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COMPLIANCE WITH SIERRA LEONE'S PUBLIC PROCUREMENT ACT AND REGULATIONS: A FOUNDATION FOR TRANSPARENCY, ACCOUNTABILITY, AND EFFECTIVE SERVICE DELIVERY

Dante Allie Bendu[1],
Abu Kai Kamara[2],
Musa Abdullah Kargbo[3],
Joseph M. Conteh[4i]
[1]Dr.,
Fourah Bay College,
University of Sierra Leone,
Sierra Leone
[2]Dr.,
Fourah Bay College,
University of Sierra Leone,
Sierra Leone
[3]Fourah Bay College,
University of Sierra Leone,
Sierra Leone
[4]Peking University,
ISSCAD,
China

Abstract:
Public procurement absorbs the largest discretionary share of Sierra Leone's public expenditure, and the degree to which procuring entities comply with the Public Procurement Act 2016 and the Public Procurement Regulations 2020 largely determines whether that expenditure delivers roads, drugs, textbooks, and services rather than leakage and waste. Successive reports of the Audit Service Sierra Leone continue to identify procurement breaches as among the most persistent categories of financial irregularity, with the 2024 Auditor-General's report recording aggregate irregularities exceeding NLe 243.9 million and non-compliance with contract terms described as prevalent across ministries, departments, and agencies. This article examines the state of procurement compliance in Sierra Leone as a foundation for transparency, accountability, and effective service delivery. It pursues four objectives: to map the legal and institutional architecture governing procurement compliance; to assess compliance behaviour across the procurement cycle from planning to contract closure; to diagnose the governance, capacity, procedural, integrity, and operational drivers of non-compliance; and to derive

[i] Correspondence: email josephmconteh2004@yahoo.com

reform priorities from international good practice. The analysis is doctrinal and evaluative. It combines close reading of the Act, the Regulations, and National Public Procurement Authority instruments with evidence drawn from Auditor-General's reports (2018 to 2024), the Methodology for Assessing Procurement Systems (MAPS) assessment led by the World Bank, Anti-Corruption Commission reporting, and comparative literature on procurement reform in Africa and beyond. The article finds that Sierra Leone possesses a legal framework broadly aligned with international standards, yet compliance is undermined by weak planning, excessive resort to non-competitive methods, poor record-keeping, chronic payment delays, thin professional capacity, and enforcement that is sporadic rather than systematic. Transparency obligations are honoured unevenly, and accountability institutions are stronger at detection than at sanction. The article recommends completing the review of the 2016 Act, restoring the National Public Procurement Authority to a purely regulatory role, full deployment of the Salone electronic government procurement system with open contracting data, a professionalisation strategy for procurement staff, and credible, publicised enforcement of sanctions.

JEL: G14, D8, A4

Keywords: public procurement; compliance; Sierra Leone; transparency; accountability; value for money; e-procurement; anti-corruption; public financial management; service delivery

1. Introduction

Public procurement is the process through which the state converts public money into the goods, works, and services that citizens experience as government. In Sierra Leone, as in most developing economies, procurement is estimated to account for a substantial share of government expenditure and gross domestic product, which makes the procurement system one of the principal determinants of value for money in public spending (Bosio *et al.*, 2022; World Bank, 2025). Where procurement rules are followed, competition disciplines prices, contracts are delivered, and services reach communities. Where the rules are evaded, the losses are not abstract. They appear as stalled water projects, hospitals without functioning equipment, and schools waiting on undelivered materials. The Auditor-General's 2024 report noted, for example, that despite substantial budgetary allocations to the health sector, facilities remained poorly managed, with essential equipment procured but non-functional for want of spare parts (Audit Service Sierra Leone [ASSL], 2025).

Sierra Leone's modern procurement framework is a product of the post-conflict reconstruction of the state. The civil war that ended in 2002 left public institutions hollowed out, and procurement had been a principal channel of the patronage and rent extraction that scholars identify among the drivers of state failure (Reno, 1995; Kpundeh, 2004). The Public Procurement Act 2004 formed part of a first generation of public financial management (PFM) reforms supported by the World Bank, the African Development Bank, and other partners, establishing the National Public Procurement Authority (NPPA) and a decentralised system of procuring entities. The Public Procurement Act 2016 replaced the 2004 statute, tightened institutional arrangements, introduced prior review and no objection functions for the NPPA, and was followed by the Public Procurement Regulations 2020, which operationalise the Act's requirements across the procurement cycle (Government of Sierra Leone, 2016; MAPS, 2025). The framework sits within a broader PFM architecture anchored by the Public Financial Management Act 2016, the Anti-Corruption Act 2008 as amended in 2019, and the audit mandate of the Auditor-General under section 119 of the 1991 Constitution.

The problem this article addresses is the persistent gap between this comparatively sound legal framework and observed compliance behaviour. Every Auditor-General's report from 2018 to 2024 records procurement breaches among the leading categories of irregularity: procurements undertaken without approved plans, contracts awarded without competition or adequate justification for sole sourcing, evaluation reports missing or unsigned, payments made without delivery of goods and services, assets procured but unavailable for physical verification, and records that cannot be produced for audit (ASSL, 2022, 2024a, 2025). The MAPS assessment of Sierra Leone, led by the World Bank with the African Development Bank as co-partner, reached a consistent diagnosis: procurement operations suffer from weak planning, poor needs analysis, excessive use of non-competitive methods, price-dominated evaluation, weak contract management, chronic payment delays, and poor record-keeping (MAPS, 2025). Transparency International's Corruption Perceptions Index for 2025 placed Sierra Leone at 34 out of 100, ranked 109 of 182 countries, an improvement of one point on the previous year but still well below the global average (Transparency International, 2026). The compliance gap is therefore not a marginal technical defect. It is a central governance problem with direct consequences for service delivery and public trust.

1.1 Research Questions

The article is guided by four questions. First, what does compliance require under Sierra Leone's Public Procurement Act 2016 and the Public Procurement Regulations 2020, and which institutions are responsible for securing it? Second, how well do procuring entities comply across the stages of the procurement cycle, and where are the weakest points? Third, what governance, capacity, procedural, integrity, and operational factors explain persistent non-compliance? Fourth, what reforms, informed by international good practice and by Sierra Leone's own reform trajectory, would most improve compliance, transparency, accountability, and service delivery outcomes?

1.2 Objectives, Scope, and Significance

The article pursues four corresponding objectives: to map the legal and institutional framework; to assess compliance across the procurement cycle using audit and assessment evidence; to diagnose the causes of non-compliance; and to propose evidence-based reforms. The scope is national public procurement in Sierra Leone, covering ministries, departments, and agencies (MDAs), local councils, sub-vented agencies, and state-owned enterprises subject to the Act. Defence and security procurement, public-private partnerships, and donor-financed procurement conducted under partner rules are discussed only where they intersect with the national framework. The temporal focus is 2018 to 2026, the period covered by recent Auditor-General's reports, the MAPS assessment, and the ongoing review of the 2016 Act.

The significance of the study is threefold. For policy, it arrives while the Government of Sierra Leone is actively reviewing the Public Procurement Act 2016 and rolling out the Salone electronic government procurement (e-GP) system, so that its findings can inform live legislative and administrative choices (National Public Procurement Authority [NPPA], 2026a, 2026b). For practice, it offers procurement practitioners, vote controllers, auditors, and oversight bodies a consolidated account of compliance obligations and failure points. For scholarship, it adds a detailed country study to a literature on African procurement reform that remains dominated by Ghana, Kenya, Nigeria, and South Africa, with comparatively little sustained analysis of Sierra Leone (Williams-Elegbe, 2018; Quinot & Arrowsmith, 2013).

1.3 Structure of the Article

Section 2 develops the conceptual framework, defining procurement compliance and its companion concepts. Section 3 sets out the theoretical framework. Section 4 analyses the legal and institutional architecture. Section 5 works through the procurement cycle and its compliance requirements. Sections 6 and 7 examine transparency and accountability respectively. Section 8 diagnoses the principal compliance challenges. Section 9 draws comparative lessons from African and other jurisdictions. Section 10 assesses digital procurement. Section 11 presents recommendations, and Section 12 concludes.

2. Conceptual Framework

Clear concepts discipline the analysis. This section defines public procurement, compliance, and the cluster of values that compliance is meant to secure: transparency, accountability, value for money, competition, fairness, integrity, ethics, and, ultimately, service delivery. Figure 6, discussed in Section 12, presents the relationships among these concepts as a conceptual model.

2.1 Public Procurement

Public procurement is the acquisition by government bodies of goods, works, and services using public funds (Thai, 2001; Arrowsmith, 2010). It differs from private purchasing in three respects that matter for compliance. First, the buyer spends other people's money, which weakens the natural incentive to seek value (Bosio *et al.*, 2022). Second, procurement pursues multiple objectives at once, including economy, industrial development, local content, and social policy, which complicates performance measurement (McCrudden, 2004). Third, procurement is conducted through delegated authority within a legal framework, so that the legitimacy of an acquisition depends on the procedure used and not only on the outcome achieved (Schooner, 2002). In Sierra Leone, the Public Procurement Act 2016 applies this public law character across central government, local councils, sub-vented agencies, and state-owned enterprises, making it one of the widest-reaching statutes in the PFM framework (MAPS, 2025).

2.2 Procurement Compliance

Compliance is adherence to the rules governing each stage of the procurement process: the statute, the regulations, standard bidding documents, thresholds, and the directives and guidelines of the regulator (Gelderman *et al.*, 2006). Compliance has at least three dimensions. Formal compliance is the observable satisfaction of procedural requirements, such as advertising a tender or convening an evaluation committee. Substantive compliance is fidelity to the purpose of the rule, for instance conducting a genuine evaluation rather than ratifying a predetermined winner. Sustained compliance is consistency over time and across entities, rather than episodic conformity under scrutiny. Measurement typically relies on audit findings, compliance reviews, and indicator frameworks such as MAPS, each of which captures formal compliance more readily than substantive compliance (OECD, 2016; MAPS, 2025). This measurement asymmetry matters in Sierra Leone, where entities may assemble compliant paperwork around non-competitive decisions, a pattern auditors describe when evaluation records exist but bear inconsistent dates or signatures (ASSL, 2025).

2.3 Transparency

Transparency in procurement is the timely availability of accurate information about rules, opportunities, decisions, and outcomes to bidders, oversight bodies, and the public (OECD, 2015). It has ex ante forms, such as publication of procurement plans and tender notices, and ex post forms, such as publication of contract awards, prices, and amendments. Transparency serves three functions: it widens participation and therefore competition; it enables monitoring by auditors, civil society, and the press; and it raises the expected cost of misconduct by increasing the probability of detection (Kolstad & Wiig, 2009). The Open Contracting Data Standard extends transparency from documents to structured data across the whole contracting chain (Open Contracting Partnership, 2020). Transparency is not self-executing. Information must be findable, usable, and used, and the 2025 United States Fiscal Transparency Report specifically found that information on Sierra Leone's public procurement contracts was not accessible to the public (U.S. Department of State, 2025).

2.4 Accountability

Accountability is the obligation of those exercising procurement authority to explain and justify their conduct to a forum empowered to pass judgement and impose consequences

(Bovens, 2007). Horizontal accountability runs between state institutions, as when the Auditor-General reports to Parliament or the Anti-Corruption Commission investigates a procurement officer. Vertical accountability runs from officials to citizens through elections and political oversight. Social accountability operates through civil society monitoring, media scrutiny, and citizen feedback (Malena *et al.*, 2004). Effective accountability requires all three elements of answerability, judgement, and sanction. A recurring finding in Sierra Leone is that the first element functions better than the third: irregularities are reported annually, but sanctions and recoveries lag well behind findings (ASSL, 2025; Anti-Corruption Commission [ACC], 2024).

2.5 Value for Money, Competition, and Fairness

Value for money is the optimal combination of whole-life cost and quality to meet the user's requirement, conventionally decomposed into economy in acquiring inputs, efficiency in converting inputs to outputs, and effectiveness in achieving intended outcomes (HM Treasury, 2022). Competition is the principal instrument for achieving it. Open, fair rivalry among capable suppliers compresses prices and improves quality, which is why the Act makes open competitive bidding the default method and confines restricted bidding, requests for quotations, and sole sourcing to defined circumstances (Government of Sierra Leone, 2016a). Fairness has a procedural aspect, equal treatment of bidders under pre-disclosed rules, and a substantive aspect, reasonable access for smaller and local firms to public opportunities. The MAPS assessment observed that Sierra Leone's reliance on the lowest evaluated bid standard privileges nominal price over whole-life value and recommended movement towards a most advantageous bid standard (MAPS, 2025).

2.6 Integrity, Ethics, and Service Delivery

Integrity is the consistent application of public values and the absence of corruption in the exercise of procurement authority, supported by conflict-of-interest rules, declarations, and professional codes (OECD, 2016). Ethics extends beyond legal prohibition to the professional obligations of procurement officers, evaluators, and suppliers, including honesty in specifications, confidentiality during evaluation, and refusal of gratifications criminalised under the Anti-Corruption Act 2008 as amended. Service delivery is the end of the chain. The causal claim underlying this article, developed in Figure 6, is that compliance produces transparency and accountability effects which, in turn, convert public spending into services citizens can use. The claim finds empirical support in cross-country and within-country studies linking procurement quality to infrastructure outcomes and to reductions in prices paid by the state (Lewis-Faupel *et al.*, 2016; Bosio *et al.*, 2022). Its converse is visible in Sierra Leone's audit record, where procurement breaches map onto undelivered goods, uncompleted works, and degraded services in health, sanitation, and rural infrastructure (ASSL, 2025).

3. Theoretical Framework

No single theory explains procurement compliance. This section assembles six complementary lenses and applies each to Sierra Leone. Together they explain why rules are broken, why they are sometimes kept, and where reform leverage lies.

3.1 Principal-Agent Theory

Principal-agent theory analyses relationships in which one party, the principal, delegates authority to another, the agent, whose interests and information differ from its own (Ross, 1973; Jensen & Meckling, 1976). Procurement is a chain of such relationships: citizens delegate to Parliament, Parliament to ministers, ministers to vote controllers, vote controllers to procurement committees and units, and the state to contractors. At each link, information asymmetry allows agents to pursue private ends. Before contract award, adverse selection operates when bidders misrepresent capability or officials tailor specifications to favoured firms. After award, moral hazard operates when contractors under-deliver or officials certify work not done. Sierra Leone's audit findings read as a catalogue of agency failures: payments made without delivery of goods and services, procured assets unavailable for verification, and store items not brought to account (ASSL, 2025). The theory prescribes the compliance technologies the Act in fact contains: screening through prequalification, monitoring through audits and inspections, bonding through bid and performance securities, and incentive alignment through sanctions. Its limitation is that it treats compliance as a matter of surveillance and punishment, which is costly in a low-capacity state and can crowd out professional motivation (Miller, 2005).

3.2 Institutional Theory

Institutional theory holds that organisations adopt structures and practices not only for efficiency but for legitimacy, under coercive, normative, and mimetic pressures (Meyer & Rowan, 1977; DiMaggio & Powell, 1983). Sierra Leone's procurement framework shows all three isomorphic pressures. Coercive pressure came from development partners whose financing was conditioned on procurement reform, producing statutes modelled on the UNCITRAL template. Normative pressure operates through the emerging procurement profession and bodies such as the Institute of Public Administration and Management, with which the NPPA signed a memorandum of understanding in 2026 to embed procurement education and research (NPPA, 2026c). Mimetic pressure appears in the emulation of regional peers, notably Ghana's and Rwanda's e-procurement systems. The theory's sharpest insight is decoupling: organisations may adopt formal structures ceremonially while daily practice follows informal institutions of patronage and personal exchange (North, 1990; Bromley & Powell, 2012). Decoupling explains the recurring audit pattern in which committees exist, and files are opened, yet decisions are made elsewhere, and records are completed after the fact.

3.3 Stewardship Theory

Stewardship theory offers a corrective to the agency lens. It posits that many public officials are motivated by professional pride, identification with organisational goals, and public service values, and that governance built solely on distrust can undermine that motivation (Davis *et al.*, 1997; Van Slyke, 2007). Applied to procurement, stewardship theory supports investment in professionalisation, certification, career paths, and reasonable delegation to trained officers, rather than ever-thicker layers of prior review. The MAPS recommendation that the NPPA shed operational prior review functions and that a professionalisation strategy with a competency framework be adopted is, in effect, a stewardship prescription (MAPS, 2025). The theory cautions, though, that stewardship presupposes adequate pay, security, and protection from political interference, conditions not yet reliably present in Sierra Leone's procurement cadre.

3.4 Good Governance Theory

Good governance theory identifies participation, rule of law, transparency, responsiveness, equity, effectiveness, and accountability as the attributes of governance that convert public authority into development outcomes (United Nations Development Programme, 1997; Kaufmann *et al.*, 2010). Procurement compliance is where several of these attributes are operationalised: rule of law in adherence to the Act, transparency in publication obligations, participation in supplier access and citizen monitoring, and accountability in audit and sanction. The theory situates procurement within the wider governance environment and warns that procurement rules cannot outperform the system that surrounds them. Where judicial enforcement is slow, parliamentary scrutiny of audit reports is weak, and civic space is constrained, compliance incentives decay. Commentators have asked pointedly why Auditor-General's reports are not debated promptly in Parliament, a question that goes to the governance environment rather than to procurement law itself (Thomas, 2026).

3.5 Public Value Theory

Public value theory directs managers to create value for citizens, subject to legitimacy and operational capability, rather than merely to follow procedure (Moore, 1995). For procurement, it reframes compliance from an end to a means: the strategic triangle asks whether a procurement creates public value, whether its authorising environment supports it, and whether the entity can deliver it (Grandia & Meehan, 2017). This lens legitimises reforms such as sustainable procurement, local content preferences, and the shift from lowest price to most advantageous bid, all under consideration in the current review of the 2016 Act (NPPA, 2026a; MAPS, 2025). Its risk, in a weak-compliance environment, is that appeals to value and flexibility can become cover for discretion and abuse. The appropriate sequencing for Sierra Leone is to secure baseline procedural compliance first, then widen managerial discretion as controls and professionalism mature.

3.6 New Public Management

New Public Management (NPM) imported private-sector disciplines into government: performance measurement, managerial autonomy, decentralisation, and contracting out (Hood, 1991; Osborne & Gaebler, 1992). Sierra Leone's decentralised procurement system, in which procuring entities own their procurement decisions while the NPPA regulates, reflects NPM design. So does the growing use of performance indicators, compliance league tables, and the NPPA's warning that MDAs risk budget withholding over procurement plan defaults (NPPA, 2026d). NPM's known pathologies also appear: fragmentation of accountability across many entities, gaming of indicators, and the tension between managerial flexibility and probity controls (Christensen & Laegreid, 2011). The partial re-centralisation of prior review to the NPPA after 2016 can be read as a probity correction to NPM decentralisation, and the MAPS recommendation to reverse it as a bid to restore the original design once other controls, particularly e-GP, are in place (MAPS, 2025).

3.7 Synthesis

The six theories converge on a layered explanation. Agency theory identifies the incentive problem; institutional theory explains why formal fixes decouple from practice; stewardship theory warns against control-only responses; good governance theory locates procurement in its enabling environment; public value theory keeps outcomes in view; and NPM explains the architecture of decentralised entities under central regulation. The reform implication is a balanced strategy: strengthen detection and sanction where opportunism is entrenched, invest in professional stewardship where motivation can be built, digitise to reduce information asymmetry, and repair the surrounding governance environment so that compliance pays.

4. Legal and Institutional Framework

4.1 Legislation

Four statutes anchor the framework. The Public Procurement Act 2016 is the principal instrument. It establishes the NPPA and its board, prescribes the institutional structure of procuring entities, sets open competitive bidding as the default method with restricted bidding, requests for quotations, and sole sourcing available only in defined circumstances, regulates bidding documents, evaluation, and award, mandates procurement planning and record keeping, creates a two-tier complaints system culminating in an independent review panel, and prescribes offences and administrative sanctions (Government of Sierra Leone, 2016a). Amendments associated with the 2016 reform assigned prior review and no objection functions to the NPPA, partially re-centralising operational control (MAPS, 2025). The Act is currently under formal review, with nationwide consultations and technical review meetings convened through 2026 to address gaps identified by the MAPS assessment, including outdated thresholds, limited provision for framework agreements and emergency procurement, the lowest evaluated bid standard, and the absence of an explicit mandate for a government-wide e-GP system (NPPA, 2026a, 2026e).

The Public Procurement Regulations 2020 operationalise the Act. They elaborate thresholds and methods, committee composition and quorum, bidding document content, evaluation procedure, contract management, and record-keeping, and they are the yardstick against which the Auditor-General audits compliance in MDAs and local councils (ASSL, 2024a). The Public Financial Management Act 2016 supplies the budgetary spine: commitments require budgetary provision, vote controllers are personally answerable for the regularity of expenditure, and procurement that proceeds without confirmed funding violates both statutes at once. The MAPS assessment found the procurement-budget interface weak in practice, citing unreliable budget availability certifications, partial funding, and procurement conducted outside the Integrated Financial Management Information System (MAPS, 2025). The Anti-Corruption Act 2008, as amended in 2019, criminalises procurement-related conduct including bribery, misappropriation of public funds and property, abuse of office, and failure to comply with applicable procedures relating to the management of public funds, with the 2019 amendment increasing penalties and strengthening the Commission's powers (Government of Sierra Leone, 2019). Beneath the statutes sit NPPA instruments: standard bidding documents, guidelines, price norms, and directives, compliance with which the Act makes obligatory for procuring entities.

4.2 Institutions and Their Functions

The institutional architecture distributes procurement functions across operational, regulatory, and oversight bodies. Table 2 summarises the allocation; the discussion here draws out the compliance-critical features.

The NPPA is the central normative and regulatory authority. Its functions include policy and regulatory development, issuance of standard documents and guidelines, capacity building, compliance monitoring and procurement reviews, maintenance of price norms, and, since the 2016 reform, prior review and no objection for specified procurements. The MAPS assessment identified the resulting dual role as a structural weakness, since an authority that participates in transactions cannot impartially oversee them, and recommended restoring the NPPA to a purely regulatory and oversight role with adequate resources, autonomy, and protection for its leadership and staff (MAPS, 2025). The NPPA has recently sharpened its compliance posture, warning that MDAs that default on procurement plan submission risk budget withholding, and it leads the implementation of the Salone e-GP system (NPPA, 2026d, 2026b).

Within each procuring entity, the vote controller bears overall responsibility, supported by three organs. The procurement committee approves procurement plans, methods, bidding documents, and award recommendations above unit thresholds; its independence from the evaluation function is a core safeguard. The procurement unit conducts the day-to-day process, from planning through contract management, and is the locus of the professional capacity problem discussed in Section 8. Evaluation committees, constituted ad hoc with relevant technical expertise, examine and score bids against the criteria disclosed in the bidding documents and no others. Audit evidence repeatedly shows these organs existing on paper while functioning irregularly: committees meeting without quorum or minutes, evaluation reports undated or inconsistent with bid registers, and units acting without committee approval (ASSL, 2025; Sierraloaded, 2025).

The oversight layer comprises five institutions. Internal audit units within MDAs provide first-line assurance on procurement controls, though coverage and independence are uneven. The Audit Service Sierra Leone, under section 119(2) of the 1991 Constitution, audits all public accounts and reports annually to Parliament within twelve months of year-end under section 119(4), with procurement management an area of special attention in its MDA audits (ASSL, 2024a). The Anti-Corruption Commission investigates and prosecutes procurement-related offences and conducts systems reviews of procuring entities. Parliament, through the Public Accounts Committee and sectoral committees, examines audit reports and holds vote controllers to account, though the timeliness and depth of parliamentary engagement with audit findings has drawn sustained public criticism (Thomas, 2026). The judiciary resolves procurement disputes that survive the administrative review process and tries offences prosecuted by the Commission. The Ministry of Finance completes the picture through budgeting, commitment control, and disbursement, functions whose weaknesses, particularly chronic payment delays, feed back into procurement non-compliance by driving suppliers to price risk into bids or to seek informal facilitation (MAPS, 2025).

Two further mechanisms deserve note. The complaints system gives an aggrieved bidder review first by the head of the procuring entity and then by the independent review panel established under the Act, with recourse to the courts thereafter. And the external environment includes development partners, whose procurement frameworks apply to financed projects and whose support, notably the World Bank's Accountable Governance for Basic Service Delivery project, finances the e-GP system and related capacity building (World Bank, 2021).

4.3 Regional and International Frameworks

The national framework does not stand alone. At the global level, the UNCITRAL Model Law on Public Procurement supplied the template from which the 2004 and 2016 Acts descend: open tendering as the default, exhaustive conditions for alternative methods, disclosure of criteria, public opening, standstill, and independent review are all Model Law commitments that the Sierra Leonean statutes reproduce with local adaptation (UNCITRAL, 2011). The OECD Recommendation on Public Procurement, though addressed to member states, has become the reference framework for assessment worldwide through its twelve integrated principles, and the MAPS methodology applied to Sierra Leone in 2025 operationalises those principles as indicators across the legal, institutional, operational, and accountability pillars (OECD, 2015; MAPS, 2025). The multilateral development banks add a further layer: the World Bank's Procurement

Framework and the African Development Bank's procurement policy govern the projects they finance, permit use of national systems where these are assessed as adequate, and thereby create a standing incentive for convergence, since every strengthening of the national system widens the expenditure, it is trusted to handle (World Bank, 2016b; African Development Bank, 2015).

At the regional level, the ECOWAS revised treaty commits member states to harmonise economic policies, and the community's public finance directives, together with the West African Economic and Monetary Union's more developed procurement directives for its francophone members, point towards a regional standard of transparency and competition to which anglophone members are increasingly benchmarked (ECOWAS, 2010). The African Union's Agenda 2063 and the African Continental Free Trade Area carry procurement implications of their own: as trade in goods and services liberalises, discriminatory or opaque national procurement becomes both a non-tariff barrier and a competitiveness handicap, and continental guidance on procurement governance is emerging through the African Peer Review Mechanism and AU anti-corruption instruments, notably the African Union Convention on Preventing and Combating Corruption, which Sierra Leone has ratified and which obliges states parties to establish transparent procurement systems (African Union, 2003). These frameworks matter practically in three ways: they supply the assessment yardsticks against which reform is measured; they anchor domestic reformers against backsliding, since departures from the standards are visible and costly; and they open channels of finance and technical support, of which the World Bank-financed e-GP system is the current example (World Bank, 2021).

Table 1: Key Principles of the Sierra Leone Public Procurement Act

Principle	Definition	Legal Basis	Application Requirements	Enforcement Mechanisms
Economy and efficiency	Public funds must obtain the required quality at the lowest whole-life cost, with processes proportionate to value and completed without undue delay.	PP Act 2016 (objects and general principles); PFM Act 2016	Realistic cost estimates against NPPA price norms; aggregation of requirements in annual plans; timely process management.	NPPA compliance monitoring and price norms; ASSL value-for-money and performance audits.
Open competition	Open competitive bidding is the default method; restricted bidding, requests for quotations, and sole sourcing are confined to circumstances defined in the Act.	PP Act 2016 (procurement methods); Regulations 2020 (thresholds)	Method justified and approved before commencement; thresholds observed; sole-source justifications documented and approved.	Procurement committee and NPPA approval; audit review of method selection; bidder complaints and IPRP review.

Transparency	Rules, opportunities, criteria, and outcomes must be published or disclosed to bidders, oversight bodies, and the public at prescribed points.	PP Act 2016 (publication and notification duties); RAI Act 2013	Advertisement of tenders; disclosure of all evaluation criteria in bidding documents; public bid opening; publication of awards and plans.	NPPA and e-GP portal publication; media and civil society scrutiny; audit verification of publication.
Fairness and equal treatment	All bidders must be treated equally under rules disclosed in advance, with no criteria applied that were not published.	PP Act 2016 (bidding and evaluation provisions)	Standard bidding documents; identical information to all bidders; evaluation strictly against disclosed criteria; debriefing of unsuccessful bidders.	Two-tier complaints system (head of entity, then IPRP); judicial review; audit findings.
Accountability	Officials exercising procurement authority must answer for their decisions to internal organs, oversight institutions, and Parliament, with consequences for breach.	PP Act 2016 (offences, sanctions); PFM Act 2016 (vote controller responsibility); Constitution s. 119	Documented approvals at each stage; complete procurement records; cooperation with audit and investigation.	ASSL audit and parliamentary scrutiny; ACC investigation and prosecution; administrative and disciplinary sanctions; debarment.
Integrity	Procurement must be free of corruption, conflict of interest, collusion, and fraud, with ethical duties on officials and bidders alike.	Anti-Corruption Act (2008) (as amended 2019); PP Act 2016 (eligibility, debarment)	Conflict of interest declarations; confidentiality in evaluation; supplier codes and eligibility screening.	ACC criminal enforcement; debarment of suppliers; annulment of tainted proceedings.
Value for money	Award must secure the optimal combination of cost and quality; currently expressed as the lowest evaluated responsive bid, with reform towards a most advantageous bid	PP Act 2016 (evaluation and award); MAPS (2025) recommendations	Responsiveness screening; evaluation combining technical and financial factors; contract management to secure delivered value.	Evaluation reports subject to committee and NPPA review; performance audit; contract supervision.

	standard under review.			

Source: Author's compilation based on the Public Procurement Act 2016, the Public Procurement Regulations 2020, and NPPA guidelines. Statutory references are to the framework generally; specific section numbers should be read against the consolidated text of the Act.

Table 1 shows that the Act's principles form a coherent system: each principle is paired with application requirements and at least one enforcement mechanism. The compliance problem, developed in Sections 5 to 8, lies less in the design of this system than in the consistency of its application.

Table 2: Roles and Responsibilities of Procurement Institutions

Institution	Primary Functions	Legal Authority	Oversight Mechanisms	Capacity Challenges
National Public Procurement Authority	Regulation, policy, standard bidding documents, guidelines, price norms, capacity building, compliance monitoring, prior review and no objection, e-GP implementation.	PP Act 2016, Part II	Board oversight; parliamentary committees; MAPS and partner assessments.	Dual regulatory-operational role; funding and autonomy; monitoring reach beyond Freetown.
Procurement committee (each entity)	Approves plans, methods, bidding documents, and award recommendations above unit thresholds.	PP Act 2016, Part III; Regulations 2020	Minutes and quorum requirements; internal and external audit.	Members serve part-time; quorum and minuting lapses; exposure to management pressure.
Procurement unit	Conducts day-to-day procurement from planning to contract management; keeps records.	PP Act 2016, Part III	Committee supervision; NPPA reviews; audit.	Understaffing; limited certification; high turnover; manual records.
Evaluation committee	Examines and scores bids strictly against disclosed criteria; recommends award.	PP Act 2016 (evaluation provisions)	Report reviewed by procurement committee and, above thresholds, NPPA.	Scarce technical expertise; independence from procurement committee not always observed.
Internal audit units	First-line assurance on procurement and financial controls; pre-audit of payments.	PFM Act 2016	Audit committees; ASSL reliance testing.	Understaffed; report to audited management; findings shelved.
Audit Service Sierra Leone	External audit of all public accounts; financial, compliance, performance, and IS audits; annual report to Parliament.	Constitution 1991, s. 119; Audit Service Act 2014	Parliament (PAC); ISSAI standards; AFROSAI-E peer mechanisms.	Independence pressures; follow-up on recommendations; specialised procurement audit skills.

Anti-Corruption Commission	Investigation and prosecution of corruption offences; prevention and systems reviews; asset recovery.	Anti-Corruption Act 2008, as amended 2019	Parliament; judiciary; annual reporting.	Case backlogs; conversion of findings to convictions; witness protection.
Ministry of Finance	Budgeting, commitment control, disbursement, IFMIS; fiscal policy interface with procurement.	PFM Act 2016	Parliament; IMF and partner reviews; ASSL audit.	Unpredictable releases; payment arrears; IFMIS-procurement integration.
Parliament (PAC and committees)	Scrutiny of audit reports; appropriation; legislative reform; summoning vote controllers.	Constitution 1991; Standing Orders	Public hearings; media reporting.	Delayed debate of audit reports; weak tracking of recommendations; technical support.
Independent Procurement Review Panel	Second-tier administrative review of bidder complaints; remedies before contract effectiveness.	PP Act 2016 (review provisions)	Judicial review of panel decisions.	Low case volume; timeliness; non-publication of decisions.
Judiciary	Judicial review; contract disputes; trial of procurement-related offences.	Constitution 1991; Courts Act	Appellate hierarchy; JLSC.	Delay; commercial-law specialisation; enforcement of judgments.

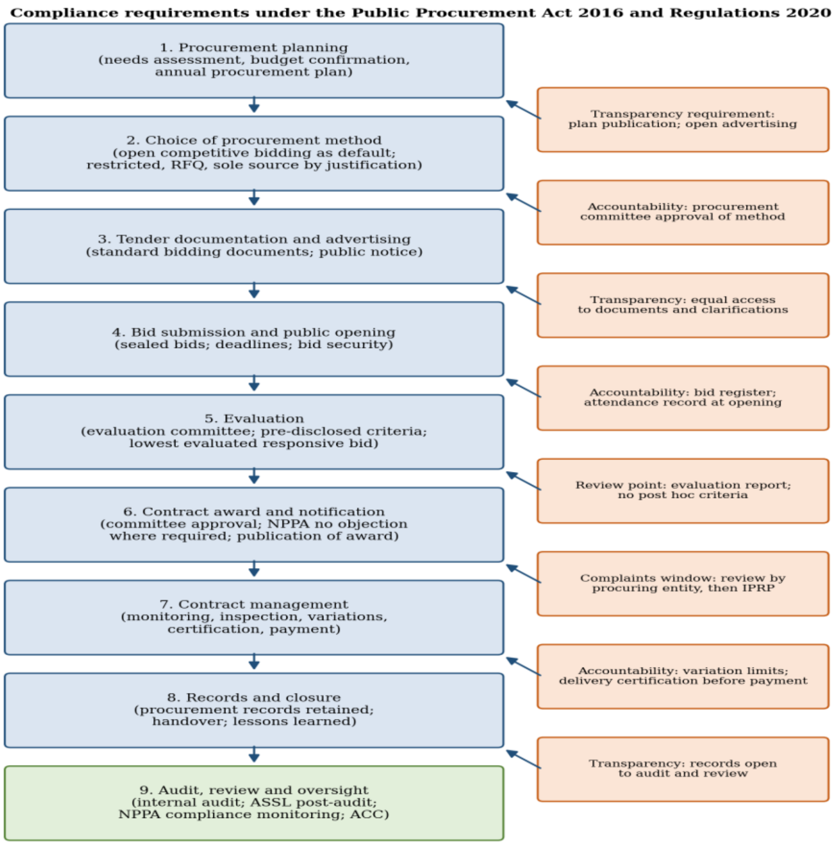
Source: Author's compilation based on the Public Procurement Act 2016, the 1991 Constitution, the Anti-Corruption Act 2008 (as amended 2019), and institutional reports.

Table 2 highlights a structural feature of the framework: responsibility is deliberately fragmented so that no single actor controls a procurement from start to finish. Fragmentation is a control when each organ functions, and a vulnerability when capacity gaps allow one actor, in practice, to dominate the process.

5. The Procurement Cycle and Compliance Requirements

Compliance is best assessed stage by stage, because the Act and the Regulations attach distinct obligations to each phase of the cycle and audit evidence shows that weaknesses cluster at particular points. Figure 5 maps the full cycle with its compliance requirements and the transparency and accountability mechanisms that run alongside it.

Figure 5. Complete public procurement compliance process under the Sierra Leone Public Procurement Act



Source: Author's illustration based on the Public Procurement Act 2016 and the Public Procurement Regulations 2020.

5.1 Pre-Tendering: Needs, Budgets, and Plans

The cycle begins before any tender is issued. The entity must establish a genuine need, specify it in functional rather than brand-specific terms, and confirm that budgetary provision exists, a requirement that binds under both the Procurement Act and the Public Financial Management Act 2016. A market survey informs realistic cost estimates, for which the NPPA's published price norms provide a reference. These elements are consolidated in the annual procurement plan, which each entity must prepare, have approved by its procurement committee, align with its approved budget, and submit to the NPPA. Planning is the stage on which everything downstream depends: an accurate plan permits aggregation of requirements, selection of appropriate methods, and realistic scheduling, while a defective plan invites the splitting of contracts, spurious emergencies, and end-of-year spending rushes (Basheka, 2008; OECD, 2019).

The evidence indicates that planning remains among the weakest links. The MAPS assessment found procurement planning perfunctory in many entities, weakly linked to budgets, and undermined by unreliable certifications of fund availability (MAPS, 2025). Auditor-General's reports repeatedly cite procurements conducted outside approved plans and needs assessments that cannot be produced (ASSL, 2024a, 2025). The NPPA has responded by tightening enforcement, warning in 2026 that MDAs defaulting on procurement plan submission risk budget withholding, and by piloting digital annual procurement plans and disbursement forecasts through the Salone e-GP system (NPPA, 2026d, 2026f). Both measures attack the planning problem at its incentive root: the first attaches a budgetary consequence to non-submission, the second makes plans machine-readable and therefore checkable.

5.2 Tendering: Documents, Advertisement, and Submission

Once a requirement enters the plan, the entity prepares bidding documents using the NPPA's standard templates, which fix the information bidders receive, the qualification and evaluation criteria, and the contract conditions. The procurement committee reviews and approves the documents before issue. Open competitive bidding, national or international according to threshold and market, is the default method; restricted bidding, requests for quotations, and sole sourcing are permitted only in the circumstances the Act defines, and the justification must be recorded and, above thresholds, approved (Government of Sierra Leone, 2016a). Advertisements must give the market genuine notice: publication in media of wide circulation, and increasingly on the NPPA and e-GP portals, with bidding periods long enough for serious offers to be prepared. Prequalification, where used, must apply pass or fail criteria disclosed in advance. Bid submission rules govern sealing, deadlines, bid securities, and the register of bids received.

Audit findings at this stage concentrate on two abuses. The first is avoidance of competition: contracts split into lots below thresholds to justify quotations, sole sourcing supported by thin or retrospective justifications, and emergency procedures invoked for foreseeable needs (ASSL, 2024; MAPS, 2025). The second is manipulation within nominally competitive processes: restricted advertisement, short bidding periods, specifications written around a favoured supplier, and irregularities in the bid register. The Sierra Leone Commercial Bank case flagged by the Auditor-General illustrates the pattern: the bid register recorded a date a full month before the bidding document was reportedly issued, and the minutes of the committee meeting approving the document could not be produced (Sierraloaded, 2025). Such discrepancies matter less for the individual transaction than for what they reveal about the integrity of the record on which all later verification depends.

5.3 Evaluation and Award

Bids must be opened publicly, immediately after the submission deadline, in the presence of bidders' representatives, with prices read out and minuted. Evaluation is conducted by an evaluation committee constituted with the relevant technical expertise, applying only the criteria disclosed in the bidding documents, in the sequence of preliminary examination, technical evaluation, and financial comparison. The committee's report, with a recommendation of the lowest evaluated responsive bid, goes to the procurement committee for approval, and above prescribed thresholds to the NPPA for no objection. The successful bidder is notified, unsuccessful bidders are informed, and the award is published. A standstill discipline, allowing aggrieved bidders to seek review before the contract takes effect, is integral to the remedy system, since review after signature can rarely undo an award (Arrowsmith, 2010; UNCITRAL, 2011).

Evaluation is where discretion is most concentrated and where the audit record shows persistent defects: evaluation reports missing, unsigned, or undated; committees constituted without the required expertise or independence from the procurement committee; criteria applied that were never disclosed; and arithmetic or ranking errors that conveniently favour particular bidders (ASSL, 2025). The MAPS assessment added a structural criticism: the lowest evaluated bid standard, applied mechanically, drives awards to unrealistically low offers that later generate variations, delays, and quality failures, and it recommended providing for a most advantageous bid standard with life-cycle costing in the revised Act (MAPS, 2025).

5.4 Contract Management

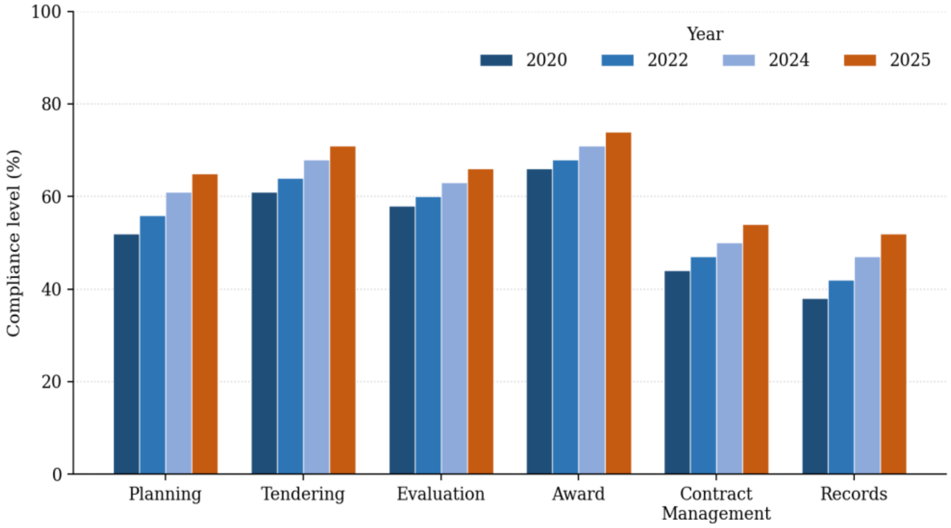
Compliance does not end at signature; in developing country systems, the largest losses typically occur afterwards (Kenny, 2007). The Regulations require designation of a contract manager, inspection and acceptance procedures for goods, measurement and certification for works, progress reporting, and controls on variations, which must be justified, priced, and approved within prescribed limits. Payment must follow certified delivery within contractual timelines, and liquidated damages applied for contractor delay. The audit record shows this phase to be the weakest of all. The 2024 Auditor-General's report describes non-compliance with contract terms as prevalent, with payments made without delivery of goods and services or completion of works, procured assets unavailable for physical verification, and store items not brought to account (ASSL, 2025). Uncompleted works and unsupported expenditures recur across the 22 local councils, directly affecting health, sanitation, and rural infrastructure services (ASSL, 2025). Chronic delayed payment by the state runs in the other direction, inflating bid prices as suppliers price in financing costs and creating a market in which access to payment can matter more than performance (MAPS, 2025).

5.5 Records, Closure, and Review

Every procurement must generate a complete file: the needs assessment, plan extract, bidding documents, advertisements, bids received, opening minutes, evaluation report, approvals, contract, variations, inspection and payment records, and correspondence, retained for the prescribed period. The record is the precondition of every other control, since auditors, investigators, review panels, and courts can only judge what is documented. It is therefore significant that record keeping is among the most frequently cited failures: files incomplete or missing, documents undated or inconsistent, and records reconstructed after the fact (ASSL, 2024a, 2025; MAPS, 2025). Contract closure requires final acceptance, release of securities, settlement of accounts, and capture of lessons learned, a step honoured mostly in the breach. Post-contract review by internal audit, the NPPA, and the Auditor-General completes the cycle and feeds the following year's risk assessment.

Figure 1 summarises the stage-by-stage picture. The estimates are indicative, synthesised from the qualitative and quantitative findings of Auditor-General's reports and the MAPS assessment rather than from a single published compliance index, and they should be read as ordinal rather than precise. Two patterns stand out: compliance is consistently strongest at the formal moments of award and tendering, where procedures are most visible, and weakest in contract management and records, where scrutiny is thinnest; and the trajectory across 2020 to 2025 is one of slow improvement from a low base, consistent with the tightening of NPPA enforcement and the beginning of digitisation.

Figure 1: Compliance levels across procurement stages in Sierra Leone (2020 to 2025)



Source: Author's illustration; indicative estimates synthesised from Audit Service Sierra Leone annual reports (2020 to 2025) and the MAPS assessment. Values are illustrative of relative, not precise, compliance levels.

5.6 Special Regimes: Emergencies, Framework Arrangements, and Donor Co-Existence

Three special situations test any procurement system, and Sierra Leone's experience with each is instructive. Emergency procurement first. Genuine emergencies, epidemics, floods, security incidents, justify departure from full competition, but emergency provisions are also the classic escape hatch from compliance, and the COVID-19 period demonstrated globally how quickly emergency flexibility becomes emergency abuse (OECD, 2020). Sierra Leone's own COVID-19 expenditure attracted a real-time audit whose aftermath included the suspension of the Auditor-General, an episode that illustrates both the value and the vulnerability of scrutiny in emergencies (U.S. Department of State, 2025). The MAPS assessment found the Act's emergency provisions insufficiently defined and recommended clear conditions, time limits, mandatory ex post publication, and automatic audit of all emergency awards, standards the ongoing legislative review should adopt (MAPS, 2025).

Framework agreements second. For common-use items procured repeatedly, stationery, fuel, medicines, vehicle maintenance, framework arrangements concluded once and called off many times reduce transaction costs, aggregate demand for better prices, and remove hundreds of small, weakly supervised procurements from the system. The 2016 Act makes limited provision for such techniques, which the MAPS assessment identified as a gap; comparators from Ghana's central framework contracts to the electronic catalogues of ChileCompra show the efficiency and compliance gains available (MAPS, 2025; Concha *et al.*, 2012). Third, donor co-existence. A substantial share of Sierra Leone's capital budget is financed by partners whose own procurement rules apply, creating parallel systems with different documents, thresholds, and review mechanisms. Parallelism fragments scarce capacity and blurs accountability, and the internationally agreed direction, reflected in the Paris Declaration commitments and the banks' use-of-country-systems policies, is convergence: strengthen the national system until partners can rely on it (OECD, 2011; World Bank, 2016b). The e-GP system and the revised Act are the vehicles for that convergence, and each partner decision to transact through national systems will be both a vote of confidence and a further test of compliance.

6. Compliance and Transparency

6.1 Legal Transparency Obligations

The Act embeds transparency at every stage. Procurement plans are prepared and submitted centrally; tender opportunities must be advertised publicly with adequate response times; bidding documents must disclose all criteria; bids are opened in public; awards must be notified and published; and unsuccessful bidders are entitled to know the outcome. The NPPA is required to publish standard documents, guidelines, price norms, and information on procurement activity, and its portal now carries annual procurement plans of procuring entities, procurement notices, and a directory of registered and debarred suppliers through the Salone e-GP platform (NPPA, 2026g). These obligations track the international consensus that publicity is the cheapest and most powerful procurement control, expressed in the UNCITRAL Model Law's publication requirements and the OECD's transparency principle (UNCITRAL, 2011; OECD, 2015).

6.2 Transparency in Practice

Practice lags the law in three respects. First, publication is incomplete and uneven. The 2025 United States Fiscal Transparency Report found that information on public procurement contracts in Sierra Leone was not accessible to the public, and that the government did not consistently follow legal requirements in awarding contracts and licences for natural resource extraction (U.S. Department of State, 2025). Contract awards and, above all, contract implementation information, variations, completion, and payments, are published rarely, so public visibility ends precisely where the largest losses begin. Second, what is published is largely in document rather than data form. Sierra Leone has not yet implemented the Open Contracting Data Standard, which structures information across planning, tender, award, contract, and implementation so that it can be searched, joined, and analysed at scale; OCDS implementation in comparable settings has demonstrably improved monitoring and competition analysis (Open Contracting Partnership, 2020; Fazekas & Kocsis, 2020). The e-GP system, designed to provide a comprehensive view from planning through contract management, creates the infrastructure to close this gap if publication of open data is made a system default rather than an option (NPPA, 2026g). Third, transparency to bidders during proceedings, reasons for exclusion, debriefing, and standstill notification is inconsistently observed, which suppresses the complaints that would otherwise discipline evaluation.

6.3 Social Accountability, Civil Society, and the Media

Transparency matters only if someone uses the information. Sierra Leone has genuine assets here. The Audit Service has invested in citizen engagement, holding pre-audit sessions across ten districts in 2024 to gather citizen input into audit planning and producing a citizen-friendly version of the Auditor-General's report (ASSL, 2024b). Civil society organisations participated visibly in the launch of the e-GP reform and pressed the government to monitor implementation against derailment (Ministry of Finance, 2024). Investigative journalism continues to surface procurement scandals, from vanished vehicle fleets to irregular bank procurements, and to keep audit findings in public debate (Thomas, 2026; Sierraloaded, 2025). The Right to Access Information Act 2013 provides a legal lever for demanding procurement records. Yet social accountability remains episodic. Monitoring is concentrated in Freetown, technical capacity to analyse procurement data is scarce, and the follow-through from exposure to sanction is weak, which over time corrodes the incentive to monitor (Malena *et al.*, 2004; Kolstad & Wiig, 2009). Structured mechanisms, such as third-party monitoring of high-value contracts and community verification of local works before final payment, would convert diffuse scrutiny into specific, contract-level accountability.

6.4 An Open Contracting Pathway for Sierra Leone

The transparency agenda has a concrete next step. Because the Salone e-GP system is being built now, Sierra Leone can specify open contracting outputs at design time rather than retrofitting them, which is where most implementations struggle (Open Contracting Partnership, 2020). A feasible pathway has four stages. First, publish what already exists in structured form: tender notices, annual procurement plans, and the supplier register, mapped to OCDS fields, which requires configuration rather than new law. Second, extend publication to award and contract data, including price, supplier identity with beneficial ownership where the revised Act so provides, and contract documents, with narrowly drawn exceptions for genuinely confidential material. Third, publish implementation data, variations, completion certificates, and payments, drawn from the e-GP contract management module and the IFMIS interface, since it is the post-award phase where Sierra Leone's losses concentrate and where publication has the greatest marginal value. Fourth, invest in use: a public dashboard with red-flag indicators, training for journalists, civil society, and parliamentary staff, and an annual open data user forum through which the NPPA learns what the data's consumers need. The comparative evidence is encouraging: Ukraine's ProZorro paired mandatory e-procurement with full open data and a civic monitoring portal, generating documented savings and a measurable rise in bidder participation even in wartime conditions, while Chile's two-decade record shows open publication to be administratively sustainable (Kochenkov & Nekrasov, 2019; Concha *et al.*, 2012). Openness is also self-reinforcing: each published dataset raises the cost of degrading the next one, which is why publication by default, written into the revised Act, is worth more than publication by policy.

7. Compliance and Accountability

7.1 Internal Controls and Internal Audit

The first line of accountability is internal. Vote controllers are personally responsible under the Public Financial Management Act 2016 for the regularity of expenditure, and the Regulations require segregation of duties among the procurement unit, the procurement committee, and evaluation committees, commitment control before contract signature, and documented approvals at each decision point. Internal audit units are mandated across MDAs and local councils to provide continuing assurance on these controls. In practice, internal control is the weakest tier. Auditor-General's reports record bank withdrawals without payment vouchers or supporting documents, impressts not retired, commitments entered without budgetary cover, and approvals granted retrospectively (ASSL, 2025). Internal audit units are frequently understaffed, report to the very management they audit, and see their findings shelved, a pattern documented across anglophone West African PFM systems (Hepworth, 2015; PEFA Secretariat, 2021).

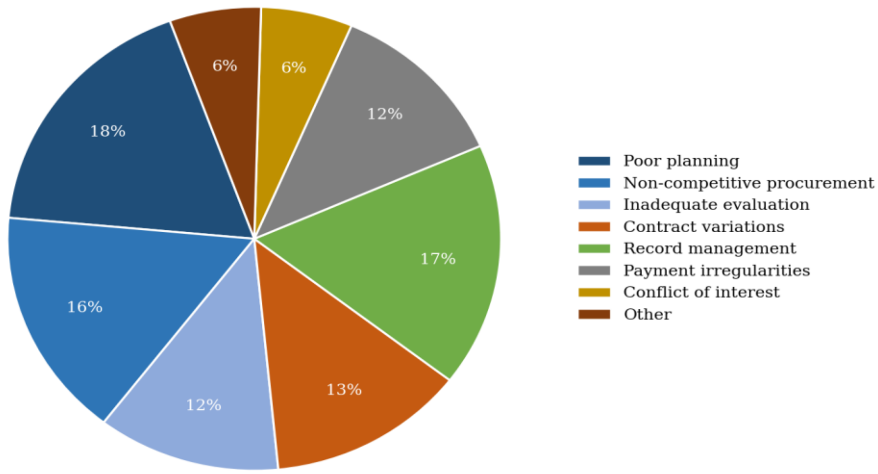
7.2 External Audit

The Audit Service Sierra Leone is the system's principal detection mechanism. Under section 119(2) of the 1991 Constitution, it audits the public accounts of all public offices, and under section 119(4) it must report to Parliament within twelve months of year-end, drawing attention to irregularities. Its coverage is substantial: 193 audits were completed in 2024, spanning financial, compliance, performance, and information systems audits, with procurement management an explicit area of emphasis in MDA audits (ASSL, 2024b). Its findings are the empirical backbone of this article: aggregate irregularities with financial impact exceeding NLe 243.9 million in the 2024 report, 196 government vehicles procured at a cost of some 21 million United States dollars that could not be traced, payments without delivery, and pervasive breaches of contract terms (ASSL, 2025; Thomas, 2026). Two caveats qualify this strength. The 2025 United States Fiscal Transparency Report judged that the ASSL did not meet international standards of independence, citing limits on its financial and managerial autonomy, a finding that follows the controversial 2021 suspension of the substantive Auditor-General and her deputy during the audit of COVID-19 expenditures (U.S. Department of State, 2025). And audit is detection, not sanction: its effect depends entirely on what Parliament, the executive, and prosecutors do with its findings.

7.3 Parliamentary Oversight, Investigation, and Sanction

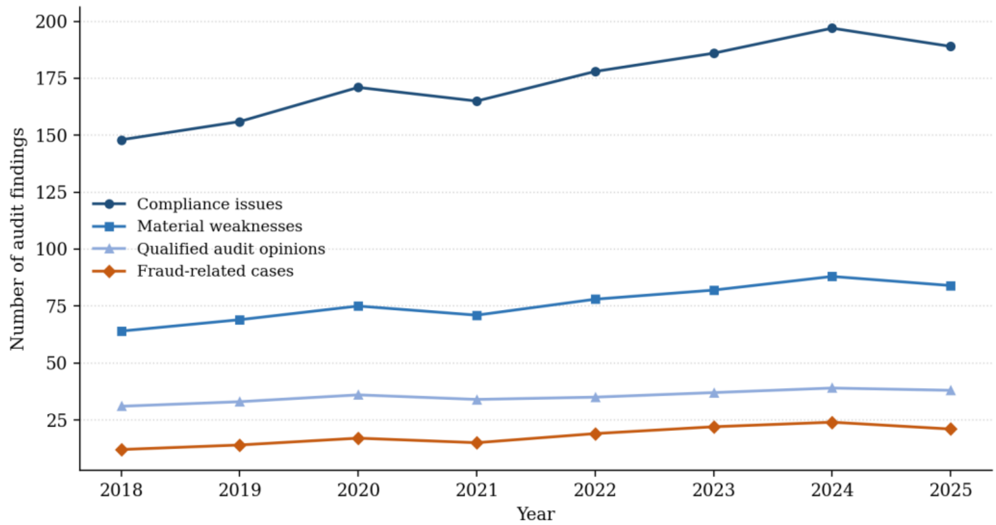
Parliament's Public Accounts Committee is the constitutional forum for judgement on audit findings. Its record is uneven: reports are tabled on time, but debate and follow-up are slow, recommendations go untracked, and commentators ask openly why successive Auditor-General's reports are not debated and acted upon (Thomas, 2026). The Anti-Corruption Commission supplies the investigative and prosecutorial arm. The Anti-Corruption (Amendment) Act 2019 raised minimum penalties, strengthened asset recovery, and enabled settlement of cases with repayment, and the Commission has recovered substantial sums and prosecuted procurement-related offences, contributing to Sierra Leone's improvement on corruption perception indices between 2018 and 2023 (ACC, 2024; Transparency International, 2024). Administrative sanctions complete the set: debarment of suppliers, now visible through the e-GP supplier directory's active and debarred statuses, disciplinary action against officers, and the NPPA's budget-linked enforcement of planning obligations (NPPA, 2026g, 2026d). The system's persistent weakness is the conversion rate from finding to consequence. Detected irregularities dwarf recoveries and convictions in every reporting cycle, and the deterrence literature is clear that the certainty of sanction matters more than its severity (Becker, 1968; Rose-Ackerman & Palifka, 2016). Figures 2 and 3 profile the audit record. Figure 2 shows the approximate distribution of procurement irregularity categories in recent Auditor-General's reports; poor planning, record management failures, and non-competitive procurement together account for around half of identified irregularities. Figure 3 shows the trajectory of findings from 2018 to 2025: a rising volume of compliance findings, driven partly by expanding audit coverage, with a plateau in the most recent years.

Figure 2: Common procurement irregularities identified in audit reports (2018 to 2025)



Source: Author's illustration; indicative distribution synthesised from Audit Service Sierra Leone annual reports (2018 to 2025). Percentages are illustrative of relative frequency, not exact published proportions.

Figure 3: Trend in procurement-related audit findings in Sierra Leone (2018 to 2025)



Source: Author's illustration; indicative counts synthesised from Audit Service Sierra Leone annual reports. The rising trend partly reflects expanded audit coverage as well as underlying compliance behaviour.

7.4 Procurement Reviews, Performance Audit, and Monitoring

Between internal control and criminal enforcement sits a middle tier of professional review. The NPPA conducts procurement reviews of entities, examining method selection, documentation, and committee functioning against the Act and Regulations, and its monitoring is shifting from periodic paper returns towards continuous, platform-based supervision as e-GP data accumulates (NPPA, 2026b). Performance audit, distinct from financial and compliance audit, asks the economy, efficiency, and effectiveness questions: whether the goods were needed, whether the price was reasonable, and whether the works delivered the intended service. The ASSL's performance audits, of the tree crops project with NLe 62.2 million spent against poor procurement and unclear targets, and of the health sector with procured dialysis machines standing idle for want of spare parts, demonstrate the method's distinctive contribution, connecting procurement conduct to service outcomes in a way compliance testing cannot (ASSL, 2024a, 2025; Thomas, 2026). Information systems audit completes the set: as procurement migrates to e-GP and payment runs through IFMIS, the reliability of those systems becomes itself an audit object, and the ASSL's existing IS audits of IFMIS and ASYCUDA build the competence this will demand (ASSL, 2024a). The design principle across the tier is complementarity: compliance review polices the rules, performance audit polices the results, and systems audit polices the infrastructure both depend on. Its current weakness is follow-up. Reviews and audits generate recommendations faster than entities implement them, and no consolidated public register tracks implementation, so the same findings recur year after year. A published follow-up regime, with entity-level implementation rates reported annually, would convert the review tier from a recording instrument into a corrective one (PEFA Secretariat, 2021).

7.5 Complaints, Appeals, and Whistleblowers

The bidder complaints system is a distinctive accountability channel because it enlists the private interest of losing bidders in enforcing the rules. The Act provides review first by the head of the procuring entity and then by the independent review panel, with the courts available thereafter. Used well, such systems correct awards before contracts take effect and generate jurisprudence that clarifies the rules (Quinot & Arrowsmith, 2013). In Sierra Leone the channel is underused: bidders fear blacklisting in a small market, timelines are not always honoured, and decisions are not systematically published, so the deterrent and educative effects are lost (MAPS, 2025). Whistleblower protection exists in principle through the Anti-Corruption Commission's reporting channels and witness protection provisions, but practical protection for insiders who report procurement misconduct remains thin, and the fate of prominent accountability officials has not encouraged confidence (U.S. Department of State, 2025). Publishing anonymised review panel decisions, enforcing standstill periods, and creating secure, independent reporting channels within the e-GP platform are inexpensive corrections.

8. Procurement Challenges: Violations and Root Causes

The compliance gap documented above has identifiable and interlocking causes. This section groups them into five clusters and connects each to the violations that recur in the audit and investigation record. Table 3 summarises the principal violation types with their legal consequences.

Table 3: Common Procurement Violations and Legal Consequences

Violation Type	Description	Legal Provision	Sanctions / Penalties	Prevention Measures
Contract splitting	Dividing a requirement into smaller lots to fall below thresholds and avoid competitive methods.	PP Act 2016 (methods and thresholds); Regulations 2020	Administrative sanction; disciplinary action; annulment; audit surcharge.	Aggregated annual planning; threshold analytics in e-GP; NPPA review of repetitive low-value awards.
Unjustified sole sourcing	Direct award without the circumstances the Act permits, or with retrospective justification.	PP Act 2016 (sole and restricted procurement conditions)	Annulment of proceedings; disciplinary and administrative sanction; possible ACC investigation.	Prior written justification and approval; publication of all sole-source awards with reasons.
Bid rigging and collusion	Agreements among bidders (cover pricing, rotation, market sharing) to defeat competition.	PP Act 2016 (eligibility, debarment); Anti-Corruption Act 2008	Debarment; rejection of bids; criminal prosecution.	Cross-tender data analytics; certificates of independent bid determination; wider advertisement.
Conflict of interest	Officials or their proxies holding undisclosed interests in participating firms.	Anti-Corruption Act 2008 (abuse of office); PP Act 2016	Criminal penalties; dismissal; annulment of award.	Declarations with verification; beneficial ownership disclosure in e-GP supplier registry.
Payment without delivery	Certification and payment for goods, works, or services not delivered or completed.	PFM Act 2016; Anti-Corruption Act 2008 (misappropriation)	Surcharge and recovery; criminal prosecution; dismissal.	Independent inspection and acceptance; three-way matching in IFMIS/e-GP; community verification of works.
Poor record keeping	Failure to create or retain the prescribed procurement file; reconstructed or inconsistent records.	PP Act 2016 and Regulations 2020 (records obligations)	Administrative sanction; adverse audit findings; inference of irregularity.	e-GP time-stamped records; records management standards and training; sanctions for missing files.
Unapproved or excessive variations	Contract changes beyond permitted limits or without justification, pricing, and approval.	Regulations 2020 (contract administration)	Disallowance of expenditure; surcharge; disciplinary action.	Variation thresholds and committee approval; publication of variations; realistic

				initial specifications.
Bribery and kickbacks	Solicitation or acceptance of gratification to influence any stage of procurement.	Anti-Corruption Act 2008, as amended 2019	Imprisonment and fines (enhanced by 2019 amendment); asset recovery; debarment.	Reduced discretion through e-GP; secure whistleblower channels; lifestyle audits; visible prosecution.

Source: Author's compilation based on the Public Procurement Act 2016, the Public Procurement Regulations 2020, the Anti-Corruption Act 2008 (as amended 2019), and Audit Service Sierra Leone reports.

8.1 Governance Causes

The deepest causes are political. Procurement is the largest legal channel through which public money reaches private hands, which makes it the natural currency of patronage politics. Studies of Sierra Leonean and West African political economy describe how ruling coalitions finance themselves and reward supporters through contracts, and how procurement discretion is protected precisely because it is politically useful (Reno, 1995; Kelsall, 2013; Fazekas & Tóth, 2016). Political interference appears in the record as pressure on procurement committees, transfers of officials who resist, and the survival in post of those implicated in adverse findings. Institutional independence is correspondingly fragile: the NPPA's leadership serves at political pleasure, and the 2021 suspension of the Auditor-General demonstrated that even constitutionally protected oversight is vulnerable (U.S. Department of State, 2025). Weak enforcement follows: where findings implicate the politically connected, files stall, and the expected cost of violation falls towards zero (Rose-Ackerman & Palifka, 2016).

8.2 Capacity Causes

Sierra Leone's procurement system asks sophisticated work of a thin professional cadre. Procurement units are understaffed, and many officers lack professional certification; evaluation committees struggle to field the technical expertise complex procurements demand; and salaries that trail the private sector and donor-funded projects drive continual attrition of the best staff (MAPS, 2025). Training is episodic rather than curricular, though the NPPA's 2026 memorandum of understanding with the Institute of Public Administration and Management, aimed at embedding procurement education, research, and certification, marks a structural response (NPPA, 2026c). Capacity constraints translate directly into violations that are negligent rather than venal: defective specifications, arithmetic errors in evaluation, and files that fail audit not because anyone stole but because no one knew, or had time, to keep them properly. Distinguishing negligent from corrupt non-compliance matters for remedy: the first calls for training and systems, the second for sanction (Søreide, 2002; OECD, 2016).

8.3 Procedural Causes

Procedural causes are the habits of a system under stress. Planning is late and formalistic because budgets are unreliable and releases unpredictable, so entities plan around cash rather than need. Records are poor because filing is manual, storage is inadequate, and no one is sanctioned for a missing file. Processes are slow because approvals stack up across committees, the NPPA's prior review, and the Ministry of Finance, and slowness then becomes the justification for shortcuts: emergency procedures for foreseeable needs, quotations where bidding was required, and contract splitting to stay below thresholds (ASSL, 2024; MAPS, 2025). Variations and cost overruns follow from award to unrealistically low bids under the lowest evaluated bid standard, from defective initial specifications, and from weak contract management, and each variation is a fresh negotiation conducted away from competitive pressure (Kenny, 2007; Williams-Elegbe, 2018).

8.4 Integrity Causes

The integrity cluster covers deliberate abuse. Conflict of interest arises where officials, or their relatives and proxies, hold interests in bidding firms; declarations are required but weakly verified. Collusion and bid rigging, including cover pricing and bid rotation among a small circle of firms, thrive in thin markets with few capable suppliers and are difficult to detect without data analytics across tenders (OECD, 2016; Fazekas & Kocsis, 2020). Fraud and forgery appear in the audit record as fabricated documents, inconsistent dates, and signatures that cannot be verified, as in the bid register discrepancies flagged at the Sierra Leone Commercial Bank (Sierraloaded, 2025). Bribery, kickbacks, and commissions are by nature under-documented, but conviction records, corruption surveys, and the persistence of prices above market norms indicate their continuing role (ACC, 2024; Afrobarometer, 2024). Klitgaard's (1988) formula remains the best summary of the enabling conditions: corruption follows monopoly plus discretion minus accountability, and each element is present wherever competition is avoided, criteria are undisclosed, and records are missing.

8.5 Operational Causes

Finally, operational conditions shape behaviour. Chronic delayed payment is the most corrosive: suppliers who wait months or years for payment inflate prices, cut quality, abandon works, or pay for access to the payment queue, so that a Ministry of Finance failure becomes a procurement integrity problem (MAPS, 2025). Limited ICT infrastructure and connectivity outside Freetown constrain both entity capability and the reach of digital reforms. Monitoring systems are weak: until e-GP matures, no central, real-time picture of procurement activity exists, so the regulator supervises through paper returns and periodic reviews. And the small size of the market itself is a structural constraint: few capable contractors, concentrated in the capital, limit the competition the law presupposes, which argues for deliberate supplier development alongside enforcement (World Bank, 2021).

8.6 How the Causes Interact

The five clusters are not parallel lists; they form a system. Political protection lowers the expected cost of integrity violations, which makes capacity investment unattractive, since trained officers who resist pressure are transferred and those who comply need no training. Weak capacity produces the procedural failures, late plans, poor specifications, missing records, that give deliberate abusers cover, because in a system where honest files are also incomplete, an incomplete file proves nothing. Operational stress, above all payment arrears, recruits otherwise compliant suppliers and officials into informal practice, thickening the constituency against reform. And each audit cycle that ends in findings without consequences teaches every participant the true price of violation. This interaction has two implications for reform design. First, single-instrument strategies fail: training without enforcement produces skilled non-compliance, enforcement without capacity punishes negligence as if it were corruption, and digitisation without either simply moves the informal deal off-platform (Andrews, 2013; Pritchett *et al.*, 2013). Second, sequencing matters: the reforms with system-wide effects, e-GP records that cannot be reconstructed after the fact, payment discipline that removes the standing excuse, and visible sanction of a few protected violators, change the environment in which all other measures operate, and belong first (Grindle, 2004).

9. International Best Practices and Comparative Lessons

Sierra Leone's challenges are not unique, and its reform choices can draw on a rich comparative record. Table 4 sets the framework against selected benchmarks; Figure 4 compares headline governance indicators.

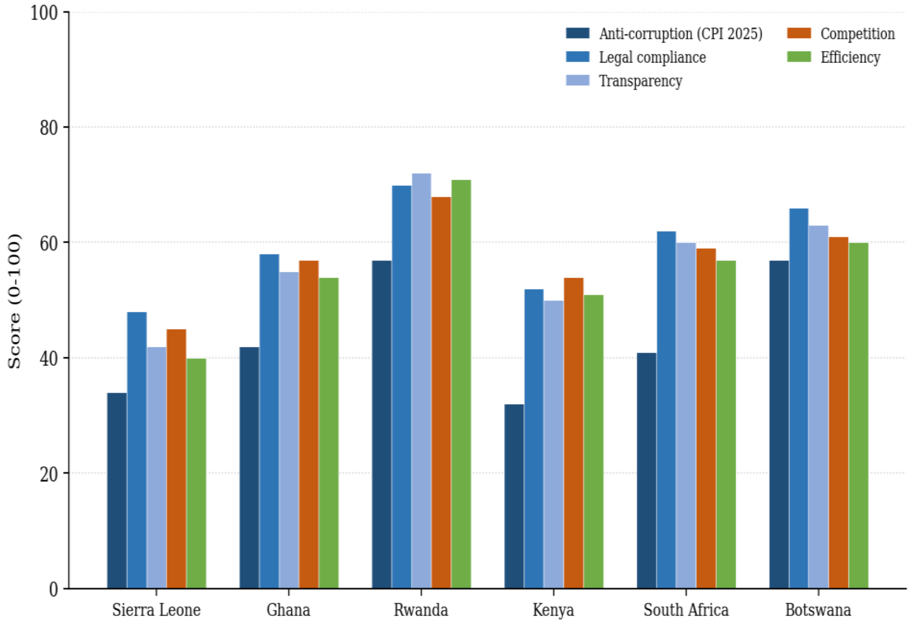
Table 4: Comparison of Sierra Leone Procurement Framework with International Best Practices

Area	Sierra Leone	International Best Practice	Gap Analysis	Recommendations
Legal framework	PP Act 2016 and Regulations 2020, UNCITRAL-aligned; under review in 2026; lowest evaluated bid standard.	UK Procurement Act 2023: most advantageous tender, life-cycle costing, whole-cycle transparency notices.	Outdated thresholds; no framework agreements; weak emergency rules; price-dominated award.	Enact revised Act with MAT standard, indexed thresholds, framework agreements, e-GP mandate.
E-procurement	Salone e-GP in phased rollout; supplier registration and planning modules live; majority of	Korea KONEPS and Rwanda Umucyo: mandatory, end-to-end, integrated with financial systems.	Partial coverage; optional use; post-award phase not yet digitised nationally.	Mandate e-GP for all entities; prioritise contract management module; integrate with IFMIS.

	modules customised.			
Transparency and open data	Notices and plans on NPPA/e-GP portal; contract-level data not public; no OCDS.	Chile (ChileCompra) and Ukraine (ProZorro): full open contracting data published by default.	Publication ends at award; document not data form; contracts inaccessible to public.	Adopt OCDS as e-GP output; publish awards, contracts, variations, and payments by default.
Professionalisation	No mandatory certification; episodic training; NPPA-IPAM MoU (2026) beginning structured education.	Ghana PPA training regime; Botswana professional cadres; UK commercial function standards.	Skills gaps at all levels; turnover; no scheme of service for procurement officers.	Competency framework, accredited certification, procurement career stream with retention incentives.
Complaints and remedies	Two-tier review (entity head, then IPRP); low usage; decisions unpublished.	UNCITRAL standstill plus independent review with published, reasoned decisions.	Weak standstill observance; bidder fear of reprisal; no jurisprudence effect.	Enforce standstill; publish anonymised IPRP decisions; protect complainants; report statistics.
Enforcement and sanctions	High detection via ASSL; low conversion to sanction; ACC active but recoveries lag findings.	Singapore and Rwanda: certain, even-handed sanction alongside digital controls.	Impunity gap between finding and consequence; slow parliamentary follow-up.	Time-bound PAC action; published sanction registry; prioritised procurement prosecutions.

Source: Author's compilation based on national legislation, MAPS and World Bank assessments, and the sources cited in the text.

Figure 4:P Comparison of procurement and governance indicators, Sierra Leone and selected African countries



Source: Author's illustration. CPI 2024 scores from Transparency International (2025); legal compliance and transparency series are indicative composite estimates based on MAPS, World Bank, and national assessment reports, shown for relative comparison only.

9.1 African Comparators

Ghana offers the closest institutional analogue. Its Public Procurement Act 2003 (Act 663), amended in 2016 (Act 914), created the Public Procurement Authority with functions similar to the NPPA's, and Ghana has progressively deployed the GHANEPS electronic system. Ghanaian experience teaches two lessons: professionalisation and standard documents raise baseline compliance, but sole-source approvals migrate to wherever discretion resides, so the approval body's independence and publication of its decisions are decisive (Ameyaw *et al.*, 2012; World Bank, 2020). Rwanda demonstrates what political commitment plus digitisation can achieve in a low-income setting: the Umucyo e-procurement system, mandatory since 2016, covers the cycle end to end, and Rwanda's CPI score of 57 in 2024 leads the region (Transparency International, 2025). The Rwandan lesson is sequencing: make the electronic system mandatory, integrate it with the financial management system, and publish data by default. Kenya illustrates both the power and the limits of legal sophistication: the Public Procurement and Asset Disposal Act 2015 and IFMIS integration created a strong formal framework, yet major scandals persisted, showing that systems without enforcement change the location of corruption rather than its volume (Odhiambo & Kamau, 2003; Gathii, 2019). South Africa contributes the constitutionalisation of procurement, section 217 of its Constitution requiring fairness, equity, transparency, competitiveness, and cost-effectiveness, and a jurisprudence that treats procurement irregularity as a matter for judicial review, alongside cautionary experience of how preferential policies can be gamed (Quinot, 2014;

Bolton, 2006). Botswana's steadier record rests on professional cadres and low tolerance of impunity rather than on legal novelty (Lekorwe & Mothusi, 2011).

Two features of the African record deserve emphasis because they bear directly on Sierra Leone's choices. The first concerns sole sourcing. Ghana's Act 914 responded to documented abuse of single-source procurement by tightening the conditions and centralising approval in the Authority's board, yet subsequent studies found the volume of single-source requests largely undiminished, with the contest shifting to the quality of justifications; the durable improvement came from publishing approvals and their reasons, which exposed patterns no individual decision revealed (World Bank, 2020; Osei-Tutu *et al.*, 2011). The Sierra Leonean parallel is exact: as long as sole-source decisions are approved privately, the approval step relocates discretion rather than disciplining it. The second concerns the political economy of e-procurement adoption. Rwanda made Umucyo mandatory by directive, trained aggressively, and accepted short-term disruption; Kenya allowed prolonged parallel running of manual and electronic processes, and the manual channel became the refuge of every transaction with something to hide (Gathii, 2019). Sierra Leone's rollout plan should treat the Rwandan sequencing as the model: a firm cutover date per entity tier, no parallel manual channel after cutover except by published NPPA waiver, and completion of onboarding before enforcement rather than enforcement before onboarding.

9.2 Wider Comparators

Beyond Africa, South Korea's KONEPS is the canonical end-to-end e-procurement system: a single window handling registration, bidding, contracts, and payment, credited with large transaction cost savings and material reductions in corruption opportunities since 2002 (World Bank, 2016a; Schapper *et al.*, 2006). Chile's ChileCompra pioneered the open marketplace model with comprehensive open data, showing that publication of all transactions is administratively feasible in a middle-income state and improves small-supplier participation (Concha *et al.*, 2012; Coviello & Mariniello, 2014). The United Kingdom's Procurement Act 2023 consolidates value for money with a most advantageous tender standard, transparency notices across the whole contract life cycle, and central debarment, a useful template as Sierra Leone revises its own Act (Cabinet Office, 2023; Arrowsmith, 2024). Singapore's GeBIZ pairs digitisation with a credible anti-corruption enforcement regime, reinforcing the point that platforms and prosecutors are complements, not substitutes (Quah, 2011).

9.3 Lessons for Sierra Leone

Five transferable lessons emerge. First, digitise end to end and make use mandatory; partial or optional systems reproduce paper behaviour in electronic form (Lewis-Faupel *et al.*, 2016). Second, publish by default in open data form; transparency that requires a request is transparency for the persistent few. Third, professionalise: certification, career paths, and pay that retains talent do more for compliance than additional approval layers (MAPS, 2025). Fourth, keep the regulator out of transactions; oversight and operation in one body compromises both. Fifth, enforcement is the multiplier: every comparator that improved outcomes paired systems with visible, even-handed sanction, and every one that did not, did not (Rose-Ackerman & Palifka, 2016; Gathii, 2019).

10. Digital Procurement

10.1 The Salone e-GP System

Digitisation is the centrepiece of Sierra Leone's current reform. In December 2024 the NPPA launched the e-GP policy framework, implementation strategy, and business process re-engineering report, and signed the development contract for the Salone Electronic Government Procurement system with World Bank financing under the Accountable Governance for Basic Service Delivery project (Ministry of Finance, 2024; NPPA, 2024). Implementation has moved quickly by regional standards: supplier registration has been digitised, pilot MDAs were trained on digital annual procurement plans and disbursement forecasts in early 2026, procurement planning and price norm survey modules have been demonstrated ahead of national rollout, and the Authority reported more than 65 per cent of modules customised to the national procurement environment by March 2026 (NPPA, 2026f, 2026h). The portal already exposes procurement notices, annual procurement plans, and a supplier directory with active and debarred statuses (NPPA, 2026g). The design intent is an end-to-end system covering planning, sourcing, and contract management, which would give Sierra Leone, for the first time, a central real-time record of procurement activity.

10.2 What the Evidence Says Digitisation Can Deliver

The empirical literature justifies the investment while cautioning against inflated expectations. Cross-country and quasi-experimental studies find that e-procurement increases the number of bidders, improves quality of winning contractors, and reduces prices and delays, with effects concentrated where baseline governance is weakest (Lewis-Faupel *et al.*, 2016; Bosio *et al.*, 2022). System-level cases, KONEPS in Korea, Umucyo in Rwanda, ProZorro in Ukraine, and ChileCompra in Chile, associate mandatory end-to-end platforms with large transaction cost savings, wider participation, and measurable reductions in red-flag indicators of collusion and favouritism (World Bank, 2016a; Kochenkov & Nekrasov, 2019; Concha *et al.*, 2012). The mechanism is informational: digitisation compresses the information asymmetries that agency theory identifies as the root of procurement opportunism, creates immutable time-stamped records that defeat the retrospective paperwork documented in Sierra Leone's audits, and generates the structured data on which analytics, risk dashboards, and open contracting depend (Fazekas & Kocsis, 2020). Beyond the core platform, adjacent technologies extend the frontier: data analytics for spend analysis and collusion screening; risk dashboards with early warning indicators; electronic catalogues and framework agreements for common-use items; contract management modules with automated milestone alerts; mobile channels for community reporting on local works; and, more speculatively, artificial intelligence for anomaly detection and blockchain for tamper-evident records, both of which remain ahead of Sierra Leone's present infrastructure and skills base (Neupane *et al.*, 2014; Bertot *et al.*, 2010).

10.3 Implementation Risks

Four risks deserve sober treatment. First, the digital divide: connectivity, power, and equipment outside Freetown are limited, and a system that provincial councils and small suppliers cannot use will re-concentrate procurement in the capital; phased rollout with offline fallbacks, supplier help desks, and regional access points is essential (World Bank, 2021). Second, capacity: e-GP changes jobs rather than eliminating the need for skills, and the training pipeline through IPAM and the NPPA must run ahead of rollout, not behind it (NPPA, 2026c). Third, legal foundation: the 2016 Act predates the system, and the current review must give electronic processes, signatures, records, and publication explicit statutory force, alongside data protection and cybersecurity obligations for a platform that will hold commercially sensitive information (MAPS, 2025). Fourth, circumvention: experience elsewhere shows that determined actors shift to the system's edges, emergency procurement, variations, and payments, so the platform's coverage of the post-award phase, where Sierra Leone's losses concentrate, is the design choice that matters most (Gathii, 2019; Kenny, 2007). Digitisation, in short, is a powerful complement to enforcement and professionalisation, and no substitute for either.

10.4 From Compliance to Strategy: Sustainable and Developmental Procurement

Digitisation also opens the door to procurement's strategic uses, which a purely compliance-focused system cannot safely attempt. Sustainable public procurement asks entities to weigh environmental and social costs across the life of what they buy, from energy-efficient equipment to responsibly sourced construction materials, and is now embedded in the OECD recommendation and the Sustainable Development Goals through target 12.7 (OECD, 2015; United Nations Environment Programme, 2021). Developmental procurement uses public demand deliberately: reserved or weighted opportunities for local firms, women-owned businesses, and small and medium enterprises, and contract conditions that build domestic capability, instruments with a long comparative history from South Africa's preferential framework to local content rules across the region (Bolton, 2006; McCrudden, 2004). Sierra Leone's revised Act is the right place to provide for both, and the e-GP system makes them administrable for the first time: supplier registry data can verify ownership claims, catalogue specifications can carry sustainability standards, and platform analytics can measure whether preferences reach their intended beneficiaries rather than fronting arrangements. The sequencing caution from Section 3 applies with full force. Every additional objective adds discretion, and discretion in a weak-compliance environment is risk; South Africa's experience of tender fronting is the cautionary case (Quinot, 2014). The prudent design is therefore rules-based rather than judgement-based preferences, narrow and verifiable eligibility criteria, published outcomes, and expansion only as the integrity infrastructure proves itself. Strategic procurement is a privilege a system earns through compliance, not a shortcut around it.

11. Policy Recommendations

The analysis supports a connected reform agenda. Table 5 consolidates the priority recommendations with responsible institutions, indicative timelines, expected outcomes, and monitorable indicators; the discussion below elaborates the logic for each major actor.

Table 5: Strategic Recommendations, Responsible Institutions, Implementation Timelines, and Expected Outcomes

Recommendation	Responsible Institution	Timeline	Expected Outcomes	Indicators
Enact revised Public Procurement Act (MAT standard, indexed thresholds, framework agreements, e-GP mandate, NPPA regulatory-only role).	Cabinet; Parliament; NPPA	Short	Modernised legal foundation aligned with MAPS findings.	Act passed; regulations issued; commencement notices.
Complete national e-GP rollout with mandatory use above defined thresholds.	NPPA; MoF; World Bank	Short to medium	End-to-end digital records; reduced discretion; central real-time monitoring.	Share of procurement value transacted on e-GP; entities onboarded.
Publish open contracting data (OCDS) by default, including contracts, variations, and payments.	NPPA	Short	Public visibility across the full cycle; analytics-ready data.	OCDS releases published; datasets downloaded and used.
Adopt professionalisation strategy: competency framework, certification, procurement career stream.	NPPA; IPAM-USL; PSC; HRMO	Medium	Capable, retained procurement cadre; fewer negligent breaches.	Certified officers in post; vacancy and turnover rates.
Enforce procurement planning discipline with budget-linked consequences and digital APPs.	NPPA; MoF	Short	Realistic plans linked to budgets; less emergency and split procurement.	Plan submission rate; share of procurement within plan.
Strengthen contract management: designated managers, inspection regimes, variation controls, community verification of local works.	MDAs; local councils; NPPA	Medium	Delivered value; fewer payments without delivery; completed works.	Contract completion rates; variation value share; verification reports.
Clear payment arrears and enforce payment timelines for certified invoices.	MoF; Accountant-General	Medium	Lower bid prices; healthier supplier	Average payment delay; arrears stock.

			market; reduced integrity pressure.	
Guarantee ASSL independence in law and budget; expand data-driven procurement audits.	Parliament; MoF; ASSL	Short to medium	Credible detection meeting ISSAI independence standards.	FTR/ISSAI assessments; audit coverage of procurement value.
Institute time-bound parliamentary action on audit reports with tracked recommendations.	Parliament (PAC)	Short	Findings converted to consequences; deterrence restored.	Reports debated within statutory period; recommendation implementation rate.
Publish IPRP decisions, enforce standstill, and protect complainants and whistleblowers.	IPRP; NPPA; ACC	Short	Functioning bidder remedy system; jurisprudence effect.	Complaints filed and decided; decisions published.
Build civil society and media capacity for procurement data monitoring.	Partners; CSOs; universities	Medium	Sustained social accountability using open data.	Monitoring reports produced; media investigations citing e-GP data.

Source: Author's analysis. Timelines: short is up to two years; medium is two to five years; long is beyond five years.

For Government, the first task is legislative: complete the review of the Public Procurement Act 2016 and enact a revised statute that raises and index-links thresholds, provides for framework agreements and properly bounded emergency procurement, adopts a most advantageous bid standard with life-cycle costing, gives the e-GP system and electronic records explicit legal force, restores the NPPA to a purely regulatory role, and strengthens the independence and publication duties of the review panel (MAPS, 2025; NPPA, 2026a). The second is fiscal: predictable budget releases and disciplined payment of certified invoices, since payment arrears are upstream of much procurement misbehaviour. The third is political: visible, even-handed consequences for adverse findings, beginning with timely parliamentary debate of Auditor-General's reports and executive follow-up on Public Accounts Committee recommendations.

For the NPPA, the priorities are to complete national e-GP rollout with open contracting data published by default; to shift monitoring from paper returns to platform analytics with published compliance league tables; to divest transaction-level prior review as the revised Act allows, redirecting capacity to standard setting, capacity building, and review; and to operationalise the professionalisation strategy with IPAM, including certification requirements for procurement posts and a scheme of service that retains talent (NPPA, 2026c, 2026f). For the Anti-Corruption Commission, the recommendations are to prioritise procurement cases with strong documentary trails generated by e-GP, to deepen preventive systems reviews of high-spend entities, to publish outcomes of procurement prosecutions and settlements systematically, and to strengthen practical whistleblower protection. For the Audit Service, they are to protect and formalise its independence in law and budget, expand specialised procurement and performance audits using e-GP data for full-population testing rather than sampling, and institute public follow-up reporting on the implementation of prior recommendations. For Parliament, timely, public, and concluded consideration of audit reports is the single most consequential change, supported by a tracked register of recommendations and annual compliance hearings with vote controllers.

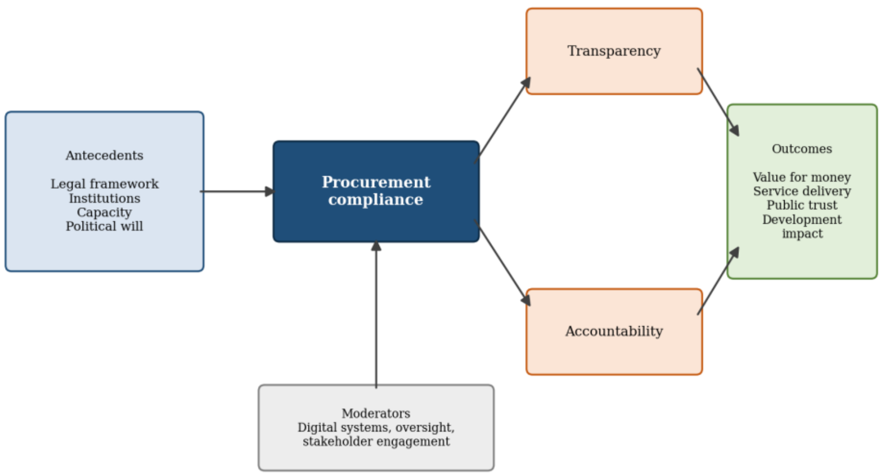
For local councils, the agenda is capacity and community: shared procurement support arrangements among smaller councils, systematic community verification of local works before final payment, and publication of council procurement through the e-GP portal. For MDAs, it is discipline in the basics: realistic procurement plans linked to budgets, functioning committees with minuted decisions, complete files, and designated contract managers for every contract above threshold. Development partners should finance the unglamorous foundations, connectivity, records systems, and training, harmonise their requirements with the national system as its reliability grows, and support civil society monitoring capacity. The private sector should invest in compliance and ethics programmes, participate in bid challenge mechanisms rather than informal settlement, and organise supplier associations capable of dialogue with the NPPA. Civil society and the media should build procurement data literacy to exploit forthcoming open data, focus monitoring on contract implementation where losses concentrate, and sustain public attention on the follow-through from audit finding to sanction. Universities and training institutions, led by the IPAM partnership, should develop accredited procurement curricula, continuing professional development, and a national research programme on procurement outcomes, for which the e-GP system will supply unprecedented data.

12. Conclusion

This article set out to assess compliance with Sierra Leone's Public Procurement Act 2016 and Public Procurement Regulations 2020 as a foundation for transparency, accountability, and effective service delivery. Four findings summarise the assessment. First, the legal and institutional framework is fundamentally sound: a modern statute aligned with the UNCITRAL template, detailed regulations, standard documents, a dedicated regulator, layered oversight, and a bidder remedy system. Sierra Leone's compliance problem is not, in the main, a drafting problem. Second, compliance behaviour falls well short of the framework, and the shortfall has a shape: it is worst in planning, contract management, and record-keeping, and better at the visible formal moments of tendering and award. The 2024 Auditor-General's finding of aggregate irregularities exceeding NLe 243.9 million, payments without delivery, untraceable assets, and prevalent breaches of contract terms is the current expression of a pattern documented in every report since 2018 (ASSL, 2025). Third, the causes are layered: political incentives that make procurement the currency of patronage; thin professional capacity; procedural habits formed under unreliable budgets and manual systems; deliberate integrity violations enabled by monopoly, discretion, and missing records; and operational conditions, above all chronic delayed payment, that push even honest actors towards non-compliance. Fourth, the moment is unusually favourable: the Act is under active review, the Salone e-GP system is approaching national rollout, a MAPS assessment has supplied an authoritative diagnostic, and the NPPA has begun attaching real consequences to non-compliance (NPPA, 2026a, 2026d).

Figure 6 draws the threads together. Procurement compliance, sustained by the legal framework, capable institutions, professional capacity, and political will, generates transparency and accountability effects that convert public spending into value for money, service delivery, public trust, and development impact, with digital systems, oversight, and stakeholder engagement moderating the strength of every link.

Figure 6: Relationship between procurement compliance, transparency, accountability, and effective service delivery



Source: Author's illustration based on the literature reviewed in Sections 2 and 3.

The policy implications follow directly. For procurement reform, the priority is to finish what has been started: enact the revised Act, complete e-GP with open data by default, and professionalise the cadre. For public financial management, the procurement-budget interface, reliable releases and prompt payment, deserves equal rank with procurement-specific measures. For good governance, the binding constraint is the conversion of findings into consequences, which lies with Parliament, the executive, and the prosecution services rather than with procurement law. For service delivery, the post-award phase should command the attention it has never had, since that is where compliant paperwork most often parts company with delivered value.

The research agenda is substantial. The e-GP system will, within a few years, generate transaction-level data permitting empirical work that has never been possible in Sierra Leone: measurement of competition, prices, and delays across entities and time; red-flag analytics for collusion and favouritism; and evaluation of the causal effect of digitisation itself, exploiting the phased rollout. Complementary studies should assess the compliance effects of the revised Act, the determinants of bidder participation and complaint behaviour, corruption risk in emergency and post-award processes, and comparative performance across the Mano River Union and ECOWAS, where harmonised research remains scarce. Compliance with procurement law is, in the end, a proxy for a larger question: whether public money in Sierra Leone buys what it is supposed to buy. The framework to make it do so exists. The task, for lawmakers, regulators, auditors, and citizens alike, is to make the framework's promises expensive to break.

Conflict of Interest Statement
The authors confirm that this research was conducted and reported free of any conflict of interest, whether financial or otherwise. No individual or organisation with a commercial interest in the subject of this study provided either author with funding, employment, consultancy fees, shareholdings, honoraria, or payment for expert testimony. The study was undertaken independently, and no institutional, commercial, or personal relationship influenced the analysis, the findings, or the integrity of the manuscript. Any financial support connected with the work is disclosed in full in the acknowledgements. The authors attest that the manuscript is the product of impartial scholarly enquiry, carried out in keeping with recognised standards of academic integrity and research ethics.

About the Authors
Dr. Dante Allie Bendu is widely acknowledged as the father of accounting in Sierra Leone and was the first chartered and certified accountant in the country to earn a doctorate. He holds a BSc Honours in Accounting and Finance, the ACCA and CIMA qualifications, FeICM, an MSc, an MA in Marketing and Management, and a PhD in Accounting and Strategic Management. He began lecturing in 1986 and rose to senior lecturer at Fourah Bay College, University of Sierra Leone, where he has taught from undergraduate through to doctoral level and supervised a large number of theses. Between 1988 and 1990 he was seconded to KPMG. He leads work on corporate

governance through the African Peer Review Mechanism, has published journal articles and textbooks, and heads the Sarante Experts Group Consultancy.

Dr. Abu Kai Kamara holds a BSc Honours in Economics and Accounting, the FCCA and CA qualifications, an MSc, an MPhil, and a PhD in Accounting and Finance. He has lectured in accounting, finance, and the wider management sciences since 1999, teaching from first-year undergraduate level through to MSc, MPhil, and PhD courses in financial reporting, auditing, investments, corporate governance, and human resources management. He has served as Director of Finance and Administration and has led international projects in Sierra Leone, Malawi, and beyond. He is currently Director of Finance of the University of Sierra Leone, Dean of the Faculty of Economics and Development Studies at Fourah Bay College, a former Head of the Department of Accounting and Finance, and the author of several textbooks and journal articles.

Abu Kai Kamara is associated with the following academic networks:
ORCID: https://orcid.org/0009-0003-0403-5243
ResearchGate: https://www.researchgate.net/lab/Abu-Kai-Kamara-Lab
SSRN: https://papers.ssrn.com/sol3/cf_dev/AbsByAuth.cfm?per_id=3607995
Academia.edu: https://independent.academia.edu/AbuKamara27

Musa Abdullah Kargbo is a Chartered Accountant, public financial management specialist, researcher, and author with over fifteen years of experience in banking and the Government of Sierra Leone. He serves as Head of Finance at the Ministry of Information and Civic Education. A Fellow of the ACCA (UK) and the Institute of Chartered Accountants of Sierra Leone, he holds a BSc (Honours) in Applied Accounting and a Master of Finance and Accounting, and is pursuing an MPhil in Accounting examining Foreign Direct Investment in Sierra Leone. He writes on public financial management, governance, fiscal policy, and economic development.

Joseph Momoh Conteh is a PhD candidate in Theoretical Economics at the Institute of South-South Cooperation and Development (ISSCAD), Peking University, Beijing, China (https://www.isscad.pku.edu.cn/). His doctoral work addresses national development across a set of connected fields, among them aid effectiveness, international cooperation, trade, ICT for development, public administration, policy development, and finance. His research aims to extend economic theory while producing policy-relevant insight for sustainable development across the Global South. His academic profile is available at:
Academia.edu: https://ufl.academia.edu/JosephConteh
ResearchGate: https://www.researchgate.net/profile/Joseph-Conteh-6.
ORCID: https://orcid.org/0009-0004-1690-508X

The authorship joins senior scholarship with applied practice. Dr. Dante Allie Bendu, the first chartered accountant in Sierra Leone to hold a doctorate, has taught at Fourah Bay College since 1986. Musa Abdullah Kargbo is an MPhil candidate in Accounting whose research centres on public financial management. Joseph Momoh Conteh is a PhD candidate in Theoretical Economics at ISSCAD, Peking University. Dr Abu Kai Kamara is Director of Finance of the University of Sierra Leone and Dean of the Faculty of Economics and Development Studies at Fourah Bay College.

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