



**FEDERAL REPUBLIC OF SOMALIA
OFFICE OF THE AUDITOR GENERAL**

**Transparency, Accountability &
Inclusiveness Audit of
Procurements by the Ministry of
Health & United Nations Agencies
Contracts in Response to COVID-19
Pandemic**

For the Year Ended 31st December

2021

November 2022

**Transparency, Accountability & Inclusiveness
Audit of Procurements by the Ministry of Health &
United Nations Agencies Contracts in Response to
COVID-19 Pandemic**

Implemented during the FY 2021

**SPECIAL AUDIT REPORT OF THE
OFFICE OF THE AUDITOR GENERAL**

November 2022

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ABBREVIATIONS & ACRONYMS

AFROASAI	African Organization of Supreme Audit Institutions
AFROSAI-E	African Organization of English-speaking Supreme Audit Institutions
ARABOSAI	Arab Organization of Supreme Audit Institutions
INTOSAI	International Organization of Supreme Audit Institutions
ISSAI	International Standards of Supreme Audit Institutions
FGS	Federal Government of Somalia
FMS	Federal Member States
FPS	Federal Parliament of Somalia
FRS	Federal Republic of Somalia
CERC	Contingent Emergency Response Component
OAGS	Office of the Auditor General of Somalia
OoP	Office of the President
SAI	Supreme Audit Institution
SCRIP	Somalia Crisis Recovery Project
STA	Single Treasury Account
PFM	Public Financial Management
MoF	Ministry of Finance
MoPIED	Ministry of Planning, Investment and Economic Development
No.	Number
MoH	Ministry of Health
MoHADMI	Ministry of Humanitarian and Disaster Management
PIU	Project Implementation Unit, Ministry of Finance
IOM	International Organization for Immigration
UN	United Nations
UNICEF	United Nations International Children Fund
WB	World Bank
WHO	World Health Organization



Ref.: XHG/HG-240/2022

Date: 22/11/2022

The Office of the President,
The Federal Republic of Somalia
Villa Somalia,
Mogadishu, Somalia

Your Excellency the President,

I am pleased to submit a Transparency, Accountability & Inclusiveness (TAI) audit on the government response to the COVID-19 pandemic for the financial year ended 31st December 2021.

This audit focused on “transparency, accountability & inclusiveness” of the government’s response to the pandemic during the financial year ended 31st December 2021. There are two aspects considered during the audit, namely: (a) procurement management by the Ministry of Health; and (b) contracts with UN agencies in response to the COVID-19 pandemic.

The World Bank made available to the Federal Republic of Somalia a total amount of US **\$20,500,000** in response to the COVID-19 pandemic in 2020. The Federal Government of Somalia then contracted UNICEF, WHO, and IOM to implement several activities in supporting the Ministry of Health’s response to the pandemic. These UN agencies were contractually mandated to use their own rules and procedures in supporting the MoH.

This is the second year I am submitting a special audit on the COVID-19 pandemic. The first one was a general special audit and it was for the year ended 31st December 2020. This is for the second year that ended on 31st December 2021.

I have conducted this special audit using the International Standards of Supreme Audit Institutions (ISSAIs). The audit aim was to identify weaknesses in the procurement of goods and services by the Ministry of Health and the Project Implementation Unit (PIU) in response to the COVID-19 pandemic and provide recommendations. Secondly, to identify any weaknesses in contract management.

Your Excellency, I would like to thank you and the respective officers for the support given to my office in executing the audit mandate. A special thanks also go to the Ministry of Health, the Ministry of Finance, and the Project Implementation Unit who provided information, clarifications, and support throughout the audit.

Yours sincerely,



Mohamed M. Ali
Auditor General, FRS

CC: The Prime Minister, FGS,
The Speaker, House of the People, FPS,
The Speaker, The Upper House, FPS

1. EXECUTIVE SUMMARY

1.1. BACKGROUND

1.1.1. COVID-19 pandemic

The Coronavirus Disease 2019 (COVID-19) outbreak was first identified in Wuhan, China in December of 2019. On the 30th of January 2020, the World Health Organization (WHO) announced the outbreak of COVID-19 caused by severe acute respiratory syndrome (SARS) and Coronavirus two (2). In early February 2020, the United Nations (UN) introduced a Strategic Preparedness and Response Plan (SPRP) whose objective was to stop the human-to-human transmission of the virus and ensure care for those affected. Since the outbreak of the pandemic, there have been different waves of COVID-19 that affected the World including Somalia.

1.1.2. Statutory responsibilities for management of disasters in Somalia

By the laws of the Federal Government of Somalia, responsibilities for disaster management, including the COVID-19 pandemic, have been assigned to various ministries with the Office of the Prime Minister taking the lead coordination role as the leader of government business. Set out below in the box is a high summary of responsibilities for disaster management in the Federal Republic of Somalia.

1.1.2.1 The Office of the Prime Minister

The Office of the Prime Minister plays the coordination role in the Federal Republic of Somalia in responding to emergencies and disasters as the leader of government business.

1.1.2.2 The Ministry of Health

The functions of the Ministry of Health are: to formulate health policy, provide a framework for the development and management of the human resources for health; provide a framework for the effective and efficient procurement, distribution, management, and use of health sector goods, works, and services.

1.1.2.3 The Ministry of Finance

The Ministry of Finance's functions involves emergency response such as providing financial means and other relevant resources to the Ministry of Humanitarian and Disaster Management (MoHADM) as well as coordinating funds with other line ministries and departments for the implementation of disaster and risk management activities as part of their development plans.

1.1.2.4 The Ministry of Humanitarian and Disaster Management

The roles of the Ministry of Humanitarian and Disaster Management include: coordinating all national emergency response efforts and providing policy directives in national emergencies.

1.1.2.5 The Ministry of Planning

The Ministry of Planning's role and responsibilities include emergency responses to post-disaster economic recovery and matters relating to developing resilience; assisting MoHADM in the evaluation of damages and losses after a disaster, and monitoring and evaluation of response efforts.

1.2. EXTERNAL ASSISTANCE TOWARDS THE COVID-19 PANDEMIC

1.2.1. The World Bank grant of US \$20.5 million

Following the outbreak of the COVID-19 pandemic in Somalia, the Federal Government of Somalia, through the Ministry of Finance entered into discussions with the World Bank under the "Somalia Crisis Recovery Project" (SCRCP), and developed Component 5 of the project for: "Contingent Emergency Response Component" (CERC) for COVID-19 response in July 2020.

Accordingly, the World Bank provided a grant of US \$20.5 million to the Federal Government of Somalia for implementing COVID-19 responses both at the federal level and also in the five Federal Member States & Somaliland.

1.2.2. Additional support (domestic financing)

There was also additional funding principally out of the Somalia national budget of US \$635,990, for the financial year ended 31st December 2021.

1.3. IMPLEMENTATION ARRANGEMENTS BASED ON WORLD BANK FINANCING

1.3.1. Contracted UN agencies

Due to several constraints in the Ministry of Health, the Federal Government of Somalia contracted three (3) UN agencies to support the Ministry of Health

in implementing the government response to the COVID-19 pandemic. These were: - World Health Organization (WHO); United Nations Children’s Fund (UNICEF); and the International Organization for Immigration (IOM).

According to the contracts between the Ministry of Finance and the UN agencies, the UN agencies were allowed to use their procurement and financial rules, regulations, and practices as deemed fit. Therefore, there was a waiver for not using the National Procurement Act regulations of Somalia. However, they were expected to submit certain reports to the Federal Government of Somalia.

A summary of the contracts and budgetary provisions out of the World Bank grant is provided in the table below:

Implementing entity	Amount allocated US \$	Contract end date
WHO	8,175,120	31 May 2024
UNICEF	4,416,509	30 Sept 2022
IOM	871,500	30 Sep 2022
Sub-total for UN agencies	13,463,129	
Ministry of Health	712,451.23	
Total amount disbursed as of 31st Dec 2021	14,175,580.23	
Unallocated balance/ Undisbursed	6,324,419.80	
Total funds from the World Bank	20,500,000	

1.3.2. Ministry of Health

The Ministry of Health worked closely with the UN agencies and provided logistical support, and ownership of the program. The Ministry of Health had limited procurements undertaken as most of the major procurements were undertaken by the UN agencies. For the limited procurements undertaken by the Ministry of Health, were undertaken jointly with the Ministry of Finance. There was a waiver granted to the Ministry of Health in terms of not using the National Procurement Act and relevant regulations.

1.4. ROLE AND RESPONSIBILITIES

1.4.1. Role and responsibilities of WHO

Under a contract signed with the Ministry of Finance with a completion date of 31st May 2024, WHO was to provide seven (7) specific outputs for a total contract sum of US \$8,175,120.

The outputs as the expected deliverables were: - (a) Incident Management System for COVID-19 Response, and establish 7 Emergency Operation Centres (EOCs); (b) Documentation of Best Practices and Lessons Learnt; (c) M&E Framework Established; (d) Surveillance, Rapid Response Teams and Case Investigation Teams Established; (e) Laboratory Capacity to Detect and Confirm Cases of COVID-19 is Strengthened; (f) Continuation of Essential Health Services; and (g) Operations, Procurements & Logistics Management is Established and Maintained.

1.4.2. Role and responsibilities of UNICEF

Under a contract signed with the Ministry of Finance with a completion date of September 2022, UNICEF was to provide three (3) specific outputs for a total contract sum of US \$4,416,509. The outputs as the expected deliverables were: - (a) Infection Prevention and Control; (b) Risk Communication and Community Engagement; and (c) Operations, Procurement, and Logistics.

1.4.3. Role and responsibilities of IOM

Under a contract signed with the Ministry of Finance with a completion date of 31st July 2021, IOM was to provide two (2) specific outputs for a total contract sum of US \$871,500. The outputs as the expected deliverables were: - (a) Surveillance, Contact Tracing, and Field Investigations; and (b) Case Management. However, the contract was extended to 30th September 2022.

1.5. AUDIT OBJECTIVE, SUBJECT MATTER, AND SCOPE

1.5.1. TAI audit of procurements undertaken by the Ministry of Health

The subject matter has been chosen to comply with the National Public Procurement Act (Law no. 22 of 2016) of the Federal Government of Somalia, and its amendment of 2020. The subject was selected to ensure whether COVID-19 funds for procurement activities performed by the Ministry of Health were used in accordance with the National Procurement Act.

The TAI audit on procurement conducted by the Ministry of Health focused on "Transparency" of the procurement process, "Accountability" of the funds allocated to the Ministry of Health, and the "Inclusiveness" with which the Ministry of Health implemented its activities under the allocated budget from both the national treasury and out of World Bank financing in response to COVID-19 pandemic during the financial year ended 31st December 2021.

1.5.2. TAI audit on contracts with UN agencies

The second part of the TAI audit focused on "Transparency" of the contracts signed with the UN agencies, "Accountability" of the funds disbursed to the

UN agencies based on the contracts, and the “Inclusiveness” with which the UN agencies (WHO, UNICEF, and IOM) implemented the contracts.

The scope of the special audit has limited itself to procurement activities undertaken by the Ministry of Health, and also on the implementation of contracts signed with 3 UN agencies (WHO, UNICEF, and IOM) during the financial year ended 31st December 2021. The aspects of procurement and financial management by the UN agencies were not considered because they were specifically allowed to use their own procurement and financial rules, regulations, and procedures.

1.6. KEY FINDINGS AND RECOMMENDATION - PROCUREMENT MANAGEMENT

The following are the main audit findings under each sub-heading:

1.6.1. Transparency - Procurements by the Ministry of Health

1.6.1.1 Observations

- a. It was noted that the Ministry of Health procured goods and services during the year. Although the Ministry applied for a waiver from compliance with the National Procurement Act, this was not explicitly granted. Without an explicit waiver, the Ministry used a single-sourcing method for all procurements undertaken without any advertisements, for goods and services that were above the threshold for bidding.
- b. It was further noted that the Ministry didn't prepare a procurement plan for emergency procurements. Procurements were carried out on a need basis without the involvement of the COVID-19 finance committee that was set up.
- c. It was further noted that the Ministry of Health didn't establish an emergency procurement unit and committee to manage emergency procurements in a transparent manner. Nor did the COVID-19 finance committee participate in the procurement processes for those emergencies involving significant amounts.

1.6.1.2 Recommendations

- a. Without a specific waiver, the Ministry of Health should have complied with all provisions of the National Procurement Act by preparing emergency procurement plans periodically, complying with the bidding procedures for all those procurements above the threshold, nominating a procurement evaluation committee, and should have engaged the COVID-19 finance committee.
- b. The authorized (accounting) officer of the Ministry of Health ought to have made a follow-up and secured a written waiver from complying with the National Procurement Act and followed any guidelines issued.

1.6.2. Accountability by the Ministry of Health

1.6.2.1 Observations

- a. It was noted during the audit that the Ministry of Health received funds from the national treasury of Somalia and from the World Bank financing. From the national treasury, an amount of US \$635,990) was received, and another additional amount of US \$712,451.23 was received from the World Bank financing making a total of US \$1,348,441 for implementing several activities related to the COVID-19 pandemic during the year under review.
- b. It was noted that the management of MoH neither submitted financial nor non-financial reports to the PIU and to the Office of the Prime Minister showing accountability of these funds.

1.6.2.2 Recommendations

- a. The Ministry of Health ought to have prepared and submitted periodic financial and non-financial reports to the PIU and to the Office of the Prime Minister showing accountability of the funds disbursed.

1.6.3. Inclusiveness by the Ministry of Health

1.6.3.1 Observations

- a. In implementing responses to contain the COVID-19 pandemic, there were a number of vulnerable persons like the elderly, disabled persons, those in ID camps and in prisons etc who could not easily access vaccination centres and other centres.
- b. Based on discussions with the officials of the MoH who were responsible, the Ministry did not put in place specific guidance and programs that catered for the most vulnerable people in society for COVID-19 related services in order to reduce the spread of the virus.

1.6.3.2 Recommendations

Responsible officers of the MoH ought to have put in place policies, guidance and programs to ensure that vulnerable people like the old, disabled, and people in the ID camps were given priority in the access of COVID-19 related services in order to curb the spread of the pandemic.

1.7. KEY FINDINGS AND RECOMMENDATION - UN CONTRACTS

1.7.1. Transparency

1.7.1.1 Observations

- a. There was neither a communication plan or a coordination plan developed and implemented for the work of the UN agencies that were contracted to support the Ministry of Health in response to the COVID-19 pandemic. Consequently, the UN agencies was not transparent.
- b. The PIU did not submit UNICEF progress reports for audit review, while WHO did not submit the last quarter of 2021 progress reports to the PIU on the delivery of specific outputs for which they were contracted by the Ministry of Finance.

1.7.1.2 Recommendations

- a. The Ministry of Health, in close consultation and collaboration with the PIU, out to have developed a comprehensive communication plan and a coordination plan and implemented them.
- b. The WHO ought to have submitted the progress reports for the last quarter of 2021 as required by the contracts to the PIU on the delivery of specific outputs for which they were contracted by the Ministry of Finance. Also, the PIU was to submit UNICEF progress reports for all quarters for audit review.

1.7.2. Accountability

1.7.2.1 Observation

- a. The PIU did not submit periodic non-financial reports from UNICEF to the audit team and we were unable to confirm if these reports were submitted to the COVID-19 finance committee and the Ministry of Health on the delivery of specific outputs for which they were contracted by the Ministry of Finance.

1.7.2.2 Recommendation

- a. The PIU ought to have submitted periodic non-financial reports from UNICEF to the audit team for review and to the COVID-19 finance committee, the Ministry of Health and other relevant government authorities for accountability of the World Bank grant.

1.7.3. Inclusiveness

1.7.3.1 Observation

- a. The Ministry of Health didn't develop policies, guidelines or procedures for the UN agencies for inclusiveness of vulnerable persons when executing the contracts in response to the COVID-19 pandemic.

1.7.3.2 Recommendation

- a. The Ministry of Health ought to have developed policies, guidelines or procedures "inclusiveness" for the UN to use when implementing the activities contracted for.

2. GOVERNMENT RESPONSE PROGRAMME TO COVID-19 PANDEMIC

2.1. BACKGROUND INFORMATION

2.1.1. The COVID-19 pandemic

The Coronavirus Disease 2019 (COVID-19) outbreak was first identified in Wuhan, China in December 2019. On the 30th of January 2020, the World Health Organization (WHO) announced the outbreak of COVID-19 caused by severe acute respiratory syndrome (SARS) and Coronavirus two (2). In early February 2020, the United Nations (UN) introduced a Strategic Preparedness and Response Plan (SPRP) whose objective was to stop the human-to-human transmission of the virus and ensure care for those affected. Since the outbreak of the pandemic, there have been different waves of COVID-19 that affected the World, especially Somalia.

2.1.2. Statutory responsibilities for management of disasters by the Federal Government

By the laws of the Federal Government of Somalia, responsibilities for disaster management, including the COVID-19 pandemic, have been assigned to various ministries with the Office of the Prime Minister taking the coordination role as the leader of government business. Set out below in the box is a high summary of responsibilities for disaster management.

2.1.2.1 The Office of the Prime Minister

The Office of the Prime Minister plays the lead role in coordinating responses to emergencies and disasters in the Federal Government of Somalia as the leader of government business.

2.1.2.2 The Ministry of Health

The functions of the Ministry of Health are: to formulate health policy, provide a framework for the development and management of the human resources for health; provide a framework for the effective and efficient procurement, distribution, management, and use of health sector goods, works, and services. The MoH was the authorized representative of the FRS for the purposes of coordinating activities in the fight against COVID-19 as per contracts signed with the three UN agencies.

2.1.2.3 The Ministry of Finance

The Ministry of Finance's functions involve emergency response such as providing financial means and other relevant resources to the Ministry of Humanitarian and Disaster Management (MoHADM) as well as coordinating funds with other line ministries and departments for the implementation of disaster and risk management activities as part of their development plans.

2.1.2.4 The Ministry of Humanitarian and Disaster Management

The roles of the Ministry of Humanitarian and Disaster Management include: coordinating all national emergency response efforts and providing policy directives in national emergencies.

2.1.2.5 The Ministry of Planning

The Ministry of Planning's role and responsibilities include emergency responses to post-disaster economic recovery and matters relating to developing resilience; assisting MoHADM in the evaluation of damages and losses after a disaster, and monitoring and evaluation of response efforts.

2.2. EXTERNAL FUNDS FOR RESPONSE TO THE COVID-19 PANDEMIC

2.2.1. The World Bank grant of US \$20.5 million

Following the outbreak of the COVID-19 pandemic in Somalia, the Federal Government of Somalia, through the Ministry of Finance entered into discussions with the World Bank under the "Somalia Crisis Recovery Project" (SCRIP), and developed Component 5 of the project for: "Contingent Emergency Response Component" (CERC) for COVID-19 response in July 2020.

Accordingly, the World Bank provided a grant of US \$20.5 million to the Federal Government of Somalia for implementing COVID-19 response both at the federal level and also in 5 Federal Member States and Somaliland.

2.2.2. Internal funds - US \$635,990

The Ministry of Health was allocated an additional amount of US \$635,990 was provided to the Ministry of Health from the national budgetary allocation. This was in addition to the US \$712,451.23 from the World Bank tranche making a total of US \$1,348,441. From these funds, the Ministry undertook some limited procurement activities. Otherwise, major procurement activities were undertaken by the UN agencies using their own rules and practices as specified in the contracts that were signed by the agencies. Similarly, the UN agencies were use their own financial rules and practices.

2.3. IMPLEMENTATION ARRANGEMENTS UNDER WORLD BANK FINANCING

2.3.1. UN agencies contracted to support government response

Due to several constraints in the Ministry of Health, the Federal Government of Somalia contracted three (3) UN agencies to support the Ministry of Health in implementing government response to the COVID-19 pandemic, and these were: - WHO, UNICEF, and IOM. Each of the UN agencies had specific deliverable outputs against the approved budgets and the World Bank was used. According to the contracts between the Ministry of Finance and the UN agencies, the agencies were allowed to use their procurement and financial rules, regulations, and practices as deemed fit. However, they were expected to submit certain reports to the Federal Government of Somalia.

2.3.2. Ministry of Health

The Ministry of Health worked closely with the UN agencies and provided logistical support, and ownership of the program. The Ministry of Health had limited procurements undertaken as most of the major procurements were undertaken by the UN agencies. The limited procurements undertaken by the Ministry of Health were undertaken jointly with the Ministry of Finance (the PIU). There was no waiver granted to the Ministry of Health on procurements, and therefore the Ministry of Health was expected to comply with the National Procurement Act and regulations.

2.3.3. Budgetary allocations/disbursements

A summary of the contracts and budgetary provisions out of the World Bank grant:

Implementing entity	Amount allocated US \$	Contract end date
WHO	8,175,120	31 May 2024
UNICEF	4,416,509	30 Sept 2022
IOM	871,500	30 Sep 2022
Sub-total for UN agencies	13,463,129	
Ministry of Health	712,451.23	
Total amount disbursed as of 31st Dec 2021	14,175,580.23	

2.4. ROLES AND RESPONSIBILITIES

2.4.1. Role and responsibilities of WHO - US \$8,175,120

Under a contract signed with the Ministry of Finance with a completion date of 31st May 2024, WHO was to provide seven (7) specific outputs for a total contract sum of US \$8,175,120. The outputs as the expected deliverables were:

- a. Incident Management System for COVID-19 Response, and establish 7 Emergency Operation Centers (EOCs);
- b. Documentation of Best Practices and Lessons Learnt;
- c. M7E Framework Established;
- d. Surveillance, Rapid Response Teams and Case Investigation Teams Established;
- e. Laboratory Capacity to Detect and Confirm Cases of COVID-19 is Strengthened;
- f. Continuation of Essential Health Services; and
- g. Operations, Procurements & Logistics Management is Established and Maintained.

2.4.2. Role and responsibilities of UNICEF - US \$4,416,509

Under a contract signed with the Ministry of Finance with a completion date of September 2022, UNICEF was to provide three (3) specific outputs for a total contract sum of US \$4,416,509. The outputs as the expected deliverables were: -

- a. Infection Prevention and Control;
- b. Risk Communication and Community Engagement; and
- c. Operations, Procurement, and Logistics.

2.4.3. Role and responsibilities of IOM - US 871,500.

Under a contract signed with the Ministry of Finance with a completion date of 31st July 2021 which was extended to 30th Sep 2022, IOM was to provide two (2) specific outputs for a total contract sum of US \$871,500. The outputs as the expected deliverables were:

- a. Surveillance, Contact Tracing, and Field Investigations, and
- b. Case Management.

2.4.4. Role and responsibilities of the Ministry of Health

From the World Bank financing the Ministry of Health received an allocation of US \$712,451.23. In addition, the Ministry received another allocation of US \$635,990 making a total of US \$1,348,441 specifically for managing responses towards the COVID-19 pandemic. Included in the disbursements against World Bank's funds was an advance of US \$100,000. Role of the Project Implementation Unit (PIU).

Under the SCRP the PIU of the Ministry of Finance was responsible for all aspects related to procurement and financial management of the grant from the World Bank (US \$20.5 million for response to COVID-19 pandemic). It was responsible for managing the contracts that were signed by the UN agencies with the Ministry of Finance.

3. AUDIT OBJECTIVE, SUBJECT MATTER, SCOPE & LIMITATION

3.1. AUDIT OBJECTIVE & SUBJECT MATTER - PROCUREMENTS BY THE MINISTRY OF HEALTH

3.1.1. Subject matter

The subject matter has been chosen to comply with the National Public Procurement Act (Law no. 22 of 2016) of the Federal Government of Somalia, and its amendment of 2020 and is restricted to only those procurements contracted by the Ministry of Health. It does not cover procurements that were undertaken by the contracted UN agencies because the agencies were exempted from using the national procurement law.

One of the main mandates of the Office of the Auditor General is to audit all government procurements. Therefore, the subject matter has been selected to ensure whether COVID-19 funds for procurement activities performed by the Ministry of Health were used in accordance with the National Procurement Act.

3.1.2. The focus of the audit

In doing so, the focus was on “Transparency” of the procurement process, “Accountability” of the funds allocated to the Ministry of Health, and the “Inclusiveness” with which the Ministry of Health implemented its activities with a budget of US \$1,348,441.23 in response to COVID-19 pandemic during the financial year ended 31st December 2021.

Moreover, there has been a significant risk of fraud associated with COVID-19-related procurements during the emergency period throughout affected countries. Thus, the OAGS has taken the initiative to conduct this type of audit in order to flag the gaps in the procurements of COVID-19-related items.

3.1.3. Scope of the audit

The scope of the special audit has limited itself to the Ministry of Health and didn't include those procurements that were undertaken by the sub-contracted UN agencies (WHO, UNICEF, and IOM). The specific contracts between the Ministry of Finance and the UN agencies allowed the UN agencies to use their own procurement and financial rules, regulations, and procedures.

3.2. AUDIT LIMITATION

Therefore, the special audit is limited to those procurements that were undertaken by the Ministry of Health on the basis of the National Procurement Act and related regulations. It was limited to those procurements undertaken during the financial year ended 31st December 2021.

As an audit, there are inherent risks and limitations since it is based on selected samples. Finally, the period of this special audit is for the financial year that ended on 31st December 2021.

3.3. AUDIT OBJECTIVE & SUBJECT MATTER -UN CONTRACTS

3.3.1. Subject matter

The subject matter has been chosen to comply with contractual agreements between the Federal Government of Somalia, and the UN agencies that were contracted to support the Ministry of Health with the implementation of its response to COVID-19 pandemic. The subject was selected to ensure whether the UN agencies, in supporting the Ministry of Health, complied with the contract agreements.

The choice of contract management was informed by the fact significant amounts of the World Bank grant were disbursed to the agencies at a total sum of US \$13,430,673 representing 65.5 % of the grant.

3.3.2. The focus of the audit

In doing so, the focus was on “Transparency” in the operations of the UN agencies with the Ministry of Finance, “Accountability” of the funds disbursed to the UN agencies, and the “Inclusiveness” with which the UN agencies implemented activities as specified in the contract agreements in response to COVID-19 pandemic during the financial year ended 31st December 2021.

3.3.3. The scope

The scope of the special audit has limited to the UN agencies (WHO, UNICEF, and IOM). The specific contracts between the Ministry of Finance and the UN agencies allowed the UN agencies to use the own procurement and financial rules, regulations and procedures.

3.3.4. Audit limitation

Therefore, the special audit is limited to those contracts with the UN agencies. The contracts allowed the agencies to use rules and regulations for delivery of specific outputs stipulated in those contracts during the financial year ended 31st December 2021.

4. PROCUREMENT OF GOODS & SERVICES BY MOH

4.1. TAI AUDIT OF PROCUREMENTS BY MINISTRY OF HEALTH

4.1.1. Audit subject matter

The subject matter has been chosen to comply with the National Public Procurement Act (Law no. 22 of 2016) of the Federal Government of Somalia, and its amendment of 2020. Therefore, the subject matter has been selected to ensure whether COVID-19 funds for procurement activities performed by the Ministry of Health were used in accordance with the National Procurement Act.

4.1.2. Focus of the audit

In doing so, the focus was on “Transparency” of the procurement process, “Accountability” of the funds allocated to the Ministry of Health, and the “Inclusiveness” with which the Ministry of Health implemented its activities in response to COVID-19 pandemic during the financial year ended 31st December 2021.

Moreover, there has been a significant risk of fraud associated with COVID-19 related procurements during the emergency period in several countries including Somalia.

4.1.3. Scope of the audit

The scope of TAI audit of procurements in response to COVID-19 pandemic was limited to the Ministry of Health and didn't include those procurements that were undertaken by the sub-contracted UN agencies (WHO, UNICEF, and IOM). The specific contracts between the Ministry of Finance and the UN agencies allowed the UN agencies to use the own procurement and financial rules, regulations and procedures. Therefore, procurements by the UN agencies are outside the scope of this special audit.

4.2. TRANSPARENCY

4.2.1. Introduction

The overall objective of Transparency was to assess whether or not procurements by the Ministry of Health in response to the COVID-19 pandemic were transparently implemented during the financial year ended 31st December 2021.

In assessing transparency, due consideration of the National Procurement Act of 2016 was used as the criteria. Specifically, whether or not a procurement plan was developed for the COVID-19 pandemic; whether procurements were advertised; whether bids were evaluated, and whether procurement contracts were registered with OAGS.

4.2.2. Waiver from procurement rules and regulations

Although the Ministry of Health applied for a waiver from using the National Procurement Plan, no waiver was granted. As a consequence, the Ministry was expected to adhere to the National Procurement Act when conducting procurements in response to COVID-19 pandemic. In normal circumstances, the Ministry ought to have made follow-ups and secured the waiver since these were emergency procurements.

4.2.3. Procurement planning and management

4.2.3.1 Criteria for procurement plan

Article 27 (1) and (4) of the National Procurement Act of 2016 states as follows:

- 27 (1) All entities who need to procure shall prepare procurement plans in the annual budget. This is to ensure that procurements are properly planned, and executed in a transparent manner.
- 27 (4) A procurement plan is to be prepared annually and shall be based on the annual government budget.

4.2.3.2 Observation - Lack of approved emergency procurement plans

- a. It was noted that the MoH procured goods and services without approved procurement plans. The procurement plan for emergency procurements were shared with the PIU in the Ministry of Finance and the COVID-19 finance committee for greater transparency. Therefore, transparency in procurements was compromised.

4.2.3.3 Recommendations

- a. The responsible officers of the MoH ought to have prepared procurement plans and submitted to the PIU in the Ministry of Finance and COVID-19 finance committee for transparency and greater coordination. Procurement plans are also important for managing procurements activities that were conducted.
- b. In future, the Ministry of Health should prepare emergency procurement plans for effective management of pandemics.

4.2.4. Open competitive bidding

4.2.4.1 Criteria for open competitive bidding process

- a. Article 69 (1) and (2) of the National Procurement Act provides for open competitive bidding through public advertisements to eligible and qualified bidders. The law prohibits deliberate sub-division of procurements with the intention of avoiding public advertisements for open competitive bidding if estimated cost(s) is more than the monetary thresholds established in the regulations.

- b. The above law permits a procuring entity to use limited or restricted competitive bidding in lieu of open competitive bidding if it is approved by the Procurement Committee of the procuring entity the goods, works, or services are only available from a limited number of known bidders.
- c. The above law also permits a procuring entity to use restrictive procurements provided there is a strong justification in the case of emergency procurements.

4.2.4.2 Observations – Failure to apply open competitive biddings for major procurements

- a. It was noted during the audit that Ministry of Health awarded contracts to 5 suppliers using single-sourcing without applying open competitive bidding contrary to the provisions of the National Procurement Act and regulations. This method of procurement was neither approved by the COVID-19 finance committee nor by the PIU of the Ministry of Finance.
- b. Consequently, there was lack of transparency in procurements conducted by the Ministry in response to COVID-19 pandemic.

Details of the vendors is presented in the table below:

Name of the Vendor	Amount US \$
Doogle General Trading	208,784.60
Al-Wadan Company	192,161.10
Kaahiye Auto Paints Shop	282,948.00
UGAS Production	486,419.00
Durdur Construction & Trading	51,000.00
Som interior Home	45,036.40
Total amount disbursed as of 31st Dec 2021	14,175,580.23

4.2.4.3 Recommendation

- a. The Ministry of Finance should use “open competitive bidding” for procurements that are above the specified monetary thresholds, unless specifically waived.

4.2.5. Procurement Evaluation Committee

4.2.5.1 Criteria for a procurement evaluation committee

Article 62 of the National Procurement Act requires an Authorized or Accounting Officer of a public entity to establish a procurement unit and nominate members of a procurement evaluation committee.

4.2.5.2 Observations - There was no procurement evaluation committee

- a. It was noted during the audit that the Ministry of Health didn't constitute a procurement evaluation committee in respect of all procurements conducted in response to COVID-19 pandemic.
- b. In the absence of a procurement evaluation committee, there was lack of transparency on procurements that were conducted during the year.

4.2.5.3 Recommendations

- a. The Authorized Officer (Accounting Officer) of the MoH should have constituted a procurement evaluation committee or used the COVID-19 finance committee to evaluate all major procurements.
- b. The Ministry should constitute a procurement evaluation committee for emergency procurements.

4.2.6. Registration of procurement contracts with the OAGS

4.2.6.1 Criteria for registration of contracts with the OAGS

Article 11 (c) of the PFM Act requires public entities to register contracts (including procurement contracts) with the Office of the Auditor General.

Furthermore, Article 14 (amendment to Article 84) of the National Procurement Act requires all government agencies to register contracts and agreements with the Office of the Auditor General.

4.2.6.2 Observations - Failure to register procurement contracts with the OAGS

- a. It was noted during the audit that there were several procurement contracts that the Ministry of Health entered into, paid for through the Treasury Single Account, but were not registered with the Office of the Auditor General.
- b. As a result, there was lack of transparency on procurement contracts that Ministry entered into during the financial year ended 31st December 2021.

The list of such contracts is provided in the table below:

Vendor Name	Contractor	Contract purpose	Contract duration	Amount US \$
Som Interior Home	MoF/MoH	Goods	One time	45,036.40
Jubba Management Business Consultant	MoF/MoH	Hygiene Supplies for two years Hospitals (No deliverables yet)	11 Sept 2021 to 30 May 2024	137,100.00

Vendor Name	Contractor	Contract purpose	Contract duration	Amount US \$
Al-Wadan Company	MoH	Service (catering)	Feb & June 2021	38,302.00
Kaahiye Auto Paints Shop	MoH	Good (Hygiene Supplies)	Feb 2021	41,104.00
Total				259,542.00

4.2.6.3 Recommendation

All contracts and agreements should be registered with the Office of the Auditor General as required by the law.

4.3. ACCOUNTABILITY

4.3.1. Introduction on accountability

As reported above, the Ministry of Health was allocated US \$635,990 by the government-owned generated revenue and US \$712,451.23 out of the World Bank funding of US \$20.5 million for implementing a number of activities related to the COVID-19 pandemic.

The overall objective of Accountability was to assess:

- a. whether or not there was accountability for advance payments made to the Ministry of Health for the program
- b. whether direct payments to suppliers contracted by the Ministry of Health/the PIU followed World Bank procedures (no objections);
- c. whether goods and services procured through the Ministry of Health were delivered within the contractual timelines;
- d. d) whether or not there were internal audits were conducted to ensure internal control weaknesses were identified and corrected;
- e. whether or not the PIU prepared periodic financial reports which included payments through the Ministry of Health;
- f. whether or not periodic program progress program reports were prepared by the Ministry of Health in support of advances;
- g. whether or not such progress program reports were made public; etc.

4.3.2. Advance payment of US \$100,000

4.3.2.1 Criteria for advance payment of US \$100,000

From records made available to the audit, it was noted that an advance payment of US \$100,000 was made by the PIU to the Ministry of Health through payment voucher no. 47706 in February 2021.

4.3.2.2 Observation: there was no accountability for the advance

- a. There was no evidence availed to the audit team either by the PIU or by the Ministry of Health that an accountability of the advance for US \$100,000 was submitted, reviewed, and approved by the PIU and the COVID-19 finance committee.

4.3.2.3 Recommendation

- a. The Ministry of Health should provide accountability to the PIU, the Ministry of Finance, and the COVID-19 finance committee.

4.3.3. Submission of financial and non-financial reports

4.3.3.1 Criteria for submission of progress reports to the PIU

According to project document: Component 5: Contingent Emergency Response Component (CERC) project document, recipients from the World Bank financing were required to submit both financial and non-financial reports.

4.3.3.2 Observations - The MoH didn't submit progress reports to the PIU

- a. It was noted during the audit that the Ministry neither submitted regular financial and non-financial reports to the PIU nor to the COVID-19 finance committee.
- b. Therefore, there was a lack of accountability by the Ministry of Health for funds disbursed to or on behalf of the MoH in response to the COVID-19 pandemic.

4.3.3.3 Recommendations

- a. The Ministry ought to have submitted regular financial and non-financial reports to the PIU and to the COVID-19 finance committee.
- b. It is further recommended that the Ministry should submit annual financial and non-financial reports to PIU, the COVID-19 finance committee, and the Office of the Prime Minister for accountability purposes.

4.4. INCLUSIVENESS

4.4.1. Introduction to “inclusiveness”

According to the project document: Component 5: Contingent Emergency Response Component (CERC) project document, “Inclusiveness” included the following aspects: (a) the elderly; (b) those with pre-existing conditions (medical conditions); (c) those who were very young; and (d) those with disabilities.

The overall objective of Inclusiveness was to assess whether or not implementation of activities by the Ministry of Health was inclusive i.e., there was consideration of inclusiveness in the design and implementation of government response to COVID-19 pandemic. Specifically, to consider identification of vulnerable persons as stated above, including those in prisons, ID camps and perhaps women.

Secondly, to assess if procurements undertaken by the Ministry of Health were “inclusive” of all potential bidders. This could be achieved if the procurement method is “open competitive bidding” whereby procurements are advertised in local media and “single sourcing method is not used.

4.4.2. Criteria for including the vulnerable persons

According to Component 5 of CERC, the activities of the Ministry of Health in response to COVID-19 pandemic should have due consideration of vulnerable persons. This included the elderly, persons with pre-existing conditions, persons with disabilities etc.

4.4.2.1 Observation - Vulnerable persons were not specifically considered

- a. It was noted during the audit and based on discussions with the Ministry officials, there were no specific guidelines developed and followed by the Ministry to ensure that vulnerable persons were specifically identified and catered for in implementing various activities in response to COVID-19 pandemic.

4.4.2.2 Recommendations

- a. The Ministry of Health ought to have developed operational guidelines for and implemented them for identification of and supported vulnerable persons in response to COVID-19 pandemic.
- b. The Ministry of Health should develop policies, guidelines and procedures for identification and support of vulnerable persons when providing public health services during the times of similar emergencies.

4.4.3. Criteria for inclusive procurements

Inclusive procurements can be achieved through “open competitive bidding” instead of “single-sourcing method”. Through open bidding, all eligible bidders are given an opportunity to bid and compete in the procurement process.

4.4.3.1 Observations - Procurements were not conducted transparently

- a. It was noted that the Ministry neither prepared an emergency procurement plan nor advertised procurements but opted for “single-sourcing method” of procurement. There was no evaluation committee for all procurements conducted.
- b. Therefore, the procurement process was not “inclusive” of all potential bidders or suppliers for goods and services procured.

4.4.3.2 Recommendations

- a. The Ministry ought to have adopted a non-restrictive procurement method even though they were emergency procurements. An emergency procurement plan should have been prepared, a procurement evaluation committee ought to have been established, and open-competitive bidding should have been adopted which could have been restricted to known bidders or suppliers for goods and services procured.
- b. In future, the Ministry should prepare an emergency procurement plan, establish an evaluation committee, and adopt open-competitive bidding approach for emergency procurements.

5. MANAGEMENT OF CONTRACTS WITH UN AGENCIES

5.1. INTRODUCTION ON UN AGENCIES

Due to several constraints in the Ministry of Health, the Federal Government of Somalia contracted three (3) UN agencies to support the Ministry of Health in implementing government response to COVID-19 pandemic. These were: - WHO, UNICEF and IOM. According to the contracts between the Ministry of Finance and the UN agencies, the UN agencies were allowed to use their procurement and financial rules and, regulations and practices as deemed fit. Therefore, there was a waiver for not using the National Procurement Act of Somalia, regulations. However, they were expected submit certain reports to the Federal Government of Somalia.

5.1.1. Role and responsibilities of WHO

Under a contract signed with the Ministry of Finance with a completion date of 31st May 2024, WHO was to provide seven (7) specific outputs for a total contract sum of US \$8,175,120. The outputs as the expected deliverables were: - (a) Incident Management System for COVID-19 Response, and establish 7 Emergency Operation Centres (EOCs); (b) Documentation of Best Practices and Lessons Learnt; (c) M&E Framework Established; (d) Surveillance, Rapid Response Teams and Case Investigation Teams Established; (e) Laboratory Capacity to Detect and Confirm Cases of COVID-19 is Strengthened; (f) Continuation of Essential Health Services; and (g) Operations, Procurements & Logistics Management is Established and Maintained.

5.1.2. Role and responsibilities of UNICEF

Under a contract signed with the Ministry of Finance with a completion date of September 2022, UNICEF was to provide three (3) specific outputs for a total contract sum of US \$4,416,509. The outputs as the expected deliverables were: - (a) Infection Prevention and Control; (b) Risk Communication and Community Engagement; and (c) Operations, Procurement and Logistics.

5.1.3. Role and responsibilities of IOM

Under a contract signed with the Ministry of Finance with a completion date of 31st July 2021, IOM was to provide two (2) specific outputs for a total contract sum of US \$871,500. The outputs as the expected deliverables were: - (a) Surveillance, Contact Tracing and Field Investigations; and (b) Case Management.

5.1.4. Funds disbursed to the UN for the contracts

The 3 UN agencies were contracted for a total sum of US \$13,643,129 out of US \$20.5 million provided by the World Bank. This is summarized in the table below:

Implementing entity	Budgetary allocation US \$	End date	Disbursements US \$
WHO	8,175,120	31 May 2024	8,175,120
UNICEF	4,416,509	30 Sept 2022	4,416,509
IOM	871,500	31 July 2021	839,044
Sub-total for UN agencies	13,463,129		13,430,673.02

5.2. TAI AUDIT OF THE UN CONTRACTS

5.2.1. Audit subject matter - Contract management

The subject matter has been chosen on compliance with contractual agreements between the Federal Government of Somalia, and the UN agencies that were contracted to support the Ministry of Health with the implementation of its response to COVID-19 pandemic. The subject was selected to ascertain whether the UN agencies, in supporting the Ministry of Health, complied with the contract agreements.

The choice of contract management was informed by the fact of significant amounts of the World Bank grant were disbursed to the agencies at a total sum of US \$13,461,29 representing 65.5 % of the grant.

5.2.2. Focus of the audit

In doing so, the focus was on "Transparency" in the operations of the UN agencies with the Ministry of Finance, "Accountability" of the funds disbursed to the UN agencies, and the "Inclusiveness" with which the UN agencies implemented activities as specified in the contract agreements in response to COVID-19 pandemic during the financial year ended 31st December 2021.

5.2.3. The scope

The scope of the special audit has limited to the UN agencies (WHO, UNICEF, and IOM). The specific contracts between the Ministry of Finance and the UN agencies allowed the UN agencies to use the own procurement and financial rules, regulations and procedures.

5.3. TRANSPARENCY

5.3.1. Objective of transparency

The overall objective of Transparency was to assess whether or not the work of the contracted UN agencies in response to COVID-19 pandemic were transparently implemented during the financial year ended 31st December 2021.

In assessing transparency, due consideration of whether the UN agencies had regular engagements with the Ministry of Health; whether or not UN agencies engaged regularly with the National Response Team or Committee; whether or there was a communication plan implemented to disseminate information to the general public on COVID-19 pandemic; whether or not the PIU prepared periodic financial reports and shared with the authorities of the Ministry of Finance, Ministry of Health, and the World Bank; whether or not periodic program progress reports were submitted as required by the contracts and whether these were made public.

5.3.2. Communication & coordination plans

5.3.2.1 Criteria for a communication and coordination plans

This was a critical emergency response program for the entire Federal Republic of Somalia, involving five (5) Federal Member States, and involving a number of actors including the Ministry of Health (the lead government agency, the Office of the Prime Minister, Ministry of Finance, Ministry of Planning, and the Ministry of Humanitarian and Disaster Management.

A communication plan and a coordination plan were essential for easy implementation of various activities in response to the COVID-19 pandemic. This would also ensure transparency within Somalia of the work of the UN agencies in implementing the signed contracts.

5.3.2.2 Observations

- a. During the audit, both the management of the MoH and the Project Implementation Unit (PIU) reported that there was no formal communication plan in place either in the MoH or with the three UN bodies for coordination and implementation of the program.
- b. Also, there were no regular coordination meetings with key government institutions and with the Federal Member States.
- c. Therefore, there was limited transparency in the work of the UN agencies within Somalia.

5.3.2.3 Recommendation

- a. The PIU, in close consultation and collaboration with the MoH, should have developed and implemented a comprehensive communication plan, and a coordination plan for coordination and engagements with the UN agencies for purposes of enhancing transparency of the work of the UN agencies.

5.3.3. Submission of financial and non-financial reports by UN agencies

5.3.3.1 Criteria for submission of reports

The contracts signed between the MoF and the three UN agencies (implementing agencies) required them to submit both financial and non-financial reports to the PIU. This would ensure transparency in the work of the UN agencies in Somalia.

5.3.3.2 Observations - Non-submission of periodic program reports

- a. It was noted during the audit that WHO did not submit the last quarter of 2021 progress reports to the PIU on the delivery of specific outputs for which they were contracted by the Ministry of Finance. Also, none of the UNICEF progress reports were availed for the audit review even though we made the request.
- b. Without periodic submission of these reports and sharing with relevant government institutions including the Federal Member States, there was limited transparency on the work of the UN agencies in Somalia.

5.3.3.3 Recommendation

- a. The PIU and the Ministry of Health should make follow up with the WHO to submit the non-financial reports that were stipulated in the contracts. The PIU should also avail UNICEF progress reports for the audit review.

5.4. ACCOUNTABILITY

5.4.1. Objective of accountability

The overall objective of "Accountability" was to assess whether or not there was accountability for advance payments made to the UN agencies; whether or not payments by the Ministry of Finance/PIU were in accordance with World Bank guidelines (there were "no objections" for each disbursement; whether or not goods and services procured were delivered within the contractual timelines; whether or not the PIU prepared periodic financial reports and shared with the authorities of the Ministry of Finance, Ministry of Health, and the World Bank; whether or not periodic program progress were submitted as required by the contracts and whether these were made public.

5.4.2. Delivery of goods and services within the contractual dates

5.4.2.1 Criteria for delivery of goods and services

As per the signed agreement between the MoF and the three UN agencies (implementing partners), the implementing agencies were to deliver specific outputs within stipulated timelines.

5.4.2.2 Observations – some outputs were not delivered within the stipulated timelines

- a. Under activity 1.1 (Activate Incident Management System for COVID-19 Response in Somalia) WHO was to establish 7 Emergency Operation Centers (EOCs) with Video conferencing systems, software, and office furniture. As per the agreement, this was to be fully completed by month 7 beginning of the start of the project (April 2021). This activity ought to have been completed at the time of this audit. However, this was not the case as the activity was still incomplete by the time of the audit.
- b. Under pillar 3: (surveillance, contact tracing, and field investigation) activity 3.2.

Under this activity WHO was to train and deploy 2,000 community engagement teams for integrated community-based surveillance, contact tracing, and risk communication. As per the contract, this output was to be fully completed within 7 months (March-Sep 2021). However, from the quarterly report (July-Sep 2021) availed for the audit review some of the activities under this out are yet to be completed even though the agreed timelines in the contract have elapsed. Specifically, training was ongoing in Jubbaland and Hirshabelle by the time of the audit in September 2022.

5.4.2.3 Recommendation

- a. The MoH and the PIU management should make follow to ensure all deliveries are completed before the contracts end. Any financial losses due to delays in deliveries should be made good by responsible UN agencies.

5.4.3. Submission of both financial and non-financial reports by the PIU

5.4.3.1 Criteria for submission of reports

Based on reports from the UN agencies and best practices, the PIU was expected to prepare reports to the COVID-19 finance committee, the MoH, the Federal Member States, and also to the Office of the Prime Minister.

This would ensure both transparency and accountability for funds disbursed to the 3 UN agencies in response to the COVID-19 pandemic.

5.4.3.2 Observations - Non-submission of periodic progress reports to government authorities

- a. It was noted during the audit that the PIU didn't submit periodic financial and progress reports to the government authorities in respect of the 3 UN agencies during the financial year ended 31st December 2021.
- b. Without periodic submission of these reports and shared with relevant government authorities including the Federal Member States, there was limited transparency and accountability on the work of the UN agencies.

5.4.3.3 Recommendation

- a. The PIU and the Ministry of Health should prepare financial and financial reports and submit to the relevant government authorities on the work of the 3 UN agencies at the end of the project life.

5.5. INCLUSIVENESS

5.5.1. Objective of "Inclusiveness"

According to project document: Component 5: Contingent Emergency Response Component (CERC) project document, "Inclusiveness" included the following vulnerable persons: (a) the elderly; (b) those with pre-existing conditions (medical conditions); (c) those who were very young; and (d) those with disabilities.

The overall objective of "Inclusiveness" was to assess whether or not implementation of activities by the contracted UN agencies was inclusive i.e., there was consideration of inclusiveness as specified CERC project document in implementing activities in response to COVID-19 pandemic.

5.5.2. Consideration by UN agencies for "inclusiveness"

As stated in the preceding paragraph, the project document for Component 5 of the Contingent Emergency Response Component identified a number of vulnerable persons that were to be considered when implementing activities for combating the pandemic.

5.5.2.1 Criteria for inclusiveness

The vulnerable persons to be considered were: (a) the elderly; (b) those with pre-existing conditions (medical conditions); (c) those who were very young; and (d) those with disabilities.

5.5.2.2 Observations

- a. It was noted during the audit that management of MoH, the PIU and UN agencies didn't design a program or guidelines that ensured that vulnerable persons were catered for when implementing a number of activities in response to COVID-19 pandemic.
- b. There were no specific programs for the elderly, those with pre-existing medical conditions, those in internally displaced (ID) camps, and those with disabilities to guide the implementation of several activities.

5.5.2.3 Recommendations

- a. The UN agencies ought to have developed a program for vulnerable persons and submitted to the MoH and the PIU for approval before implementing activities for combating the threat of COVID-19 pandemic.
- b. Alternatively, the MoH ought to have developed a program for vulnerable persons and submitted to the UN agencies to guide them when they were implementing activities for combating the threat of COVID-19 pandemic.



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