



SAI Somalia and Partners Review Progress in Strengthening Financial Accountability...

SAI Somalia Highlights Prison Services Audit to Strengthen Accountability and Service Improvement...

SAI Somalia Strengthens Institutional Performance Through Integrated Communication and HRD...



The OAGS Newsletter aims to inform, engage, provide awareness, and inspire stakeholders by communicating the achievements, reforms, partnerships, and ongoing efforts of the OAGS, with the aim of promoting transparency, accountability, and good governance in the public sector.



The 22nd AFROSAI-E Governing Board Meeting

Monrovia, Liberia,
18 to 22 May 2026

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MESSAGE FROM THE AUDITOR GENERAL



The first half of 2026 has been a period of focused delivery, institutional coordination, and measurable progress for SAI Somalia. Guided by our mandate, strategic priorities, and the 2026 Annual Overall Audit Plan, we have continued to strengthen public accountability, improve audit quality, and ensure that our work contributes to better governance and stronger public institutions.

This period began with the approval of the 2026 Annual Overall Audit Plan, which provided clear direction for our audit work and helped align our resources with areas of high public interest and institutional risk. We also intensified early engagement with government institutions through revenue oversight discussions, audit readiness initiatives, and coordination on the registration of government contracts and agreements. These efforts reflect our commitment to preventive oversight and to helping institutions address weaknesses before they become larger accountability challenges.

A central focus of our work remains the transition from audit reporting to audit impact. Through stakeholder engagement on the Performance Audit Report on services provided to inmates at Mogadishu Central Prison, SAI Somalia helped bring attention to public service delivery within the correctional system. We also continued to strengthen follow-up on audit recommendations, with recent implementation results showing encouraging progress. This demonstrates that audit recommendations are increasingly being understood as practical tools for reform, not merely reporting requirements.

During this period, SAI Somalia also invested in its people. Professional training, certification recognition, and international peer learning continued to strengthen the technical capacity,

professional culture, and confidence of our staff. A strong audit institution depends on skilled, ethical, and motivated professionals, and we remain committed to creating an environment where staff can reach their full potential and add greater value to the work of public oversight.

Our regional and international engagement also expanded. Participation in the 22nd AFROSAI-E Governing Board Meeting strengthened Somalia's voice within the regional audit community and created new opportunities for cooperation, knowledge sharing, and institutional visibility. Engagements with the European Union, UNODC, TiKA Somalia, the Turkish Court of Accounts, and other partners further supported our capacity-building agenda and reinforced the importance of partnerships that deliver tangible results.

The progress reflected in this edition shows that accountability is strengthened through planning, cooperation, professional development, and follow-up action. I extend my appreciation to Parliament, government institutions, Federal Member State audit offices, development partners, regional and international peers, and the dedicated staff of SAI Somalia for their continued collaboration and commitment.

As we move into the second half of 2026, our focus remains clear: improving audit quality, strengthening the implementation of recommendations, expanding audit impact, and safeguarding public resources for the benefit of the Somali people. Our work continues, and so does our commitment to transparency, integrity, and public trust.

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Auditor General Signs 2026 Annual Overall Audit Plan



Mogadishu, Somalia, 1 January 2026: The Auditor General of the Federal Republic of Somalia, H.E. Ahmed Isse Gutale, has officially approved and signed the 2026 Annual Overall Audit Plan (AOAP), establishing the strategic direction for the Office of the Auditor General's audit activities during the year.

The Plan serves as the institution's principal operational roadmap, guiding the planning, execution, quality management, reporting, and follow-up of audits across the Federal Government

of Somalia. Developed using a risk-based approach, the Plan aligns audit priorities with national governance challenges, public interest concerns, legal requirements, and the strategic objectives of the Office.

The 2026 Plan outlines an expanded audit programme covering financial audits, compliance audits, performance audits, and information systems audits. It identifies key sectors, institutions, and programmes that will be subject to audit scrutiny, ensuring that oversight efforts

are focused on areas with the greatest impact on public resource management, service delivery, and accountability.

A major feature of the 2026 Plan is the continued expansion of audit coverage across government institutions and public programmes. By broadening the scope of audit work and prioritizing high-risk areas, the Office aims to provide Parliament, government institutions, development partners, and citizens with timely and credible assurance on the management of public resources.

Speaking on the approval of the Plan, Auditor General Ahmed Isse Gutale emphasized the importance of strategic planning in strengthening accountability and public trust.

“Effective oversight begins with effective planning. The 2026 Annual Overall Audit Plan provides a clear framework for directing our resources toward the areas that matter most to citizens, strengthening accountability, improving public sector performance, and ensuring that public resources are managed responsibly.”

The Plan is also expected to enhance institutional efficiency by supporting better allocation of audit resources, improved coordination across audit departments, and stronger monitoring of audit implementation. Through a structured and risk-informed approach, the Office seeks to maximize the value and impact of its audit work while maintaining compliance with international auditing standards.

The approval of the 2026 Annual Overall Audit Plan demonstrates the Office’s continued commitment to strengthening public financial oversight, promoting transparency, and delivering high-quality audit services that contribute to good governance and sustainable national development. As implementation begins, the Plan will serve as a key instrument for advancing accountability and supporting evidence-based improvements across the public sector.



SAI Somalia Strengthens Revenue Oversight Through Passport Revenue Assessment

Mogadishu, Somalia, 11 January 2026: SAI Somalia convened a meeting to present the results of an assessment on the collection, recording, and transfer of government revenue generated from passport services.

The engagement aimed to strengthen shared understanding of the assessment results, highlight areas requiring improvement, and promote sustained coordination among government institutions to ensure that public revenue is managed in accordance with applicable laws, regulations, and public financial management procedures.

The meeting was officially opened by the Auditor General of the Federal Republic of Somalia, H.E.

Ahmed Isse Gutale, and was attended by the Deputy Auditor General, Abdijamal Ismail Mohamed, along with officials from the Immigration and Citizenship Agency and the Revenue Department of the Ministry of Finance. The Director of Revenue at the Ministry of Finance also delivered remarks emphasizing the importance of safeguarding government revenue and recognizing SAI Somalia's oversight and follow-up role.

Discussions focused on the importance of ensuring that revenue collected from passport services is properly recorded and deposited through the Treasury Single Account. Participants also reviewed the risks associated with collecting revenue outside the official system, including weaker



transparency, reduced accountability, and challenges in confirming the completeness of government income.

The meeting provided an opportunity for SAI Somalia and relevant government institutions to discuss practical recommendations aimed at strengthening revenue controls, improving compliance with the Public Financial Management framework, and protecting public funds generated from essential government services.

This engagement reflects SAI Somalia's preventive oversight approach, where assessments are used not only to identify gaps, but also to support early correction, strengthen institutional coordination,

and improve public financial discipline. By focusing on passport service revenue, SAI Somalia is helping reinforce a key principle of sound financial management: all government revenue should be captured, recorded, and transferred through the official system.

SAI Somalia reaffirmed its commitment to working with relevant institutions to strengthen transparency, accountability, and lawful revenue management. The engagement marks an important step toward improving revenue assurance and safeguarding national resources for the benefit of the Somali people.



SAI Somalia Holds 2026 Audit Readiness Seminar to Strengthen Institutional Preparedness



Mogadishu, Somalia, 21 January 2026: SAI Somalia convened the 2026 Audit Readiness Seminar to strengthen institutional preparedness and cooperation ahead of the annual audit cycle. The seminar brought together representatives from Ministries, Departments, and Agencies to improve understanding of audit requirements, clarify institutional responsibilities, and promote effective coordination throughout the audit process.

The engagement was designed to help audited entities prepare early, reduce avoidable delays, and improve the quality of documentation and communication during audit fieldwork. It also provided a platform for direct dialogue between SAI Somalia

and government institutions on audit procedures, information requirements, timelines, and the role of audit in strengthening transparency and good governance.

In his opening remarks, Deputy Auditor General Mr. Mukhtar Mohamed Abukar emphasized that effective auditing depends on mutual understanding, timely access to information, and constructive cooperation between auditors and audited entities. He noted that early engagement supports smoother audit execution and enables institutions to address potential challenges before fieldwork begins.

Discussions focused on improving readiness for the 2026 audit cycle, strengthening compliance with audit requirements, and enhancing the responsiveness of institutions during the audit process. Participants also raised practical questions and shared experiences related to documentation, coordination, and implementation of audit recommendations.

The seminar reflects SAI Somalia's shift toward preventive engagement and impact-oriented oversight. By engaging institutions before the audit cycle advances, SAI Somalia aims to reduce operational challenges, strengthen cooperation, and improve the overall quality and timeliness of audit outcomes.

This initiative is expected to contribute to stronger working relationships between SAI Somalia and audited entities, improved preparation across government institutions, and more efficient use of audit resources. It also reinforces the Office's commitment to ensuring that audit work supports institutional learning, corrective action, and better public financial management.

Through the 2026 Audit Readiness Seminar, SAI Somalia continues to build the foundations for a more cooperative, disciplined, and results-focused audit process, ensuring that public oversight delivers greater value to Parliament, government institutions, and the Somali public.



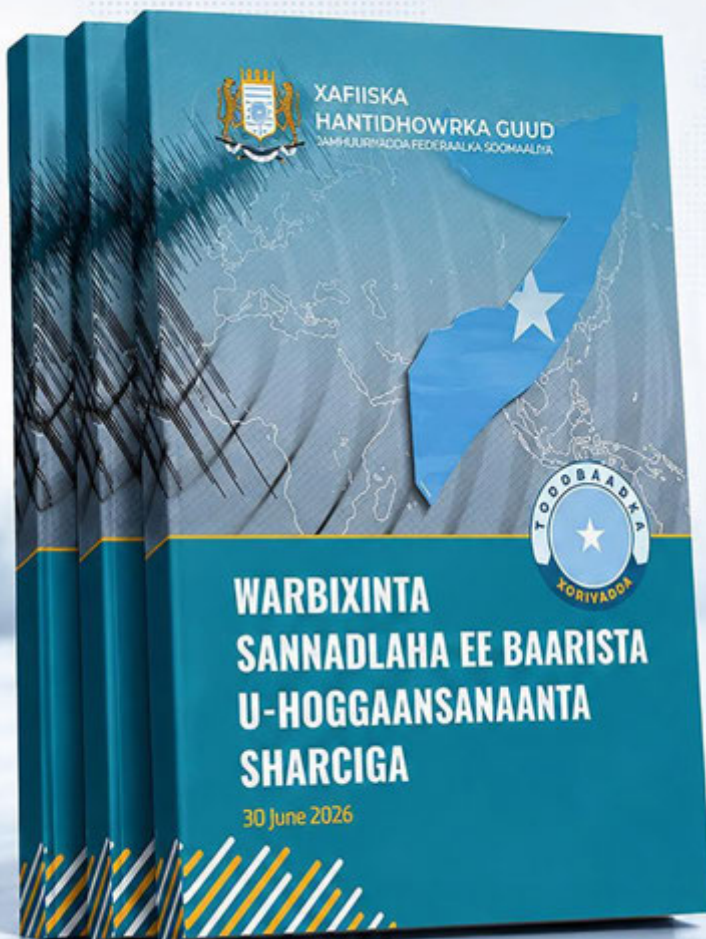
SAI Somalia Submits its Annual Audit Reports in Fulfilment of Its Mandate

On 30 June 2026, SAI Somalia submitted its Annual Audit Reports for the financial year ended 31 December 2025 to the Federal Parliament, the President of the Federal Republic of Somalia, and the Prime Minister, in fulfilment of its constitutional and statutory mandate. This submission forms part of the national accountability cycle and provides independent audit information to support public oversight, informed decision-making, and improved management of public resources.

During this reporting cycle, SAI Somalia completed and issued approximately forty audit reports covering financial audits, compliance audits, per-

formance audits, information systems audits, forensic audits, and special audits. Together, these reports provide independent assurance on the management of public resources and support Parliament and other oversight bodies in exercising effective scrutiny over government institutions.

The reporting cycle also included audits of development partner-funded projects for the financial year ended 31 December 2025. SAI Somalia audited twenty-two projects financed by the World Bank, seven projects funded by the African Development Bank, and one project funded by the International Fund for Agricultural Development



(IFAD). These audits strengthen assurance over externally financed public programmes and reinforce accountability for the effective management and use of development resources.

The successful completion of this extensive audit programme reflects the effective implementation of the 2026 Annual Overall Audit Plan and the dedication of audit teams across the Office. It also demonstrates SAI Somalia's growing institutional capacity to deliver comprehensive audit coverage while maintaining professional standards consistent with the International Standards of Supreme Audit Institutions (ISSAIs).

Beyond fulfilling a statutory reporting obligation, the Annual Audit Reports serve as an important instrument for strengthening accountability and improving governance. They provide Parliament, audited institutions, development partners, and the public with reliable and independent information to support evidence-based oversight, informed decision-making, and continuous improvement across the public sector.

The reporting cycle also marks the beginning of the next phase of the accountability process. Following the submission of the reports, attention shifts to parliamentary scrutiny, implementation of audit recommendations, and continued engagement with audited institutions to ensure that identified weaknesses are addressed and lasting improvements are achieved. SAI Somalia remains committed to working constructively with stakeholders to maximize the impact of its audit work and strengthen the management of public resources.

This milestone reflects the continued evolution of SAI Somalia as a modern and professional Supreme Audit Institution. Through sustained investment in audit quality, institutional capacity, digital transformation, and professional development, the Office continues to expand its ability to deliver high-quality audits that promote transparency, strengthen accountability, and contribute to better governance and improved public service delivery for the people of Somalia.



SAI Somalia Strengthens Coordination on Registration of Government Contracts and Agreements



Mogadishu, Somalia, 6 April 2026: SAI Somalia convened a working meeting with key government institutions to accelerate and streamline documentation processes related to the registration and implementation of agreements and contracts involving Federal Government institutions.

The meeting brought together representatives from the Ministry of Commerce and Industry, the National Identification and Registration Authority, and the Revenue Directorate of the Ministry of Finance. Discussions focused on strengthening coordination among institutions involved in con-

tract-related documentation, improving procedural clarity, and ensuring that agreements and contracts move through the required government processes in a timely and lawful manner.

This engagement is important for strengthening public administration and improving the efficiency of government procedures. Effective registration and documentation of agreements and contracts help ensure that public commitments are properly recorded, reviewed, and implemented in line with applicable laws, regulations, and government procedures.

The meeting also highlighted the importance of institutional coordination in safeguarding national interests. When government institutions share a common understanding of procedures and responsibilities, delays are reduced, compliance improves, and public accountability is strengthened.

For SAI Somalia, the engagement reflects a preventive oversight approach. Rather than waiting for weaknesses to appear during audit reporting, the Office continues to work with relevant institutions to strengthen systems, clarify processes, and support better management of public resources and public obligations.

The impact of this engagement lies in improving how institutions work together. Stronger coordination, clearer documentation processes, and better compliance with contract registration requirements contribute to transparent governance, stronger public financial management, and increased confidence in government systems.

SAI Somalia remains committed to supporting institutional cooperation, lawful administration, and accountability in the management of agreements and contracts that affect public resources and national interests.



SAI Somalia Highlights Prison Services Audit to Strengthen Accountability and Service Improvement



Mogadishu, Somalia, 10 May 2026: SAI Somalia convened a stakeholder engagement meeting in Mogadishu to present the Performance Audit Report on services provided to inmates at Mogadishu Central Prison. The meeting focused on the audit findings, recommendations, and the role of stakeholders in improving the quality and effectiveness of services delivered within the correctional system.

The meeting was officially opened by the Auditor General of the Federal Republic of Somalia, H.E. Ahmed Isse Gutale, who emphasized the importance of performance auditing in assessing whether public services are delivered with economy, efficiency, and effectiveness. The engagement brought together key stakeholders, including the Commander of the Somali Custodial Corps, the Director General of the Ministry of Justice, senior representatives of the National Independent Hu-

man Rights Commission, the Chairperson of the Association of Somali Universities, and other invited institutions.

The audit examined services provided to inmates, including key aspects related to welfare, institutional management, and the use of public resources allocated to prison services. By focusing on correctional services, SAI Somalia brought attention to an area that directly relates to public accountability, human dignity, justice sector performance, and the responsible use of public funds.

During the meeting, participants discussed the connection between audit findings and practical impact, with emphasis on the importance of translating audit recommendations into concrete actions. The discussions also highlighted how stakeholder engagement helps strengthen ownership of audit recommendations and supports institutions in addressing identified gaps.

Participants shared views and recommendations on improving coordination among relevant institu-

tions and accelerating efforts to enhance services provided to inmates. Their contributions reflected a shared understanding that prison services require strong institutional cooperation, effective planning, and sustained follow-up to ensure that improvements are implemented.

The engagement demonstrated how performance audits can move beyond reporting and create space for dialogue, learning, and institutional action. By bringing relevant stakeholders together, SAI Somalia helped place prison service delivery within the national accountability agenda and encouraged practical steps toward better correctional management.

Through this audit and stakeholder engagement, SAI Somalia reaffirmed its commitment to ensuring that public resources are used effectively and that audit work contributes to stronger institutions, improved service delivery, and greater public trust.



Audit Recommendations Drive Stronger Accountability and Institutional Improvement

The implementation of audit recommendations is one of the clearest ways to measure the real impact of audit work. While audit reports identify weaknesses and provide recommendations, their true value is realized when public institutions take corrective action, strengthen systems, and improve the management of public resources.

Pursuant to Articles 5 and 9 of the Office of the Auditor General Law No. 14 of 2023, SAI Somalia continues to issue recommendations aimed at improving governance practices, strengthening public financial management, and enhancing accountability across government institutions. These recommendations address key areas such as safeguarding public assets, improving internal controls, strengthening revenue administration, enhancing recordkeeping, and ensuring compliance with applicable laws and procedures.

The 2025 follow-up assessment on the implementation of audit recommendations shows encouraging progress. The results indicate that 54 percent of recommendations were fully implemented, 27 percent were partially implemented, and 19 percent remained unimplemented. This represents a positive shift in the responsiveness of audited institutions and reflects growing recognition of the purpose and importance of audit recommendations in improving public administration.

The increase in full implementation demonstrates that more institutions are beginning to view audit recommendations as practical reform tools rather than administrative requirements. Where recom-

mendations have been fully implemented, institutions have taken steps to strengthen internal control systems, improve documentation, enhance compliance, and reduce recurring weaknesses. These actions contribute directly to better financial discipline and stronger institutional performance.

Partial implementation also shows that corrective action has begun in a number of institutions, although further effort is needed to complete the required reforms. This category remains important because it highlights areas where progress is underway but not yet sufficient. SAI Somalia will continue to engage with audited entities to support the transition from partial implementation to full implementation, particularly in areas that affect public revenue, asset protection, procurement compliance, and service delivery.

The remaining unimplemented recommendations show that challenges still exist. Delays in implementation may increase control risks, allow weaknesses to continue, and reduce the effectiveness of public oversight. Addressing these outstanding recommendations requires stronger ownership by public institutions, regular internal follow-up, and clear accountability by Authorized Officers.

The impact of implementing audit recommendations is already visible in some areas. In previous audit cycles, recommendations related to revenue-generating services contributed to improved controls, better recording, and stronger collection practices. For example, after SAI Somalia conducted a special audit on visa extension and work

permit services, government revenue from these services increased from approximately US\$5 million in 2021 and 2022 to nearly US\$15 million. This shows how audit recommendations can support measurable improvements when institutions act on them.

The 2025 results also reflect the value of continued engagement between SAI Somalia, audited institutions, and oversight bodies such as the Budget and Finance Committee of Parliament. Awareness sessions, technical discussions, and follow-up meetings have helped strengthen the understanding of audit findings and the responsibility of institutions to act on them.

Implementation of audit recommendations is where audit work moves from reporting to impact. It is the point where findings lead to corrective action, systems become stronger, risks are reduced, and public value is protected. The 2025 results show meaningful progress, but sustained effort is still required to close remaining gaps and ensure that audit recommendations continue to strengthen institutions and improve services for citizens.

Through continued follow-up, engagement, and evidence-based reporting, SAI Somalia remains committed to ensuring that audit recommendations produce practical reforms and contribute to stronger accountability, better governance, and improved public trust.



SAI Somalia Strengthens Institutional Performance Through Integrated Communication and Human Resource Development

SAI Somalia reinforced its commitment to institutional excellence through participation in two AFROSAI-E regional capacity development programmes held from 29 June to 3 July 2026. Senior officials participated in the Regional Communication and Stakeholder Engagement Workshop in Kampala, Uganda, while Human Resource representatives attended the Regional HR Development Workshop in Pretoria, South Africa. Together, the two programmes reflected SAI Somalia's commitment to strengthening the people, systems, and culture that underpin a modern and effective Supreme Audit Institution.

Although the workshops focused on different professional disciplines, they shared a common objective: strengthening institutional performance by placing people at the centre of organizational development. They demonstrated that effective communication and strategic human resource management are closely connected functions that work together to build an engaged workforce, strengthen leadership, support organizational change, and improve institutional results.

The Regional Communication and Stakeholder Engagement Workshop explored practical approaches for stakeholder engagement, internal commu-

nication, strategic messaging, media relations, digital communication, and measuring communication effectiveness. The workshop reinforced that communication is not limited to sharing information. It is a strategic management function that strengthens collaboration, builds trust, supports organizational learning, and increases the impact of audit work.

At the same time, the Regional HR Development Workshop focused on positioning Human Resource Management as a strategic partner within Supreme Audit Institutions. Participants explored Strategic Human Resource Management, workforce planning, succession management, competency-based recruitment, learning and development, performance management, employee engagement, change management, HR analytics, and HR service excellence. The programme emphasized the importance of aligning people management with institutional strategy while developing agile and future-ready organizations.

For SAI Somalia, the greatest value lies in the intersection between these two disciplines. Human Resources develops people, while Communications and Stakeholder Engagement ensures that people remain informed, connected, recognized, and engaged. Together, these functions help create an organizational culture where staff understand

the institution's strategic direction, share knowledge across departments, celebrate professional achievements, and contribute actively to institutional improvement.

This integrated approach directly supports several initiatives already underway within SAI Somalia, including strengthening internal communication, recognizing staff who attain professional certifications, promoting knowledge sharing following regional and international training programmes, and reinforcing staff engagement through structured communication and leadership interaction. These efforts encourage collaboration, improve employee motivation, and help ensure that knowledge gained through capacity-building activities is shared across the institution rather than remaining with individual participants.

The workshops also provided valuable opportunities to exchange experiences with peer Supreme

Audit Institutions and identify practical approaches that can be adapted within SAI Somalia. Learning from regional good practices supports continuous institutional improvement while strengthening co-operation across the AFROSAI-E community.

The impact of these engagements extends beyond the participants themselves. By bringing together strategic communication and modern human resource management, SAI Somalia is strengthening its internal culture, improving employee engagement, supporting organizational change, and creating an environment where people are empowered to perform at their best. This collaborative approach contributes to stronger audit quality, greater institutional resilience, and a more effective Supreme Audit Institution that delivers lasting value to Parliament and the people of Somalia.



SAI Somalia Strengthens Audit Capacity Through Targeted Professional Training



During the first half of 2026, SAI Somalia continued to invest in the professional capacity of its staff through a series of targeted national, regional, and international training initiatives. These trainings were designed to strengthen technical skills, improve audit quality, and ensure that the Office continues to deliver audits that are aligned with international standards and responsive to Somalia's public sector oversight needs.

In January 2026, SAI Somalia, in cooperation with the INTOSAI Development Initiative and AFROSAI-E, participated in a Compliance Audit workshop in Nairobi from 19 to 22 January. The training focused on strengthening the quality of compliance audits by deepening auditors' understanding

of professional judgment, professional skepticism, risk assessment, and materiality. These areas are essential for ensuring that audit conclusions are evidence-based, objective, and aligned with the International Standards of Supreme Audit Institutions.

In February, senior officials from SAI Somalia participated in a high-level performance audit workshop in Stockholm, Sweden, organized by the Swedish National Audit Office. The workshop brought together audit leaders from seventeen countries in Africa and Europe to discuss performance audit planning, design, and the use of advanced methods, including artificial intelligence tools. SAI Somalia shared selected performance audit experiences and highlighted how performance audits can contribute to better public services and stronger institutional management.

In March and April, SAI Somalia strengthened its work on corruption prevention by concluding a workshop on Corruption Risk Assessment, implemented in cooperation with the United Nations Office on Drugs and Crime. The workshop supported the Office's efforts to strengthen transparency, accountability, and preventive approaches to corruption. It also enhanced staff understanding of how corruption risks can be identified and addressed before they affect institutional performance or public resources.

In April, SAI Somalia also delivered an internal training on safeguarding customs revenue generated through ports and airports. The training focused on customs audit and inspection techniques, revenue verification, and methods for identifying administrative or financial irregularities. This initiative strengthened the skills of staff involved in revenue oversight and reinforced the Office's role in protecting public funds and supporting lawful revenue management.

In May, SAI Somalia conducted a Microsoft Power BI training for staff to strengthen data analysis and reporting capacity. The training focused on modern approaches to collecting, analyzing, visualizing, and presenting audit data. Power BI is increasingly important for audit work because it improves the quality of data analysis, supports clearer presentation of findings, and enables more evidence-based reporting and decision-making.

Also in May, senior officials from SAI Somalia participated in a high-level workshop on Sustainability Reporting, organized by AFROSAI-E in Pretoria,

South Africa, from 11 to 15 May. The workshop brought together Supreme Audit Institutions from seven African countries and focused on environmental, social, and governance reporting. SAI Somalia presented Somalia's national priorities, existing challenges, and readiness to advance audit work linked to sustainability, transparency, and responsible institutional reporting.

In June, SAI Somalia participated in the AFROSAI-E Training of Trainers Programme in Johannesburg, South Africa, from 17 to 26 June. The programme focused on preparing participants to transfer knowledge and skills to colleagues within their institutions. This approach is especially important for sustaining internal capacity, strengthening in-house training systems, and ensuring that learning gained through regional programmes benefits a wider group of staff.

Together, these initiatives show SAI Somalia's commitment to building a skilled, adaptable, and professional audit workforce. The impact of these trainings extends beyond individual development. They strengthen the Office's ability to conduct higher-quality audits, use data more effectively, assess risk more accurately, improve reporting, and respond to emerging areas of public interest.

By investing in professional training and knowledge transfer, SAI Somalia is strengthening the foundation for long-term institutional development. These efforts contribute directly to better audit quality, stronger accountability, and improved public sector governance for the benefit of the Somali people.



SAI Somalia Promotes Professional Excellence Through Staff Certification Recognition Initiative

During the first half of 2026, SAI Somalia launched a staff recognition initiative aimed at highlighting and celebrating employees who successfully attained professional certifications in auditing, accounting, information systems, governance, and other specialized fields. The initiative formed part of the Office's broader commitment to strengthening professional excellence and fostering a culture of continuous learning across the institution.

Through a series of recognition features shared across the Office's professional communication platforms, SAI Somalia acknowledged the efforts of staff who invested their time and commitment in advancing their knowledge and professional competencies. The initiative was designed not only to celebrate individual achievement but also to reinforce the value that professional development brings to institutional performance and public sector auditing.

SAI Somalia recognizes that the quality and impact of audit work depend heavily on the skills, expertise, and professionalism of its workforce. Professional certifications help staff strengthen technical knowledge, develop specialized competencies, and remain aligned with international standards and emerging practices within the auditing profession. By encouraging staff to pursue professional qualifications, the Office continues to build a stronger foundation for delivering high-quality audit services.

The recognition initiative also supports a broader organizational objective: creating an environment

where learning, achievement, and professional growth are valued and encouraged. Recognizing staff accomplishments helps inspire others to pursue similar development opportunities, strengthens motivation, and promotes a culture where excellence becomes part of everyday work.

Beyond individual success, the initiative contributes directly to institutional capacity building. As more staff acquire advanced professional qualifications, the Office benefits from stronger technical expertise, improved audit methodologies, enhanced quality assurance processes, and greater ability to respond to increasingly complex audit assignments. These improvements ultimately contribute to more effective oversight, stronger accountability, and better outcomes for citizens.

The initiative further reflects SAI Somalia's belief that people are its most valuable asset. Investing in staff development and recognizing professional achievement helps unlock the full potential of the workforce while reinforcing the values of professionalism, integrity, competence, and continuous improvement.

By celebrating professional success and encouraging lifelong learning, SAI Somalia is helping cultivate a professional culture that supports innovation, strengthens institutional performance, and enhances the quality and impact of public sector auditing. Through initiatives such as this, the Office continues to invest in the people who drive its mission of promoting accountability, transparency, and good governance in Somalia.



OFFICE OF
THE AUDITOR GENERAL
OF THE FEDERAL REPUBLIC OF SOMALIA

Professional **CERTIFICATION** Spotlight

TODAY WE CELEBRATE WITH

Mohamed Abdi Abdullahi



Thank you for upholding excellence, strengthening our institution, and serving the public with integrity.



OFFICE OF
THE AUDITOR GENERAL
OF THE FEDERAL REPUBLIC OF SOMALIA

Professional **CERTIFICATION** Spotlight

TODAY WE CELEBRATE

Sitti Rajab Abdullahi



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SAI Somalia Expands Regional Influence Through 22nd AFROSAI-E Governing Board Participation



Monrovia, Liberia, 18 to 22 May 2026: In May 2026, SAI Somalia participated in the 22nd AFROSAI-E Governing Board Meeting and Strategic Review held in Monrovia, Liberia. The engagement brought together Supreme Audit Institutions, regional leaders, development partners, and technical experts to discuss the future of public sector auditing, institutional development, audit quality, and accountability across the African region.

The participation provided SAI Somalia with an important platform to contribute to regional discussions, strengthen professional networks, and ensure that Somalia's perspectives and priorities are represented within regional audit initiatives. It also reinforced the Office's commitment to learn-

ing from peers while contributing its own experiences and reforms to the wider AFROSAI-E community.

Throughout the engagement, discussions focused on strengthening Supreme Audit Institutions through improved quality management systems, digital transformation, human resource development, audit impact, and recommendation follow-up. These areas closely align with SAI Somalia's ongoing institutional reforms and strategic priorities.

A key outcome of the engagement was the growing recognition of SAI Somalia as an emerging contributor within the AFROSAI-E region. Discussions with AFROSAI-E leadership explored opportunities for Somalia to participate more actively in regional

knowledge-sharing activities, contribute expertise to selected training programmes, and potentially host future AFROSAI-E capacity-building activities in Somalia. These developments reflect increasing confidence in the progress and capabilities of SAI Somalia.

The engagement also strengthened relationships with peer Supreme Audit Institutions and development partners, creating new opportunities for collaboration, technical support, and professional exchange. Through these interactions, SAI Somalia gained access to practical experiences and emerging approaches in areas such as audit quality, data analytics, public debt auditing, stakeholder engagement, and institutional development.

Beyond the technical discussions, the participation enhanced Somalia's visibility within regional governance structures and demonstrated the Office's

growing role in shaping conversations on accountability, transparency, and public sector oversight. It further positioned SAI Somalia as a reform-oriented institution committed to strengthening audit quality and delivering greater value to citizens through effective public accountability.

The impact of this engagement extends beyond attendance at a regional meeting. It strengthens SAI Somalia's voice within the African audit community, expands opportunities for institutional learning and cooperation, and supports the Office's long-term objective of becoming both a beneficiary and contributor to regional capacity development. Through continued engagement with AFROSAI-E and peer institutions, SAI Somalia is helping shape stronger public sector auditing and accountability across the region.



SAI Somalia and Partners Strengthen Institutional Capacity for Public Financial Accountability

Nairobi, Kenya, 15 May 2026: SAI Somalia concluded a five-day workshop in Nairobi, Kenya, focused on strengthening accountability, institutional follow-up, and coordination among key public financial management oversight institutions. The workshop took place from 10 to 14 May 2026.

The workshop was organized in collaboration with the European Union Support to Financial Accountability Technical Assistance Programme and formed part of the Somali Enhancing Public Resource Management Project, funded by the World Bank. It supported ongoing efforts to strengthen public financial management, improve oversight coordination, and reinforce the accountability cycle across federal and state-level institutions.

The workshop brought together senior representatives from SAI Somalia, Federal Member State Offices of the Auditor General, Budget and Finance Committees, Planning and International Cooperation Committees, Public Accounts and Accountability Committees, and committee secretariats. This broad participation created a joint platform for dialogue among institutions responsible for audit, parliamentary scrutiny, and follow-up on public resource management.

Over five days, participants discussed the role of Supreme Audit Institutions, the responsibilities of parliamentary committees in scrutiny and accountability, and the importance of understanding the legal mandates of each institution. The sessions also emphasized the need for stronger



coordination between institutions tasked with safeguarding transparency and accountability in public financial management.

The workshop further focused on strategic planning, risk-based follow-up, SAI independence, ethical leadership, and mechanisms for tracking the implementation of audit recommendations. These areas are central to ensuring that audit reports lead to parliamentary discussion, corrective action, and improved management of public resources.

The impact of the workshop lies in its contribution to strengthening the accountability chain. By bringing audit institutions, parliamentary committees, and technical secretariats together, the engagement helped build a shared understanding of

how audit findings move from reporting to scrutiny, follow-up, and institutional improvement.

This initiative also reinforced the importance of collaboration between federal and state oversight institutions. Stronger coordination helps reduce fragmentation, improve follow-up on audit recommendations, and support more consistent accountability practices across levels of government.

Through this engagement, SAI Somalia and its partners advanced a practical approach to institutional capacity development. The workshop strengthened the foundations for more effective oversight, better use of audit evidence, and stronger public financial accountability for the benefit of citizens.



SAI Somalia Strengthens Corruption Risk Management Capacity

Mogadishu, Somalia, 1 April 2026: SAI Somalia concluded a three-day workshop on Corruption Risk Assessment, held from 30 March to 1 April 2026, as part of its ongoing efforts to strengthen transparency, accountability, and preventive approaches to combating corruption within public institutions.

The workshop was implemented through a partnership between SAI Somalia and the United Nations Office on Drugs and Crime (UNODC). While UNODC provided technical expertise and support, SAI Somalia led the planning, coordination, and strategic direction of the initiative, ensuring that the programme responded to national oversight

and accountability priorities.

Corruption risk management is increasingly recognized as a critical component of effective governance. Rather than focusing solely on identifying irregularities after they occur, corruption risk assessment helps institutions identify vulnerabilities, strengthen controls, and prevent misconduct before it affects public resources, public services, or institutional performance.

The workshop provided participants with practical knowledge and tools for identifying corruption risks, assessing areas of vulnerability, and developing mitigation measures that can be integrated



into institutional processes and oversight activities. Discussions also highlighted the importance of risk-based approaches in strengthening internal controls and promoting ethical conduct across public institutions.

A key outcome of the workshop was the strengthening of institutional awareness around preventive oversight. By enhancing understanding of corruption risks and their root causes, participants gained a stronger appreciation of how proactive risk management can support accountability, protect public resources, and improve organizational effectiveness.

The initiative also supports SAI Somalia's broader commitment to strengthening governance systems and promoting a culture of integrity within the public sector. Effective corruption risk management helps institutions move beyond reactive responses and toward sustainable measures that reduce exposure to fraud, abuse, and other governance risks.

The impact of the workshop extends beyond the participants themselves. The knowledge and ap-

proaches introduced through the programme contribute to stronger oversight practices, improved risk management, and more resilient public institutions. These efforts ultimately support better public financial management, increased public confidence, and more effective delivery of services to citizens.

Through initiatives such as this, SAI Somalia continues to strengthen its role in promoting accountability, transparency, and good governance while supporting national efforts to prevent corruption and safeguard public resources.

“Strong governance depends on systems that anticipate risk. Corruption risk management allows institutions to act early, transparently, and responsibly in the public interest.”

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



SAI Somalia and TİKA Somalia Review Training Impact and Future Cooperation



Mogadishu, Somalia, 30 April 2026: The Deputy Auditor General of the Federal Republic of Somalia, Abdijamal Ismail Mohamed, held a working and appreciation meeting with the Coordinator of TİKA Somalia, Zafer EŞKİ, to review ongoing cooperation and discuss the impact of recent capacity-building activities.

The meeting focused on the achievements and results of two previous training programmes supported by TİKA Somalia, as well as their contribu-

tion to the implementation of the Memorandum of Understanding between SAI Somalia and the Turkish Court of Accounts. The discussions also covered ways to accelerate future cooperation, including preparations for the third phase of training.

The engagement highlighted the practical value of partnership in strengthening institutional capacity. Through the support of TİKA Somalia and cooperation with the Turkish Court of Accounts, SAI

Somalia has continued to expand learning opportunities for its staff and strengthen professional skills relevant to public sector auditing.

The meeting also provided an opportunity to reflect on how training support contributes to improved audit practice, stronger technical capacity, and more sustainable institutional development. By linking cooperation agreements to practical training outcomes, SAI Somalia is ensuring that partnerships lead to measurable value for the Office and the public sector oversight system.

The Deputy Auditor General was accompanied by other officials from SAI Somalia. At the conclusion of the meeting, he presented TİKA Somalia with an appreciation gift on behalf of the Office, recognizing its continued support and contribution to strengthening audit capacity in Somalia.

This engagement reflects SAI Somalia's commitment to building strategic partnerships that deliver results. Through continued cooperation with TİKA Somalia and the Turkish Court of Accounts, the Office aims to further strengthen professional development, institutional learning, and the quality of public audit work.



SAI Somalia and Turkish Court of Accounts Strengthen Audit Capacity Through Joint Training Programmes



Mogadishu, Somalia – December 08, 2025:

The Office of the Auditor General of the Federal Republic of Somalia and the Turkish Court of Accounts continued to advance their institutional cooperation during the first half of 2026 through two major audit capacity-building programmes held in Ankara, Türkiye. The programmes focused on strengthening financial audit and compliance audit competencies, reinforcing the practical implementation of the cooperation framework between the two Supreme Audit Institutions.

The first programme, a one-week Financial Audit Training, was concluded on 30 January 2026 in

Ankara. It followed a formal farewell event held at SAI Somalia headquarters in Mogadishu, where the first group of Somali auditors selected for the programme was officially sent off. The event was attended by the Auditor General, Deputy Auditors General, the TİKA Somalia Coordinator, senior management, advisors, and participating auditors, reflecting the importance placed on professional development and audit quality.

Led by the Deputy Auditor General, Abdijamal Ismail Mohamed, the delegation commenced the training at the Turkish Court of Accounts with the participation of senior leadership from the Turkish

institution. The training, supported by the Turkish Cooperation and Coordination Agency, focused on modern financial audit methodologies, risk-based audit planning, audit execution, reporting, and the use of data and emerging technologies in audit work.

The programme also addressed broader themes linked to institutional resilience, ethical audit culture, digital transformation, and the strategic role of Supreme Audit Institutions in strengthening public sector governance. Through presentations, technical discussions, and practical exchanges, participants engaged directly with Turkish audit professionals and gained exposure to approaches that can support improved financial audit quality in Somalia.

Building on this momentum, SAI Somalia and the Turkish Court of Accounts jointly opened a second training programme in April in Ankara, this time focused on Compliance Audit. The programme involved 21 staff from SAI Somalia and the Offices of the Auditors General of the Federal Member States. Before departure, the Deputy Auditors General, Abdijamal Ismail Mohamed and Mukhtar Mohamed Abukar, held a farewell and guidance session for the participants, underlining the importance of professional discipline, knowledge transfer, and the role of compliance auditing in strengthening public accountability.

During the opening session in Ankara, the Deputy President of the Turkish Court of Accounts for Audit Affairs, Ahmet Tezcan, reaffirmed the readiness of the Turkish Court of Accounts to continue supporting SAI Somalia in professional development, knowledge exchange, and institutional cooperation. Deputy Auditor General Abdijamal Ismail Mohamed thanked the Turkish Court of Accounts for hosting the programme and emphasized that such opportunities strengthen technical knowledge, audit quality, and the exchange of professional experience.

The five-day Compliance Audit Training focused on improving the capacity of auditors to assess whether public institutions comply with laws, regulations, financial procedures, and administrative requirements. The programme included technical sessions and experience-sharing between SAI Somalia and the Turkish Court of Accounts, helping participants strengthen their understanding of compliance audit practices and how they support the protection of public resources.

The training was officially closed by the leadership of SAI Somalia and the Turkish Court of Accounts, with the attendance of the Deputy Ambassador of Somalia to Türkiye and representatives of TİKA. Certificates were awarded to all participating staff, marking the successful completion of the second phase of capacity-building support under the co-operation framework.

Together, the Financial Audit and Compliance Audit trainings demonstrate the practical value of the partnership between SAI Somalia, the Turkish Court of Accounts, and TİKA. The programmes support the development of a skilled audit workforce capable of delivering independent, high-quality audits across federal and state-level institutions.

The impact of these trainings extends beyond individual participants. The knowledge and practical tools gained are expected to be shared within departments and applied in future audit engagements, contributing to stronger audit methodologies, improved compliance oversight, and better protection of public funds.

Through sustained cooperation with the Turkish Court of Accounts and the support of TİKA, SAI Somalia continues to strengthen institutional capacity, professional learning, and audit quality in support of transparency, accountability, and good governance.

SAI Somalia and Partners Review Progress in Strengthening Financial Accountability



Nairobi, Kenya, 14 May 14 2026: Auditor General Ahmed Isse Gutale chaired the Fourth Steering Committee Meeting of the European Union Support to Financial Accountability Technical Assistance (EU SFA TA) Programme, bringing together representatives of the European Union, EU SFA TA, Adam Smith International, Federal Member State Offices of the Auditor General, and other key stakeholders supporting public financial accountability in Somalia.

The meeting provided an opportunity to review programme progress, assess achievements, discuss implementation challenges, and identify pri-

ority areas requiring additional support. Participants also examined the role of cooperation and coordination in strengthening the effectiveness and sustainability of public sector oversight institutions across Somalia.

A key focus of the discussions was the continued development of the Offices of the Auditors General at both federal and state levels. Participants reviewed efforts aimed at strengthening institutional capacity, enhancing audit quality, improving professional skills, and promoting greater consistency in audit practices across the country.

Speaking during the meeting, Auditor General Ahmed Isse Gutale commended the European Union and implementing partners for their continued support to public sector accountability reforms. He emphasized that cooperation between federal and state audit institutions remains essential for building a professional, independent, and effective audit system capable of safeguarding public resources and supporting good governance.

The meeting also reinforced the importance of long-term partnerships in sustaining institutional development. Through coordinated support, technical assistance, and knowledge sharing, the programme continues to contribute to stronger oversight institutions and improved public financial management practices.

The impact of the engagement extends beyond programme implementation. By bringing together key accountability stakeholders, the Steering Committee helps ensure that investments in capacity development are aligned with national priorities and responsive to the evolving needs of Somalia's public sector oversight system.

The meeting concluded with a shared commitment to continue strengthening transparency, accountability, and sound financial governance through collaboration between SAI Somalia, Federal Member State audit institutions, development partners, and technical assistance providers.



SAI Somalia Newsletter Half-Year Recap

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The first half of 2026 marked a period of focused implementation and measurable progress for SAI Somalia. Guided by the 2026 Annual Overall Audit Plan, the Office strengthened audit quality, preventive oversight, institutional coordination, and public accountability.

Key achievements included implementation of the Annual Overall Audit Plan, strengthened oversight of passport revenue, improved audit readiness among government institutions, and stronger coordination on government contracts and agreements. These initiatives supported better compliance, institutional preparedness, and public financial management.

SAI Somalia also increased its focus on audit impact through stakeholder engagement and follow-up on audit recommendations. The 2025 follow-up assessment showed that 54 percent of recommendations were fully implemented, 27 percent were partially implemented, and 19 percent remained unimplemented. These results demonstrate progress while identifying areas requiring further action.

Institutional development remained a core priority. Staff capacity was strengthened through professional training, certification recognition, and specialized programmes covering audit methodologies, corruption risk assessment, data analysis, sustainability reporting, and knowledge transfer.

At the regional and international levels, SAI Somalia expanded its participation in AFROSAI-E activities and strengthened cooperation with peer Supreme Audit Institutions and development partners. These engagements supported professional learning, institutional visibility, and alignment with international auditing standards.

During the second half of 2026, SAI Somalia will focus on completing planned audits, strengthening follow-up on recommendations, expanding stakeholder engagement, and increasing the impact of audit work”



OFFICE OF THE AUDITOR GENERAL OF THE FEDERAL REPUBLIC OF SOMALIA



01

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Do it the
right way.



02

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