



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

**Law of the Office of the
Auditor General of the Federal
Republic of Somalia**

(Law No. 14, 10th September 2023)

Mogadishu - Somalia

TABLE OF CONTENTS

CHAPTER ONE: INTRODUCTION.....	3
Article 1: Name of the Law.....	3
Article 2: The objective of the Law	3
Article 3: Definitions.....	3
CHAPTER TWO: THE OFFICE OF THE AUDITOR GENERAL OF THE FRS	8
Article 4: Reform of the Office of the Auditor General.....	8
CHAPTER THREE: AUDITING, REPORTING AND MONITORING	9
Article 5: Duties & Responsibilities of the Office of the Auditor General of the FRS	9
Article 6: The Annual Report of the Office of the Auditor General	13
Article 7: The Specialized Audit Reports.....	14
Article 8: Data Acquisition.....	14
Article 9: Recommendation and Follow-up of Audited Institutions....	15
Article 10: Dissemination of the Reports.....	16
Article 11: Review of the Report from the Office of the Auditor General	17
Article 12: The Provision of Information.....	17
Article 13: Registration.....	18
Article 14: Agreements with External Auditors.....	18
CHAPTER FOUR: STRUCTURE AND APPOINTMENT	19
Article 15: Structure of the Audit Office	19
Article 16: Headquarters of the Office of the Auditor General of the FRS	19
Article 17: Criteria for the Auditor General	19
Article 18: Appointment Procedures of the Auditor General of the FRS	20
Article 19: Term of the Auditor General of the FRS	20
Article 20: Independence of the Office of the Auditor General of the FRS	20
Article 21: Dismissal of the Auditor General of the FRS	22



Article 22: Removal of the Auditor General.....	22
Article 23: Deputies of the Auditor General.....	24
Article 24: Dismissal of the Deputies of the Auditor General	25
Article 25: Personnel of the Audit Office	25
CHAPTER FIVE: BUDGET AND ACCOUNTABILITY.....	27
Article 26: The Budget.....	27
Article 27: Grants	27
Article 28: Annual Performance Report of the Office of the Auditor General of the FRS	27
CHAPTER SIX: COOPERATION AT NATIONAL OR INTERNATIONAL LEVEL	29
Article 29: Cooperation at National Level.....	29
Article 30: Cooperation at International Level	29
Article 31: External Audit	30
CHAPTER SEVEN: OFFENCES AND PUNISHMENTS	31
Article 32: Offences.....	31
Article 33: The Punishments	32
CHAPTER EIGHT: RECORD, ENFORCEMENT AND OTHER MATTERS.....	33
Article 34: Report Archiving	33
Article 35: The Office Assets.....	33
Article 36: The Regulations.....	33
Article 37: Repeal	34
Article 38: Entry into Force.....	34
Disclaimer	35



CHAPTER ONE: INTRODUCTION

Article 1: Name of the Law

This law is cited as the “**Law of the Office of the Auditor General of the Federal Republic of Somalia,**” in accordance with the Constitution.

Article 2: The objective of the Law

The objectives of this law are:

1. To govern the Office of the Auditor General of the FRS, which is an independent government institution, in accordance with this Law and the Constitution of the FRS.
2. To regulate the execution of the audit duties of the Office of the Auditor General of the FRS and the right of access to the information required by the Office.
3. To prescribe that the Office of the Auditor General shall submit an annual report or the results of conducted audit reports to the two Houses of the Federal Parliament of Somalia, the President of the FRS, and the Prime Minister of the Federal Government of Somalia.
4. To define the process for appointing or removing the Auditor General of the FRS.

Article 3: Definitions

The following terms, unless otherwise specified in this Law, shall have the following meanings set forth:

1. **Governmental Agency:** Refers to any independent agency,



company, office, committee, council, organization or institution, administration or association of the Federal Republic of Somalia.

2. **Appropriate Minister:** Refers to, as per the framework between governmental institutions, a minister who has the administrative capabilities as set out in the law which governs that institution.
3. **Budget Allocation Law:** Refers to the regulation for allocations of the annual budget based on the receipt and expenditure of the annual budget approved by Parliament, intended for public or private services, as outlined in that law.
4. **Code of Conduct:** Refers to a comprehensive regulation that sets out the ethics and principles governing the work of all persons employed in government institutions.
5. **Constitution:** refers to the Constitution of the Federal Republic of Somalia.
6. **Document:** Refers to any medium or format used for data storage, including written, audio, graphic or any other material composed of symbols, diagrams, signs or clusters, that convey meaning to individuals with the skills to interpret them. This also includes any item capable of producing or reproducing sounds, images or text, either independently or with the aid of technical equipment.
7. **Expenditure:** Refers to the disbursement of annual estimated budgets allocated to government institutions, as approved by the Federal Parliament of Somalia.
8. **Payment Order:** Refers to a payment order issued by a government institution that has the legal authority to use and disburse such expenses.
9. **Federal Budget:** Refers to the proposed annual budget presented by the Federal Government to the Federal Parliament of Somalia for approval.
10. **The Office of Auditor General:** Refers to the Office of the Auditor General of the FRS, in accordance with the



Constitution of the FRS.

11. **The Auditor General:** Refers to the Auditor General of the Federal Republic of Somalia, who is an Authorized Officer of the Office of the Auditor General.
12. **The Federal Government of Somalia:** Refers to the incumbent Government of the Federal Republic of Somalia approved by the House of People, in accordance with the Constitution of the FRS.
13. **The Federal Laws:** Refers to laws that are passed by the Federal Parliament of Somalia at the Federal level.
14. **Audit:** Refers to an audit conducted by the Office of the Auditor General to ensure that the asset and financial statements of a public institution comply with the financial requirements and that the expenditures are used as intended and outlined in the Budget Allocation Act.
15. **Head of Governmental Institution:** Refers to any person authorized to perform the duty of administering and accounting for funds or other activities, which are intended to be disbursed in accordance with the law.
16. **Ministry:** Refers to the Ministry responsible for the Finances of the Government of the Federal Republic of Somalia.
17. **Minister:** Refers to the Minister in charge of the Ministry of Finance of the Government of the Federal Republic of Somalia.
18. **Officer:** Refers to any person working for the institutions of the Federal Republic of Somalia.
19. **Parliament:** Refers to the two houses jointly known as the Federal Parliament of Somalia, in accordance with the Constitution of the country.
20. **Budget and Finance Committee:** Refers to the committees of the two Houses of the Federal Parliament of Somalia responsible for financial matters.
21. **Intended Reserved Allocation:** Refers to the reserved allocation of funds that cannot be reduced in any event, during the annual budget period.



22. **Government Accounts:** Refers to accounts such as accounts of all institutions of the Federal Republic of Somalia, accounts of all entities in which the government has the majority share, other funds of the government of the Federal Republic of Somalia including all projects and programs funded in the form of loans or grants from foreign governments or international agencies and organizations.
23. **Public Institution:** Refers to any agency or institution that is administratively and financially governed by the legal jurisdiction of the Federal Republic of Somalia.
24. **Public Financial Management:** Refers to the management of public finances in accordance with the law, financial regulations, and established mechanisms ensuring the safeguarding of funds and effective utilization of government assets in line with the approved standards and the budget of the Federal Republic of Somalia.
25. **Government Budget:** Refers to all money in the central treasury of the government or managed by a government institution or someone representing it, and money managed by a private entity, with the approval of an authorized competent government institution.
26. **Revenue:** Refers to all revenues coming from taxes, returns, prices, duties, bills, fines, penalties, compensation, rents obligated to be paid, sales profits and all other received government revenue (with no regard to its source), of which the Office of the Auditor General has the power to audit whether it had been operated as per the set laws.
27. **Funding or Service Providing Institution:** Refers to government institutions, companies or agencies that provide goods and services to the public, under the direct or indirect authority of a related Ministry, the Office of the Prime Minister, which also uses the expenditures including the approved Federal Budget.
28. **Public Company:** Refers to an established company controlled by a government institution, which is fully



managed or funded by the agency.

29. **Treasury Single Account:** Refers to an integrated system of bank accounts capable of managing “government cash” in a unified manner.
30. **FRS:** Refers to the Federal Republic of Somalia.
31. **F16:** Refers to Expenditure Warrant.



CHAPTER TWO: THE OFFICE OF THE AUDITOR GENERAL OF THE FRS

Article 4: Reform of the Office of the Auditor General

1. The Office of the Auditor General of the FRS shall be constituted at the Federal level in accordance with the Constitution of FRS, and it shall operate throughout the territory of the Federal Republic of Somalia.
2. The Office of the Auditor General is an independent institution and serves as the highest-ranking institution for auditing the public resources of the Federal Government. It submits its reports independently to the two Houses of the Federal Parliament of Somalia, the President of the FRS and the Prime Minister of the government of the FRS.
3. The Office of the Auditor General of the FRS shall implement the principles of good governance, efficiency, transparency and accountability, with a focus on preventing the embezzlement of public assets.
4. The Auditor General of the FRS shall be the head of the Office of the Auditor General of the FRS.



CHAPTER THREE: AUDITING, REPORTING AND MONITORING

Article 5: Duties & Responsibilities of the Office of the Auditor General of the FRS

The Office of the Auditor General of the FRS has the following responsibilities:

1. Conducting independent audits to safeguard the Federal Government's assets and providing recommendations to strengthen the accountability, transparency and efficiency of the government's financial management system.
2. Undertaking audit activities and reporting their progress to the Parliament, the President of the FRS, and providing advice to the institutions as necessary regarding the observance and compliance with the law.
3. Overseeing the compliance of the Public Financial Management Law and the government budget and collaborating with the concerned parties to promote and strengthen the auditing profession and financial management.
4. Offering professional assistance and advice to the Audit Offices of the Federal Member States of the Federal Government and other relevant agencies involved in asset protection and auditing professions.
5. Conducting financial audits on government institutions, evaluating their implementation of accounting systems and required processes, and auditing all public accounts of the government, funds, government institutions, projects, programs, government-owned or part-owned companies, and all similar government institutions.
6. Auditing all financial records and accounts of the government, budgets, projects, programs and all government institutions, state-owned enterprises, and



- similar agencies.
7. Submitting special reports to the Office of the Attorney General in case of suspected criminal activity revealed during the audit findings, so that the Office of the Attorney General can conduct preliminary investigations and prosecute the suspect(s), as well as conducting audits on any forgery, manipulation and fraud in the administration of public finances, which shall be forwarded to the concerned authorities if the audit findings reveal suspicion of criminal activity.
 8. Conducting follow-up on previous audit results and recommendations provided by Office of Auditor General to ensure implementation and resolution of prior audit findings.
 9. Registering all contracts, agreements, laws, regulations, grants, loans, guarantees, budget transfers and decrees issued by the Prime Minister and the President of the FRS.
 10. Registering Expenditure Warrant (F16) after the costs are incurred for audit purposes. The registration of Expenditure Warrant (F16) cannot be used as a form of validation.
 11. Undertaking any additional activity that contributes to compliance with financial statement obligations as specified in the Public Financial Management Law of FRS.
 12. The Office of the Auditor General shall ensure and verify during audit activities that:
 - a) The accounting statements are used, kept or recorded in accordance with the law.
 - b) The regulations, procedures, and internal controls utilized are adequate to ensure effective shield for assessment, collection and allocation of the government revenue.
 - c) All the expenditures and deposits in the Treasury Single Account are utilized as intended, according to the term or terms described in the government's allocation budget, in accordance with the budget regulations



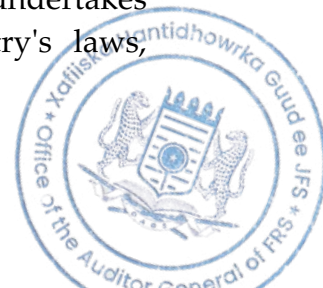
approved by both Houses of the Federal Parliament of Somalia, while also taking into account the required procedures for monitoring and internal auditing of the government institutions.

- d) The internal controls, regulations and procedures on the inspection of centers, stored goods or storage facilities and other spaces where the property of the government is placed, are sufficiently applied and followed.
13. The Office of the Auditor General ensures that national funds and assets are spent in accordance with the Public Financial Management Law.
14. The Office of the Auditor General conducts audits of all Information and Communication Technology (ICT Audit) used by the government in accordance with the international IT auditing standards recognized in Somalia.
15. The Office of the Auditor General audits all government-owned or partially owned agencies and companies and submits its report to both Houses of the Federal Parliament of Somalia, the President of the FRS, the Prime Minister of the government of the FRS, and the concerned institution.
16. The Office of the Auditor General outsources if deemed necessary, with independent auditors, consultants, and knowledgeable experts in audit fields, pursuant to the laws of the FRS and taking into account the budget of the Office of the Auditor General of the FRS.
17. The Office of the Auditor General conducts performance audits to assess the extent to which government institutions use funds and resources correctly and implement activities as intended, in line with the government budget and the laws of the FRS.
18. The Office of the Auditor General verifies that the federal funds disbursed to the Federal Member States (FMS) of the Federal Government have been utilized as intended, including grants and international loans officially signed by the Federal Government, to ensure that these funds were



spent for their intended use, and submitting its report to both Houses of the Parliament of the FRS, the President of the FRS, the Prime Minister of the Federal Government, and the concerned FMS.

19. The Office of the Auditor General conducts audit activities in accordance with internationally recognized auditing standards permitted for application by the FRS.
20. During their audit activities, all staff members working in the Office of the Auditor General of the FRS shall observe the Office's Code of Ethics and the international standards recognized by the FRS to implement.
21. The Office of the Auditor General of the FRS, when reporting any undisclosed, confidential or sensitive information, shall:
 - a) Comply with the laws that protect personal data when auditing the individuals, agencies, and companies within the Federal Government and the Federal Member States of the FGS, while taking into account the specific nature of the information provided.
 - b) Provide recommendations regarding the findings of audits carried out and share it with both Houses of the Parliament of the FRS, the President of the FRS, and the head of the concerned institution, and the audit report of that information is limited to the extent of what is necessary to be provided.
22. The 21st Clause of this Article does not preclude the Office of the Auditor General from clarifying or revealing the results from audits conducted on the use of unauthorized funds or wrongfully paid and utilized, or in cases involving wrongful or criminal acts as per the provisions outlined in the Public Financial Management Law committed by the responsible institution. However, such disclosure shall not include disseminating evidence and facts that could harm or jeopardize the public interest of the FRS.
23. The Office of the Auditor General of the FRS undertakes audit activities in accordance with the country's laws,



procedures and internationally recognized auditing systems and standards. These audits are conducted upon request by both Houses of Parliament of the FRS or either one, the President of the FRS, the Prime Minister of the Federal Government, or other government institutions.

24. The Office of the Auditor General of the FRS conducts a “forensic audit” relating to activities of manipulation, fraud, abuse of power, and severe misuse of government resources.
25. During the execution of its mandate, the Office of the Auditor of the FRS is authorized to halt account transactions of the institution under audit and may also request the competent court to ban the travel of individuals being audited.

Article 6:

The Annual Report of the Office of the Auditor General

1. The Office of the Auditor General of the FRS shall audit the government accounts within a period of two (2) months starting from the receipt of the annual accounts statement of the government by 30th April, in accordance with the Public Financial Management Law (**Law No. 17**). The results of the audit shall be submitted to the Federal Parliament of Somalia, with copies to the President of the FRS and the Office of the Prime Minister of the FGS.
2. The Office of the Auditor General of the FRS shall include, but not be limited to, the following matters in the annual report:
 - a) The Office's “audit opinion” on the government financial statement;
 - b) Key findings and recommendations related to the entrusted responsibilities, job sustainability, revenue safeguarding, adequacy/subsidy, and the effectiveness of public finance management procedures;
 - c) Any deficiency detected in the data protection and



- financial management systems of institutions using government funds;
- d) Details of basic records not being maintained, or inadequate laws and procedures used to protect or monitor government resources, and
 - e) To the extent that the institution which utilized the costs has implemented the recommendations in the reports and resolutions from the Budget and Finance Committees of both Houses of the Federal Parliament of Somalia.
3. The audit reports may include comments provided by the concerned government institutions. However, the Office of the Auditor General of the FRS has full responsibility for the content of its reports attached to the Financial Statements.

Article 7: The Specialized Audit Reports

- 1. The Office of the Auditor General of the FRS may decide or be requested by the Parliament to conduct special audits, for which it shall prepare special audit reports.
- 2. Within the year, the Office of the Auditor General of the FRS may submit special audit reports to both Houses of the Federal Parliament of Somalia, and these reports may also be included with the annual audit report.

Article 8: Data Acquisition

- 1. The Office of the Auditor General of the FRS must fully obtain the information it requires from any person or agency, in order to carry out its audit duties.
- 2. The heads of government institutions, finances, projects, and programs of the Federal Government of Somalia and the Federal Parliament of Somalia must ensure that the Office of



the Auditor of the FRS meets in a timely manner with individuals or receives documents, computers, other data storage systems, as well as the assets related to the execution and performance of the functions, duties, and powers of the Office of the Auditor General of the FRS.

3. The heads of the government institutions, finances, projects, and programs of the Federal Government of Somalia and the Parliament of the FRS must share information on government institution accounts with the Office of the Auditor General of the FRS on a regular and timely basis, as requested by the Office of the Auditor General, in accordance with the financial management procedures, the Public Financial Management Law, and the Audit Law.
4. Internal auditors of government institutions, finances, projects, and programs of the Federal Government of Somalia and the Federal Parliament of Somalia, in their professional capacity, are obligated to provide the Office of the Auditor General of the FRS with copies of the most recent reports from the Internal Auditor.

Article 9:

Recommendation and Follow-up of Audited Institutions

1. Upon completion of the audit work, the Office of the Auditor of the FRS shall provide the head of the relevant government institution with a written audit report containing the audit findings, recommendations, and required corrective actions. The head of the institution shall provide a written management response on the matter to the Office of the Auditor within two (2) weeks.
2. The Office of the Auditor of the FRS allows a certain time for the head of the government institution, finance, projects, and programs to respond to significant audit findings. If an appropriate response is not received within the set timeframe, the matter shall be forwarded to the concerned



- government institution for appropriate action.
3. The recommendations provided by the Office of the Auditor General of the FRS shall be based on the evidence collected from the audits conducted.
 4. The Office of the Auditor General of the FRS shall establish a system and follow-up procedures based on the law of the office to ensure that the audited institutions follow the instructions and financial audit recommendations provided by the Office or recommendations made by the heads of the Federal Government which was accepted by the Houses of the Parliament or specifically proposed by the Parliament to the Office of the Auditor General.

Article 10: Dissemination of the Reports

1. The Office of the Auditor General of the FRS shall prepare its reports in a manner that makes them accessible to the public, to increase awareness of the management of public assets and taxes. These reports shall be published on the website of the Office of the Auditor General and in the Official Bulletin one month after submission to both Houses of the Federal Parliament of Somalia.
2. All reports issued by the Office of the Auditor of the FRS are considered published government documents upon submission to government institutions.
3. The Office of the Auditor General shall submit its annual reports directly to both Houses of the Parliament of the FRS, with copies provided to the President of the FRS, the Prime Minister, and the audited entity.
4. Upon receiving the report, the Speakers of the two Houses of the Parliament shall present it during a session of the Houses of the Parliament within a period of ten (10) working days if the Houses are in session, or within three working weeks after they convene if in recess.



5. The offices mentioned in Clause (1) of this Article, may request additional information in writing or verbally from the Office of the Auditor General, if needed, to resolve issues presented by the Auditor General, in accordance with the law.
6. Additionally, the Office of the Auditor General shall submit the results of its audit to the Office of the Attorney General if there is suspicion of criminal activity resulting from manipulation or embezzlement of national resources.

Article 11:
**Review of the Report from the Office of the Auditor
General**

The Federal Parliament of Somalia shall review, debate, and thoroughly analyze the report from the Office of the Auditor General, and take appropriate action within ninety (90) working days after receiving the report.

Article 12:
The Provision of Information

1. No one may publish or disclose information obtained in the course of an audit conducted in any capacity without having a written permission from the Auditor General, except as permitted by the law or ordered by a court.
2. The Auditor General of the FRS, considering reporting procedures and taking into account the public interest, and professional obligations regarding the confidentiality of the data provided, decides what constitutes personal information and the most appropriate form of disclosure, in accordance with the law.



Article 13: Registration

1. The Office of the Auditor General shall register all contracts and agreements entered into by government institutions with other governments or privately owned companies. Registration by the Auditor General signifies to confirm receipt of the contract. The Auditor General verifies that the amount stated in the contract is consistent with or does not contradict the budget allocated for the institution and that the signature on the contract is official, in accordance with the law. During the registration of the contract, the Auditor General does not have the power to review or approve other contract issues, procedures, steps or financial objectives of such contract.
2. The Office of the Auditor General of the FRS shall register all laws and decrees, and resolutions passed by the Parliament, and the heads of the government such as the Prime Minister or the President of the FRS.

Article 14: Agreements with External Auditors

1. The Office of the Auditor General may enter into agreements, as necessary, with independent auditors outside the Office of the Auditor General to conduct special audits as required. The independent auditors must come from a reputable organization/agency with auditing credentials and extensive experience, as well as additional considerations.
2. Any organization/agency conducting audit work under the instructions of the Office of the Auditor General of the FRS shall carry out its work in adherence to Article 5 of this law, the international audit standards to which Somalia's government is a party, and agreements of regional audit organizations in line with the country's laws.



CHAPTER FOUR: STRUCTURE AND APPOINTMENT

Article 15: Structure of the Audit Office

The Office of the Auditor General of the FRS shall comprise the following structure:

1. The Auditor General;
2. The Deputies of the Auditor General;
3. The Legal Advisor of the Office of the Auditor General;
4. Department Directors;
5. Section Offices and Units;
6. Auditors and other staff.

Article 16: Headquarters of the Office of the Auditor General of the FRS

The headquarters of the independent Office of the Auditor General of the FRS is in the capital city of the country and may have branches nationwide.

Article 17: Criteria for the Auditor General

The following criteria shall be used in the selection of the Auditor General, and he/she must:

1. Be a Somali citizen;
2. Have good leadership and reputation;
3. Be mentally fit;
4. Be not less than 40 years;
5. Have extensive knowledge at a recognized university level related to law, auditing, public financial management,



- accounting or economics;
6. Have a professional certificate related to law, auditing, public financial management, or audit of accounts;
 7. Have at least ten (10) years of work experience; and
 8. Have not been convicted of any crime by a court.

Article 18:

Appointment Procedures of the Auditor General of the FRS

1. The appointment of the Auditor General shall be proposed by the Council of Ministers and approved by the Federal Parliament of Somalia. The President of the FRS then assigns the Auditor General through a Presidential Decree.
2. Before assuming office, the Auditor General shall be sworn in by "Oath" in front of the President of the FRS.

Article 19:

Term of the Auditor General of the FRS

1. The Auditor General shall serve for a period of five (5) years, renewable once following the procedure outlined in this Article. Retirement shall occur upon reaching the retirement age defined by relevant Federal Laws with due regard to the Civil Servant Act of the FRS.
2. Before assuming office, the Auditor General shall be sworn in by "Oath" in front of the President of the FRS.

Article 20:

Independence of the Office of the Auditor General of the FRS

1. The Office of the Auditor General of the FRS maintains independence from all branches of the government while performing its duties, adhering to the Constitution and other



- laws of the country.
2. The Office of the Auditor General, in executing its work duties and responsibilities, operates without orders or supervision from any other person or authority.
 3. The Office of the Auditor General enjoys immunity from prosecution in the discharge of the normal duties of the Office, except in cases involving clear evidence of criminal conduct.
 4. Following the appointment, the Auditor General cannot hold a political office or have direct or indirect affiliation with a political party, private entity, or government institution. Engagement in activities benefiting the Auditor General or affecting the Office's powers or duties during tenure is prohibited.
 5. The Auditor General refrains from any commitments, obligations, or investments causing genuine dispute or conflicting with the Office's interests.
 6. The Office of the Auditor General may participate in professional audit work, hold positions in accountancy bodies or organizations that develop auditing standards, provided that these roles and duties do not conflict with the functions of the Office of the Auditor of the FRS.
 7. The Office of the Auditor General has the authority to delegate certain functions to other officers within the Office of the Auditor General of the FRS. However, this delegation does not absolve the Auditor General's responsibility for the Office, and the Auditor General remains accountable for the outcomes resulting from the actions of the staff delegated to carry out those tasks.
 8. The Code of Conduct applies to the Auditor General, deputies, officers, and other personnel working in or on behalf of the Office of the Auditor General.
 9. The Office of the Auditor General of the FRS is independent in determining its structure, without prejudice to Article 15 of this Law.



10. The Office of the Auditor General of the FRS implements principles of good governance, efficiency, transparency, and accountability to prevent embezzlement of government resources.

Article 21: Dismissal of the Auditor General of the FRS

The Auditor General may lose the position for any of the following reasons:

1. In the case of death;
2. Voluntary resignation submitted in writing to the President of the FRS, declaring the intention to voluntarily resign from the position of Auditor General;
3. Reaching the retirement age as specified by law, however, the Auditor General may still be requested to continue working under certain compelling circumstances, provided that the retired Auditor General agrees to continue working;
4. Conviction by a court, regardless of the extent of crime;
5. Illness that may cause inability to perform the duties and responsibilities of the Office;
6. The Auditor General might also be removed due to incompetency and inability to carry out the duties of the Office, neglect of duty, violation, clear defilement of professional performance and duties, or abuse of the legal powers of the Office of the Auditor General.

Article 22: Removal of the Auditor General

1. Upon the receipt of a complaint by the President of the FRS against the Auditor General or upon determination of grounds for the removal of the Auditor as stipulated in Article 21 (5) & (6), the President of the FRS shall appoint an independent committee consisting of seven (7) members,



including:

- a) The Chairperson of the Budget & Finance Committee of the House of the People;
 - b) The Chairperson of the Budget & Finance Committee of the Upper House;
 - c) Two (2) sitting Judges who are members of the Supreme Court of the country;
 - d) The Chairperson of the Somali Non-state Actors Association;
 - e) The Chairperson of the Somali Bar Association at the Federal level; and
 - f) The Chairperson of the Association of Somali Accountants at the Federal level.
2. The committee members shall conduct a thorough assessment, investigation, and analysis of the issues prompting the complaint against the Auditor General and whether these issues warrant allegations. Within a maximum period of forty-five (45) days, they shall submit their findings and recommendations to the President of the FRS for adjudication.
 3. Pursuant to the varying paragraphs of Article 21 of this Law, upon removal or resignation of the Auditor General, such action shall be duly published in the Official Bulletin of the government, and a new Auditor General shall be appointed within a period of ninety (90) days.
 4. During the interim period, functions of the Office shall be continued by the Deputy of the Auditor General, who had previously undertaken audit responsibilities from among the two Deputies of the Auditor General, until the appointment of a new Auditor General.



Article 23: Deputies of the Auditor General

1. Two deputies shall be designated as deputies of the Auditor General.
2. The deputies of the Auditor General may be selected from among the senior officers of the Office of the Auditor General or recruited externally, provided that they meet the criteria outlined in Article 17 of this Law.
3. In the event that the deputy of the Auditor General is chosen from the ranks of the Office's officers, their appointment shall be made in accordance with the Office of the Auditor General's staff promotion procedures.
4. An externally selected Deputy of the Auditor General shall be engaged by the Office of the Auditor General through an open competition process consistent with this law.
5. The appointments of the deputies of the Auditor Generals shall be recommended by the Auditor General of the FRS, and appointed in a Presidential Decree issued by the President of the FRS.
6. One of the two deputies who is appointed as the acting deputy by the Auditor General shall:
 - a) Assume the responsibilities of the Auditor General during any periods of absence of the Auditor General due to leave, work trip, or illness.
 - b) Perform the functions of the Office in line with the directives established by the Auditor General.
 - c) While acting or serving in the capacity of the Auditor General, the deputy of the Auditor General shall possess equivalent powers, immunities, and independence as the Auditor General.



Article 24:

Dismissal of the Deputies of the Auditor General

1. The removal of the Deputies of the Auditor General from Office shall adhere to the appointment procedures stipulated in Article 23 of this Law, in accordance with the dismissal or termination procedures delineated in the approved human resource management policy of the Office of the Auditor General of the FRS.
2. The Deputies of the Auditor General may also be removed from their positions due to their incapacity to fulfill the duties and responsibilities of their office, resulting from a medical condition or a clear violation of their professional obligations related to the functions of the Office.
3. The removal of a Deputy of the Auditor General shall be initiated by the Auditor General and regulated by decree of the President of the FRS.

Article 25:

Personnel of the Audit Office

1. The Office of the Auditor General of the FRS, as an independent government institution established under the Constitution of the FRS, shall employ such personnel as necessary for the effective execution and operation of the office's functions as outlined in this law.
2. Recruitment of staff for the Office shall be conducted through an open competition process, assessing knowledge and experience pertinent to the functions of the Office, in compliance with the Civil Service Law of the government and the Human Resources Management Policy of the Office of the Auditor General.
3. All recruitment and selection processes for staff members shall adhere to efficient procedures based on proficiency, experience, and professional standards, as outlined in the



- policies and bylaws of the Office of the Auditor General.
4. The Office of the Auditor General shall develop and implement approved policies and bylaws governing the operations of the Office, specifying all conditions, requirements, promotions, disciplinary measures, and other matters pertaining to staff management in accordance with this law and the Civil Service Law of the government.
 5. Personnel of the Office of the Auditor General of the FRS shall be registered with the National Civil Servant Commission of the Federal Government of Somalia.
 6. Staff recruitment procedures shall align with those applicable to other independent offices in accordance with the Civil Servant Law.
 7. Promotion, compensation (salary and allowances), and provision of benefits to Office employees shall follow a process prioritizing the unique nature of their work distinct from other government positions, safeguarding the Office's independence, and addressing rights arising from the working conditions of Office employees.
 8. Rights and conditions, including salaries, shall conform to legal provisions and civil service regulations, with provisions for incentives and bonuses based on additional work requirements or deemed necessary for Office duties, funded within the Office's approved budget, as defined procedurally in accordance with the law.
 9. The Office of the Auditor General of the FRS shall establish two committees, namely, the Promotion, Reward, and Disciplinary Committee, and the Workplace Committee, operating in compliance with the Civil Servant Law of the government.



CHAPTER FIVE: BUDGET AND ACCOUNTABILITY

Article 26: The Budget

The Office of the Auditor General of the FRS shall have its own budget to effectively fulfill its statutory obligations. The Office shall prepare its budget and submit it to the Minister of Finance for inclusion in the Government Budget Allocation Book.

Article 27: Grants

1. In addition to government budget allocations, the Office of the Auditor General of the FRS may receive grants from donor agencies to enhance its service to the government, which may encompass short-term or long-term training, development, or tools facilitating its operations.
2. Any agreement entered into by the Office of the Auditor General to receive a grant, including non-monetary grants from donors or private individuals, shall adhere to the financial management procedures of the country and the government's budget plan.

Article 28: Annual Performance Report of the Office of the Auditor General of the FRS

1. Annually, the Auditor General shall submit to both Houses of the Federal Parliament of Somalia, the President of the FRS, and the Prime Minister of the Government of the FRS, an annual performance report along with financial statements prepared by the Office of the Auditor General of



the FRS.

2. The report shall encompass an assessment of the extent to which the Office of the Auditor General of the FRS has accomplished its annual plan, financial statements and budgetary documents of the Office of the Auditor General of the FRS.
3. The annual performance report issued by the Office of the Auditor General shall be made accessible on the website of the Office of the Auditor General, allowing interested parties to access it, subject to the provisions articulated in Article 5 (21), forbidding the disclosure of confidential information not intended for public dissemination.



CHAPTER SIX: COOPERATION AT NATIONAL OR INTERNATIONAL LEVEL

Article 29: Cooperation at National Level

1. The Office of the Auditor General of the FRS shall cultivate professional relationships with all Offices of the Auditor General of the Federal Member States of the Federal Government.
2. The Office of the Auditor General of the FRS shall annually ensure that a financial audit is conducted on the funds disbursed by the Government of the Federal Republic of Somalia to all Federal Member States of the Federal Government.
3. The Office of the Auditor General of the FRS shall likewise ensure that an annual audit is conducted on all grants, donations, and international loans extended to the Federal Member States of the Federal Government, whose agreements have been entered into by the Government of the Federal Republic of Somalia.
4. The Office of the Auditor General of the FRS shall issue complete audit reports, submitting them to the audited Federal Member State, the two Houses of the Parliament, the President of the FRS, and the Prime Minister of the Federal Government of Somalia.

Article 30: Cooperation at International Level

The Office of the Auditor General of the FRS may engage in collaborations with audit institutions of other governments or international audit organizations to undertake audit functions at



the national or international level, including hybrid audit activities. Furthermore, the Office can accede to membership in the International Organization of Supreme Audit Institutions (INTOSAI) in accordance with the laws of the Federal Republic of Somalia.

Article 31: External Audit

To safeguard legal integrity, prevent abuse of authority, and ensure compliance with statutory provisions, professional standards, and international auditing systems, the Budget and Finance Committee of the Parliament shall, once every two years, engage an independent audit firm. This firm will assess whether the Office of the Auditor General conducted its duties for the preceding two years in accordance with the laws of the country, professional and international standards governing the auditing of government accounts.



CHAPTER SEVEN: OFFENCES AND PUNISHMENTS

Article 32: Offences

1. A person commits a crime when:
 - a) Without having legal justification or excuse, they willfully obstruct auditors of the Office of the Auditor General from executing their duties as specified by law.
 - b) Without reasonable excuse, they refuse or fail to comply with any order or directive issued by the Office of the Auditor General of the FRS regarding an ongoing audit activity.
 - c) Without having legal justification or excuse, they refuse or fail to provide an auditor from the Office of the Auditor General of the FRS access to any asset books, records, cash balances, or other documents, electronic information, or other data indicated in this law.
 - d) They knowingly provide an Auditor from the Office of the Auditor General of the FRS with false or falsified documents with the intention of concealing or misleading the Office of the Auditor General.
2. Additionally, any member of the Office of the Auditor General of the FRS commits a crime if:
 - a) They demand or accept any bribe or reward to delay or refrain from performing their duties.
 - b) They knowingly fail to report to the Auditor General any violation or irregularity encountered during the performance of their audit duties.
 - c) They submit a report to the Auditor General that they know to be false or without reason to believe it to be accurate, such as wrong registration or warrant of a payment.
 - d) They misuse or misappropriate information discovered



while conducting an audit examination of any account mentioned in the law.

- e) They encourage a government institution head, internal auditor, or government official to commit or omit any act of their responsibility.
- f) The omission or commission of such action results in the embezzlement of government funds or violation of administrative laws and negligence of the public interests of the Federal Government.
- g) When a person employed in the Office of the Auditor General of the FRS willfully abuses their powers specified under this law.

Article 33: The Punishments

1. Any person accused of one or more of the crimes cited in Article 32 of this law and found guilty shall be sentenced with a fine, imprisonment, or both, in accordance with the Somali Penal Code.
2. If a person is finally convicted of an offense involving fraud, delay or misuse of public funds, the Office of the Auditor General of the FRS shall refer the matter to the Office of the Attorney General and law enforcement agencies to recover the misappropriated funds through fraud, delay and misuse, which is considered part of the assets of the Federal Government of Somalia.



CHAPTER EIGHT: RECORD, ENFORCEMENT AND OTHER MATTERS

Article 34: Report Archiving

The reports and audit results conducted by the Office of the Auditor General are recorded in the Archive Section of the Office of the Auditor General of the FRS and classified as private information not intended for public dissemination and one intended for the public.

Article 35: The Office Assets

All goods and assets of the Office of the Auditor General are part of the Government's resources and are governed by the laws governing the Federal Government's assets.

Article 36: The Regulations

1. The Auditor General of the FRS shall develop regulations to enforce this Law and the administrative and operational procedures of the Office, including:
 - a) Disciplinary actions and rewards of the employees;
 - b) Recording of documents and the Office's confidential information;
 - c) Code of Conduct of the Office of the Auditor General;
 - d) Procedures for entering into agreements related to the office activities.
2. The Office of the Auditor General of the FRS can develop manuals, instructions and procedures as necessary to specify in detail the responsibilities and duties relating to the implementation of this law and its regulations.



3. The Minister of Finance shall submit the regulations issued by the Auditor General to the Council of Ministers for approval, while notifying the Budget and Finance Committees of both Houses of the Federal Parliament of Somalia. The approved regulations shall be published in the Official Bulletin.
4. The regulations issued under clause 1 of this article, must be in line with this law.

Article 37: Repeal

This law repeals any conflicting or incompatible laws regarding the audit activities of the country, and replaces the previous laws on Audit, specifically Law No. 34, of 14/04/1972.

Article 38: Entry into Force

This law shall enter into force upon approval by both Houses of the Federal Parliament of Somalia, signed by the President of the Federal Republic, and published in the Official Bulletin of the Federal Republic of Somalia.

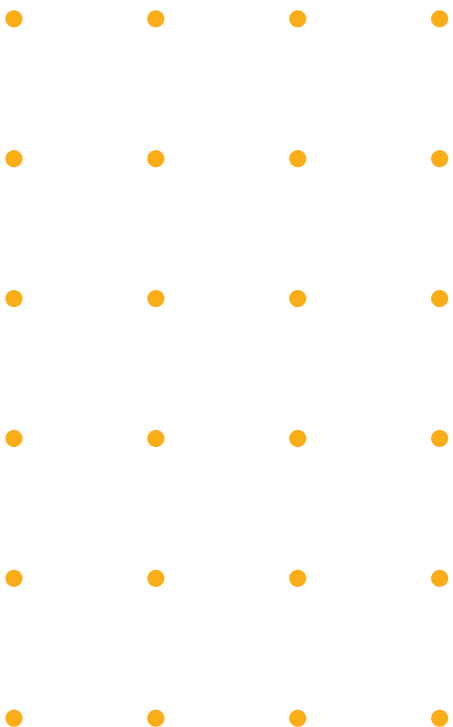


Disclaimer

This English translation of the Law of the Office of the Auditor General, Law No. 14, 2023, aligns with the original Somali version of the law, which was approved by the Federal Parliament of Somalia and signed by the President of the Federal Republic of Somalia. Any discrepancies in wording or meaning between this translation and the original Somali version are unintentional. In all such cases, the meaning and intent of the original Somali text shall prevail.







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