



**Conference of the States Parties
to the United Nations
Convention against Corruption**

Distr.: General
29 January 2019

Original: English

**Implementation Review Group
Tenth session
Vienna, 27–29 May 2019
Item 2 of the provisional agenda*
Review of implementation of the United Nations
Convention against Corruption**

Executive summary

Note by the Secretariat

Addendum

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* [CAC/COSP/IRG/2019/1](#).



II. Executive summary

Sierra Leone

1. Introduction: overview of the legal and institutional framework of Sierra Leone in the context of implementation of the United Nations Convention against Corruption

Sierra Leone signed the Convention on 9 December 2003 and deposited its instrument of ratification on 30 September 2004.

Sierra Leone's legal system is common law-based, but also includes elements of statutory and customary law. International conventions have to be domesticated in order to have legal effect in Sierra Leone.

Relevant texts for the implementation of chapters II and V of the Convention include, the National Anti-Corruption Strategy (NACS), the Anti-Corruption Act of 2008 (ACA), the Public Procurement Act (PPA), the Criminal Procedure Code of 1965, the Anti-Money-Laundering Act of 2012 (AML Act), and the Constitution.

The principal authority responsible for the prevention, investigation and prosecution of corruption offences is the Anti-Corruption Commission (ACC). The following other institutions are also relevant: the Financial Intelligence Unit (FIU), the Director of Public Prosecution, the Audit Service of Sierra Leone, the National Public Procurement Authority, and the Political Parties Registration Commission (PPRC).

The first-cycle implementation review of Sierra Leone was completed on 16 October 2015 (CAC/COSP/IRG/2015/CRP.16).

2. Chapter II: preventive measures

2.1. Observations on the implementation of the articles under review

Preventive anti-corruption policies and practices; preventive anti-corruption body or bodies (arts. 5 and 6)

ACC facilitated the development of the NACS 2014–2018 and coordinates its implementation (ACA, sect. 5(1)(c)). NACS encourages ministries, departments and agencies to develop institutional anti-corruption policies through the use of an anti-corruption toolkit, outlines the importance of civil society in monitoring its implementation and establishes periodic monitoring by a civil society monitoring group.

ACC is mandated to monitor and advise on legislative amendments (ACA, sect. 7(2)(l–m)), it publishes a case law report and instructs ministries, departments and agencies on how to eliminate corrupt practices (ACA, sect. 7(2)(h)). The Law Reform Commission has the mandate to review all legislation and propose amendments as necessary.

Sierra Leone actively participates in international anti-corruption initiatives and programmes (ACA, sect. 7(2)(p)). It is a member of the Network of National Anti-Corruption Institutions in West Africa, the African Union Anti-Corruption Advisory Board on Corruption, the Commonwealth Association Anti-Corruption Agencies, and the Inter-Governmental Action Group against Money Laundering in West Africa. ACC is a member of the International Association of Anti-Corruption Authorities and has a memorandum of understanding with the Serious Fraud Office in the United Kingdom of Great Britain and Northern Ireland.

The operational and institutional independence of ACC is established only through ACA, section 9, unlike other institutions, such as the Auditor General, whose independence is enshrined in the Constitution (sect. 119). The President of Sierra Leone appoints the ACC Commissioner subject to parliamentary approval (ACA, sect. 3). Certain professional qualifications and conspicuous probity is required for the positions of Commissioner and Deputy Commissioner (ACA, sect. 3). The ACC

budget remains subject to the regular state budget process and at the suggestion of the President.

Sierra Leone was reminded of its obligation to inform the Secretary-General of the name and address of its authority or authorities in line with article 6.

Public sector; codes of conduct for public officials; measures relating to the judiciary and prosecution services (arts. 7, 8 and 11)

The Public Service Commission (PSC) is mandated with recruiting, hiring, retaining, promoting and retiring public officials (Constitution, sect. 152(2)). PSC has delegated some powers to the Human Resource Management Office (HRMO) for the recruitment of lower-grade civil servants in ministries, departments and agencies (Constitution, sect. 152(10)).

All vacancies are published in the Sierra Leone Gazette, on the Internet and through mass media. In line with step 11.1 of the PSC recruitment manual, aggrieved applicants may petition the recruitment process under the PSC complaint mechanism.

The revised Public Service Regulations recommend the harmonization of remuneration for civil servants to promote adequate and equitable remuneration (regulations 3.1 to 3.3, Civil Service Code, Regulations and Rules). PSC, HRMO and ACC conduct anti-corruption training for civil servants. Training on codes of conduct is conducted as part of all internal refresher courses which HRMO and PSC undertake regularly.

While job rotation within the ACC takes place every two years, it remains the responsibility of each ministry, department or agency.

PPRC is the regulatory body in relation to the funding of political parties (Political Parties Act 2002). Donations and contributions are limited to registered voters in Sierra Leone (Political Parties Act 2002, sect. 19(1)), but there is no monetary limit to the value of such donations and contributions. PPRC would have the power to establish such a limit (sect. 19(2)), but has not done so. The Act does not apply to politicians individually who are, therefore, outside the remit of PPRC. Political parties and candidates are required to submit audited reports on the financing of their campaign activities to PPRC (Constitution, sect 35(3) and Political Parties Act, sect. 25). However, no violations of the Act have been sanctioned to date.

Section 45 of ACA defines and prohibits conflict of interest with non-compliance punishable by fines and/or imprisonment.

While ACC has the mandate to draft model codes of conduct (ACA, sect. 7(2)h) HRMO and ministries, departments and agencies have bespoke codes of conduct.

Initiatives to promote integrity among public officials include ACC annual integrity awards and the “Pay no bribe” campaign, which established hotlines and an online reporting system.

Public officials have a duty to report corruption cases to ACC (ACA, sect. 77). Failure to do so is sanctioned (sect. 13 (1)). Whistle-blower and witness protection is foreseen (ACA, sects. 81–85), but is limited until the trial period only.

All public officials are required to file electronically with the ACC a sworn declaration of income, assets and liabilities upon taking office, every year thereafter, and when leaving (ACA, sect. 119). This confidential declaration should also include all the assets of the public official’s spouse and children under the age of 21, but is then limited to financial interests. Sanctions exist for non-disclosure (ACC, sect. 122). While declarations are used for verification when suspicions of wrongdoing arise, no randomized verifications are carried out.

Voluntary work by public officials is not explicitly prohibited. However, activities outside the ministries, departments and agencies that could pose a potential conflict of interest must be declared (Civil Service Code, Regulations and Rules: Principles of the Civil Service, sect. (d) (iv); ACC, sect. 7, Codes of Conduct).

Gifts and donations to public officers are considered as made to the State of Sierra Leone (Constitution, sect. 118(7)). Gifts or personal benefits exceeding 500,000 leones (approximately \$67) over any twelve-month period shall be disclosed, but not handed over, to the relevant public body (ACC, sect. 51(4)). Failure to do so may result in a fine or imprisonment or disciplinary measures (ACC, sect. 51(5)).

The independence of the judiciary is constitutionally guaranteed (sect. 137). The President, acting on the advice of the Judicial and Legal Service Commission (JLSC), and subject to parliamentary approval (Constitution, sect. 135), appoints the members of the Superior Court of Judicature. The Supreme Court has supervisory jurisdiction over all other courts (Constitution, sect. 125), while the High Court of Justice has supervisory jurisdiction over all inferior and traditional courts (Constitution, sect. 134). Mandatory codes of conduct on judicial independence, integrity, competence and diligence were developed by the Chambers of the Chief Justice in 2005. Non-compliance is subject to disciplinary measures by JLSC.

The Director of Public Prosecution is appointed by the President following the advice of JLSC and has to be qualified to be a judge of the Court of Appeal. The appointment is subject to parliamentary approval (Constitution, sect. 66). The Director retains tenure of office until retirement (Constitution, sect. 10) and can only be removed by the President following a recommendation by a special tribunal. ACC has exclusive prosecutorial powers over corruption offences. At the time of the joint meeting, a code of conduct for prosecutors was being drafted.

Public procurement and management of public finances (art. 9)

Sierra Leone has a decentralized procurement system, with minimum criteria established under the PPA 2004 as revised and repealed by PPA 2016. Procurement procedures shall be published by public notice in the Gazette and usually through newspapers (sect. 26). While procurement methods other than open tender, e.g. sole source (sect. 46), are foreseen, Sierra Leone does not have an e-procurement system. An appeal of a procurement decision shall be submitted to the head of the procuring entity, but can be reviewed further by the Independent Procurement Review Panel and a final judicial review (sects. 63–65). Appeals have a suspensive effect on the decision (sect. 65 (6)).

The procedures to prepare and adopt the national budget are mainly outlined in the Constitution, the Government Budgeting and Accountability Act 2005 (GBAA) and the Financial Management Regulations of 2007 (FMR) as amended in 2010. The national budget is prepared by the Ministry of Finance and Economic Development and approved by Parliament (GBAA, sects. 20–25).

Each ministry, department or agency prepares and submits regular financial reports to the Ministry of Finance and Economic Development, including the ACC, which has raised concerns over disclosing confidential matters such as witness protection measures. The Audit Service Act ensures annual and periodic audits within ministries, departments and agencies. The parliamentary Public Accounts Committee monitors and oversees ministries, departments and agencies on their compliance and reports all suspected acts of corruption to ACC. Based on the FMR, internal audit units have been established in all ministries, departments and agencies and while they should be responsible for risk management and implementation of internal controls, this was not yet entirely effective due to a lack of resources. Non-compliance can lead to fines or imprisonment (GBAA, sect. 77).

The Accountant General's Department has adopted a centralized payroll system to ensure the integrity of accounting records and books. Records and archives are primarily paper-based and are legally required to be kept at the Ministry of Finance and Economic Development for five years (FMR, sect. 112). Reform efforts are underway to enhance the records management system with a records management and archiving bill being drafted at the time of the joint meeting.

Public reporting; participation of society (arts. 10 and 13)

The Right to Access Information Act 2013 covers information held by, or under the control of, any public or private entity (sect. 2) and imposes proactive publication obligations (sect. 8(1)). It requires public authorities to provide relevant facts on important policies and decisions that affect the public (sect. 11). A public authority can only deny access to information where an exception applies (sects. 12–23). When denied access, judicial proceedings are available to seek an order of *mandamus*.

Sierra Leone has a vibrant cooperation with civil society through a multitude of joint initiatives which was formalized through the Open Government Partnership initiative in 2013. Civil society groups play a central role in monitoring NACS and its implementation and are invited to meetings and weekly press conferences by ACC. ACC conducts various awareness-raising activities through its website, annual report to Parliament, radio discussions, flyers and stickers, to mention but a few initiatives.

Private sector (art. 12)

While the NACS anti-corruption toolkit encourages ministries, departments and agencies to sign integrity pacts and pledges with the private sector, cooperation remains limited. Section 10 ACA allows for cooperation between ACC and others including the private sector.

There is no cooling-off period established for public officials taking up new functions within the private sector.

The Institute of Chartered Accountants of Sierra Leone regulates the conduct of accountants based on the international financial reporting standards. Sections 296 and 305 of the Companies Act of 2009 require private companies to file their annual audited accounts to the Corporate Affairs Commission, which develops standards and regulations. Private companies are subject to the International Financial Reporting Standards, while NGOs are governed by the International Public Sector Accounting Standards.

As a general law principle, tax deduction for any illegal transactions, including those derived from corruption offences, is prohibited.

Measures to prevent money-laundering (art. 14)

As a member of the Inter-Governmental Action Group against Money Laundering in West Africa, Sierra Leone is bound to implement and apply all recommendations of the Financial Action Task Force and to address the outcomes of its country evaluations. Sierra Leone has also carried out a national money-laundering risk assessment.

The FIU was established through the AML Act (sect. 2) and coupled with the Banking Act, Sierra Leone has established a domestic regulatory and supervisory regime for a wide range of financial institutions and designated non-financial businesses and professions (AML Act, parts I and II, First Schedule). Sierra Leone uses a risk-based approach (AML Act sects. 17–18). The know-your-customer regime establishes a prohibition of anonymous accounts (AML Act sect. 19), the obligation to verify the identity of customers (sects. 20–21 AML Act), and the obligation to perform ongoing due diligence (sect. 30(1) AML Act). Suspicious transactions are to be reported to the FIU (sects. 33(3), 41, 42 AML Act).

When reporting entities are uncertain whether a customer is acting on his own behalf, they are obliged to seek information as to the true identity of the principal or party on whose behalf the customer is acting (sect. 22 AML Act).

The FIU can request assistance from and provide assistance to foreign States (sects. 100–101 AML Act) and has concluded memorandums of understanding with several foreign financial intelligence units, including Burkina Faso, Cabo Verde, Côte d'Ivoire, Ghana and Nigeria. At the national level, the FIU has a memorandum of understanding with ACC.

Entities or persons licensed to do business as a financial institution or money transmission service are obliged to include accurate originator information on wire transfers. Reporting entities are obliged to pay special attention to electronic funds transfers that do not contain complete originator information (sect. 33(1)(c) AML Act).

Sierra Leone has a disclosure-based regime to monitor the cross-border movement of cash and bearer-negotiable instruments, requiring any person entering or leaving Sierra Leone with more than 30 million leones (approximately \$4,000) or its equivalent in foreign currency to report it to the authorities. Non-declaration is sanctioned by a fine of at least 10 million leones (approximately \$1,330, sect. 68 AML Act).

2.2. Successes and good practices

- The NACS anti-corruption toolkit destined to support ministries, departments and agencies in the anti-corruption efforts coupled with the ACC review of administrative bottlenecks (art. 5);
- Integrity management committees established in all ministries, departments and agencies to facilitate reporting by public officials (art. 8(4));
- The establishment of a Commission to oversee the implementation of the Right to Access Information Act, which is already yielding results (art. 10);
- The successful engagement with and participation of society, through e.g. the National Dialogue Forum, the ACC website portal “transparent government”, and the “Pay no bribe” campaign and reporting platform (art. 13).

2.3. Challenges in implementation

It is recommended that Sierra Leone:

- Ensure that the ACC is granted the same level of constitutional guarantees and financial, institutional and operational independence as, e.g. the Auditor General (art. 6(2));
- Finalize and adopt the new Records Management and Archiving Act to ensure, inter alia, that the PSC retains documents relating to the recruitment and other processes for longer than 3 months (arts. 7(1) and 9(3));
- Identify all public functions particularly vulnerable to corruption and establish a system of rotation of such positions (arts. 7(1b) and 9(1)e);
- Finalize the harmonization of pay scales for public officials (art. 7(1b));
- Institutionalize continuous training on corruption risks for all public officials (art. 7(1d));
- Consider capping donations to political parties and widening the scope of recipients of donations to include politicians, political appointees and candidates, and then also to include capping funding from foreign sources, other public sources and the private sector (art. 7(3));
- Endeavour to extend the codes of conduct to all public officials (art. 8(2));
- Consider codifying and establishing a formal whistle-blower protection system beyond the limited measures in ACA to encourage public officials to report acts of corruption (art. 8(4));
- Endeavour to enhance the electronic asset declaration submission process and extend such declarations to include a wider conflict of interest disclosure; ensure that the conflict of interest assessment includes unpaid outside activities; enhance the verification process of declarations and establish and implement sanctions for non-compliance (art. 8(5) and art. 52(5));

- Establish a gift registry and repository, possibly at ministry, department or agency level, to which substantial gifts and donations should be handed over (art. 8(5));
- Consider establishing an e-procurement system or at least an online public procurement portal and making the National Public Procurement Authority guidelines mandatory (art. 9(1)a and d);
- Ensure that the internal audit units are sufficiently resourced to become fully operational (art. 9(2));
- Finalize and adopt the specialized code of conduct for public prosecutors (art. 11);
- ACC may wish to enhance its cooperation with the private sector to include, e.g. the chamber of commerce and the bar association (art. 12(2)(a));
- Consider introducing a cooling-off period when leaving a public post, including political functions, before taking up a new position in the private sector (art. 12(2)(e));
- Ensure that tax deductibility of expenses that constitute bribes and, where appropriate, other expenses incurred in furtherance of corrupt conduct is disallowed (art. 12(4));
- Extend customer identification obligations to occasional customers (art. 14(1)(a)).

2.4. Technical assistance needs identified to improve implementation of the Convention

The following technical assistance would be required to further the implementation of the Convention:

- Training for the public education and outreach department, especially for the audiovisual technicians on developing anti-corruption cartoons and other audiovisual messages (arts. 6 (1)(b) and 13 (1));
- Development of rules and regulations on political party funding and donor disclosure regime (art. 7 (3)–(4));
- Strengthening of the asset declaration system, especially relating to monitoring and verification (art. 8 (5));
- Training of court stenographers (art. 11);
- Drafting of private sector anti-corruption laws (art. 12).

3. Chapter V: asset recovery

3.1. Observations on the implementation of the articles under review

General provision; special cooperation; bilateral and multilateral agreements and arrangements (arts. 51, 56 and 59)

Sierra Leone has not yet made or received a request for international asset recovery. Nevertheless, a legal framework is established through AML Act, sections 100 to 113 governing mutual legal assistance and ACA, sections 103 to 118.

Despite the absence of legislation on spontaneously transmitting information, the FIU confirmed that it had already done so to neighbouring countries.

Sierra Leone has not concluded specific agreements or arrangements on asset recovery, but is a member of the recently established Asset Recovery Inter-Agency Network for West Africa.

Prevention and detection of transfers of proceeds of crime; financial intelligence unit (arts. 52 and 58)

Reporting entities are obliged to collect sufficient information about the intended use, nature and purpose of each customer account in order to have sufficient understanding of the size and kinds of transactions expected. This information shall be sufficient to enable the reporting entity to verify the identity of the person executing the transaction and of the person who controls the account (sect. 20 AML Act).

Reporting entities are to implement appropriate risk-management systems to determine if a customer or beneficial owner is a politically exposed person, and, if so, conduct enhanced scrutiny (sect. 27(b) AML Act). The Office for National Security prepares profiles of domestic politically exposed persons and shares it with financial institutions, but no such system exists for foreign politically exposed persons.

There is no definition of high-value accounts and no corresponding requirement to take steps to identify the beneficial owners of funds deposited into such accounts.

The FIU, after consulting supervisory entities, has issued guidelines to reporting entities on anti-money-laundering issues (sect. 13(1)(j) AML Act). The FIU can also instruct reporting entities to take steps to enforce compliance with the AML Act (sect. 13(1)(g) AML Act), and has already frozen accounts of high-risk customers.

Reporting entities are required to establish and maintain all books and records with respect to their customers and transactions for not less than five years from the date on which the occasional transaction is completed or the business relationship ends (sect. 30 (2)(a) AML Act).

The establishment or operation (sect. 40 AML Act) of shell banks (sect. 1 AML Act), as well as entering into or continuing business relations with them or with respondent financial institutions in a foreign country if they permit their accounts to be used by a shell bank (sect. 28 (1)(g and h) AML Act) is forbidden and sanctioned (sect. 62 AML Act).

While the requirements for asset declarations pertain to assets in general, there is no specific obligation for public officials to report having an interest in or signature or other authority over a financial account in a foreign country.

The FIU, whose governing body is an interministerial committee (sect. 3 AML Act), is working towards membership of the Egmont Group. The unit is financed through a fund consisting of a budget assigned by Parliament and grants or gifts from any person or organization (sect. 9 AML Act), but is experiencing limitations in its operations budget. The FIU Director is appointed by the President subject to parliamentary approval (sect. 7 AML Act), and in turn appoints other staff, after consulting the Technical Committee (sect. 6(2) and 7(4) AML Act). FIU has no powers to freeze funds or block suspicious transactions, but can seek the assistance of the ACC in this regard.

Measures for direct recovery of property; mechanisms for recovery of property through international cooperation in confiscation; international cooperation for purposes of confiscation (arts. 53, 54 and 55)

While there is no legislation establishing that foreign States have *locus standi*, foreign States that do so can initiate legal action in Sierra Leone to establish title to or ownership of property acquired through the commission of an offence established in accordance with the Convention.

The authorities indicated that Sierra Leonean law treated foreign countries like any other legal person, and they could therefore sue for compensation or claims for damages.

Sierra Leonean courts cannot recognize another State's claim as legitimate owner of property acquired through the commission of an offence under the Convention when deciding on confiscation.

Dual criminality is a requirement for the provision of mutual legal assistance (sects. 101 (2) AML Act, 106 (3) ACA) also with regard to cooperation for purposes of confiscation, which can cause difficulties in the provision of assistance in relation to non-conviction-based forfeiture. The reciprocal enforcement of civil orders is possible for certain countries, while others would need to initiate proceedings in Sierra Leone.

Sierra Leone cannot directly enforce foreign confiscation orders, but can obtain and execute a domestic confiscation order on the basis of a foreign order (sect. 106 (1)(c) ACA, sect. 103 (1)(c) AML Act). Sierra Leone can also order the confiscation of property of foreign origin by adjudication of an offence of money-laundering or other offences.

Non-conviction-based forfeiture is established for cases in which the suspect has absconded (sects. 88 ACA, 84 AML Act) or died (sect. 84 AML Act).

As Sierra Leone has not yet received a request for confiscation of proceeds of crime, property, equipment or other instrumentalities referred to in article 31, paragraph 1, of the Convention, the implementation of article 55, paragraphs 1 and 2 of the Convention could not be assessed.

Section 106 (2) ACA requires that a person has been charged with an offence in order to be able to freeze or confiscate the property in question.

The assistance that can be provided with regard to identification and tracing is limited to obtaining search warrants (sect. 102 AML Act) and ordering documents or information on transactions to be delivered to the ACC (sect. 105 ACA). On the basis of a foreign freezing or seizure order, national orders can be obtained and executed (sects. 106 (1)(a) ACA, 103 (1)(a) AML Act).

Requests for freezing or seizure without a foreign order, and requests for freezing, seizure or confiscation based on civil proceedings such as non-conviction-based forfeiture can only be executed if, on the basis of domestic investigations or the use of private counsel, a domestic order is issued.

Requests related to the identification, tracing, freezing, seizure or confiscation of assets, are required to contain additional information (sects 114–115 ACA, sects. 110–111 AML Act).

Sierra Leone does not require a treaty to cooperate for purposes of confiscation.

There is no minimum threshold or de minimis exception for the provision of assistance; however, Sierra Leone takes into account the resources that would be required to execute a request when deciding on the provision of assistance.

In practice, through the intervention of the ACC or the competent authority under the AML Act, Sierra Leone informs the requesting State prior to the lifting of provisional measures and provides it with an opportunity to provide additional evidence with regard to the continuation of the measure.

Bona fide third parties are protected through the serving of a restriction notice and the possibility of applying for its revocation (sect. 61 ACA) and the protections of section 82(3 and 5–10) ACA.

Return and disposal of assets (art. 57)

Only in cases in which assets were confiscated based on a request by another State under the ACA and where the Minister responsible for Finance considers it appropriate, either because it is required or permitted by an international arrangement or in the interest of comity, may the Minister order that the whole or any part of any property forfeited under part VII ACA be given or remitted to the requesting State (sect. 117 ACA). No specific protection of the rights of bona fide third parties is foreseen in this regard.

Section 117 ACA allows for the discretion of the Minister with regard to the deduction of costs, which have to be reasonable and take into account the length and complexity of the work (High Court Rules, order 57, sect. 2, subsect. 4(c)), there is no strict limitation of such deductions to costs only.

Sierra Leone has not concluded any agreements or arrangements for the final disposal of property, but could do so as part of the discretion of the Minister (sect. 117 ACA).

3.2. Successes and good practices

- Sierra Leone's efforts in reinforcing its asset declaration system were commended by the reviewing experts.

3.3. Challenges in implementation

It is recommended that Sierra Leone:

- Establish a system to facilitate due diligence with regard to foreign politically exposed persons; define high-value accounts, and require financial institutions to take reasonable steps to determine the identity of beneficial owners of funds deposited into such accounts (art. 52(1)).
- Issue advisories regarding the types of natural or legal person to whose accounts enhanced scrutiny is to be applied, the types of accounts and transactions to which to pay particular attention and appropriate account opening, maintenance and record-keeping measures to take concerning such accounts; and notify financial institutions within its jurisdiction of the identity of particular natural or legal persons to whose accounts they are expected to apply enhanced scrutiny (art. 52 (2) (a) and (b)).
- Consider specifically requiring public officials to report having an interest in or signature or other authority over a financial account in a foreign country (art. 52(6)).
- Ensure that foreign States have standing in civil proceedings to establish title to or ownership of property acquired through the commission of offences under the Convention; and, when deciding on confiscation, facilitate the recognition by its courts or competent authorities of another State's claim as legitimate owner of property acquired through the commission of an offence under the Convention (art. 53(a) and (c)).
- Take such measures as may be necessary to permit its competent authorities to give effect to an order of conviction-based confiscation issued by a court of another State party; and extend the reciprocal enforcement of civil judgments to all States parties to the Convention (art. 54 (1) (a)).
- Amend its legislation to facilitate the freezing and seizure of property also in cases in which a person has not (yet) been charged with an offence (art. 54 (2)).
- Amend its legislation to allow:
 - Identification and tracing;
 - Seizure and freezing in the absence of a foreign order;
 - Seizure, freezing, and confiscation in civil proceedings (arts. 54 (2), 55(1 and 2)) (see also recommendation from the first review cycle to clarify the scope of assistance with regard to chapter V of the Convention (art. 46(3) (k)).
- Extend the spontaneous transmission of information regarding proceeds of crime to non-neighbouring States (art. 56).
- Adopt measures to enable its competent authorities to return confiscated property and take into account the rights of bona fide third parties when

returning confiscated property based upon a request made by another State party (art. 57 (2)).

- In the case of embezzlement of public funds or of laundering of embezzled public funds, return confiscated property to the requesting State, when confiscation was executed in accordance with article 55 of the Convention and on the basis of a final judgment in the requesting State party, a requirement that can be waived by Sierra Leone (art. 57 (3) (a)).
- In the case of proceeds of any other offences covered by the Convention, when the confiscation was executed in accordance with article 55 of the Convention and on the basis of a final judgment in the requesting State party, a requirement that can be waived by Sierra Leone, return the confiscated property to the requesting State party, when it reasonably establishes its prior ownership of such confiscated property or when Sierra Leone recognizes damage to the requesting State party as a basis for returning the confiscated property (art. 57 (3) (b)).
- In all other cases, give priority consideration to returning confiscated property to the requesting State party, returning such property to its prior legitimate owners or compensating the victims of the crime (art. 57 (3) (c)).
- Limit any deductions to reasonable expenses incurred in investigations, prosecutions or judicial proceedings leading to the return or disposition of confiscated property (art. 57 (4)).
- Assess whether enabling the FIU to carry out administrative freezing of accounts and/or transactions would be beneficial, and ensure that the FIU has adequate human and financial resources at its disposal (art. 58).

3.4. Technical assistance needs identified to improve implementation of the Convention

The following technical assistance would be required to further the implementation of the Convention:

- Legislative assistance to develop statutory instruments for the definition of politically exposed persons (art. 52).
- Support to the FIU to have access to global databases on international politically exposed persons (art. 52).
- Support to establish a proceeds of crime management authority (arts. 53, 54, 55 and 57).
- Legislative drafting assistance for the Proceeds of Crime Act (arts. 51, 53, 54, 55 and 57).
- Legislative drafting assistance to develop a mutual legal assistance regime (art. 56).
- Information technology tools to connect the FIU with banks and reporting entities, training in the regulation of designated non-financial businesses and professions (art. 58).
- Legislative drafting assistance to amend the ACC Act 2008 to enable FIU access to asset disclosure information (art. 58).