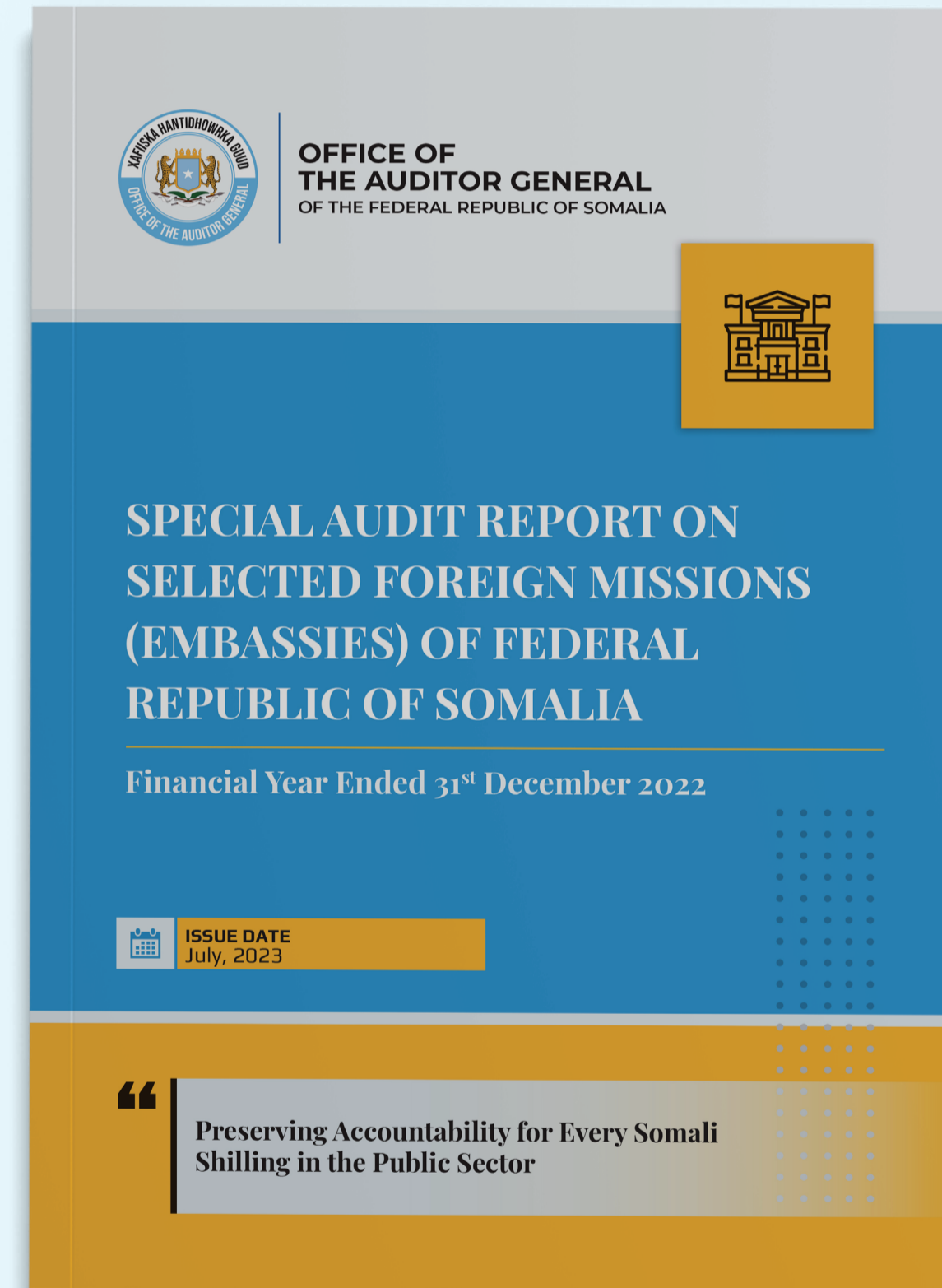
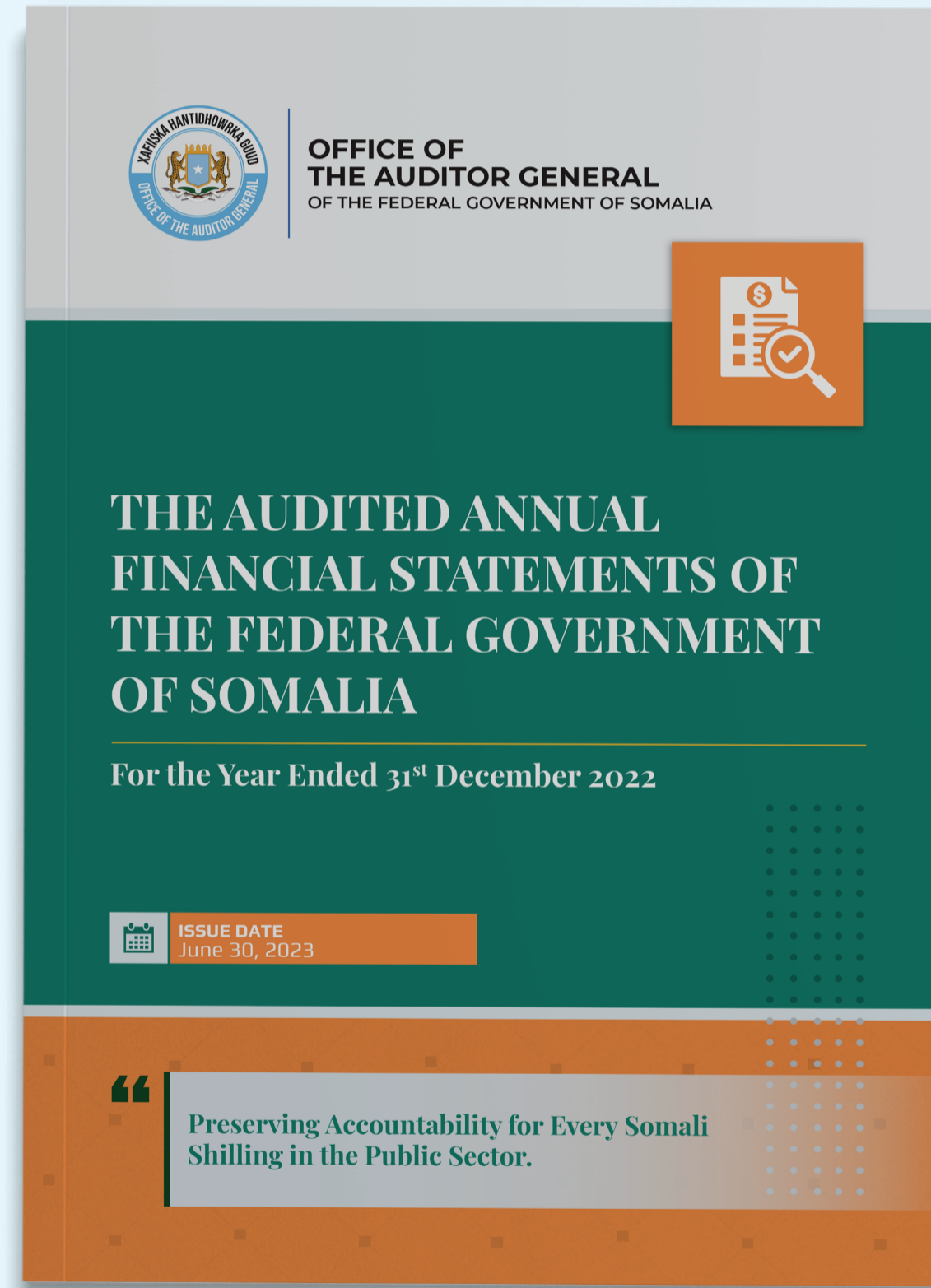




# SUMMARY OF 2022 AUDIT REPORTS



Reports and summaries can be accessed via  
[www.oag.gov.so](http://www.oag.gov.so)

 @oagsomalia



# HIGHLIGHTS OF THE ANNUAL COMPLIANCE AUDIT REPORT 2022

Audited Entities: **15** | Total observations: **106** | Total FGS budget for the year 2022: US **\$944M**  
Total Audited Budget US **\$539.4M** (58% of the total budget)



The audited entities made procurements of goods and services totaling to US **\$60M** without having an Annual Procurement Plan.



All MDAs should take immediate action to establish approved annual procurement plans which is in line with the national approved budget according to the Procurement Act.

As purported, a total of **436** government buildings and lands are in private hands.



All MDAs should make efforts to restore premises and lands currently not under their custody.

Seven entities received grants totaling US **\$38.8M**, which were not included in the national approved budget by the parliament.



All MDAs should prioritize the proper inclusion of external assistance to the approved national budget.

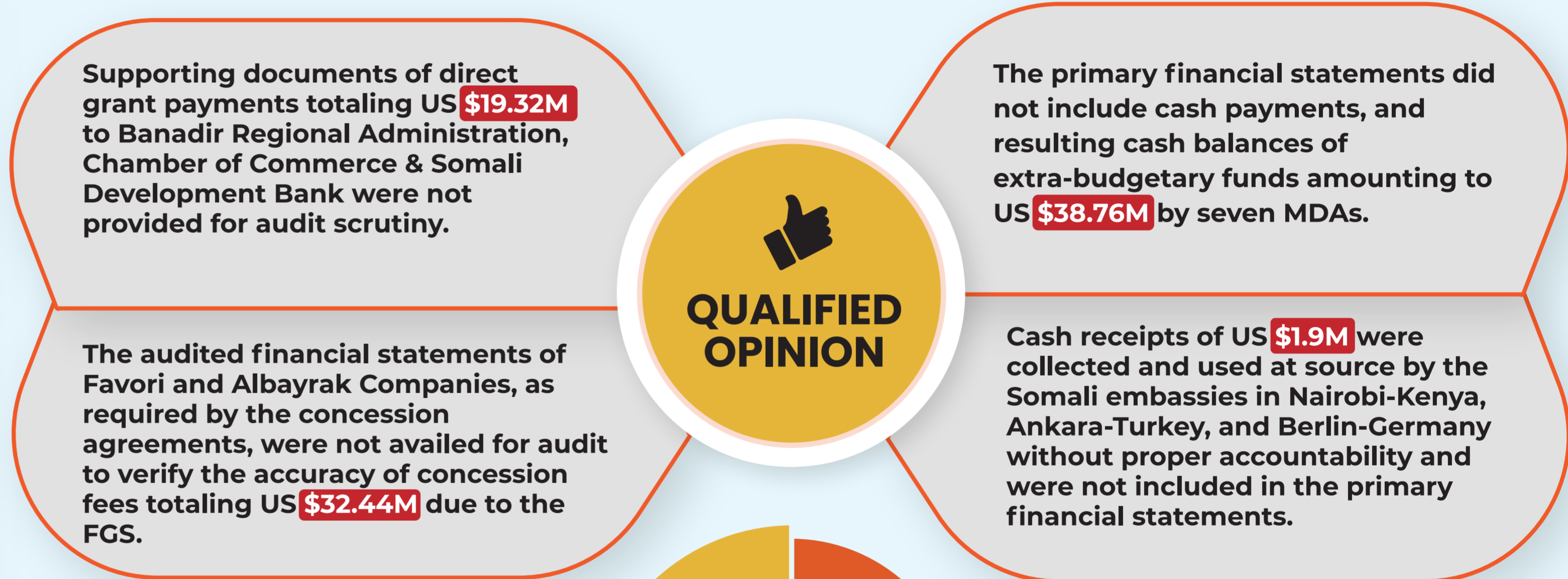
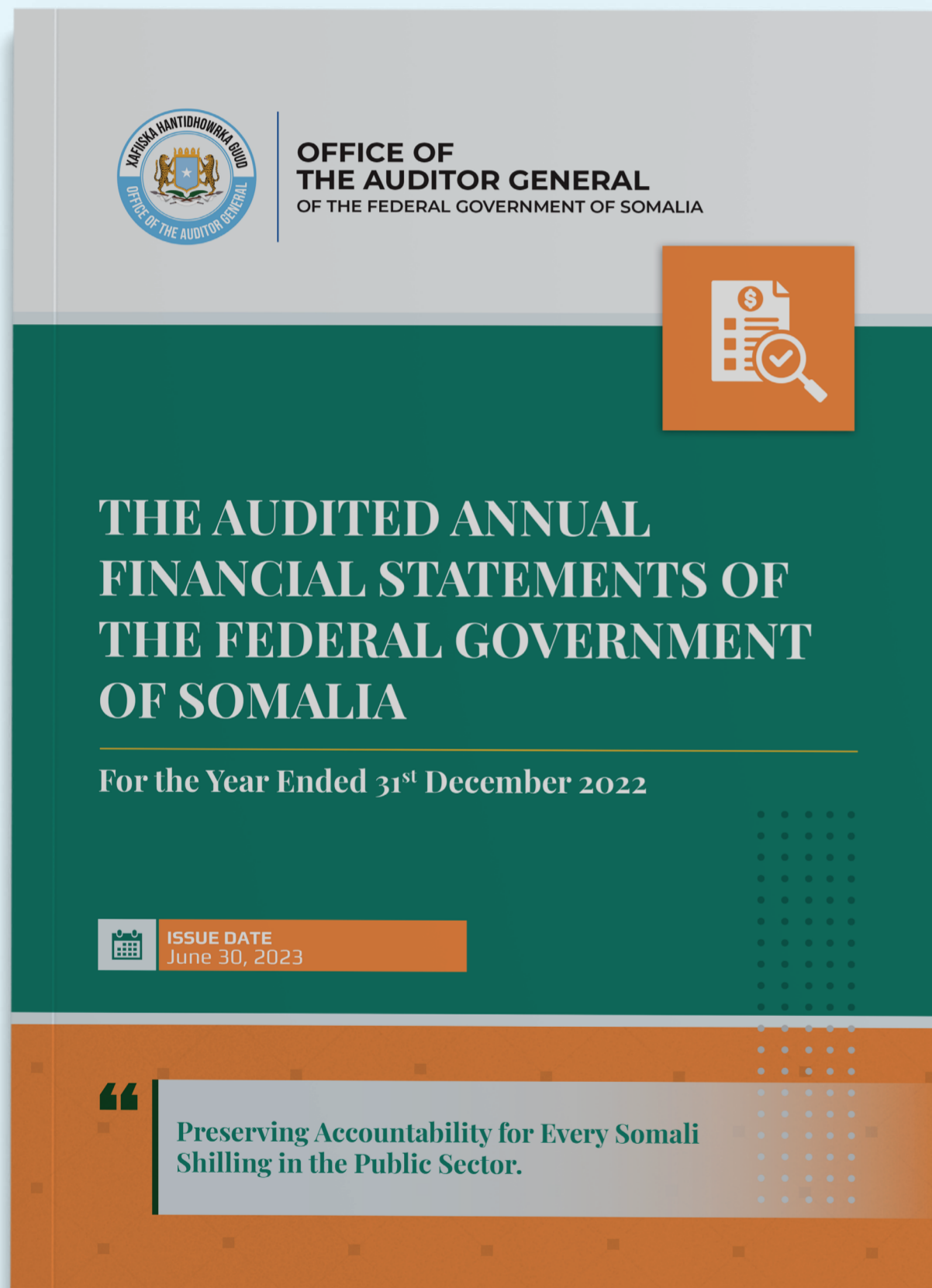
From the fifteen audited entities, nine failed to conduct internal audits.



All MDAs should establish and operate internal audits and internal auditors.



# HIGHLIGHTS OF THE ANNUAL FINANCIAL AUDIT REPORT 2022



Types of Auditor Opinions

**UNQUALIFIED OPINION**  
FINANCIAL STATEMENTS ARE CORRECT

**QUALIFIED OPINION**  
FINANCIAL STATEMENTS ARE FAIRLY PRESENTED

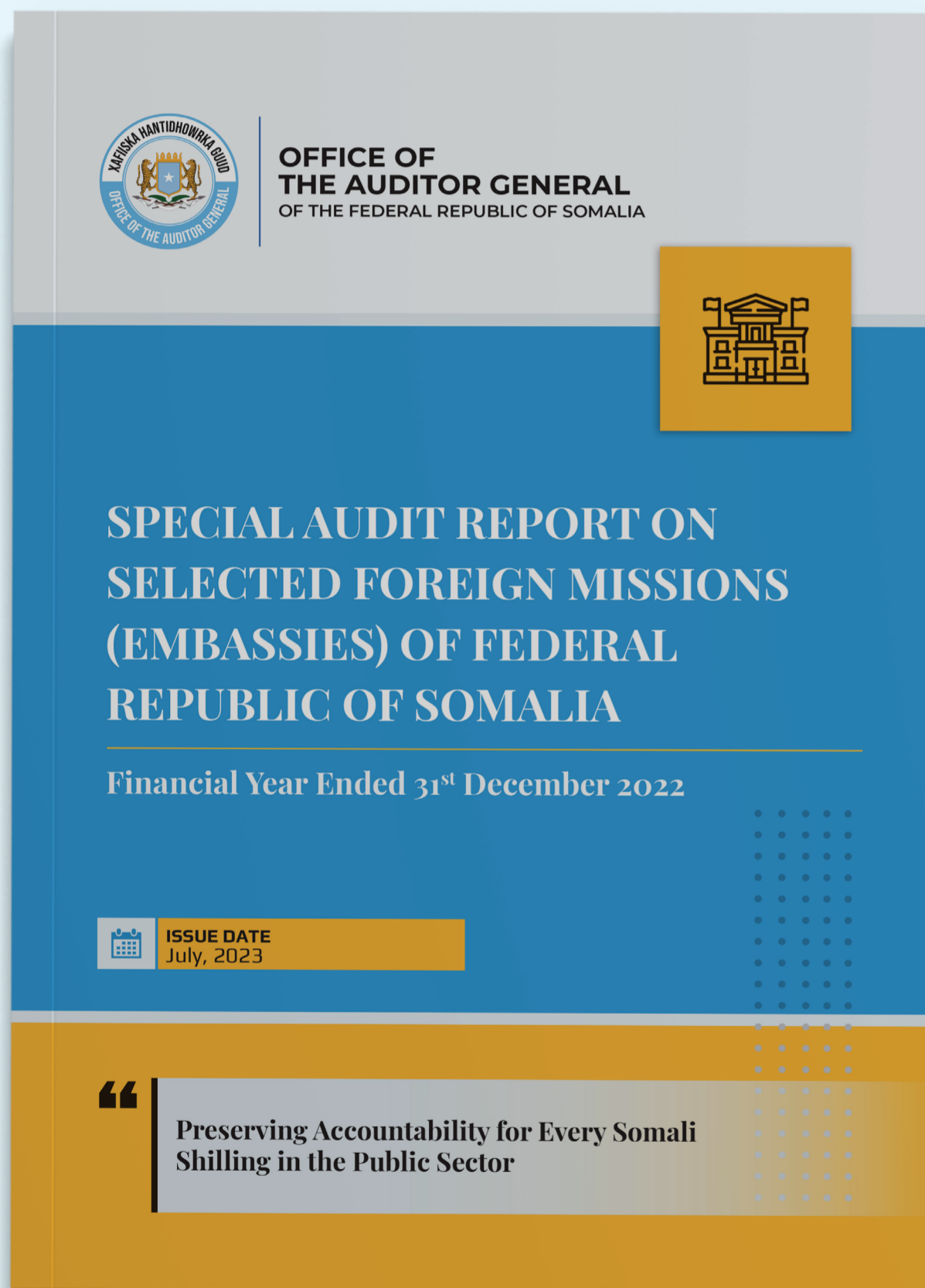
**ADVERSE OPINION**  
FINANCIAL STATEMENTS ARE MISREPRESENTED

**DISCLAIMER OPINION**  
FINANCIAL STATEMENTS HAVE INSUFFICIENT EVIDENCE



# SPECIAL AUDIT REPORT ON SELECTED FOREIGN MISSIONS (EMBASSIES) OF FRS

## Kenya, Turkey and Germany



**Lack of regulation and tariffs to collect foreign missions' revenue.**



**The Ministry of Foreign Affairs (MFA) and Ministry of Finance should within 6 months develop & implement specific regulation & tariff to manage embassies revenues.**

**Revenues collected by the foreign missions totaling US **\$3M** were not deposited to the Treasury Single Account (TSA) and some revenues were collected in cash with limited transparency.**



**The embassies should strictly adhere the PFM Act by not collecting the revenues in cash and deposit into the TSA at the Central Bank of Somalia without utilizing the collected revenues.**

**The audited embassies did not have budget plan for the revenues and expenditures they currently manage.**



**The MFA and other relevant FGS entities should ensure that embassies are appropriated adequate budget and disburse their expenditure on a quarterly basis for them to fulfil their mandate.**

**Individuals who did not meet diplomatic requirements were nominated for foreign service.**



**The MFA should comply the foreign service act by ensuring the Ministry staff to work the two-year tenure at the Ministry headquarters before appointing to foreign service at the embassies.**



# Message from The Auditor General, FGS

Federal Government revenue officials should adhere to the mandatory obligations of collecting, accurately accounting for, and promptly depositing public funds into the Treasury Single Account (TSA), as outlined in the Public Financial Management (PFM) and the Public Procurement Act. Compliance with these legal dictates is expected to yield notable improvements in the efficiency of public entities and to foster an environment conducive for good governance.

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- *Avv. Ahmed Isse Gutale*  
*Auditor General, FRS*