



**Somalia Releases  
2024 Performance  
Report: Reform,  
Results, and  
Responsibility...**

**Somalia's Auditor  
General Showcases  
Leadership at  
AFROSAI-E Summit...**

**Federal and State  
Auditors Sign Landmark  
Agreement on Unified  
Oversight...**



Welcome to the first 2025 edition of the OAGS Insight Newsletter. This issue highlights Somalia's progress in public financial management, judicial reforms, international cooperation, and institutional professionalization. With key developments such as the launch of the 2025 Audit Plan, and regional engagements through ACINET and AFROSAI-E, OAGS continues to build credibility, capacity, and public trust. This edition summarizes these achievements and outlines our ongoing strategic priorities for the year ahead.



## **47<sup>th</sup> EAC Council of Ministers Meeting**

Arusha, Tanzania, 22<sup>nd</sup> April, 2025



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# SAI Somalia Releases 2024 Performance Report: A Year of Progress, Reform, and Challenges

**Mogadishu, Somalia:** The Office of the Auditor General of the Federal Republic of Somalia (SAI Somalia) has officially released its 2024 Performance Report, providing a comprehensive overview of the institution's achievements, internal reforms, and persistent challenges.

Submitted to the President, Prime Minister, and both Houses of the Federal Parliament in accordance with Article 28 of Law No. 14 (2023), the report affirms OAGS's constitutional mandate and its pivotal role in promoting transparency, accountability, and good governance in Somalia.

Spanning 70 pages, the report reflects the institution's continued evolution as a credible and responsive Supreme Audit Institution. Key highlights include the timely submission of financial audit reports; completion of performance audits on two major World Bank-financed programs, the Biyoole Project and the Somalia Crisis Recovery Project (SCRPP); implementation of new digital tools such as the Audit Progress Tracker and the Contract Management System (CMS) to enhance operational efficiency and internal oversight; execution of forensic and information systems audits that identified governance risks and recommended remedial actions; and the registration of over 850 government contracts and decrees, reinforcing transparency in public procurement and decision-making.

The Office also scaled up public engagement through stakeholder workshops and communication campaigns, reinforcing its commitment to inclusive oversight and civic accountability.

"Good governance begins with good audits, and good audits start with empowered institutions," said Auditor General H.E. Ahmed Isse Gutale. "The work we do today lays the foundation for a more transparent and accountable Somalia."

Despite the progress, the report candidly addresses ongoing challenges, including limited implementation of audit recommendations by MDAs, weak internal audit systems across public entities, and resource gaps affecting specialized audit functions.

Looking ahead to 2025, OAGS aims to expand its risk-based audit approach, strengthen internal quality control and assurance mechanisms, deepen coordination with federal and state-level oversight institutions, and enhance the use of technology and data analytics in audit delivery.

The release of this report marks another step in OAGS's mission to be more than a watchdog, it stands as a proactive agent of reform and a catalyst for improved public sector governance in Somalia..

**"We are committed to transparency and ready to account for our performance, this report reflects both our progress and our responsibility."**



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EE JAMHUURIYADDA FEDERAALKA SOOMAALIYA

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# Strengthening Justice Through Accountability: Auditor General Calls for Judicial Reform at National Conference

**Mogadishu, Somalia – January 15, 2025:** At the 7th National Annual Judicial Conference held in Mogadishu, the Auditor General of the Federal Republic of Somalia, H.E. Ahmed Isse Gutale, emphasized the urgent need for judicial modernization as a cornerstone of effective governance.

In his keynote address, the Auditor General highlighted the essential relationship between judicial institutions and the Office of the Auditor General of Somalia (OAGS), stating that “a strong, transparent judiciary is vital for accountability, rule of law, and the efficient delivery of justice.”

AG Gutale referenced Law No. 14, which governs the operations of the OAGS, as a foundational framework for cooperation between oversight institutions and the judiciary. He noted that judicial inefficiencies, particularly the lack of court specialization, have hindered justice and placed unnecessary financial burdens on the government.

“We have cases involving stolen public assets where convicted individuals remain in prison due to legal loopholes and prolonged litigation processes. This adds further cost to the public purse and undermines confidence in justice,” he said.

To address this, the Auditor General proposed the creation of specialized court divisions focused on key areas such as financial crimes, money laundering, taxation disputes, cybercrimes, and environmental violations. These specialized courts, he argued, would not only streamline the judicial process but also generate employment opportunities for legal and forensic professionals, contributing to job creation and youth empowerment.

AG Gutale further urged the Ministry of Justice to lead efforts in building international partnerships that enhance cross-border cooperation, particularly in the fight against the misappropriation of public resources and asset recovery.





Another focal point of his speech was the enactment of Law No. 14 of 2023, which has significantly expanded the mandate of the OAGS. The law authorizes the Office to conduct a wide range of audits, including financial, compliance, performance, forensic, and information systems audits, designed to improve transparency, detect corruption, and strengthen oversight across public institutions.

“This new law is a transformative step in our journey toward accountable governance. It enables us to better serve the Somali people by ensuring that public resources are used efficiently and lawfully,” said AG Gutale.

The Auditor General concluded his remarks by reaffirming OAGS’s commitment to supporting the judiciary and other key state institutions in fostering a fair, transparent, and accountable public sector.





# Somalia's Federal and State Auditors General Sign Landmark Collaboration Framework Agreement



**Mogadishu, Somalia – January 22, 2025:** In a groundbreaking move to enhance public sector accountability, the Offices of the Auditor General of the Federal Republic of Somalia (OAGS) and the Federal Member States (FMS) have signed a landmark Collaboration Framework Agreement (CFA). This three-year agreement (2025–2027) marks the first formal partnership between federal and state-level audit institutions, setting a new standard for unified oversight and governance in Somalia.

Signed by Auditor General H.E. Ahmed Isse Gutale and his counterparts from Puntland, Jubbaland,

South West, Galmudug, and Hirshabelle, the CFA paves the way for joint audits, transparent information sharing, institutional capacity building, and legal harmonization. It also outlines clear mandates for auditing donor-funded projects and federal-state financial flows, with joint audits governed by mutually developed Terms of Reference.

The agreement follows the successful high-level technical meeting held in June 2024, where federal and state audit offices agreed to formalize cooperation and form technical teams to lead implementation. The CFA includes provisions for joint capacity-building efforts, advocacy with parliaments,



and increased public engagement through civil society and the media.

Reaffirming their constitutional independence, Somalia's Auditor Generals committed to building a professional and unified audit ecosystem that strengthens accountability and improves service delivery for all citizens.

The agreement will be monitored through annual rotational meetings and regular technical reviews to assess implementation and impact.

This landmark collaboration is expected to establish a more unified, professional, and effective audit ecosystem across Somalia, laying a strong foundation for enhanced governance and improved service delivery for all Somali citizens.

“This agreement is a turning point in Somalia’s oversight landscape. It demonstrates our shared commitment to speak with one voice, uphold integrity, and deliver unified accountability to the Somali people.”



# OAGS Joins ACINET: Advancing Somalia's Anti-Corruption Agenda

**Beirut, Lebanon - February 11, 2025 :** In a pivotal step toward strengthening governance and public sector integrity, the Office of the Auditor General of the Federal Republic of Somalia (OAGS) has officially joined the Arab Anti-Corruption and Integrity Network (ACINET). This milestone reinforces Somalia's commitment to regional cooperation in combating corruption and enhancing transparency and accountability across public institutions.

ACINET, established with the support of the United Nations Development Programme (UNDP), unites oversight and anti-corruption agencies from the Arab world and East Africa. The network facilitates peer learning, policy dialogue, and joint action on critical governance issues, including public financial management, asset recovery, anti-bribery frameworks, and citizen engagement.

By joining ACINET, OAGS gains access to a dynamic platform of expertise and collaboration. The Office

will actively engage in specialized working groups, benefit from technical assistance, and participate in capacity-building initiatives that promote best practices and policy alignment with international anti-corruption standards.

"Joining ACINET enhances our ability to align with global norms and benefit from the shared wisdom of reformers across the region," stated Auditor General H.E. Ahmed Isse Gutale. "It reflects our determination to strengthen institutional integrity and rebuild public trust in Somalia."

This development comes at a critical time as Somalia deepens reforms in financial oversight, legal frameworks, and stakeholder engagement. Through ACINET, OAGS is poised to amplify its impact, build institutional resilience, and contribute to Somalia's broader goals of sustainable governance and accountable state-building.



# THE FRAUD TRIANGLE



Protect your organization from fraud. Understand the Fraud Triangle and learn how to identify and mitigate these risks:

- **Pressure:** The force driving the fraud.
- **Opportunity:** The chance to commit fraud.
- **Rationalization:** The justification for the fraud.



# Auditor General Gutale Launches Ambitious 2025 Audit Plan to Bolster Transparency and Public Accountability

**Mogadishu, Somalia – February 20, 2025:** The Auditor General of the Federal Republic of Somalia, H.E. Ahmed Isse Gutale, has officially launched the 2025 Annual Overall Audit Plan, marking a bold step in Somalia's journey toward improved financial oversight, transparency, and governance.

Grounded in Audit Law No. 14 of 2023 and the Public Financial Management Act, the plan is a cornerstone of OAGS's 2023–2027 Strategic Vision. It sets out a robust audit schedule covering federal ministries, agencies, embassies, and over 30 ma-

yor donor-funded projects, representing nearly 47% of the national budget.

"This plan is about more than audits, it's about safeguarding public trust and ensuring every Somali shilling works for the people," said Auditor General Gutale during the signing ceremony.

The 2025 Audit Plan includes compliance audits for 24 high-risk institutions; performance audits targeting government-run hospitals and the Central Prison; special audits of foreign missions, tax





equipment procurement, and Hajj services; and information systems audits of NIRA, SBRS, SOMCAS, and key sectoral digital platforms.

Audits will be conducted in line with international standards (ISSAIs and ISAs), with quality assured through the Somalia SAI Enhancement Audit Tool (S-SEAT). Final reports will be submitted to Parliament and published in both Somali and English to ensure public access and engagement.

“We are not just auditors, we are accountability champions. This is our moment to deliver results that restore public confidence and strengthen the foundations of good governance,” Gutale emphasized.

With this comprehensive plan, OAGS reinforces its leadership role in fostering a transparent, effective, and citizen-centered public sector.

*“Auditing is more than oversight, it’s a commitment to accountability. This plan is our blueprint to protect public resources, uphold integrity, and deliver real value to citizens.”*



## Overview of the Planned Audits for 2025

Types of Audits Conducted OAGS on the Financial Year 2024



# Office of the Auditor General Hosts Iftar Dinner to Promote Unity & Public Engagement

**Mogadishu, Somalia – March 13, 2025:** In the spirit of Ramadan and national unity, the Office of the Auditor General of the Federal Republic of Somalia (OAGS) organized a special Iftar dinner in Mogadishu, bringing together a diverse group of dignitaries, leaders, and representatives from across Somali society. The event, titled “Afur Wadaag” (Shared Iftar), created a welcoming platform for dialogue, connection, and reflection among those committed to the country’s governance and development.

The Iftar was attended by representatives from key Ministries, Departments, and Agencies (MDAs), as well as members of civil society organizations, academic institutions, media professionals from national and independent outlets, religious scholars, community elders, and professional bodies such as the Somali Institute of Certified Public Accountants (SICPA). This diverse mix of attendees demonstrated the inclusive vision of OAGS in building bridges across sectors and reinforcing a shared commitment to transparency, accountability, and service to the nation.





In his welcoming remarks, Auditor General H.E. Ahmed Isse Gutale emphasized the deeper meaning of the gathering: “This evening is not only about sharing a meal. It is about coming together as a nation leaders, citizens, institutions bound by a shared responsibility to serve, to uphold integrity, and to move Somalia forward.”

The event provided a unique opportunity for informal engagement outside of official settings, allowing government and non-government stakeholders to interact in a warm and spiritually reflective atmosphere. Guests expressed appreciation for the Office’s leadership in hosting such a meaningful occasion that reflects both cultural values and the importance of inclusive governance.

Deputy Auditor General, Mr. Abdijamal Abdullahi, also addressed the guests, highlighting the importance of trust and collaboration in advancing public financial management and institutional accountability. He noted that strengthening relationships between oversight bodies and the people they serve is essential to rebuilding public trust.

The Iftar dinner comes at a time when Somalia is undergoing critical reforms in governance, public sector performance, and service delivery. Through events like these, OAGS continues to demonstrate that its work extends beyond audits and reports it also involves engaging with the broader public, promoting civic values, and reinforcing social cohesion.

As the evening concluded with prayers for peace and progress, many guests left with a renewed sense of collective responsibility and hope for Somalia’s future.





# Somalia's Auditor General Participates in UNCTAD Global Conference on Debt Management & Development Financing

**Geneva, Switzerland – March 17–19, 2025:** The Auditor General of the Federal Republic of Somalia, Avv. Ahmed Isse Gutale, led the Somali delegation at the 14th United Nations Conference on Trade and Development (UNCTAD) Debt Management Conference, held at the United Nations Office in Geneva.

This high-level biennial forum brought together global policymakers, economists, and develop-

ment finance experts to tackle some of the most urgent issues in international debt management and sustainable development financing. The 2025 conference focused on aligning debt strategies with global development goals, while helping countries build resilience against external financial shocks.

Key discussions centered on strengthening debt sustainability frameworks, enhancing fiscal resil-





ience amid global economic volatility, mobilizing domestic and external resources to support the 2030 Agenda, and promoting transparent, accountable debt practices.

During the conference, Auditor General Gutale shared Somalia's recent achievements in public financial management and debt reform. He particularly highlighted the country's successful completion of the Heavily Indebted Poor Countries (HIPC) Initiative, a major milestone in Somalia's fiscal recovery and re-engagement with the global financial system.

*"Somalia's experience shows how reform, accountability, and international cooperation can restore fiscal sovereignty and unlock new pathways for sustainable development,"* stated Auditor General Gutale during his address.

He emphasized the importance of debt transparency, institutional integrity, and evidence-based policymaking in achieving long-term development goals. He also called for closer collaboration between Supreme Audit Institutions (SAIs) and international debt actors to ensure public accountability in debt acquisition and use.

Somalia's active participation in this global forum signals the country's growing role in international financial discourse and its continued commitment to responsible borrowing, sound debt governance, and economic resilience.





# SAI Somalia Launches National Institute of Auditors to Strengthen Professional Excellence in Public Sector Auditing

**Mogadishu, Somalia – April 08, 2025** :The Office of the Auditor General of the Federal Republic of Somalia (OAGS) has officially established the National Institute of Auditors, the country's premier training and capacity-building center for public sector auditing and leadership development. This milestone marks a transformative step in advancing professionalization, building leadership capacity, and ensuring the highest standards of public financial oversight.

The decision, formalized through a directive issued by Auditor General H.E. Ahmed Isse Gutale in accordance with Law No. 14 of 2023, underscores OAGS's vision to create a modern, skilled, and forward-looking audit workforce. The creation of NIA addresses long-standing gaps in auditor training, ethical practice, and strategic leadership, laying the foundation for a culture of competence, integrity, and reform-driven oversight.



For decades, SAI Somalia has navigated complex reform stages while facing significant resource and capacity challenges. The establishment of the National Institute of Auditors aligns with the new Audit Law and Somalia's national vision for strong, independent oversight institutions. NIA will serve as the official training and leadership hub for all audit professionals, preparing them to meet emerging challenges with technical expertise and strategic vision.

Auditor General Gutale emphasized the strategic importance of NIA Somalia:

*"The National Institute of Auditors is more than a training center; it is a leadership engine for Somalia's audit profession. By equipping our auditors with world-class skills, strong values, and strategic thinking, we are preparing leaders who will drive accountability, strengthen public trust, and deliver lasting reform."*

NIA will work closely with SAI Somalia departments, regional audit offices, and development partners to deliver high-quality training, leadership development, mentorship, and professional certification programs. The goal is to institutionalize excellence, ensuring that every auditor meets the competency and leadership standards required for effective, credible, and transparent audits.

This initiative reaffirms OAGS's position as a reform-driven Supreme Audit Institution, placing leadership, professional capacity, and accountability at the heart of Somalia's journey toward better governance. Through the National Institute of Auditors, OAGS is setting a benchmark for excellence, building a generation of highly skilled auditors who will safeguard transparency, strengthen institutions, and inspire public confidence for years to come.

## The institute's mandate covers all key audit disciplines, including:



# Somalia's Auditor General Joins Global SAI Leaders in Madrid for Transformative Leadership Forum

**Madrid, Spain – April 17, 2025 :** The Auditor General of the Federal Republic of Somalia, H.E. Ahmed Isse Gutale, joined heads of Supreme Audit Institutions (SAIs) from around the world for a high-level leadership forum in Madrid, Spain, as part of the IDI Mastery Initiative. The event, held under the theme “Mastering the Moment: Leading Through Complexity,” served as a platform for strategic dialogue, peer learning, and global cooperation in public sector auditing.

Organized by the INTOSAI Development Initiative (IDI) in collaboration with the Office of the Auditor General of Spain, the Universidad Autónoma de Madrid, and supported by the Swiss State Secretariat for Economic Affairs (SECO), the forum aimed to equip public audit leaders with the vision and tools to lead effectively through uncertainty, reform, and institutional challenges.

“It was a powerful moment of learning and exchange,” said Auditor General Gutale. “The insights





shared by global audit leaders and development partners deepened our understanding of how SAIs can strengthen resilience, uphold integrity, and serve citizens more effectively.”

The three-day forum featured engaging sessions with experts from the World Bank PEFA Secretariat, International Monetary Fund (IMF), OECD, and Transparency International España. Topics ranged from institutional credibility and public financial management to integrity systems, innovation, and managing fiscal risk in a changing world.

The initiative also emphasized ethical leadership, organizational culture, and strategic communication as central pillars for building public trust and driving impactful reform.

Somalia’s participation reflects the country’s reform momentum and commitment to aligning its public financial oversight with global best practices. The Office of the Auditor General of Somalia (OAGS) continues to emerge as a proactive institution embracing innovation, professionalism, and international collaboration.

The presence of AG Gutale at the Madrid forum reaffirms Somalia’s position as an active contributor to the global accountability community and its ongoing mission to shape a transparent and resilient future.

**“Leadership in public audit today means navigating uncertainty with integrity, courage, and vision. This forum challenged us to reflect deeply, think boldly, and collaborate meaningfully with peers around the world to build more accountable and resilient institutions.”**

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



# Somalia's Strong Role Recognized as 47<sup>th</sup> EAC Council of Ministers Meeting Concludes in Arusha



**Arusha, Tanzania – April 22, 2025:** Somalia's growing influence within the East African Community (EAC) was prominently recognized during the 47<sup>th</sup> Ordinary Meeting of the EAC Council of Ministers, held at the EAC Headquarters in Arusha. The Office of the Auditor General of the Federal Republic of Somalia (OAGS) received special commendation for its active participation in the financial audit of EAC institutions, highlighting Somalia's strong commitment to transparency, accountability, and regional integration.

The four-day hybrid meeting brought together ministers, senior officials, and oversight bodies from across the region. Auditor General H.E. Ahmed Isse Gutale represented Somalia and played a key role in the deliberations of the EAC Audit Commission, reinforcing the country's evolving presence in regional governance and oversight.

"It was an honor to visit EAC Secretary General Ms. Veronica Mueni Nduva at the EAC Headquarters, alongside fellow members of the EAC Audit



Commission,” said Auditor General Gutale. “Somalia remains firmly committed to strengthening regional partnerships and advancing accountability across the EAC.”

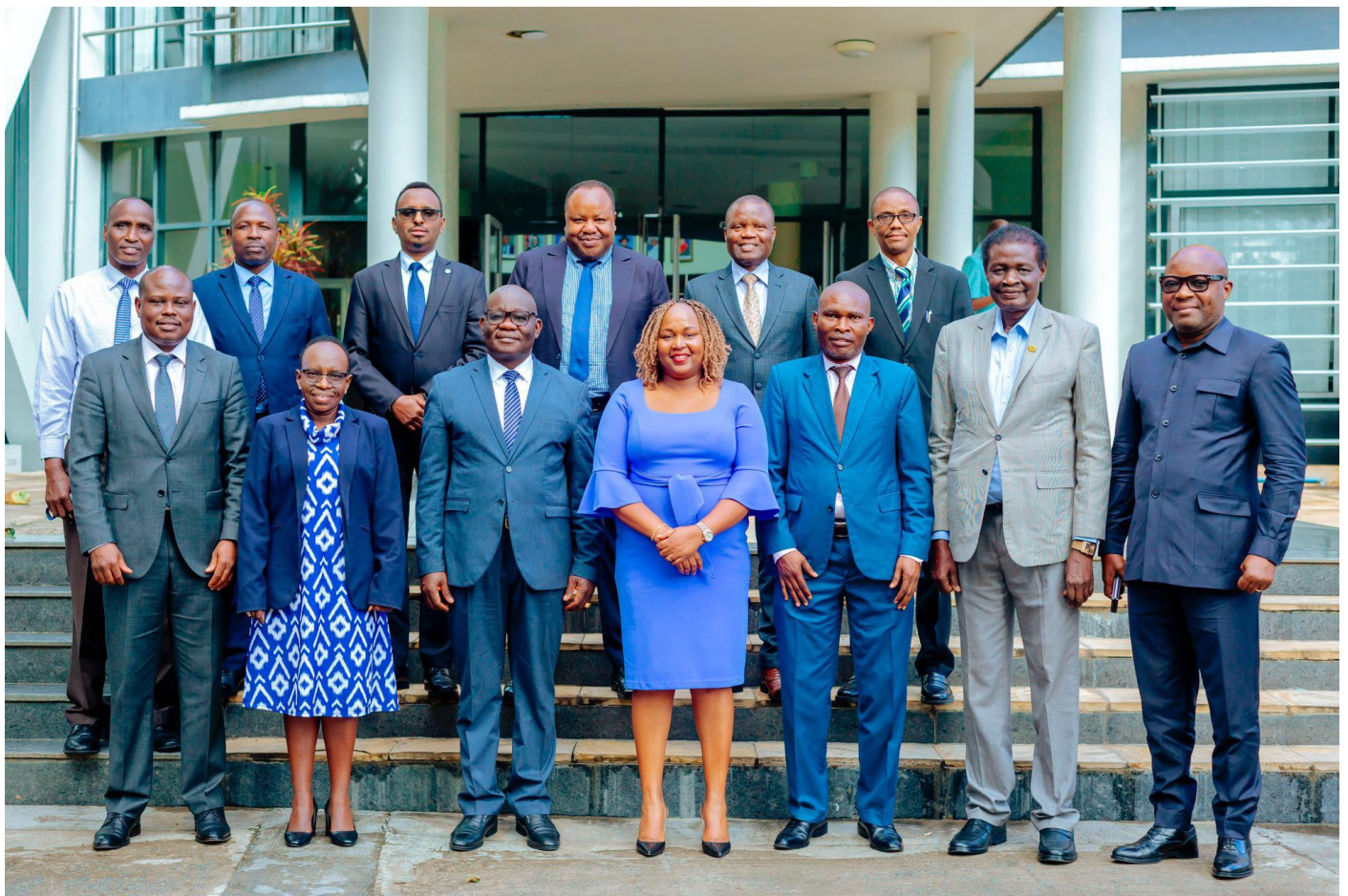
The Council’s agenda featured high-level discussions on the regional fiscal budget, security developments, particularly in South Sudan, as well as institutional performance and policy coordination. In her opening remarks, Ms. Annette Mutaawe Ssemuwemba, EAC Deputy Secretary General for Customs, Trade, and Monetary Affairs, praised the Secretariat’s continued progress and emphasized the need for deeper integration and financial discipline.

Secretary General Ms. Nduva also expressed appreciation for Somalia’s proactive engagement, noting that its participation reflects a meaningful contribution to the EAC’s collective progress. The EAC Audit Commission further acknowledged the professionalism of the Secretariat and reiterated the importance of maintaining robust financial oversight across all community institutions.

The 47<sup>th</sup> Council of Ministers meeting concluded with a strong call for unity, enhanced cooperation, and a renewed commitment to sound governance principles. Somalia, through the leadership of the Office of the Auditor General, continues to embody these values as it strengthens its role within the East African Community.

**“Somalia’s voice is growing stronger in the region, not only through presence, but through principled action, professional contribution, and a shared commitment to accountability.”**

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



# Auditor General Welcomes New EU SFA Project Director, Reinforces Strategic Oversight Partnership



**Mogadishu, Somalia - May 7, 2025:** The Auditor General of the Federal Republic of Somalia, H.E. Ahmed Isse Gutale, officially received Mr. Menno Jan van der Ven, the newly appointed Director of the European Union's Somalia Financial Accountability Technical Assistance (EU SFA) Project, during a courtesy and introductory meeting held at the Office of the Auditor General (OAGS) in Mogadishu.

The meeting served as an opportunity to reaffirm and deepen the strategic collaboration between the OAGS and the European Union, with a shared focus on enhancing public financial accountability, institutional transparency, and governance reforms in Somalia.

During the discussions, Auditor General Gutale provided a comprehensive overview of the Office's recent milestones, including key audit accomplishments, institutional reforms, and strategic priorities outlined in the 2025 roadmap. He acknowledged the critical role of the EU SFA project in strengthening the capacity and independence of Somalia's Supreme Audit Institution.

"Our collaboration with the European Union is a cornerstone of our reform journey," said AG Gutale. "It has helped elevate our capacity, credibility, and influence. We are fully committed to deepening this partnership to deliver meaningful results for the Somali people."



Mr. van der Ven was given a guided tour of key OAGS departments, offering him a firsthand perspective on the Office’s operational structure, audit workflows, and modernization initiatives. The visit provided a valuable opportunity to explore ongoing technical assistance efforts and identify new areas for collaboration, particularly in audit quality assurance, public financial management, and stakeholder engagement.

The EU SFA project continues to play a pivotal role in supporting OAGS through targeted training, advisory services, and system development—all designed to reinforce institutional independence and effectiveness.

The meeting concluded with both parties reaffirming their shared commitment to accountability, transparency, and citizen-centered governance. The visit not only marked the beginning of Mr. van der Ven’s engagement in Somalia but also reaffirmed the EU’s long-standing support for building resilient public institutions that deliver on behalf of the Somali people.



Our partnership with the European Union is more than technical—it’s a shared commitment to integrity, transparency, and building institutions that serve the Somali people.

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



# Somalia's Auditor General Showcases Reform Leadership at 21<sup>st</sup> AFROSAI-E Governing Board Meeting



**Mahé, Seychelles – May 23, 2025:** Somalia's Auditor General, H.E. Ahmed Isse Gutale, delivered a compelling presentation on reform-driven leadership at the 21<sup>st</sup> Governing Board Meeting of AFROSAI-E, held in Mahé, Seychelles from May 19–23, 2025. The high-level summit brought together heads of Supreme Audit Institutions (SAIs) from across Africa to reflect on the achievements of the 2020–2024 Strategic Plan and launch the 2025–2029 Strategic Vision of AFROSAI-E.

The meeting also marked a significant milestone 20 years of AFROSAI-E celebrating two decades of strengthening public accountability, institutional development, and audit excellence across the continent.

During a session titled “Lessons from the SLDP”, Auditor General Gutale shared how the Strategic Leadership Development Programme (SLDP) has transformed the internal culture and strategic direction of the Office of the Auditor General of Somalia (OAGS). He emphasized the shift toward systems thinking, cross-unit collaboration, long-term planning, and a more inclusive approach to leadership.

“The SLDP has helped shape a reflective, value-driven leadership culture at OAGS. We’ve moved from fragmented operations to strategic, purpose-led work, particularly in audit planning, quality assurance, and stakeholder engagement,” said Gutale.

A major highlight of his presentation was Somalia's leadership in developing the Action Learning Proj-



ect on Stakeholder Engagement for SAIs, designed to address critical gaps in the Communication Domain of the Institutional Capacity Building Framework (ICBF). In collaboration with SAIs from Ethiopia, Gambia, Ghana, Kenya, and Sierra Leone, the Somali-led initiative resulted in the creation of the Acacia Model a six-pillar framework for strengthening stakeholder engagement through strategy, simplification, partnerships, feedback, inclusion, and innovation.

“The Acacia Model is not just a tool it’s a mindset shift,” Gutale explained. “We’ve already seen internal cohesion improve, and our ICBF scores in communication should rise.”

As part of institutionalizing this reform, OAGS restructured its Strategic Support Department into a fully-fledged Communications and Stakeholder Engagement Department. The Office is now planning a dedicated budget to support the phased implementation of the Acacia Model, viewing it as a long-term investment in public trust, visibility, and governance credibility.

“In Somalia’s fragile governance landscape, relationships and transparency are essential to achieving meaningful audit impact,” Gutale added. “We’ve learned to lead with purpose and connect our work to the citizens we serve.”

Beyond institutional reform, the Governing Board Meeting addressed several regional priorities, including the launch of the 2025–2029 AFROSAI-E Strategic Plan, the scaling up of the African Professionalisation Initiative (API) to strengthen auditor competencies, and strategies to deepen collaboration between SAIs and national anti-corruption agencies.

In his closing remarks, Auditor General Gutale reaffirmed Somalia’s dual commitment to internal transformation and regional cooperation.

“With AFROSAI-E’s support, we’ve built the foundation for lasting change,” he said. “Somalia’s SAI is no longer watching from the sidelines we are helping shape the future of audit on this continent.”



# OAGS Sets Sights on Auditor Professionalization as Cornerstone of National Oversight Reform

**Mogadishu, Somalia - May 2025:** A young Somali auditor steps into her office at the Office of the Auditor General (OAGS), clutching a certificate she earned after months of late-night study, an internationally recognized professional qualification she achieved while balancing full-time audit assignments. She is not alone. Across OAGS, a growing number of auditors are investing in their professional growth, determined to raise the standards of public service in Somalia.

This is the future OAGS envisions: a credible, technically proficient, and globally respected audit workforce. A workforce capable not only of conducting high-quality audits, but also of helping rebuild public trust and ensure transparency in the use of public resources.

At the heart of this vision lies the Office's Professionalization and Staff Development Initiative, a long-term reform agenda aimed at transforming the national audit function through structured training, international certifications, and a culture of continuous learning.

"We are determined to lead by example. Our goal is not just to train staff, but to transform the culture of public service through professionalism," said H.E. Ahmed Isse Gutale, Auditor General of the Federal Republic of Somalia. "We've proven this vision is achievable, and now, we're working to scale it."

While a growing number of OAGS auditors have already earned international credentials, including ACCA, CPA, CFE, PMP, and qualifications in compliance and performance auditing, full implementation of the plan has been constrained by severe budget limitations. Much of the progress so far has come through self-financed efforts by staff and support from development partners like the INTOSAI Development Initiative (IDI), through its PESA (Professional Education for SAI Auditors) program.

Another promising cohort is currently pursuing qualifications such as CIA, CISA, and CRM, signaling that despite financial constraints, the drive for professional excellence remains strong.

"The most valuable asset we have is our people," said Mukhtar Mohamed Abukar, Deputy Auditor General for Audit Services. "That's why we built this initiative, not just to teach skills, but to embed a mindset of ethical, high-performance leadership."

The Office launched this reform in 2020 following an internal review that revealed capacity gaps in ethics, technical skills, and responsiveness to emerging risks. In response, OAGS began rolling out structured development pathways aligned with international standards and Somalia's national priorities.

Yet, these efforts can only go so far without dedicated, long-term funding.



“We have the systems, the blueprint, and the will,” said Deputy Auditor General Abdijamal Ismail. “What we now need is financial support to institutionalize this progress and expand access to professional training for all audit staff.”

As part of its 2023-2027 strategy, OAGS is seeking support from development partners to establish a sustainable professionalization program. This includes scaling up certification access, building a national audit training center, and formally integrating professional standards across all audit divisions.

OAGS’s reform model is already gaining regional attention. Its push toward professionalization is not simply technical, it is a deliberate step toward building a citizen-facing, reform-driven institution capable of delivering credible audits, reducing corruption risks, and supporting good governance in Somalia.

“Empowered auditors build accountable institutions, and accountable institutions serve the public better,” concluded Auditor General Gutale.



“This newsletter is more than a record of our progress, it is a mirror of our mission. Every page reflects the work, the will, and the values of, an institution determined to serve Somalia with integrity, purpose, and courage. We do not just audit accounts, we account for our role in building a better future for all.”

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

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# SAI Somalia Newsletter Half-Year Recap

The first half of 2025 has marked a pivotal chapter in the transformation of the Office of the Auditor General of Somalia (OAGS). Within just six months, the institution demonstrated strong momentum in reform, resilience, and regional engagement, solidifying its reputation as a credible and responsive Supreme Audit Institution.

Highlights included the release of the 2024 Performance Report and the launch of the 2025 Annual Audit Plan, covering nearly half of the national budget. These milestones reflect a growing commitment to transparency, strategic audit planning, and digital innovation, including systems like the Contract Management System and the Audit Progress Tracker.

OAGS also played a visible regional role, signing a landmark federal-state audit cooperation agreement, joining ACINET, contributing to EAC forums, and participating in the AFROSAI-E Governing Board Meeting. Domestically, the Office pushed for judicial reform, engaged the public through inclusive events, and strengthened partnerships with international actors such as the European Union.

Despite funding constraints, progress continued in professionalizing the audit workforce and institutional capacity. Looking ahead, OAGS remains focused on enhancing audit quality, increasing public engagement, and delivering long-term impact, building on a foundation of accountability, integrity, and public service.

A key milestone in this reform journey was the establishment of the National Institute of Auditors the official training and leadership center of OAGS. NIA will serve as the hub for building professional excellence, developing leadership capacity, and aligning Somalia's audit practices with international standards, ensuring a future-ready Supreme Audit Institution.







**OFFICE OF THE AUDITOR GENERAL**  
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