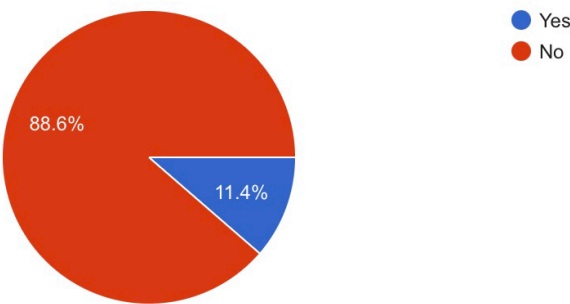
3 responses



Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

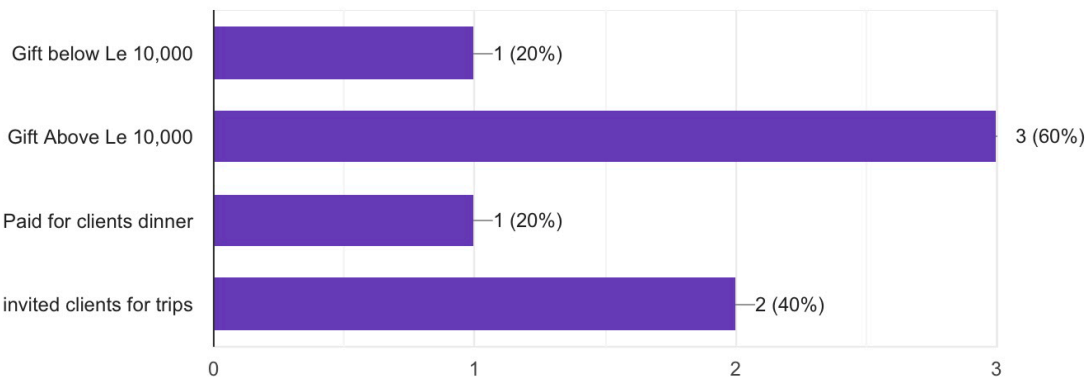
a) Do you know others who gave gifts to procurement officials?

44 responses



If Yes (check all that apply

5 responses



Gap Analysis

Despite progress, enforcement faces challenges. Perceptions of political bias persist, with accusations that anti-corruption efforts target opposition figures more than current officials. The suspension and dismissal of the Auditor-General in 2021 and 2024 raised concerns about political interference and oversight independence.

Capacity constraints also affect enforcement. Technical expertise for investigating procurement fraud is limited, and lack of digitization of public procurement and data analytics hinder early detection. Penalty enforcement is inconsistent; over-reliance on settlements for serious offenses may reduce deterrence by allowing offenders to avoid criminal records.

Transparency gaps undermine public trust. Information on debarments, sanctions, and procurement outcomes is not consistently published, making it hard for civil society to monitor enforcement. While public reporting is improving, it remains fragmented and heavily reliant on ACC communications and media coverage.

Recommendations

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

- a) Strengthen institutional independence, integrity, and coordination by reforming the appointment and removal processes for oversight bodies, enforcing conflict-of-interest rules and asset declarations, rotating staff, providing ethics training, and formalizing collaboration between the ACC, NPPA, Audit Service, and law enforcement.
- b) Enhance enforcement effectiveness by consistently applying legal sanctions—especially debarment provisions—limiting non-conviction settlements to minor cases, and building investigative capacity through specialized training and forensic audit support.
- c) Improve transparency and accountability by publishing a public debarment list, operationalizing an open contracting platform, holding regular public enforcement forums, and accelerating judicial processes to ensure timely resolution of corruption cases.

Sub-indicator 14(d)

Anti-corruption framework and integrity training

Assessment criterion 14(d)(a):

The country has in place a comprehensive anti-corruption framework to prevent, detect and penalise corruption in government that involves the appropriate agencies of government with a level of responsibility and capacity to enable its responsibilities to be carried out.*

Conclusion: Minor gap

Red flag: No

Qualitative Analysis

Summary: Sierra Leone has a solid anti-corruption framework for public procurement, aligned with UNCAC and OECD standards. The ACC, supported by key laws, works with bodies like the NPPA and ASSL to enforce compliance. Transparency is enhanced through open contracting and citizen reporting. Recent reforms, including Anti-Corruption Courts and a focus on prevention, show progress in tackling procurement corruption.

Sierra Leone has established a fairly comprehensive anti-corruption framework for public procurement, largely aligned with international standards such as UNCAC and OECD guidelines. The ACC is legally empowered to prevent, investigate, and prosecute procurement-related corruption, supported by strong legislative instruments like the ACA (amended 2019) and the PPA 2016. Institutions such as the NPPA and ASSL collaborate closely with the ACC to monitor and enforce compliance. Public procurement bulletins are reinforced by transparency initiatives like open contracting portals and citizen reporting platforms. The ACC's recent focus on prevention, combined with specialized Anti-Corruption Courts and expanded investigative reach, demonstrates an increasingly mature system capable of handling procurement corruption risks effectively.

Quantitative analysis

**Recommended quantitative indicator to substantiate assessment of sub-indicator 14(d) Assessment criterion (a):*

- percentage of favourable opinions by the public on the effectiveness of anti-corruption measures (in % of responses).

Source: Survey.

Data not available

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

Gap Analysis

Capacity limitations in both the ACC and NPPA and partial digitization of procurement processes hinder the full realization of anti-corruption goals. Legal gaps persist, including the absence of a dedicated Whistleblower Protection Act and incomplete criminalization of certain corruption offenses. Enforcement is strong at lower levels but sometimes inconsistent against high-profile actors, and sanctions like debarments are underused. Transparency is improving but still fragmented, especially regarding real-time open data and beneficial ownership disclosure. Despite measurable progress, these shortcomings reveal vulnerabilities that could be exploited if left unaddressed.

Recommendations

- Increase staffing, training, and equipment for the ACC, NPPA, and Integrity Management Committees to improve procurement oversight across all ministries and regions.
- Pass a Whistleblower Protection Act to guarantee safe and confidential reporting of procurement-related corruption, with legal safeguards against retaliation.
- Implement a full e-procurement platform and publish all procurement data, including beneficial ownership, in open, machine-readable formats.

Assessment criterion 14(d)(b):

As part of the anti-corruption framework, a mechanism is in place and is used for systematically identifying corruption risks and for mitigating these risks in the public procurement cycle.

Conclusion: Substantive gap

Red flag: No

Qualitative analysis

Summary: Sierra Leone has mechanisms to identify and mitigate corruption risks in public procurement, such as ACC reviews, and NPPA “Price Norms” bulletin. These help detect vulnerabilities and recommend reforms. However, the system is still largely manual, fragmented, and inconsistently applied. Risk management is not fully embedded across MDAs, and tools like red flag indicators or fraud registers are rarely used, leading to missed early warning signs, especially at the local level.

Sierra Leone has established mechanisms to systematically identify and mitigate corruption risks in the public procurement cycle. The ACC conducts systems and processes reviews across MDAs, which focus on procurement practices. These reviews assess institutional vulnerabilities, recommend reforms, and monitor compliance, aiming to prevent corruption before it occurs. Integrity Management Committees (IMCs) embedded in public bodies also serve as internal mechanisms to flag procurement risks and oversee corrective actions. The NPPA complements this by issuing procurement monitoring reports and maintaining a “Price Norms” bulletin that helps detect overpricing, a common corruption risk. Furthermore, the NPPA carries out procurement compliance reviews, often identifying systemic risks like excessive sole-sourcing or bid rigging. Together, these efforts represent an operational system for detecting risks proactively.

However, the identification and mitigation of procurement risks remain largely manual, fragmented, and reactive in some areas. While ACC and NPPA processes exist, they are not fully harmonized or embedded across all procuring entities. Many MDAs still lack internal risk management frameworks specific to procurement. Risk identification tools like fraud risk registers, procurement red flag indicators, or predictive analytics are not yet systematically used. As a result, early warning signals are sometimes missed, especially at the local government

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

level where oversight is weaker. Although mechanisms are in place, there is inconsistency in how widely and systematically they are applied across the procurement cycle.

Gap analysis

The main gap in Sierra Leone's corruption risk management in procurement is the absence of a standardized, nationwide risk identification framework. Systems reviews by the ACC are effective for entities they target but not frequent enough to systematically cover all procurement entities, and findings are not always integrated into broader national procurement risk planning. The NPPA's procurement audits also identify corruption risks but focus more on compliance breaches than risk management. There is no consolidated risk register or risk mapping system that enables procurement officers across government to anticipate and manage corruption vulnerabilities systematically during planning, tendering, and contract execution stages.

Moreover, preventive controls are weaker at decentralized levels of government where procurement practices are opaquer. Risk mitigation measures are often ad hoc, relying on the discretion and capacity of individual institutions rather than a unified government strategy. The lack of digital tools, such as procurement monitoring dashboards or automated fraud detection systems, further limits early identification of risky patterns (e.g., repeated contract splitting, overuse of emergency procurement).

Recommendations

- Develop and implement a national procurement risk management framework with standardized risk identification and mitigation tools for all PEs.
- Establish mandatory procurement fraud risk registers at ministry and local council levels, updated regularly and monitored by NPPA and ACC.
- Train procurement officers, IMC members, and evaluators on recognizing procurement-specific red flags and preventive measures.
- As part of the e-GP system to be implemented, introduce digital procurement processing and monitoring systems with built-in alerts for common risk indicators like sole sourcing, bid splitting, or inflated pricing.

Assessment criterion 14(d)(c):

As part of the anti-corruption framework, statistics on corruption-related legal proceedings and convictions are compiled and reports are published annually.

Conclusion: Substantive gap

Red flag: Yes

Qualitative analysis

Summary: Sierra Leone's Anti-Corruption Commission (ACC) regularly publishes annual data on corruption-related cases to promote transparency. In 2023, it investigated 441 cases (including 184 from 2022), concluded 81, and secured 2 convictions. The ACC also issued 21 legal opinions and expanded its mandate to cover economic and corruption offenses under anti-money laundering laws. These updates are shared through reports and press releases to raise public awareness.

Sierra Leone's Anti-Corruption Commission (ACC) has institutionalized the practice of compiling and publishing annual statistics on corruption-related legal proceedings and convictions. In 2023, the ACC reported:

- 441 cases were under investigation, with 184 carried over from 2022.

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

- 81 cases were concluded.
- The Prosecutions Department secured 2 convictions and drafted 21 legal opinions.
- The Anti-Money Laundering and Combating of Financing of Terrorism Act 2012 (as amended in 2019) expanded the ACC's role to include economic and corruption offenses.

These figures are disseminated through the ACC's annual reports and press releases, contributing to transparency and public awareness.

Gap analysis

The published data lack granularity, omitting details on the nature of offenses, profiles of accused individuals, and geographic distribution. Report accessibility is limited, particularly in rural areas affected by digital divides and literacy barriers. Delays in the publication of annual reports further reduce the relevance of the information. In addition, a review of convictions from 2000 to 2018 shows a predominance of petty corruption cases, indicating potential underreporting of high-level corruption.

Recommendations

- a) Improve the detail and utility of annual reports by including disaggregated data on corruption types, affected sectors, and demographics of involved individuals, and ensure timely publication through clearly defined release schedules.
- b) Disseminate reports through diverse, accessible formats (including translations, local radio, and community forums) to reach wider audiences, especially in rural and underserved areas.
- c) Develop user-friendly digital platforms for real-time access to corruption data, and actively involve civil society and media in promoting, interpreting, and discussing reports to strengthen transparency and accountability.

Assessment criterion 14(d)(d):

Special measures are in place for the detection and prevention of corruption associated with procurement.

Conclusion: Substantive gap

Red flag: No

Qualitative analysis

Summary: Sierra Leone has developed a multi-layered framework to prevent and detect corruption in public procurement, anchored in the PPA and supported by oversight from the NPPA and ACC. The system promotes transparency, bans conflicts of interest, and requires asset declarations. Tools like the Public Procurement Manual, Price Norms, and Systems and Processes Reviews help standardize practices and detect fraud. Recent reforms, including expanded asset declaration requirements and improved public disclosure, are reinforced by broader governance measures such as the Right to Access Information law and Open Government Partnership commitments.

Sierra Leone has built a multi-layered system to prevent and detect corruption in public procurement, grounded in the PPA and strengthened by active institutional oversight. The PPA enforces transparent, competitive procurement processes, bans conflicts of interest and collusion, and mandates asset declarations by procurement officials. The NPPA supports implementation through the 2020 Public Procurement Manual, standardized templates, and anti-fraud tools like Quarterly Price Norms. Parallel efforts by the ACC, including

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

Systems and Processes Reviews (SPRs) promote continuous risk monitoring and early detection of procurement misconduct.

Enforcement mechanisms have been reinforced through an expanded asset declaration regime and compliance checks, notably following the 2019 amendments to the ACC. To enhance transparency, the NPPA and ACC encourage public scrutiny via the publication of procurement information, although disclosure remains uneven. Broader governance reforms, such as the Right to Access Information law and commitments under the Open Government Partnership, complement these efforts by fostering citizen oversight and reinforcing accountability in public contracting.

Gap analysis

Sierra Leone faces persistent challenges in detecting fraud and corruption in public procurement. Transparency remains uneven, with many procuring entities failing to publish complete procurement plans, award notices, or contract execution details, limiting public oversight. Asset declarations are insufficiently leveraged to detect conflicts of interest, and beneficial ownership data is not yet fully integrated with procurement systems. Price benchmarking by the NPPA has limited impact due to weak enforcement and the absence of automated anomaly detection. Meanwhile, the ACC's Systems and Processes Reviews reach only a fraction of public bodies, and Integrity Management Committees often lack the authority or will to function effectively.

Structural weaknesses further undermine detection efforts. Procurement officials often lack specialized training and tools to identify complex fraud schemes, and the absence of a comprehensive e-procurement system restricts transparency and data capture and analysis. Public participation in procurement monitoring is minimal, hindered by inaccessible or incomplete information and underutilized complaints and whistleblower mechanisms. These gaps collectively limit the system's ability to prevent, detect, and respond to corruption risks at both the national and local levels.

Recommendations

- a) Mandate the full and timely publication of procurement information, including procurement plans, contract awards, and implementation updates, on a centralized digital platform.
- b) Develop and operationalize a fully integrated e-procurement system that covers the entire procurement cycle and allows for real-time data capture and monitoring.
- c) Incorporate automated red-flag analytics into the e-procurement system to detect anomalies such as bid rigging, price deviations, and collusion patterns.
- d) Enforce compliance with publication and e-procurement obligations by introducing clear sanctions for non-compliant procuring entities.
- e) Link procurement data with asset and beneficial ownership registries to allow cross-checking and detection of hidden ownership or conflicts of interest.
- f) Expand Systems and Processes Reviews conducted by the ACC to include high-risk ministries, departments, agencies (MDAs), state-owned enterprises (SOEs), and local councils.
- g) Ensure dedicated and sustainable funding for the ACC's Prevention Department, to strengthen its ability to conduct proactive reviews and follow-up.
- h) Provide Integrity Management Committees (IMCs) with clear legal mandates and authority to monitor procurement decisions and enforce internal integrity standards.
- i) Institutionalize regular anti-corruption training for IMC members, focusing on procurement-specific risks and preventive tools.
- j) Establish a professional certification framework for procurement staff and auditors, to standardize qualifications and promote continuous learning in procurement integrity.
- k) Ensure civil society organizations have real-time access to procurement data, including open contracting portals and contract implementation reports.

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

- l) Facilitate social audits and citizen engagement activities in large or high-risk procurements to enhance public oversight and accountability.
- m) Include CSOs and independent observers in the evaluation of high-value tenders, particularly in infrastructure, education, and health sectors.
- n) Publicize and promote secure, anonymous whistleblower reporting channels, tailored for procurement-related misconduct.
- o) Guarantee legal protections and rewards for whistleblowers and apply these consistently across public institutions to encourage reporting.

Assessment criterion 14(d)(e):

Special integrity training programmes are offered and the procurement workforce regularly participates in this training.

Conclusion: Substantive gap

Red flag: No

Qualitative analysis

Summary: Sierra Leone promotes procurement integrity through periodic capacity-building efforts led by the NPPA, which provides training for procurement staff across ministries, departments, and agencies (MDAs). However, these initiatives vary in coverage and frequency, and challenges remain in institutionalizing skills and ensuring consistent application of integrity standards. IPAM complements these efforts with specialized courses in procurement and related fields for public sector workers. Additionally, international training programs enhance skills in ethics, risk management, and process controls for professionals involved in procurement governance.

The NPPA plays a pivotal role in this endeavor. Its Capacity Building Department is tasked with disseminating information, raising awareness, and building the capacity of staff and individuals engaged in public procurement across MDAs. This includes training-of-trainers programs, and the development of training modules on XXXX aimed at promoting best practices in public procurement.

In addition, the Institute of Public Administration and Management (IPAM), affiliated with the University of Sierra Leone, offers courses in procurement and logistics, auditing, taxation, and internal controls. These courses are designed to equip public sector employees with the necessary skills and knowledge to uphold integrity in procurement processes.

International training programs also contribute to building procurement integrity by introducing core principles of procurement ethics, risk management, and process controls.

Gap analysis

Several challenges continue to undermine the effectiveness of integrity training programs in Sierra Leone's procurement sector. Access remains limited, particularly for personnel in remote areas and smaller MDAs, and the lack of a standardized curriculum leads to uneven training quality. Monitoring participation and assessing the impact of training on procurement practices are weak due to inadequate evaluation mechanisms. Furthermore, resource constraints hinder the development and delivery of comprehensive and consistent training initiatives.

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

Recommendations

- a) Develop a standardized National Training Framework for procurement integrity to ensure consistency in curricula, delivery, and quality across all MDAs. This framework should include clear learning outcomes, differentiated training levels, and certification pathways. In parallel, implement robust monitoring and evaluation mechanisms to track participation, measure the effectiveness of training programs, and support continuous improvement.
- b) Ensure that procurement training is accessible nationwide by leveraging digital platforms and establishing regional training centers, particularly targeting remote and underserved areas. Allocate adequate financial and human resources to support the design, implementation, and expansion of comprehensive training initiatives.

Sub-indicator 14(e)

Stakeholder support to strengthen integrity in procurement

Assessment criterion 14(e)(a):

There are strong and credible civil society organisations that exercise social audit and control.

Conclusion: Substantive gap

Red flag: No

Qualitative analysis

Summary: CSOs such as BAN, CGG, Transparency International Sierra Leone, and Timap for Justice play key roles in promoting accountability through social audits, policy analysis, and public education. The ASSL has recognized their importance, engaging them in February 2024 to support the implementation of audit recommendations. In November 2024, CSOs demonstrated their watchdog role by questioning the fairness of tribunal findings against the Auditor General, reaffirming their commitment to justice and transparency. Nevertheless, the CSOs social audit and control role in public procurement is minimal and needs strengthening.

Organizations such as the Budget Advocacy Network (BAN), Campaign for Good Governance (CGG), Transparency International Sierra Leone, and Timap for Justice play pivotal roles in monitoring public sector activities and advocating for reforms. These CSOs have been instrumental in conducting social audits, policy analysis, and public education campaigns.

The ASSL has recognized the importance of CSO involvement in the audit process. In February 2024, ASSL engaged CSOs to discuss the implementation of audit recommendations, emphasizing the crucial role of civil society in holding public authorities accountable. This collaboration underscores the government’s acknowledgment of CSOs as key stakeholders in promoting accountability. CSOs have demonstrated their capacity to challenge governmental decisions. In November 2024, a coalition of prominent CSOs, including BAN and CGG, raised concerns about the procedural fairness of the tribunal findings against the Auditor General, showcasing their commitment to upholding justice and transparency.

Gap analysis

Civil society organizations (CSOs) play an active role in promoting accountability in Sierra Leone, but several challenges. Resource limitations hamper their ability to conduct social audits and sustain advocacy, while difficulties in accessing timely government information impede monitoring efforts. Regulatory restrictions (registration, approval, reporting requirements, operational constraints, and limitations on partnerships) under the NGO Policy 2018 discourage grassroots engagement, and CSOs’ limited participation in policy formulation reduces their influence on broader governance

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

reforms. The CSOs social audit and control role in public procurement is minimal and needs strengthening.

Recommendations

- a) Provide dedicated financial resources and tailored capacity-building programs to empower CSOs, particularly grassroots organizations, to effectively conduct social audits and advocacy initiatives.
- b) Fully implement the Right to Access Information law by streamlining request procedures and review the NGO Policy to remove barriers to CSO operations, fostering a more enabling legal and regulatory framework.
- c) Establish formal structures for CSO participation in policy formulation and promote collaborative platforms that bring together CSOs, government institutions, and development partners to advance transparency and accountability in public procurement.

Assessment criterion 14(e)(b):

There is an enabling environment for civil society organisations to have a meaningful role as third-party monitors, including clear channels for engagement and feedback that are promoted by the government.

Conclusion: Substantive gap

Red flag: No

Qualitative analysis

Summary: Sierra Leone has made significant progress in promoting civil society participation as third-party monitors. The government's commitment to transparency is reflected in initiatives like the Open Government Partnership and the institutionalization of CSO engagement through mechanisms such as Parliament's CSO Desk and joint committee. Furthermore, stakeholder engagement plans in government projects provide structured avenues for CSO involvement in public consultations, feedback, and monitoring.

Sierra Leone has made notable strides in fostering an environment that encourages civil society organizations (CSOs) to participate actively as third-party monitors. The government's commitment to transparency and accountability is evident through initiatives like the Open Government Partnership (OGP), where collaborative efforts between government entities and CSOs aim to enhance public service delivery and governance.

Institutional frameworks have been established to facilitate CSO engagement. For instance, the Parliament of Sierra Leone has institutionalized civil society engagement through the creation of a CSO Desk and a joint committee, ensuring regular dialogue between legislators and civil society representatives.

Moreover, various government projects incorporate stakeholder engagement plans that outline mechanisms for CSO participation. These plans often include provisions for public consultations, feedback mechanisms, and grievance redress systems, ensuring that CSOs can contribute meaningfully to project design, implementation, and monitoring.

Gap analysis

Key challenges limit the effectiveness of civil society organizations (CSOs) in Sierra Leone. Access to timely and comprehensive information remains difficult, and many CSOs face financial, human resource, and technical capacity constraints, particularly in specialized sectors. In addition, fragmented engagement channels reduce the coherence and impact of their monitoring and advocacy efforts.

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

Recommendations

- a) Strengthen/build capacity of CSOs with governance as focus.
- b) Implement robust information disclosure policies to ensure CSOs have timely access to public procurement and expenditure data. Establish centralized platforms to coordinate CSO engagement across sectors, enabling cohesive and strategic monitoring.
- c) Invest in targeted training programs that build CSO skills in monitoring, data analysis, advocacy, and reporting. Create sustainable funding mechanisms, including partnerships with international donors, to support long-term CSO involvement in oversight activities.
- d) Review and amend restrictive policies to eliminate bureaucratic obstacles to CSO operations. Promote a regulatory environment that empowers CSOs to function effectively as third-party monitors and accountability actors.

Assessment criterion 14(e)(c):

There is evidence that civil society contributes to shape and improve integrity of public procurement.*

Conclusion: Substantive gap

Red flag: No

Qualitative analysis

Summary: There are some indications that the government takes civil society feedback on procurement issues into account; however, this role remains informal, and the practice is not yet well established.

There are some indications that the government considers civil society feedback on procurement issues, though the practice is not yet strong. Under President Bio's administration, officials have been directed to engage regularly with civil society and infuse more transparency into government business. In the procurement sphere, civil society input through the OGP process led to concrete commitments. CSOs pushed for the disclosure of awarded contracts, and the government (via NPPA) responded by publishing many high-value contracts from 2016–2018 online. Likewise, advocacy by groups like the Budget Advocacy. The NPPA's collaboration with Transparency International and other NGOs on open contracting suggests that civil society recommendations (e.g., to improve procurement transparency) are considered but this is not done in a systematic manner.

The Open Contracting Partnership (OCP) has supported several transparency reforms in Sierra Leone, particularly in public procurement and the extractives sector. In 2020, the country launched its Open Contracting Data Platform to publicly disclose information on contract awards and cancellations for the first time. Sierra Leone has also been a member of the Open Government Partnership (OGP) since 2013 and included open contracting commitments in its fifth National Action Plan launched in May 2024, reflecting an ongoing effort to improve accountability and combat corruption.

Quantitative analysis

* Recommended quantitative indicator to substantiate assessment of sub-indicator 14(e) Assessment criterion (c):

- number of domestic civil society organisations (CSOs), including national offices of international CSOs actively providing oversight and social control in public procurement.

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

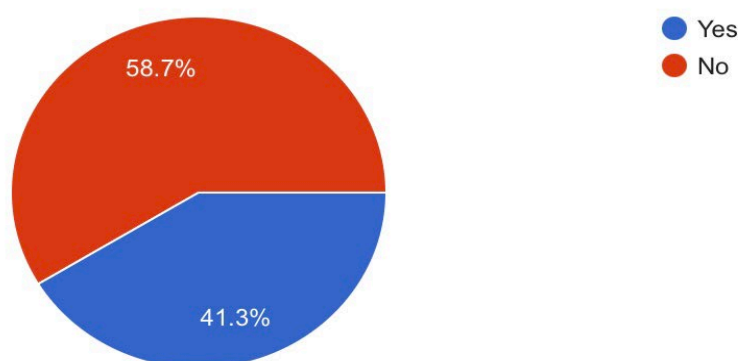
Source: Survey/interviews.

The survey results show that 58.7% of respondents are not aware of any civil society organizations (CSOs) monitoring procurement, while only 41.3% are. This indicates limited public awareness of CSO involvement in procurement oversight, highlighting a need for greater visibility, outreach, and engagement by CSOs to strengthen their role and impact in promoting transparency and accountability.

The survey respondents in their written suggestions said that Civil Society Organizations (CSOs) are widely recognized as vital contributors to public procurement processes, offering independent oversight that promotes transparency, accountability, fairness, and alignment with community needs. Their roles in advocacy, whistleblowing, civic engagement, and monitoring are seen as key to improving trust and reducing inefficiencies. However, meaningful CSO participation faces significant obstacles, including limited data access, legal and institutional barriers, resource constraints, and risks of political interference or retaliation. Overcoming these challenges will require legal reforms, enhanced transparency, collaborative frameworks, and capacity-building efforts to fully realize the benefits of CSO involvement.

a) Are you aware of any CSOs monitoring procurement? *

46 responses



Gap analysis

Evidence of systematic use of civil society's role in public procurement is not available. Consultation forums exist but feedback loops are weak. Although CSOs have made important contributions to procurement integrity in Sierra Leone, several challenges persist. Limited access to procurement information, and resource constraints hamper their effectiveness. In addition, the absence of institutionalized and consistent engagement mechanisms weakens CSOs' ability to contribute systematically to procurement oversight.

Recommendations

- Ensure that procurement data is accessible, comprehensive, and timely, while also encouraging collaborative initiatives such as Integrity Pacts that embed CSO participation in monitoring processes.
- Strengthen CSO capacity and engagement through targeted training programs and resources that build technical expertise in procurement monitoring, coupled with the institutionalization of formal platforms for regular dialogue and collaboration with government entities.

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

- c) Foster an enabling policy environment by reviewing and amending restrictive frameworks, including the Development Cooperation Framework (DCF), to remove barriers to CSO operations and support sustained civil society involvement in public procurement oversight.

Assessment criterion 14(e)(d):

Suppliers and business associations actively support integrity and ethical behaviour in public procurement, e.g. through internal compliance measures.*

Conclusion: Substantive gap

Red flag: No

Qualitative analysis

Summary: The private sector's engagement in promoting integrity within public procurement is gaining momentum but it is still nascent.

In Sierra Leone, the private sector's engagement in promoting integrity within public procurement is gaining momentum. The ACC has recognized the pivotal role of businesses in combating corruption and has initiated dialogues to foster collaboration. For instance, in August 2023, the ACC's Prevention Department convened a meeting with private sector stakeholders to discuss strategies for corruption prevention and to explore the establishment of a task force dedicated to monitoring and reporting corruption-related issues within the business sector. Business associations, such as the Sierra Leone Chamber of Commerce, Industry and Agriculture (SLCCIA), are weak and currently do not make much contribution in advocating for ethical business practices.

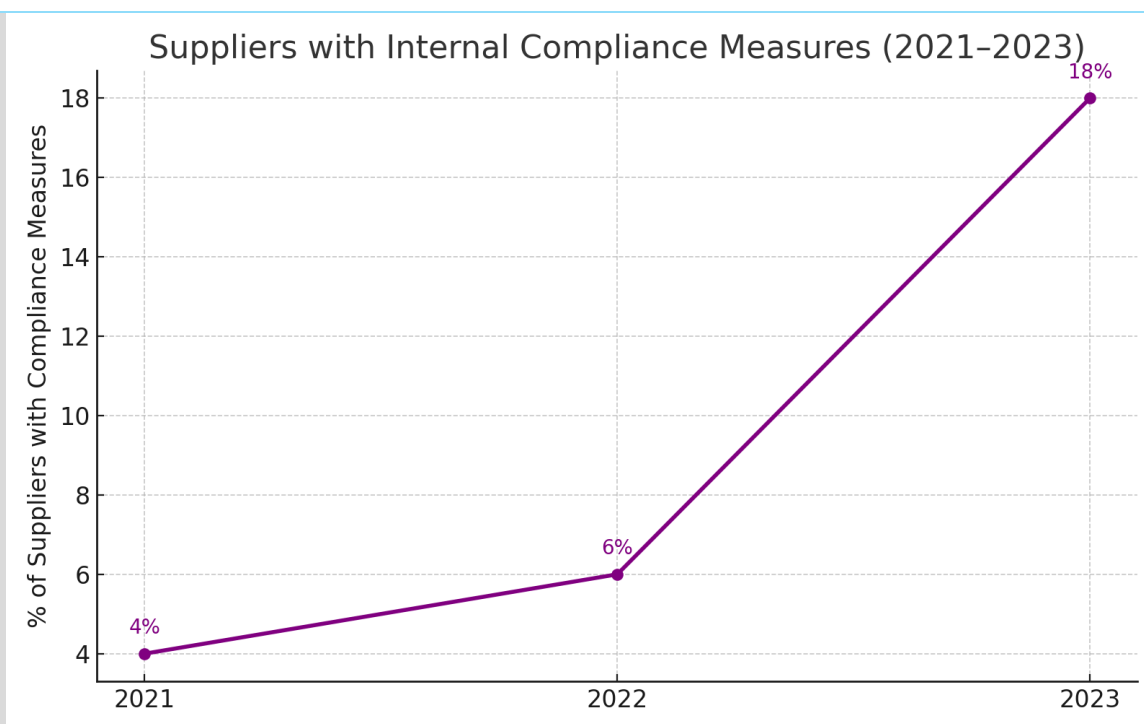
Quantitative analysis

* Recommended quantitative indicator to substantiate assessment of sub-indicator 14(e) Assessment criterion (d):

- number of suppliers that have internal compliance measures in place (in %).

Source: Supplier database.

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System



This chart illustrates the proportion of suppliers with internal compliance measures between 2021 and 2023, based on NPPA data.

- In 2021, only 709 out of 15,892 suppliers (4%) had internal compliance measures in place.
- In 2022, this number rose slightly to 1,000 suppliers (6%).
- In 2023, a significant increase occurred, with 3,000 suppliers adopting compliance measures, representing 18% of all suppliers.

The trend indicates growing awareness and adoption of compliance frameworks among suppliers. However, despite the improvement, the overall share of suppliers with internal compliance measures remains relatively low, highlighting the need for stronger enforcement and capacity-building initiatives.

Source: NPPA

Gap analysis

Key challenges undermine ethical practices in public procurement. Many local businesses lack compliance programs, supplier awareness and training opportunities remain limited, and enforcement of anti-corruption laws is inconsistent. Fragmented collaboration among government, business, and civil society actors further weakens collective efforts to promote procurement integrity.

Recommendations

- a) Promote and reinforce local business organizations to strengthen their capacity in supporting members through training, advocacy, market access, and resource.
- b) Encourage businesses (particularly local suppliers) to adopt internal compliance programs, including codes of conduct, anti-bribery policies, and regular ethics training, supported by targeted awareness campaigns and capacity-building initiatives.
- c) Ensure consistent enforcement of procurement laws with clear penalties for unethical conduct and expand the use of Integrity Pacts with civil society oversight to reinforce accountability and transparency.

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

- d) Establish formal platforms for collaboration among government entities, business associations, and civil society organizations to coordinate and sustain efforts in promoting procurement integrity.

Sub-indicator 14(f)

Secure mechanism for reporting prohibited practices or unethical behaviour

Assessment criterion 14(f)(a):

There are secure, accessible and confidential channels for reporting cases of fraud, corruption or other prohibited practices or unethical behaviour.

Conclusion: Minor gap

Red flag: No

Qualitative analysis

Summary: Sierra Leone has established accessible and legally supported mechanisms for reporting corruption through the ACC, including toll-free hotlines, digital platforms, and regional offices. These are reinforced by whistleblower protection laws and incentive schemes. However, while structurally adequate, there is limited evidence of how confidentiality is ensured in practice and whether the public, particularly marginalized groups, trusts and effectively uses these mechanisms.

Sierra Leone has made notable strides in establishing mechanisms for reporting corruption, fraud, and unethical practices, primarily through the work of the ACC. A combination of traditional and digital platforms ensures the accessibility of these mechanisms to the public. These include toll-free hotlines operational during business hours, a user-friendly website, active social media engagement, and physical offices spread across the country.

Whistleblower protections are included in the amended 2019 Anti-Corruption Act, but gaps remain, and a comprehensive standalone statute is still needed to fully align with international standards (UNCAC, AUCPCC). The introduction of a whistleblower reward scheme further incentivizes reporting by offering financial benefits for information that leads to convictions and asset recovery.

Despite these commendable efforts, the effectiveness and confidentiality of these reporting mechanisms require continuous monitoring. While access exists, there is limited publicly available evidence of how confidentiality is maintained during the reporting and investigative processes. Moreover, there is no clear indication that all potential users (e.g., remote or marginalized populations) can equally access or trust these channels.

The presence of 82 Integrity Management Committees (IMCs) across institutions and a Compliance and Sanction Enforcement Management Manual reflect a strong systemic approach to corruption prevention. Nonetheless, the narrative lacks evidence of widespread public trust in these mechanisms or of systemic assessments that verify their security, confidentiality, and user-friendliness.

Gap analysis

Although Sierra Leone's Anti-Corruption Commission has established multiple channels for reporting unethical and corrupt practices—demonstrating legal compliance and structural adequacy—a minor gap remains in ensuring their effective functionality across all dimensions of the sub-indicator. Specifically, the channels are accessible and supported by legal protection and incentive mechanisms, but there is insufficient evidence on whether they are perceived as secure and confidential by users.

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

Moreover, the channels' operating hours (weekdays only, 8:30 AM–5:00 PM) may limit access for some segments of the population. There is also little information on whether anonymous reporting is actively enabled or how reports are handled to guarantee the whistleblower's privacy throughout the investigative process. In addition, proactive public awareness campaigns and assessments of whistleblower confidence and protection effectiveness are not explicitly discussed.

This minor gap reflects the need to further enhance implementation—not through the introduction of new mechanisms, but by improving the transparency, coverage, and user confidence in the confidentiality and protection measures of existing systems.

Recommendations

- a) Enhance the confidentiality features of existing reporting mechanisms and ensure they are clearly communicated to the public, especially regarding data protection and anonymity during and after reporting.
- b) Extend hotline operational hours or introduce a 24/7 reporting option, possibly through automated voicemail or secure online portals, to increase accessibility for all citizens.
- c) Conduct periodic user perception surveys to assess public trust, awareness, and confidence in the security and effectiveness of whistleblower channels.
- d) Publish summary reports on the number and types of reports received, actions taken, and whistleblower protection outcomes, ensuring transparency without compromising identities.
- e) Strengthen outreach campaigns—particularly targeting rural and underserved communities—to raise awareness about reporting mechanisms, whistleblower protections, and anti-corruption successes.
- f) Institutionalize anonymous reporting features across all platforms, ensuring they meet international standards for confidentiality and whistleblower protection.
- g) Monitor and audit reporting systems regularly to identify any gaps in accessibility, security, or user satisfaction and address them through targeted improvements.

Assessment criterion 14(f)(b):

There are legal provisions to protect whistle-blowers, and these are considered effective.

Conclusion: Substantive gap

Red flag: No

Qualitative analysis

Summary: Sierra Leone's whistleblower protection is primarily governed by the Anti-Corruption Act of 2008 (amended 2019), which shields public officers from liability or disciplinary action for reporting corruption, offers witness immunity, and establishes a protection program. It also incentivizes whistleblowing with a 10% reward from recovered assets. The Employment Act of 2023 further strengthens protections by prohibiting workplace retaliation against whistleblowers.

Sierra Leone's legal framework for whistleblower protection is primarily embedded within the Anti-Corruption Act of 2008, as amended in 2019. This Act provides certain safeguards for individuals who report corruption-related offenses. Notably, Section 82(2) offers protection to public officers who disclose information about potential offenses within their institutions, ensuring they are not subjected to civil or criminal liability or disciplinary action for such disclosures. Additionally, Section 85 grants immunity to witnesses from legal proceedings based on their testimonies, and Section 83 outlines provisions for a witness protection program.

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

The Act also incentivizes whistleblowing by stipulating that individuals who provide information leading to a conviction are entitled to 10% of any recovered assets.

Beyond the Anti-Corruption Act, the Employment Act of 2023 addresses protections against victimization or retaliation for whistleblowers in the workplace, emphasizing the importance of safeguarding individuals who report misconduct.

Gap analysis

Several challenges continue to diminish the effectiveness of whistleblower protections in Sierra Leone. The absence of a dedicated whistleblower protection law leaves current safeguards fragmented across various statutes, often failing to comprehensively cover all scenarios and sectors. Public awareness of available protections and reporting mechanisms remains limited, discouraging individuals from coming forward. Additionally, a widespread perception that reporting misconduct may not lead to meaningful action further weakens the incentive to report wrongdoing. Even where legal protections exist, the risk of retaliation—such as threats, harassment, or job loss—persists due to gaps in enforcement.

Recommendations

- Develop and implement a dedicated law that clearly defines whistleblower protections, reporting procedures, and enforcement mechanisms across all sectors.
- Create an independent authority responsible for overseeing whistleblower reports, ensuring investigations are conducted impartially and protections are enforced.
- Launch nationwide campaigns to educate citizens about their rights and the procedures for reporting misconduct, emphasizing the protections in place to safeguard whistleblowers.
- Ensure that existing protections are effectively enforced, with clear consequences for those who retaliate against whistleblowers.
- Provide Support Services: Offer legal, psychological, and financial support to whistleblowers to mitigate the personal and professional risks associated with reporting misconduct.

Assessment criterion 14(f)(c):

There is a functioning system that serves to follow up on disclosures.

Conclusion: Substantive gap

Red flag: No

Qualitative analysis

Summary: The ACC has established effective mechanisms for receiving and following up on disclosures of corruption through multiple channels. It uses a Compliance and Sanction Enforcement Management Manual to guide enforcement across public institutions and has set up Integrity Management Committees (IMCs) to implement anti-corruption strategies and monitor integrity. These efforts have resulted in successful prosecutions and asset recoveries, reflecting the ACC's operational capacity.

Sierra Leone has established mechanisms to follow up on disclosures of corruption and unethical practices. The ACC is the primary body responsible for receiving, investigating, and prosecuting corruption-related complaints. The ACC is empowered to act on reports received through various channels, including hotlines, digital platforms, and in-person submissions.

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

The ACC has developed a Compliance and Sanction Enforcement Management Manual to guide its monitoring processes and ensure adherence to anti-corruption measures across Ministries, Departments, and Agencies (MDAs). This manual outlines procedures for following up on disclosures and enforcing compliance.

Additionally, the ACC has established Integrity Management Committees (IMCs) across numerous institutions. These committees are tasked with implementing the National Anti-Corruption Strategy (NACS) and monitoring the integrity of public service delivery.

The ACC's efforts have led to successful prosecutions and asset recoveries, demonstrating its capacity to act on disclosures.

Gap analysis

Several challenges continue to affect the effectiveness of whistleblower disclosures in Sierra Leone. Accessibility remains a concern, particularly in rural areas where individuals may find it difficult to submit reports. Resource constraints within the ACC can limit its capacity to promptly and thoroughly follow up on all disclosures. Public awareness of disclosure procedures and available protections is also insufficient, which may deter individuals from reporting misconduct. In addition, the lack of robust feedback mechanisms leaves whistleblowers uninformed about the status of their reports, undermining trust in the system.

Recommendations

- a) Expand reporting channels through mobile platforms and community-based centers and launch nationwide public education campaigns to inform citizens about how to report corruption and the protections available to whistleblowers.
- b) Review and amend existing laws to ensure robust whistleblower protections and establish clear procedures for handling disclosures, including the provision of regular feedback to whistleblowers to promote transparency and trust.
- c) Increase resources for the Anti-Corruption Commission to ensure timely, thorough follow-up on reports and to support the effective implementation of expanded reporting mechanisms and legal reforms.

Sub-indicator 14(g)

Codes of conduct/codes of ethics and financial disclosure rules

Assessment criterion 14(g)(a):

There is a code of conduct or ethics for government officials, with particular provisions for those involved in public financial management, including procurement.*

Conclusion: Minor gap

Red flag: No

Qualitative analysis

Summary: Sierra Leone has established a robust ethical framework for government officials, especially in public financial management and procurement. Key instruments—the Public Procurement Act (2016), the Public Procurement Manual (2020), and the Civil Service Code—promote transparency, accountability, and integrity. Together, they set clear ethical standards, require declarations from procurement personnel, and guide civil servants in maintaining professionalism and public trust.

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

Sierra Leone has established a comprehensive ethical framework for government officials, particularly those engaged in public financial management and procurement. This framework is articulated through several key documents:

- **Public Procurement Act, 2016:** This Act outlines the responsibilities and ethical standards expected of public officials involved in procurement processes. It emphasizes principles such as transparency, accountability, and fairness in the procurement cycle.
- **Public Procurement Manual, 2020:** Serving as a practical guide, this manual details the code of ethics for procurement officials. It addresses issues like conflict of interest, confidentiality, and the prohibition of accepting gifts or inducements. The manual mandates that all procurement personnel sign a declaration committing to these ethical standards.
- **Civil Service Code and Rules:** Applicable to all civil servants, this code underscores the importance of integrity, impartiality, and professionalism. It provides guidelines on ethical behavior, disciplinary procedures, and the responsibilities of civil servants in upholding public trust.

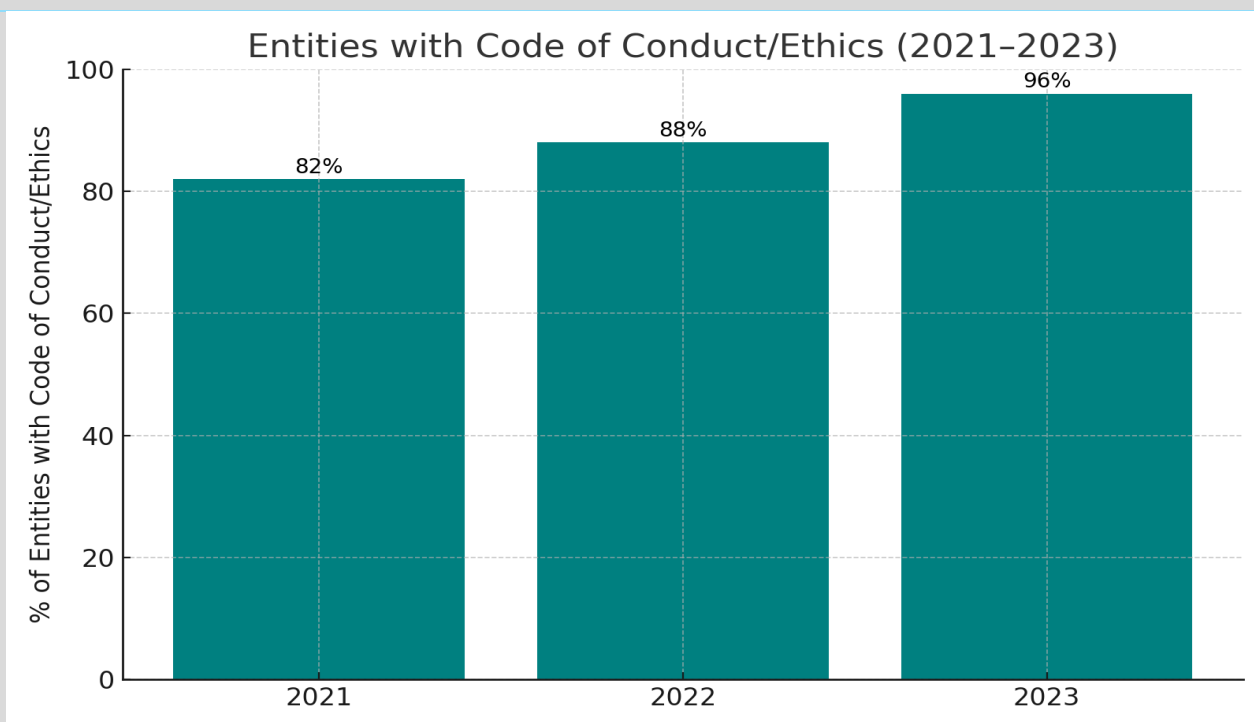
Collectively, these instruments aim to foster a culture of ethical conduct among government officials, ensuring that public resources are managed responsibly and procurement processes are conducted with integrity.

Quantitative analysis

** Recommended quantitative indicator to substantiate assessment of sub-indicator 14(g) Assessment criterion (a):*

- share of procurement entities that have a mandatory code of conduct or ethics, with particular provisions for those involved in public financial management, including procurement (in % of total number of procuring entities).

Source: Normative/regulatory function.



This chart shows the adoption of codes of conduct, ethics, and financial disclosure among procuring entities from 2021 to 2023, based on NPPA data.

- In 2021, 134 out of 164 entities (82%) had a code of conduct or ethics.

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

- In 2022, the proportion improved to 120 out of 136 entities (88%).
- In 2023, 130 out of 135 entities (96%) had such codes in place.

The trend demonstrates strong and consistent improvement over the three years, with nearly all procuring entities implementing codes of conduct or ethics by 2023. This indicates significant progress in institutionalizing integrity and ethical standards within public procurement entities.

Source: NPPA

Gap analysis

Criterion partially met

Several challenges obstruct the effective implementation of the existing ethical codes and manuals. Awareness and training on ethical standards remain limited, particularly among government officials at decentralized levels, affecting their practical application. Enforcement mechanisms are inconsistent, with breaches sometimes going unpunished, thereby weakening the credibility of the ethical framework. Furthermore, there is a lack of robust monitoring and evaluation systems to assess adherence to ethical standards and the overall effectiveness of these codes. Integration of the ethical frameworks across government agencies is also uneven, leading to disparities in ethical practices and standards.

Recommendations

- a) Implement regular training programs for public officials and conduct nationwide public awareness campaigns to deepen understanding of ethical standards and promote a culture of accountability and transparency.
- b) Ensure uniform adoption and consistent application of ethical codes across all government agencies, supported by effective monitoring tools to assess compliance and identify areas for improvement.
- c) Establish clear, transparent, and consistent enforcement processes to promptly address breaches of ethical conduct and uphold integrity in public service.

Assessment criterion 14(g)(b):

The code defines accountability for decision making, and subjects decision makers to specific financial disclosure requirements.*

Conclusion: Minor gap

Red flag: No

Qualitative analysis

Summary: Sierra Leone's procurement framework promotes accountability and ethical conduct among public officials, particularly in procurement and financial management. It emphasizes transparency, fairness, and integrity, requiring officials to follow a code of ethics covering conflicts of interest, confidentiality, and gift refusal. The Civil Service Code reinforces these standards for all civil servants. The Anti-Corruption Act also mandates annual asset declarations to boost transparency and deter corruption.

The procurement legal and regulatory framework outlines accountability measures for public officials, particularly those involved in public financial management and procurement. It sets forth ethical guidelines and responsibilities for procurement officials, emphasizing principles such as transparency, fairness, and integrity in procurement processes. It mandates that procurement personnel adhere to a code of ethics, which includes provisions on conflict of interest, confidentiality, and the prohibition of accepting gifts or inducements.

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

Furthermore, the Civil Service Code and Rules provide directives on the ethical behavior expected of civil servants, reinforcing the importance of accountability and integrity in public service.

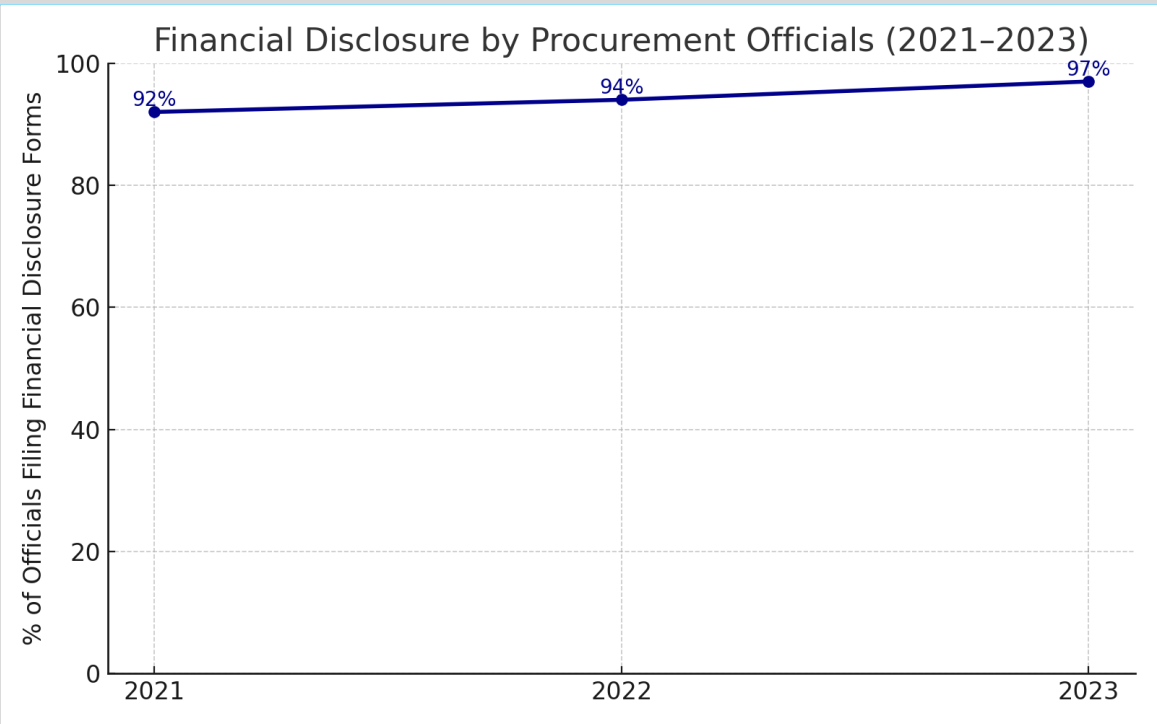
In terms of financial disclosure, the Anti-Corruption Act of 2008, as amended in 2019, requires public officers to declare their income, assets, and liabilities annually and upon leaving office. This measure aims to promote transparency and deter corrupt practices among public officials.

Quantitative analysis

** Recommended quantitative indicator to substantiate assessment of sub-indicator 14(g) Assessment criterion (b):*

- officials involved in public procurement that have filed financial disclosure forms (in % of total required by law).

Source: Normative/regulatory function.



This chart shows compliance with financial disclosure requirements by public procurement officials from 2021 to 2023, based on NPPA data.

- In 2021, 229 out of 248 officials (92%) filed financial disclosure forms.
- In 2022, 240 out of 256 officials (94%) complied.
- In 2023, 253 out of 262 officials (97%) filed disclosure forms.

The trend shows steady improvement, with financial disclosure rates increasing each year and nearing full compliance by 2023. This demonstrates strong enforcement of accountability and ethics requirements for procurement officials.

Source: NPPA

Gap analysis

Criterion partially met

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

Despite the positive picture provided by the quantitative analysis above, enforcement of financial disclosure mechanisms are weak, with limited capacity to ensure compliance or verify the accuracy of submitted declarations. Public accessibility to financial disclosures is also restricted, reducing opportunities for external oversight and scrutiny. Additionally, there is a lack of comprehensive training programs to educate public officials on their ethical obligations and the significance of financial disclosure. Monitoring and evaluation systems remain underdeveloped, further hindering efforts to assess adherence to ethical standards and the overall effectiveness of the frameworks.

Recommendations

- a) Establish clear procedures and dedicated bodies to monitor compliance with financial disclosure requirements and impose sanctions for non-compliance.
- b) Make financial disclosures accessible to the public to facilitate external oversight and build public trust.
- c) Develop and conduct regular training sessions for public officials on ethical standards, decision-making accountability, and financial disclosure obligations.
- d) Create robust systems to track adherence to ethical codes and assess their impact on public procurement integrity.
- e) Periodically assess and revise existing laws and regulations to address emerging challenges and align with international best practices.

Assessment criterion 14(g)(c):

The code is of mandatory, and the consequences of any failure to comply are administrative or criminal.

Conclusion: Substantive gap

Red flag: Yes

Qualitative analysis

Summary: The Civil Service Code and Rules set binding ethical standards for all civil servants, highlighting integrity, transparency, and accountability. These apply to both permanent and contract staff. The PPA strengthens this by requiring procurement officials to follow principles of fairness, competitiveness, and transparency, with violations subject to sanctions or prosecution. The ACA provides the legal basis to address corruption, allowing for criminal charges, fines, and imprisonment, and empowers the ACC to investigate and prosecute misconduct.

The Civil Service Code and Rules delineate clear ethical standards and expectations for civil servants, emphasizing the importance of integrity, transparency, and accountability in public service. These codes are binding and apply to all civil servants, including those on permanent and contract appointments.

The PPA further reinforces these standards by outlining specific ethical obligations for procurement officials. It mandates adherence to principles such as fairness, competitiveness, and transparency in procurement processes. Violations of these principles can lead to administrative sanctions, including suspension or dismissal, and in severe cases, criminal prosecution.

The ACA provides a legal framework for addressing corruption and unethical behavior among public officials. It stipulates that individuals found guilty of corrupt practices may face criminal charges, fines, and imprisonment. The Act also empowers the ACC to investigate and prosecute cases of misconduct.

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

Gap analysis

Enforcement of the mandatory codes remains inconsistent, with some violations going unpunished, thereby weakening the deterrent effect of the ethical standards. Awareness among public officials is also limited, leading to inadvertent violations and a general disregard for compliance requirements. Resource constraints faced by enforcement bodies, such as the Anti-Corruption Commission (ACC), further impede the investigation and prosecution of misconduct. In addition, cultural norms and entrenched institutional practices that tolerate unethical behavior present significant barriers to the uniform application of the codes.

Recommendations

- Allocate sufficient resources to oversight bodies, particularly the Anti-Corruption Commission (ACC), to support effective investigations and prosecutions of procurement-related misconduct.
- Establish accessible, secure, and confidential channels for reporting corruption, including digital and in-person mechanisms that facilitate safe disclosures.
- Ensure robust protections for whistleblowers, including safeguards against retaliation and procedures for timely and transparent follow-up on reported cases.
- Conduct regular training programs for public officials to promote understanding of ethical codes, expected conduct, and repercussions for non-compliance. Integrate awareness efforts to build a shared commitment to integrity across institutions.
- Promote ethical leadership at all levels of government to model and reinforce standards of accountability. Regularly review and update codes of conduct to address emerging ethical challenges and maintain their relevance.

Assessment criterion 14(g)(d):

Regular training programmes are offered to ensure sustained awareness and implementation of measures.

Conclusion: Substantive gap

Red flag: No

Qualitative analysis

The NPPA and ACC's efforts to provide training is inadequate and ad hoc.

Gap analysis

The training opportunities remain insufficient hindering comprehensive coverage. The sustainability of these programs is also uncertain, as it often depends on fluctuating funding and institutional commitment. Moreover, there is a lack of systematic monitoring and evaluation to assess the impact of training on ethical practices and procurement efficiency. While ethics is incorporated into training modules, its practical application in day-to-day procurement activities is not consistently emphasized or monitored.

Recommendations

- Expand the frequency and geographical reach of training sessions to ensure all procurement officials, including those in remote areas, have equitable access to ethical and procedural guidance.
- Secure consistent funding and institutional support to design and deliver regular training programs in integrity over the long term, reinforcing a sustainable and structured approach to capacity building.
- Develop monitoring tools to evaluate the effectiveness of training programs and incorporate real-life scenarios and case studies to enhance practical understanding and assess improvements in procurement practices and ethical compliance.

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

- d) Foster Collaboration: Encourage partnerships between government agencies, international organizations, and private training providers to share resources and best practices.

Assessment criterion 14(g)(e):

Conflict of interest statements, financial disclosure forms and information on beneficial ownership are systematically filed, accessible and utilised by decision makers to prevent corruption risks throughout the public procurement cycle.

Conclusion: Substantive gap

Red flag: No

Qualitative analysis

Summary: Sierra Leone has introduced measures to promote transparency and address conflicts of interest in procurement. Evaluation committee members must declare conflicts and recuse themselves if necessary. Public officials are required to submit annual financial disclosures, though public access and use in procurement are limited. Efforts to enhance beneficial ownership transparency are ongoing, but a complete, public register has yet to be established.

Conflict of Interest Declarations: The National Public Procurement Authority (NPPA) mandates that members of procurement evaluation committees declare any conflicts of interest. These declarations are documented within evaluation reports, and individuals with confirmed conflicts are required to recuse themselves from the procurement process.

Financial Disclosure Forms: The Anti-Corruption Act of 2008, amended in 2019, obliges public officials to submit annual declarations of their income, assets, and liabilities. This requirement is designed to detect illicit enrichment and prevent conflicts of interest. However, the accessibility of these disclosures to the public and their systematic use in procurement decisions remain limited.

Beneficial Ownership Information: Sierra Leone has committed to enhancing beneficial ownership transparency, particularly within the extractive industries. The Sierra Leone Extractive Industries Transparency Initiative (SLEITI) has conducted a legal and institutional review, recommending amendments to the Companies Act to mandate beneficial ownership disclosures for all corporate entities. The Corporate Affairs Commission (CAC) is proposed to oversee the administration of these disclosures. Despite these efforts, a comprehensive and publicly accessible beneficial ownership register has yet to be established.

Gap analysis

The effectiveness of transparency and disclosure measures in Sierra Leone is an issue. Public accessibility remains limited, as financial disclosures and beneficial ownership information are not consistently available for external oversight, even though conflict of interest declarations are documented. The legal framework is incomplete, lacking a comprehensive mandate for beneficial ownership disclosure across all sectors. Furthermore, conflict of interest declarations, financial disclosures, and beneficial ownership data are not systematically integrated into procurement decision-making processes. Enforcement mechanisms to verify the accuracy of disclosures and ensure compliance are also underdeveloped, weakening the overall deterrent effect.

Recommendations

Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System

- a) Amend the Act to request the Beneficiary ownership for to be filled in as part of document to be submitted by the awarded bidder (either local or foreign bidder).
- b) Strengthen the legal and institutional framework by amending the Companies Act to mandate beneficial ownership disclosures for all corporate entities and establishing a centralized, publicly accessible register managed by the CAC.
- c) Enhance enforcement and compliance by allocating resources for systematic verification of disclosures through audits and spot checks, and by integrating beneficial ownership, conflict of interest, and financial disclosure data into procurement evaluations.
- d) Promote transparency and stakeholder engagement through targeted public awareness campaigns that educate civil society and the private sector on the value, access, and use of disclosure information.