



OFFICE OF THE AUDITOR GENERAL OF THE FEDERAL REPUBLIC OF SOMALIA

DUTIES OF THE OFFICE OF THE AUDITOR GENERAL OF FRS

THE DEFINITION OF THE OFFICE

- The Office of the Auditor General of the Federal Republic of Somalia (OAGS) is an independent government agency at the federal level in accordance with Article 114 of the Provisional Constitution and the provisions of the Law of the Office of the Auditor General of the Federal Republic of Somalia (Law No. 14, 10/09/2023). The OAGS is the highest authority responsible for safeguarding and auditing government assets in accordance with Article 4 of Law No. 14, 2023.
- The OAGS upholds principles of good governance, efficiency, transparency, and accountability, with a focus on preventing the embezzlement of government assets in accordance with Law No. 17, 2019 and Law No. 14, 2023.
- The OAGS conducts independent audits and when performing its duties, it is independent from all branches of the government, and no person or entity has authority over it or supervision. It adheres solely to the Constitution and other laws of the government.



DUTIES OF THE OFFICE OF THE AUDITOR GENERAL OF THE FRS

The duties of the OAGS are governed by the Law of the OAGS (**Law No. 14, dated 10/09/2023**), the Public Financial Management (PFM) Law (**Law No. 17, dated 25/12/2019**), the Public Procurement Law (**Law No. 22, dated 09/08/2016**), and its amendments (**Law No. 20, dated 05/02/2020**) as well as any other relevant laws applicable to the office's operations. In summary, the duties of the OAGS are the following:

1. Conducting comprehensive audits of government ministries, departments and agencies (MDAs), and state-owned enterprises where the Federal government has controlling interest. This includes Financial, Compliance, Performance, and Specialized Audits; Information Systems and Forensic Audits.
2. Providing recommendations to strengthen the accountability, transparency, and efficiency of the government's financial management and to suggest improvements for the findings from the audits conducted by the Office.
3. Ensuring proper use of public assets and resources, enhancing accountability in revenue, budgets, projects, grants, contracts, assets (movable and immovable), and government debt.
4. To review and register the Expenditure Warrant Voucher (F16) after the costs are incurred, prior to requesting subsequent payment.
5. Safeguarding financial integrity and legal compliance within government institutions while assessing the efficiency and economic effectiveness of government operations.
6. Identify any findings and provide recommendations for necessary corrective actions.
7. Reviewing and registering all contracts and agreements entered into by government agencies with foreign countries, companies, and individuals.
8. Registering and signing decrees issued by senior government officials, such as the Prime Minister and the President of the FRS, before they are published in the Official Government Bulletin.
9. Playing a crucial role in promoting good governance by contributing to a sound financial management landscape within the government.

10. Preparing various audit reports on government institutions and then sharing them with the audited entities, both Houses of the Federal Parliament of Somalia, the President of the FRS, the Prime Minister of the FGS, and citizens.
11. Submitting special audit reports to the Office of the Attorney General if audit findings indicate potential fraud or suspicion of criminal activities.
12. Having immunity from prosecution in the discharge of normal duties of the Office, except in cases of evident criminal activity.
13. Preventing acts of corruption and manipulation by conducting Forensic Audits, and then sharing a report with the relevant authorities for appropriate legal action.
14. The office has the authority to suspend account transactions of agencies under audit and may also request the competent court to impose travel restrictions on individuals subject to the audit.
15. Conducting special audits without a time limit, as determined by the Office or when requested by both Houses of the Federal Parliament of Somalia or other government agencies.
16. Maintaining a collaborative and professional relationship with the Federal Member States Offices of Auditor Generals (FMS-OAGs) of the Federal Government.
17. The OAGS can become a member and hold positions in international audit organizations including the International Organization of Supreme Audit Institutions (INTOSAI).
18. The office is independent in determining its own organizational structure in accordance with Article 15 of Law No. 14.

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Protecting our institutions from fraud requires a deep understanding of the Fraud Triangle. We must recognize the pressures that drive fraudulent behavior, the opportunities that enable it, and the rationalizations that justify it. By identifying and mitigating these risks, we can safeguard the integrity of our operations and uphold the trust placed in us.

— H.E. Ahmed Isse Gutale,
Auditor General, FRS