



CIVIL SOCIETY, THE AUDITOR GENERAL, AND THE LIMITS OF POPULAR SUPPORT IN THE FIGHT AGAINST CORRUPTION

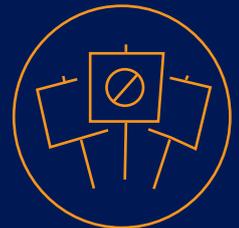
Lara Taylor-Pearce

Auditor General, Sierra Leone

Christopher Stone

Professor of Practice of Public Integrity, Blavatnik School of Government, University of Oxford

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Abuja, Nigeria



Anna Petherick

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Blavatnik School of Government
Oxford, United Kingdom



Kathleen Roussel

Director of Public Prosecutions
Ottawa, Canada



Agung Sampurna

Former Chairman of the Audit Board of the Republic of Indonesia (2017-2022)
University of Indonesia
Jakarta, Indonesia



Tanka Mani Sharma

Former Auditor General of Nepal (2017-2023)
Kathmandu, Nepal



Christopher Stone

Chair of Chandler Sessions
Blavatnik School of Government
Oxford, United Kingdom



Lara Taylor-Pearce

Auditor General
Freetown, Sierra Leone

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AUTHORS



LARA TAYLOR-PEARCE **Auditor General, Sierra Leone**

Lara Taylor-Pearce is Auditor General of Sierra Leone and has more than 27 years of experience in public- and private-sector financial and administrative management and oversight. As the government's chief external auditor since 2011, she has won praise for helping change Sierra Leone's public-sector accountability landscape, including her work in developing its 2016 Public Financial Management Act and other public-sector oversight acts. Among other honors, she received the 2015 National Integrity Award from the Sierra Leone Anti-Corruption Commission. She has also served as principal finance manager and head of administration for the Institutional Reform and Capacity Building Project, finance and administrative manager for the Public Sector Management Support Project, technical assistant in the Accountant General's Department of the Ministry of Finance, and supervisory senior for KPMG Peat Marwick. An honours graduate in economics of the University of Sierra Leone, she is a fellow of the Association of Chartered Certified Accountants (FCCA), U.K, and of the Institute of Chartered Accountants of Sierra Leone (FCASL). She is vice chair of the INTOSAI Development Initiative (IDI) board, chair of the governing board of the African Region of Supreme Audit Institutions-English Speaking (AFROSAI-E), and a Grand Officer of the Order of the Rokel (GOOR) President's National Award.



CHRIS STONE **Professor of Practice of Public Integrity, Blavatnik School of Government, University of Oxford**

Chris Stone is Professor of Practice of Public Integrity. Chris has blended theory and practice throughout a career dedicated to justice sector reform, good governance and innovation in the public interest, working with governments and civil society organisations in dozens of countries worldwide. He has served as president of the Open Society Foundations (2012–2017), as Guggenheim Professor of the Practice of Criminal Justice at Harvard's Kennedy School of Government (2004–2012), as faculty director of the Hauser Center for Nonprofit Organizations at Harvard University (2007–2012), and as president and director of the Vera Institute of Justice (1994–2004). He is a graduate of Harvard College, the Institute of Criminology at the University of Cambridge, and the Yale Law School. At the Blavatnik School, Chris's work focuses on public corruption turnarounds: the leadership challenge of transforming cultures of corruption into cultures of integrity in government organisations, large and small. As an affiliate of the Bonavero Institute of Human Rights within the University's Faculty of Law, Chris serves as the principal moderator for the Symposium on Strength and Solidarity for Human Rights.

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Professor of Practice of Public Integrity, University of Oxford

Can civil society help to reduce the extent of corruption in public life? This is a narrower version of the question that the sociologist, John Gaventa, posed more than a decade ago about the ability of civil society to shift power relations generally.¹

It is not merely an academic question. Civil society organisations have been mobilising against corruption with fever heat in the last thirty years, turning out crowds numbering in the hundreds of thousands and exposing theft of public funds on a mind-boggling scale. But does all this civil society activism make a difference? Specifically, can it provide the support that anti-corruption institutions require to be effective?

Just as one example, the ability of civil society in Sierra Leone to limit the power of corrupt political actors is an urgent issue today, as it is in many countries. Indeed, Sierra Leone is a useful test-case of the relationship between governmental and civil-society work against corruption. In this paper, we explore this relationship as revealed through the reaction of civil society to the suspension of Sierra Leone's Auditor General in apparent violation of the constitution on the eve of the Auditor General's annual report to parliament in 2021, and the subsequent developments in that country.²

1 John Gaventa, "Civil Society and Power" in Michael Edwards (ed.), *The Oxford Handbook of Civil Society* (Oxford, 2012), pages 416-427. The question he posed there is: "Can civil society transform power relations, and if so, how and under what conditions?"

2 Every country has a "supreme audit institution" responsible for auditing the accounts of public-sector entities and reporting its audit results to the legislature and the public. The institution is usually known either as the National Audit Office or Service under the leadership of an Auditor General or as the Court of Accounts or Audit under the leadership of a President; but other terms are used in some countries. In the UK, it is known as the National Audit Office, headed by the Comptroller and Auditor General. In the USA, it is known as the General Accountability Office, headed by the Comptroller General. For a discussion of the current and potential roles of Auditors General in anti-corruption activities, see: TM Sharma and Christopher Stone, *Spotting Integrity Gaps: A Practical and Appropriate Role for Public Auditors in the Fight Against Corruption*, April 2024, available at <https://www.bsg.ox.ac.uk/publications/thehandlerpapers>.

The term civil society has become increasingly popular over the last few decades as a shorthand for organisations and associations that are part of neither the state nor the family; and it is often used more narrowly to exclude businesses and other commercial organisations. Here, we adopt that narrower definition.³ Even excluding the commercial sector, civil society encompasses an enormous range of formal and informal organisations: some highly professional, others amateur; some rigorously independent, others manipulated by donors or politicians; some with wide, grassroots constituencies, other representing narrow elites. We return to these differences after describing the context in Sierra Leone and recounting the relevant events.

Lara Taylor-Pearce, co-author of this paper, has served as Auditor General of Sierra Leone since 2011. In November 2021, she and her deputy were suddenly suspended, and a tribunal was impanelled to consider unspecified charges of misconduct against her. More than 24 months later, that tribunal has yet to make any findings or issues any report, effectively removing the independent leadership of the office.⁴

We begin with a review of the events leading to the Auditor General’s suspension, then discuss the reaction by those in civil society, and finally turn to a crucial pair of questions. What choices confront leaders of civil society organisations when powerful people in government attempt to subvert the very institutions constitutionally established to hold them to account? And therefore, how can public officials most effectively work against corruption in partnership with civil society?

The Auditor-General’s role regarding corruption in Sierra Leone

The office of the Auditor-General occupies a crucial position in the political architecture of Sierra Leone, with its authority and independence clearly established in the Constitution.⁵ From her first year in office, Lara Taylor-Pearce routinely used her annual reports to communicate to the Sierra Leone public as well as to Parliament “unambiguously all the facts as I find them about the condition of public financial management in Sierra Leone and what needs to be done about it.”⁶ In contrast with her predecessor who relied on technical

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- 3 “Civil society is widely understood as the space outside the family, market and state. What constitutes civil society has developed and grown since the term first became popular in the 1980s and it now signifies a wide range of organised and organic groups including non-governmental organisations (NGOs), trade unions, social movements, grassroots organisations, online networks and communities, and faith groups.” Rachel Cooper, “What is Civil Society, its role and value in 2018” *K4D Helpdesk Report*, available at https://assets.publishing.service.gov.uk/media/5c6c2e74e5274a72bc45240e/488_What_is_Civil_Society.pdf (accessed 22 July 2023).
 - 4 On 28 November 2022, more than a year after the suspension of the AG and her deputy, the tribunal appointed by the President ruled that it had the legal authority to look into the alleged professional misconduct of both of them. See “Legal Setback For Suspended Auditor General” in *Global Times*, 29 November 2022, available at <https://globaltimes-sl.com/2022/11/29/Legal-Setback-For-S/>, accessed 8 January 2023. For most of 2023, the tribunal made little substantive progress. See: Editorial, “Reinstating Lara Taylor-Pearce: A Crucial Step towards Transparency and Good Governance in Sierra Leone” in *Sierra Eye Magazine*, 20 July 2023, available at <https://www.sierraeyemagazine.com/?p=2270> (accessed 22 July 2023). In October 2023, the tribunal began to hear from witnesses, concluding its public hearings in November. As of this writing (March 2024), the tribunal has yet to issue any report or announce any findings.
 - 5 Section 119 of the Constitution of Sierra Leone creates the office of the Auditor-General, to be appointed by the President in consultation with the Public Service Commission and subject to approval by Parliament. The Auditor-General is required to report to Parliament annually on her audits of the accounts of all public offices, including the judiciary, both central and local government, universities, and any entity created by Act of Parliament or set up even partly with public funds; and her office is entitled both to establish the form of the accounts of all such entities and to have access to all books, records, and other documents relevant to those accounts. The Auditor-General can be removed from office only because she is unable to perform her duties because of “infirmity of body or mind or for stated misconduct,” and only if her removal is recommended by a three-person tribunal appointed by the President to enquire into such allegations, and only if her removal is approved by a two-thirds majority in Parliament.
 - 6 Accounts of Sierra Leone for the financial year ended 31st December 2010, p.10; available at <https://www.audit-service.gov.sl/wp-content/uploads/2018/12/assl-auditor-general-annual-report-2010.pdf>, accessed 8 January 2023. There is equivalent statement in the annual reports of the previous Audit-General.

language in the annual reports to Parliament, making it unlikely that these reports would find a public readership, Taylor-Pearce deliberately crafted her communications to reach the public as well as MPs.

As a technical matter, the Auditor General's annual report must state an "opinion" as to the accuracy of the government's financial accounts. In her first year in office, Taylor-Pearce issued a "qualified opinion," as had her predecessor in the three prior years, meaning that in some specific areas she could not conclude that the accounts were a true representation of the financial condition of the country, but in all other areas the accounts were materially accurate. In her second year in office, however, she reached a more dire conclusion, issuing "a disclaimer of opinion," meaning that she had received so little information that she could not form an opinion one way or another.⁷ In her third year, she issued an even more dire "adverse opinion," meaning that she had sufficient evidence to conclude that the accounts were materially inaccurate, and the inaccuracies were pervasive. "Put simply," she wrote, "the financial statements are misleading."⁸

As her tenure in the role grew, the Auditor-General began to write directly about the problem of public corruption in Sierra Leone.⁹ In her report of December 2014, she wrote that the problems uncovered in her audits "further confirm the government's widely held reputation of being unable to decisively deal with poor public financial management." She then added her first comments directly on corruption:

Parliamentarians, Ministers and public sector managers at all levels need to provide leadership in not accepting petty and grand corruption as normative. Those in position to do so should follow the money when things go wrong. As citizens, none of us should ever accept fiduciary irresponsibility from those charged with holding the strings of the public purse. To do so is morally corrosive, erodes our civic rights and damages our hard-won young democracy.¹⁰

Such direct language began to build popular support for the office. Not only did these reports speak directly about the isolation and low morale among well-intentioned procurement officers, but the reports related these problems directly to threats to public health from the failures both of local councils to deal with solid waste and the Ministry of Agriculture to provide farmers with basic necessities.¹¹

That report was followed just a few weeks later by a special audit report on funds donated to the government to fight the Ebola epidemic in the period from May through October 2014, during which more than 2,900 had died in the country of approximately seven million.¹²

7 Accounts of Sierra Leone for the financial year ended 31st December 2011, pp.5-6, available at <https://www.auditservice.gov.sl/wp-content/uploads/2018/12/assl-auditor-general-annual-report-2011.pdf>, accessed 8 January 2023.

8 Accounts of Sierra Leone for the financial year ended 31st December 2012, pp.5-6, available at <https://www.auditservice.gov.sl/wp-content/uploads/2018/12/assl-auditor-general-annual-report-2012.pdf>, issued in 2013 and accessed 8 January 2023.

9 The Audit Service is not the only public institution in Sierra Leone equipped to pursue corruption, but in these years it was the only one operating under a direct constitutional mandate. The Sierra Leone Anti-Corruption Commission, which might be imagined to play the primary role against corruption, has left it to investigative journalists to pursue corruption in the highest offices. See: Abdul Rashid Thomas, "Fighting corruption in Sierra Leone: Are the real offenders in the dock?" in *Sierra Leone Telegraph*, available at <https://www.thesierraleonetelegraph.com/fighting-corruption-in-sierra-leone-are-the-real-offenders-in-the-dock-op-ed/> (accessed 22 July 2023).

10 Accounts of Sierra Leone for the financial year ended 31st December 2013, p.vii, available at <https://www.auditservice.gov.sl/wp-content/uploads/2018/12/assl-auditor-general-annual-report-2013.pdf>, issued in 2014 and accessed 8 January 2023.

11 *Id.*, pp.viii-x.

12 Report on the audit of the Management of the Ebola Funds: May to October 2014, available at <https://www.auditservice.gov.sl/wp-content/uploads/2018/12/assl-report-on-ebola-funds-management-may-oct-2014.pdf> (The report included, for example, the finding that "There was a complete disregard for the law on public procurement in an emergency situation" at p.5).

That report, drawing even more attention to the role of the Auditor-General in identifying corruption risks, helped her obtain additional funding to begin to issue a graphical version of her annual reports, summarising her annual findings in a more accessible format (see examples in the Appendix to this paper).¹³

Throughout her tenure, the Auditor General herself was careful not to speak publicly more than once a year when issuing her annual report, but from the very start she was eager to strengthen public understanding of the office. Upon assuming her position, she recognised that few people knew anything about the role of the Auditor General. Even anti-corruption organisations seemed not to know much about it.¹⁴ Determined to build that understanding among ordinary citizens, she directed her communications officer to increase the agency's outreach to the public, going to schools, appearing on radio programmes. This activity attracted the notice of civil society organisations, many of which approached the Auditor General, asking how they could work together with the Audit Service.

In April 2018, there was a change of government.¹⁵ Although there had been wide praise for the Auditor General's 2015 report on spending during the Ebola crisis and for her work in general, that enthusiasm began to fade. The Auditor General, consistent with her mandate, commenced a real-time audit of COVID-19 response funds, reporting several procurements at "highly inflated" costs.¹⁶ Then, after three consecutive years of unqualified (i.e., "clean") audit opinions, the report issued in December 2021 returned to the less favourable "qualified" opinion. Just a month before that report was to be delivered to the legislature, the Auditor General and her deputy were peremptorily suspended.¹⁷

The response of civil society

The suspension provoked a wave of protest. No Auditor General had ever been suspended since the establishment of the office, and this suspension did not appear on its face to comply with the constitutionally established process—the same process applicable to the removal of judges.

13 The first of these graphical summaries, issued in 2016, summarised the report issued in December 2015 on the audit of the 2014 accounts. See: Audit Service of Sierra Leone, *Graphical Representation of the Summary of the 2014 Auditor General's Report*, accessible at <https://www.audit-service.gov.sl/wp-content/uploads/2021/03/Graphic-Summary-of-the-Auditor-General-Annual-Report-2014.pdf>, accessed 8 January 2023. These were republished by various news media. See, for example, the summary of the 2017 report reproduced in the *Sierra Leone Telegraph*, available at <https://www.thesierraleonetelegraph.com/wp-content/uploads/2019/02/Graphic-Summary-on-the-Auditor-Generals-Report-2017.pdf> (accessed 22 July 2023).

14 Lara Taylor-Pearce recalls receiving a letter from the local chapter of Transparency International in 2012 in which they explained that they knew nothing about the activities of the office. By 2020, this and other civil society organisations were pressing to participate in the drafting of the Auditor General's strategic plan for 2021-2026.

15 "Opposition's Maada Bio wins Sierra Leone presidency—certified tallies" in *Thomson Reuters Foundation News*, 4 April 2018, available at <https://news.trust.org/item/20180404214529-xdisf/>, accessed 8 January 2023.

16 Report on the Audit of Funds managed by the National COVID-19 Emergency Response Centre and other Ministries Departments and Agencies: March to June 2020, available at <https://www.audit-service.gov.sl/wp-content/uploads/2020/12/Report-on-the-Audit-of-Funds-managed-by-NaCOVERC-and-other-MDAs.-March-June-2020-1.pdf>, accessed 8 January 2023.

17 For the change in relationship between President Bio and Lara Taylor-Pearce, see: Abdul Rashid Thomas, "Mrs Lara Taylor-Pearce—we've still got your back!" in *Sierra Leone Telegraph*, 17 November 2021, (describing the COVID-19 audit as revealing "humongous corruption" and the government's failed effort at shielding the President's office from audit scrutiny) available at <https://www.thesierraleonetelegraph.com/mrs-lara-taylor-pearce-weve-still-got-your-back/>, accessed 8 January 2023.

Public expressions of protest focused almost exclusively on the process, rather than the fact of the suspension, even though the only reasons provided for the suspension were described as the violation of unspecified “professional standards.” Adherence to constitutionally prescribed process is, of course, vital to the rule of law, especially in the highest public offices; but removing officials who are investigating malfeasance in the most powerful political offices is potentially scandalous even when those removals comply with the constitution. In this case, the protest was largely limited to the chimerical process.¹⁸

Among the civil-society organisations urging the President to proceed only in accordance with the constitution were the Sierra Leone Bar Association, the Center for Accountability and Rule of Law (CARL), the Institute for Governance Reforms, the 50-50 Group concerned with women’s rights, the Sierra Leone Association of Journalists, and a coalition known as the Budget Advocacy Network (BAN).¹⁹ The public protests from most groups faded quickly, but BAN kept up its expressions of concern. On the first anniversary of the suspensions, BAN noted that the government had brought its charges against the AG and her deputy only after more than six months, and even since then the tribunal was continuing at a “snail pace.” The government had promised the IMF that it would proceed in a transparent and time-bound process on the AG’s suspension, but BAN pointed out that no timeline had been established. Although BAN’s statement asserted that the AG had done much to uncover corruption and hoped that the President would reverse the suspension, BAN’s members were “equally very much concerned about the Tribunal’s slow pace.”²⁰

The pace remained slow. The tribunal commenced examination of witnesses only in October 2023, and the few newspapers that reported on them included no mention of civil society reaction. As of March 2024, after more than two years, the matter has largely disappeared from the public discussion, save for a few occasional comments from individuals on social media.

18 Among the most notorious examples in the 20th century was US President Richard Nixon’s removal of Archibald Cox, the special prosecutor investigating the Watergate break-in and cover-up. The firing of Cox violated the special-prosecutor regulation but the President’s authority to fire him was widely seen as constitutionally permitted. Nonetheless, it provoked such outrage that it shortly led to the commencement of impeachment proceedings in the Congress. See: Kenneth Noble, “New Views Emerge in Bork’s Role in Watergate Dismissals” in *New York Times*, 26 July 1987, sec.1 page 23, available at <https://www.nytimes.com/1987/07/26/us/new-views-emerge-of-bork-s-role-in-watergate-dismissals.html?src=pm> (accessed 22 July 2023).

19 See Abdul Rashid Thomas, cited above (quoting, among others, a leader from CARL calling on President Bio to “reverse the suspension of the Auditor General and start the whole process again”). See also, Agence France Presse, “Outrage in Sierra Leone After Suspension of Auditor General” in *Barron’s*, 12 November 2021 available at <https://www.barrons.com/news/outrage-in-sierra-leone-after-suspension-of-auditor-general-01636727411> (accessed 22 July 2023), quoting Institute for Governance Reforms and the Sierra Leone Association of Journalists (“The leadership of Lara Taylor-Pearce has a hitherto unblemished track record of professionalism and integrity in the discharge of its duties spanning over ten years and two political administrations”).

20 The Budget Advocacy Network is a coalition of several civil society groups, including Christian Aid (CA), Campaign for Good Governance (CGG), Network Movement for Justice and Development (NMJD), Western Area Budget Education Advocacy Network (WABEAN), ActionAid Sierra Leone (AASL), Talking Drum Studio (TDS) and Transparency International Sierra Leone (TISL). See: Amin Kef, “Auditor General’s Suspension & Trial on Snail Pace” in *The Calabash Newspaper*, 14 November 2022, available at <https://thecalabashnewspaper.com/auditor-generals-suspension-trial-on-snail-pace/>, accessed 8 January 2023. See also: Budget Advocacy Network, “Auditor General’s Suspension--One Year Gone but Still No Pathway to the End” 11 November 2022, available at <https://ban-sl.org/wp-content/uploads/2022/11/BAN-PRESS-STATEMENT-ON-AG-11TH-NOV-2022-.pdf> (accessed 22 July 2023). The IMF staff report as part of the review of Sierra Leone’s extended credit facility in June 2022 noted that “A broad spectrum of stakeholders have called for a timebound and transparent conclusion to the domestic legal process that is hearing the case of the suspended Auditor General and her Deputy, with a process that is consistent with the laws of Sierra Leone” paragraph 27, available at <https://www.imf.org/-/media/Files/Publications/CR/2022/English/ISLEEA2022001.ashx> (accessed 22 July 2023).

Even a few weeks into the suspension, despite occasional comments in the press, there was no obvious civil society mobilisation nor expression of continuing anger at the attack on the independence of the Auditor General. Despite the Auditor General's unusual degree of engagement with the public over many years, civil society chose to be cautiously watchful rather than taking any action, yet there was little to watch.

The limits of popular support for anti-corruption institutions and their leaders

At least one journalist in Sierra Leone has speculated in print about the possibility that the government has bought the muted response from some civil society groups, while intimidating others.²¹ We cannot know the reasons that individual organisations in Sierra Leone have not been more vocal, or campaigned more forcefully or for a longer period, but the public speculation raises questions that go far beyond this one story. To start with: What choices confront leaders of civil society organisations when powerful people in government attempt to subvert the very institutions constitutionally established to hold them to account?

First, however strong the trust and respect between civil society leaders and officials under attack, civil society organisations are better able to defend the independence of public institutions than to protect the jobs of individual leaders. When the head of government has suspended (but not finally removed) a highly respected official, there remains a possibility that strong, determined protests by civil society and unequivocal editorial statements in the mainstream media may lead to a fair process that results in the reinstatement of that official. Once an official is finally removed, however, the most that protest can realistically achieve is greater independence for the institution in the future, the appointment of a respected replacement, and concessions on the underlying matters that led to the official's removal.

The main choice facing civil society leaders, therefore, is whether to dial up the protest to its maximum level demanding immediate concessions at the time of suspension, or alternatively insist only that procedural requirements be scrupulously obeyed. In the case of the Auditor General in Sierra Leone, we see civil society leaders taking the second option. Why might they make that choice?

Perhaps, as the journalist suggested, the government has used some combination of carrots and sticks to keep their protest tepid.²² Or perhaps the organisations have other priorities, some of which require that they remain in constructive dialogue with the government, and therefore take a moderate stance in cases like this. Or perhaps the organisations depend on funding from donors (bilateral, multilateral, or philanthropic) who are uncomfortable with maximum protest or have downgraded their commitment to civil society in Sierra Leone.²³

These several possibilities underscore a crucial distinction between formal civil society organisations and the people of the society themselves. Even if their leaders are not intimidated or bought-off by powerful officials, organisations have strategies to advance and revenue streams to preserve, so they frequently find it necessary to compromise on one commitment for the sake of another.

21 See Abdul Rashid Thomas, cited above ("could it be that all of them have condoned too much from this government since 2018 and have thus either become extensively compromised or intimidated into silence...or been recompensed with Jobs Placements, Projects Surveys and Public Relations Consultancies and perks too tempting to resist").

22 Abdul, Rashid Thomas, cited above.

23 As one former official with the UK's international development department explained to the authors about the role of international development funding, "it's a purposeful machine that generates what is hot and what is not in civil society. It can be domestic, but often it's international. I think that may also help explain the ups and downs of interest."

Some parts of civil society are closer to the people themselves and less dependent on institutional donors, so there may be popular associations still willing to make the loudest of noises when the more professional, bureaucratic elements of civil society hold back. Still, there may be other reasons for moderating protest. The grassroots associations may be less expert in their understanding of the constitutional issues at stake, or they may be more persuaded by the explanations that the officials give for their actions. In either case, any popular support that a corruption fighter enjoys may disappear quickly when it is most needed. Even the strongest popular support can prove ephemeral.

In light of all these reasons that support from civil society can be weak and short-lived, how should public officials build their public partnerships against corruption with civil society organisations and with the people directly? To succeed in any meaningful and lasting campaign against corruption, popular support and civil-society partnership are probably essential. Yet no public institution working against corruption can afford to be overly reliant on that support for survival when holding the most senior officials to account. How should public officials find the right balance?

At one end of the scale, public officials can build communications channels and routines to keep professional, expert civil society organisations informed about their findings, actions, and decisions. By frequently briefing those who understand the issues about all aspects of their work—whether in civil society roundtable meetings or luncheons with news-media editors—they can hope for some degree of support when controversies arise. This is an approach taken by the Auditor General of Ghana, who found himself forced out of office by the president who appointed him, only a year before the suspension of the Auditor General in Sierra Leone.²⁴

At the other end of the scale, public officials leading anti-corruption institutions can include members of civil society, including representatives of professional organisations or even community volunteers for whom the institutions provide training, within their operational units or decision-making committees. In Nigeria, for example, the Independent Corrupt Practices Commission (ICPC) has recruited civil society representatives onto its group that sells the assets that it seizes, building public confidence that there is no corruption in the disposal of the assets of corruption. In Nepal, for another example, the Auditor General conducts participatory audits especially of local government units, recruiting and training citizen auditors in partnership with grassroots civil society organisations.²⁵

24 An example of a strong relationship of this kind with civil society comes from Ghana, where the Auditor General was forced out of office by a president who had earlier supported him. See: Manasseh Azure Awuni, “How Ghana’s President Hounded the Auditor-General Out of Office” in *ZAM Magazine*, 2 December 2020, available at <https://www.zammagazine.com/politics-opinion/1326-how-ghana-s-president-hounded-the-auditor-general-out-of-office> (accessed 22 July 2023).

25 The experience of the Auditor General of Nepal between 2017 and 2023 is instructive on several points. Immediately after delivering his first report to the president in 2018, the newly appointed AG held a press briefing and conducted follow-up interviews that generated a month of heavy press attention. The AG encouraged the media to rely on his report and organised regular interactions and orientations to disseminate audit findings. When this pattern of media attention was repeated in 2019, this made many government leaders and bureaucratic high-level officials unhappy, accusing him of exceeding his mandate and complaining to him about the “over-visibility of the Auditor General.” While the AG defended his performance in terms of his constitutional role, the dispute led to a narrowing of the AG’s responsibilities in legislation and the withdrawal of cooperation by the executive on several matters. In response, the AG lowered the profile of his reports and office, reducing the frequency of media briefings and adopting a much quieter approach while public attention was focused on the COVID-19 pandemic. Simultaneously, he expanded the active participation of civil society in the conduct of the audits themselves. Only when elections resulted in a change of government and a new parliament did he return with his sixth and final report to his original public dissemination strategy, this time greeted with greater acceptance. (Account of Tanka Mani Sharma Dangal, Auditor General of Nepal, 2017-2023, on file with the authors.)

In Sierra Leone, the Auditor General took a strategy midway along this continuum. She did not rely on civil society operationally, but she did more than keep the professional NGOs informed of her work. She engaged with ordinary citizens, using multiple devices to overcome the great divide between the expert and the popular parts of civil society. The outreach to schools and other institutions in the communities, the radio interviews, and—most creatively—the graphic reports illustrating how corruption was operating and how the Auditor General was working to uncover and prevent it, all built a relationship with civil society that was wider, and reached more deeply into the public, than simply briefing the professional organisations.

At this writing, it does not appear that the approach was sufficient to generate the maximum protest when she was removed, nor protest sustained long enough to matter. As we have seen, there are many reasons that civil society mutes its voice and contains its anger at powerful officials. Could Taylor-Pearce have structured her partnership with civil society differently? Could civil society itself have taken on a larger role in reinforcing the principles and commitments explicit in the Auditor General's reports with the new government after the elections of 2018? Those are questions worth consideration by others who face similar situations in the future.

The example of Sierra Leone might usefully inspire the public leaders of anti-corruption institutions to be more creative in bridging the expert divide in their public communications, engaging both popular and professional constituencies. The example might also encourage public leaders to consider a second phase to their relations with civil society, including the media. Once you have their attention and they are amplifying your work, what further collaborations are possible that might strengthen the relationships in anticipation of future stress and tensions? But the example is mostly a cautionary tale: even the most creative communication with the public and the most heartfelt trust with civil-society advocates may not protect you from powerful officials under threat.

Promoters of civil society engagement sometimes equate civil society with democracy itself, but that idealism may distract us from the often-contradictory motives at play. The sociologist, John Gaventa, whose question began this paper, points out that civil society is not necessarily a force for social justice:

The assumption is often that such civil society organizations will serve as a counterforce to the unchecked power of state or market actors. Such organizations are seen as agents of empowerment through which citizens develop their capacities to become aware of their rights and agency, mobilize to act, and pursue democratizing or social justice aims. While there are many examples of such roles in practice, the literature is also filled with examples of the opposite behavior—pointing to the role that civil society organizations may play in legitimating, rather than challenging the status quo....²⁶

26 John Gaventa, "Civil Society and Power," page 416. For an example of a civil society supporter equating it with democracy itself, see: "Priorities: Civil Society Power" from Concord: European confederation of NGOs working on sustainable development and international cooperation, ("Civil society is a key agent of change....If civil society is challenged, so are democracy, equality, social cohesion, non-discrimination, transparency and accountability"), available at <https://concordeurope.org/cross-cutting-priorities/civil-society-power/>, accessed 8 January 2023. For a more cautionary assessment, see Rachel Cooper, "What is Civil Society, its role and value in 2018?" a K4D Helpdesk Report, ("Civil society has created positive social change in numerous places throughout the world...[but] questions about civil society's value, legitimacy and accountability are increasing"), available at https://assets.publishing.service.gov.uk/media/5c6c2e74e5274a72bc45240e/488_What_is_Civil_Society.pdf, accessed 8 January 2023.

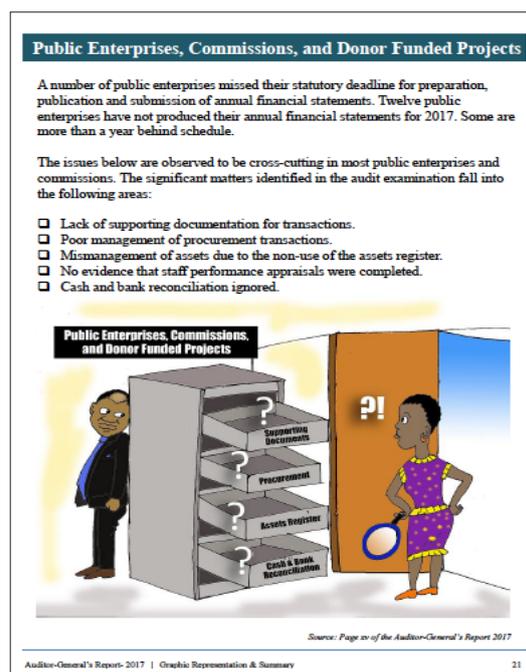
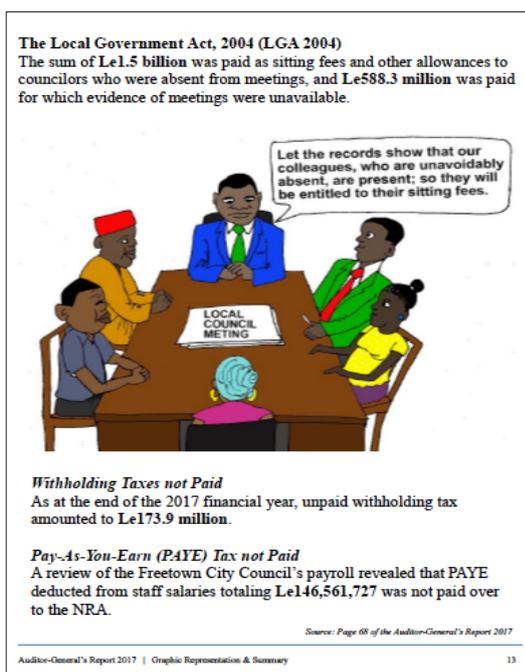
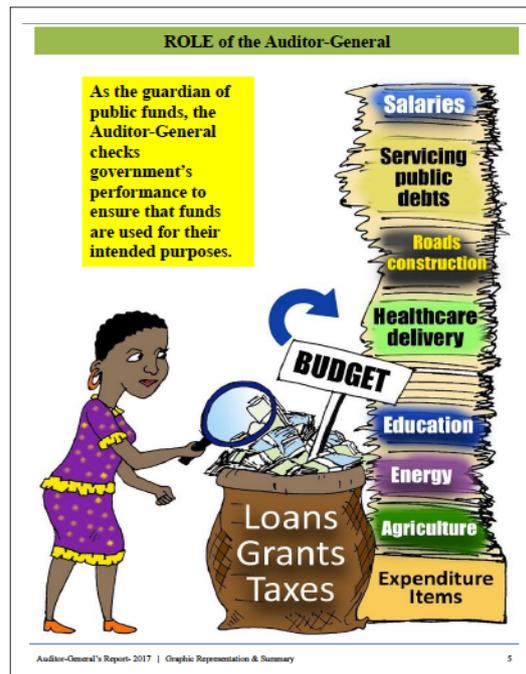
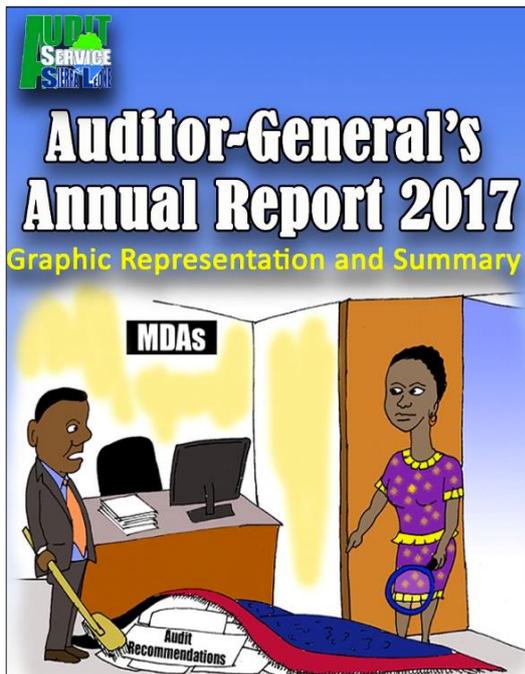
Just as independent anti-corruption institutions within government need to work in partnership with each other, they need to work in partnership with civil society and the public as well. Yet it is not obvious *how* that partnership can be built, *on what terms*, and *with whom*. For civil society organisations, too, partnerships with independent institutions within the state are crucial, but the commitment to those partnerships necessarily extends only so far. There is no reversing the events in Sierra Leone described here, but the time is ripe for Auditors General more widely and the leadership of civil society organisations concerned with corruption to sit together to deepen their mutual understanding. The overlap between protecting public money and protecting citizens' interests are quite broad, so there ought to be a strong basis for collaboration and mutual commitment.

When the authorities are supporting transparency and open government, civil society partnerships come easily; but when the fair skies grow dark, will the partnerships and coalitions against corruption remain intact or be scattered by the wind? With what preparation and what kind of collaboration will they be able to stand the gale?

APPENDIX 1

A popular approach to audit reporting

Below we provide four pages from the 2017 report as examples of the graphic summaries of the annual audit reports issued by the Auditor General of Sierra Leone until the suspension of Lara Taylor-Pearce in November 2021.



MEMBER BIOGRAPHIES

KAMEL AYADI

Founding Chairman of the Global Infrastructure Anti-Corruption Center MENA (GIACC – MENA) and member of the Board of Directors of the World Justice Project, Tunisia

Kamel Ayadi is an international consultant and civil society activist in the fields of anti-corruption, ethics, governance, corporate social responsibility, and social accountability. He has served in a number of high-level positions, including Minister of Public Service, Governance, and Anti-corruption; Chair of the Authority on Financial and Administrative Control; Secretary of State; Senator; and Chair of the Regulatory Authority of Telecommunication. After having served in leadership positions in numerous NGOs, including President of the Tunisian Order of Engineers, he was elected in October 2003 as the president of the World Federation of Engineering Organisations (WFEO, 100 member countries). He also served for six years as the Founding Chair of its standing Committee on Anti-corruption. He is the Founding Chair of the World Leadership and Ethics Institute, Founding Chair of the Tunisian Centre for Strategic Thinking on Economic Development. He is also the Founding Chair of the Global Infrastructure Anti-corruption Centre's for the MENA region.

SHAMILA BATOHI

National Director of Public Prosecutions, South Africa

Career Advocate Shamila Batohi has served as South Africa's National Director of Public Prosecutions (NDPP) since February 2019. Advocate Batohi began her career as a junior prosecutor in the Chatsworth Magistrate's Court in 1986 and steadily advanced to become the Director of Public Prosecutions in KwaZulu-Natal. She was seconded to the Investigation Task Unit established by President Nelson Mandela in 1995, investigating and prosecuting apartheid-era atrocities, and later served as the first regional head of the Directorate of Special Operations in KwaZulu-Natal, investigating and prosecuting serious organised crime and political violence. Immediately before her appointment as NDPP, she served as a Senior Legal Advisor to the Prosecutor of the International Criminal Court in the Hague.

MONIKA BAHR

Professor at the University of Gothenburg, Sweden

Monika Bauhr is a Professor at the department of Political science, University of Gothenburg and a research fellow at the Quality of Government Institute. Bauhr investigates the causes and consequences of corruption and quality of government. She studies the link between democracy and corruption, the role of transparency and access to information, women representation and the nature of different forms of corruption and clientelism. She also investigates how corruption influences public support for foreign aid, international redistribution and the provision of public goods more broadly. She has previously been a visiting scholar at Harvard University, Stanford University and the University of Florida in the US and the University of Dar es Salaam in Tanzania. She has also served as a consultant and participated in public events relating to climate change, corruption and development policies. Between 2014 and 2017 she has been the Scientific Coordinator and Principal Investigator of the ANTICORRP (Anticorruption Policies Revisited: Global Trends and European Responses to the Challenge of Corruption), a large-scale multidisciplinary research program, involving 20 institutions in 15 European countries, funded by the European Commission. She is also a co-editor of the recently published Oxford Handbook of the Quality of Government.

MARTHA CHIZUMA

Director-General of the Anti-Corruption Bureau (ACB), Malawi

Martha Chizuma is the Director General of the Anti-Corruption Bureau effective from 1 June 2021, the first-ever female to hold the position in the country. The Bureau is mandated to fight corruption through prevention, public education and law enforcement. She holds a master's in law from the UK and bachelor's in law (Hon) degree from Malawi. Before joining the Bureau, she was Ombudsman of Malawi from December 2015 to May 2021. However, she has also held various positions in the judiciary and private sector. With fighting corruption being on top of the Government agenda, Martha is responsible for providing strategic leadership to operational and administrative processes at the Bureau in a manner that ensures that positive and substantive inroads are being made against corruption in Malawi and also that a correct moral tone is set for the country in as far as issues of integrity are concerned.

IZABELA CORRÊA

Secretary for Public Integrity at the Brazilian Office of the Comptroller General and editor of the Chandler Papers (2021-2024)

Izabela has been dedicated to the themes of integrity and anti-corruption academically and as a practitioner for over fifteen years. She is currently serving as the Secretary for Public Integrity at the Brazilian Office of the Comptroller General. Prior to that, she was the Postdoctoral Research Associate for the Chandler Sessions on Integrity and Corruption (2021-2023). She has also served in the Brazilian Central Bank (2017–2021), and in the Brazilian Office of the Comptroller General (2007–2012), where she led a team of public officials that oversaw the development and implementation of high-impact transparency and integrity policies. Izabela holds a PhD in Government from the London School of Economics and Political Science (2017) and a master's degree in political science from the Federal University of Minas Gerais (UFMG) in Brazil. She is a member of the Chandler Sessions and the managing editor of its paper series (2021-2024).

JAVIER CRUZ TAMBURRINO

Compliance Officer of the Chilean Central Bank, Chile

Javier Cruz Tamburrino is the Compliance Officer of the Chilean Central Bank. His main responsibilities include, among others, designing and implementing an Annual Compliance Plan, coordinating and articulating the compliance activities with the Prosecutor's Office, the Comptroller's Office, the Division Management Corporate Risk and the other areas of the Bank. Prior to joining the Central Bank, Javier Tamburrino served for nine years as Director of the Financial Analysis Unit (UAF), a public service whose mission is to prevent Money Laundering (ML) and the Financing of Terrorism (FT) in the Chilean economy, also acting as National Coordinator of the ML/TF Preventive System of Chile.

TODD FOGLESONG

Lecturer and Fellow-in-Residence Munk School, University of Toronto, Canada

Todd Foglesong joined the Munk School of Global Affairs & Public Policy at the University of Toronto in 2014. He teaches courses on the governance of criminal justice and the response to crime and violence in global context. In cooperation with the Open Society Foundations, he is developing a peer-based system of support for government officials that seek to solve persistent problems in criminal justice. Between 2007 and 2014, Todd was a senior research fellow and adjunct lecturer in Public Policy at Harvard Kennedy School (HKS). Between 2000 and 2005 Todd worked at the Vera Institute of Justice, creating a center for the reform of criminal justice in Moscow and founding Risk Monitor, a non-governmental research center in Sofia, Bulgaria that supports better public policies on organized crime and institutional corruption. Before that, Todd taught political science at the Universities of Kansas and Utah.

GUSTAVO GORRITI

Founder and Editor of IDL-Reporteros, Peru

Gustavo Gorriti leads the investigative center at the *IDL-Reporteros*, in Lima, Peru. He was Peru's leading investigative journalist before having to leave the country, largely because of his reporting. During the April 5, 1992, coup, he was arrested by Peruvian intelligence squads and "disappeared" for two days until international protests forced President Alberto Fujimori first to acknowledge his detention and then to release him. Gorriti had earlier investigated, among other things, the drug ties of the man who became Fujimori's de facto intelligence chief. After several months of mounting threats and harassment, Gorriti left Peru for the United States, where he was a senior associate at the Carnegie Endowment for International Peace and the North-South Center. In 1996, he settled in Panama and went to work for La Prensa. Gorriti's investigative reporting there, however, had a similar effect, and the government attempted unsuccessfully to deport him. After Fujimori lost power, Gorriti returned to Peru in 2001. Gorriti was a Nieman fellow in 1986. He received the Committee to Protect Journalists' International Press Freedom Award in 1998.

JIN WOOK KIM

Chief Prosecutor of the Corruption Investigation Office for High-ranking Officials (CIO), South Korea

Jin-wook Kim is Head of the Corruption Investigation Office for High-Ranking Officials. Prior to his current position, he was head of the international affairs department at the Constitutional Court of Korea (2020–21), and head of the education department and research department, at the Constitutional Research Institute (2016–20). He holds a master of law from the National University of Seoul, where he also graduated in archaeology and art history. He holds an LLM in public law from Harvard University.

JOHN-ALLAN NAMU

CEO and Editorial Director of Africa Uncensored, Kenya

John-Allan Namu is an investigative journalist and the CEO of Africa Uncensored, an investigative and in-depth journalism production house in Nairobi, Kenya. Africa Uncensored's ambition is to be the premier source of unique, important and incisive journalism. Prior to co-founding Africa Uncensored, he was the special projects editor at the Kenya Television Network, heading a team of the country's best television investigative journalists. He has received numerous awards for his work including the CNN African Journalist of the Year and joint journalist of the year at the Annual Journalism Excellence Awards by the Media Council of Kenya.

BOLAJI OWASANOYE SAN

Research Professor, Nigerian Institute of Advanced Legal Studies and Immediate Past Chairman, Independent Corrupt Practices and Other Related Offences Commission (ICPC) Nigeria

Owasanoye started his career as an assistant lecturer at the Lagos State University. He moved to the Nigerian Institute of Advanced Legal Studies (NIALS) in 1991 and became a Professor of law 10 years later. In August 2015, he was appointed as the Executive Secretary of the Presidential Advisory Committee Against Corruption (PACAC) before being appointed to the ICPC in 2017. He was involved in advocacy for passage of major anti corruption bills in Nigeria including Nigeria Financial Intelligence Agency Act, Proceeds of Crime Act, and reenactment of the Money Laundering Prevention and Prohibition Act and the Terrorism Prevention Act, amongst others. At the continental level he participated in drafting and advocating adoption of the Common African Position on Asset Recovery by the African Union in 2020 and served as member of the UNGA/ECOSOC established FACTI Panel in 2020-2021. His portfolio of consultancies include Nigerian federal and state agencies, as well as international development agencies such as the World Bank and USAID, DFID and UNITAR. In 1997, he co-founded the Human Development Initiative (HDI), a non-profit organisation. In 2020, He was awarded the rank of Senior Advocate of Nigeria (SAN) and national honour of Officer of the Federal Republic (OFR) in 2022.

ANNA PETHERICK

Associate Professor in Public Policy at Blavatnik School of Government, United Kingdom

Anna Petherick is a Departmental Lecturer in Public Policy and Director of the Lemann Foundation Programme. She is co-Principal Investigator of the Oxford COVID-19 Government Response Tracker (OxCGRT) project, which, going back to January 2020, has been recording and analysing how national and subnational governments around the world have been enacting policies to fight the pandemic. Her research as part of OxCGRT focuses on combining policy data with behavioural data, from surveys and mobile phone records. In addition, she works on corruption, gender and trust, with much of it based in Brazil. Between her undergraduate and graduate studies, Anna worked as a full-time journalist. She wrote a column for The Guardian that fused longevity and wellbeing research (how to die as late as possible, and until then stay as happy and as physically young as possible), and another column about the social dimensions of climate change for the journal, Nature Climate Change. Anna holds a BA (MA) in Natural Sciences (Evolutionary Genetics, Population Modelling) from Cambridge University.

KATHLEEN ROUSSEL

Director of the Public Prosecutions, Canada

Kathleen Roussel is the Director of Public Prosecutions. She was appointed June 21, 2017. Kathleen was Deputy Director of Public Prosecutions from 2013 to 2017. She was responsible for the Regulatory and Economic Prosecutions and Management Branch. Previously, Kathleen served as Senior General Counsel and Executive Director of the Environment Legal Services Unit at the Department of Justice (Canada), from 2008 to 2013. From 2001 to 2005, she was the Senior Counsel and Director of the Canadian Firearms Centre Legal Services, before joining the Department of Environment's legal services later that year. Before joining the public service, Ms. Roussel worked as a criminal defence lawyer. She has been a member of the Law Society of Upper Canada since 1994 and graduated from the University of Ottawa Law School in 1992, having previously obtained an Honours Religion degree from Queen's University.

AGUNG SAMPURNA

Former Chairman of the Audit Board of the Republic and Lecturer at the University of Indonesia, Indonesia

Dr Agung Firman Sampurna was the Chairman of the Supreme Audit Agency for the period 2019 – 2022. Previously, he served as Member I of BPK-RI for the period 2014 – 2019, Member III for the period 2012 - 2013, and Member V for the period 2013 - 2014. Agung Firman Sampurna once led the Main Auditorate of Finance State (AKN) III (2012 – 2013), AKN V (2013 – 2014), and AKN I (2014 – 2019). Recipient of the Mahaputra Naraya Star, Agung Firman Sampurna is heavily involved in training activities, research, seminars and various other forums, both domestically and abroad. Agung holds a Bachelor of Economics from Sriwijaya University, a Master of Public Policy and Administration from the University of Indonesia and a PhD in Public Administration also from the University of Indonesia.

TANKA MANI SHARMA

Former Auditor General, Nepal

Tanka Mani Sharma Dangal is a Nepalese Bureaucrat. He has long experience in Public Financial Management and fiscal administration. He has experience in Public Procurement Management and development administration, Civil Service Administration and Training, Cooperative Societies Regulation and Management, Health Sector Financing, Public Enterprises Management, and other different areas of public sector management. He served as an Auditor General of Nepal from 2017 to 2023 for 6 years. His prior positions include Secretary at the Office of the Prime Minister and Council of Ministers, Ministry of General Administration, and Public Procurement Monitoring Office. He had also served as a Director General of the Inland Revenue Department, Department of Customs, Department of Revenue Investigation, and the Registrar of the Department of Cooperative. Likewise, he had served as Finance Chief in different Ministries and Departments of the Government of Nepal.

Mr. Sharma holds a Master's degree in Business Administration (MBA). He has attended various national and international training and seminars and acquired knowledge and skills in different fields of the public sector management and governance system. He has been rewarded with the "Best Civil Service Award" in 2001 by the government of Nepal. He has also been awarded the medal "Prasiddha Prabal Janasewa Shree" by the president of Nepal in the year 2021. He was also awarded the "Prabal Gorkha Dakshin Bahu" medal in 2000. Mr. Sharma hopes to build a more efficient and effective public administration, promoting good governance through transparent and accountable public sector management. Moreover, he emphasizes maintaining professional integrity and controlling mismanagement and corruption in the governance system.

CHRIS STONE

Professor of Practice of Public Integrity, Blavatnik School of Government, University of Oxford

Chris Stone is Professor of Practice of Public Integrity. Chris has blended theory and practice throughout a career dedicated to justice sector reform, good governance and innovation in the public interest, working with governments and civil society organisations in dozens of countries worldwide. He has served as president of the Open Society Foundations (2012–2017), as Guggenheim Professor of the Practice of Criminal Justice at Harvard's Kennedy School of Government (2004–2012), as faculty director of the Hauser Center for Nonprofit Organizations at Harvard University (2007–2012), and as president and director of the Vera Institute of Justice (1994–2004). He is a graduate of Harvard College, the Institute of Criminology at the University of Cambridge, and the Yale Law School. At the Blavatnik School, Chris's work focuses on public corruption turnarounds: the leadership challenge of transforming cultures of corruption into cultures of integrity in government organisations, large and small. As an affiliate of the Bonavero Institute of Human Rights within the University's Faculty of Law, Chris serves as the principal moderator for the Symposium on Strength and Solidarity for Human Rights.

LARA TAYLOR-PEARCE

Auditor General, Sierra Leone

Lara Taylor-Pearce is Auditor General of Sierra Leone and has more than 27 years of experience in public- and private-sector financial and administrative management and oversight. As the government's chief external auditor since 2011, she has won praise for helping change Sierra Leone's public-sector accountability landscape, including her work in developing its 2016 Public Financial Management Act and other public-sector oversight acts. Among other honors, she received the 2015 National Integrity Award from the Sierra Leone Anti-Corruption Commission. She has also served as principal finance manager and head of administration for the Institutional Reform and Capacity Building Project, finance and administrative manager for the Public Sector Management Support Project, technical assistant in the Accountant General's Department of the Ministry of Finance, and supervisory senior for KPMG Peat Marwick. An honours graduate in economics of the University of Sierra Leone, she is a fellow of the Association of Chartered Certified Accountants (FCCA), U.K, and of the Institute of Chartered Accountants of Sierra Leone (FCASL). She is vice chair of the INTOSAI Development Initiative (IDI) board, chair of the governing board of the African Region of Supreme Audit Institutions-English Speaking (AFROSAI-E), and a Grand Officer of the Order of the Rokel (GOOR) President's National Award.

CIVIL SOCIETY, THE AUDITOR GENERAL, AND
THE LIMITS OF POPULAR SUPPORT IN THE
FIGHT AGAINST CORRUPTION



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