OFFICE OF
THE AUDITOR GENERAL
OF THE FEDERAL REPUBLIC OF SOMALIA

INDEPENDANCE WEEK

SUMMARY

COMPLIANCE AUDIT REPORT

30 June 2026

ABBREVIATIONS

AFROSAI	African Organization of Supreme Audit Institutions
AFROSAI-E	African Organization of English-speaking Supreme Audit Institutions
AG	Auditor General
ISSAIs	International Standards of Supreme Audit Institutions
FGS	Federal Government of Somalia
MDAs	Ministries, Departments, and Agencies
TSA	Treasury Single Account
AOAP	Annual Overall Audit Plan
TGP	Transformational Governance Project
SRSP	State-Building and Reconciliation Support Program

Ref: OAG/AG467/2026 **Date:** 30/06/2026

Federal Parliament of Somalia,
Mogadishu, Somalia

Honourable Members,

The Office of the Auditor General of FRS is pleased to submit the annual compliance audit report issued, in fulfillment of its mandate under Articles **6** and **11** of the Auditor General Law and the Public Financial Management Law. The report covers **twenty-two (22)** Federal Government institutions and presents the results of the compliance audits conducted for the fiscal year ended 31 December 2025.

The Office of the Auditor General conducted this audit in accordance with the risk assessment procedures set out in the 2026 Annual Overall Audit Plan (**AOAP**), which the Office uses for the selection of the entities and audit subject matters to ensure that the audit focuses on the areas of greatest risk affecting the management of government assets and finances. The implementation of this audit was based on the Public Procurement **Law No. 22 of 2016**, the Public Financial Management **Law No. 17 of 2019**, the Law Office of the Auditor General of FRS **No. 14 of 2023**, and the International Standards of Supreme Audit Institutions (**ISSAIs**).

This Compliance Audit Report presents the findings and deficiencies related to compliance that were identified in the audited entities. The findings and deficiencies relate to procurement and contract management, government asset management, revenue collection and management, internal control, oversight and management systems within government institutions, the verification and registration of importers of medicines and medical equipment, and product quality assurance procedures. In addition, the audit examined human resource management procedures and the management of donor-funded assets.

Pursuant to Articles **5** and **9** of the Office of the Auditor General Act **No. 14 of 2023**, the Office has issued significant recommendations aimed at improving governance practices, strengthening public financial management, and enhancing accountability across government institutions. The follow-up on the status of the implementation of audit recommendations for 2025 indicated positive results and significant progress in the efforts of the Office of the Auditor General to strengthen the follow-up and implementation of audit recommendations. The results of the follow-up assessment showed that **54%** of the recommendations had been fully implemented, **27%** had been partially implemented, and

19% remained unimplemented, as illustrated in Figure 1. This high level of implementation reflects the efforts made by government institutions to implement audit recommendations and demonstrates a growing understanding of the objectives and importance of the annual audit process.

The engagement of various committees of the Federal Parliament with selected Federal Government institutions has contributed significantly to the increased implementation of audit recommendations issued by the Office in 2025. The Office acknowledges and commends the Federal Parliament's role in strengthening public sector accountability, which has encouraged government institutions to sincerely acknowledge the audit recommendations and integrate their implementation into their operational plans and daily activities.

I would like to thank the President, the Prime Minister, and the Speakers of the Parliament of the Federal Republic of Somalia for their effective support towards the work of the Office of the Auditor General. I also thank the heads of the government entities that participated in the 2025 Compliance Audit, as well as all officials and staff of those entities, for their cooperation during this audit.

Finally, I would like to express my special appreciation to the auditors, staff, and support staff of the Office of the Auditor General, all of whom devoted considerable effort to ensure the delivery of independent, high-quality audits that add value to the audited entities and contribute to strengthening government management systems and accountability.

Yours faithfully,

Xafiiska Hantidhowrka Guud ee JFS
Office of the Auditor General of FRS

H.E. Ahmed Issa Gutale
Auditor General, FRS

CC: Prime Minister, Federal Government of Somalia,
President, Federal Republic of Somalia

MESSAGE OF THE AUDITOR GENERAL

Audit services and the issuance of annual audit reports play a critical role in overseeing and evaluating the outcomes of public sector governance and the management of government resources. Audit reports provide valuable information on the extent to which, as a nation and Government is achieving its development goals and objectives, as well as delivering services that effectively meet the needs of citizens.

Accordingly, audit services and the issuance of financial audits, compliance audits, and performance audits reports strengthen the principles of accountability and public responsibility in relation to the use and management of government revenues and donor funds.

Over the eight-year period from **2019 to 2025**, the Auditor General's recommendation follow-up data has demonstrated a positive trend in the implementation of audit recommendations by government institutions. For example, in 2019, only 6% of the Auditor General's recommendations were fully implemented by public entities. In 2020, the implementation rate increased to **24%**, and further rose to **34%** in 2021.

However, in 2022, the implementation rate declined to **13%**, indicating challenges in the implementation of audit recommendations. In response to this decline, the Office of the Auditor General of the Federal Republic of Somalia intensified its follow-up activities and awareness initiatives aimed at highlighting the importance of implementing audit recommendations.

As a result of these efforts, the implementation rate increased again to **35%** in 2023, while in 2024 it stood at **30%**. Encouragingly, in 2025, the implementation rate of audit recommendations reached **54%**, representing the highest level of implementation achieved during the period under review.

This improvement reflects strengthened follow-up mechanisms for audit recommendations, increased awareness among government institutions, enhanced working relationships between the Office of the Auditor General and audited entities, and a growing understanding within public institutions of the importance of implementing audit recommendations to improve governance, accountability, and public sector performance.

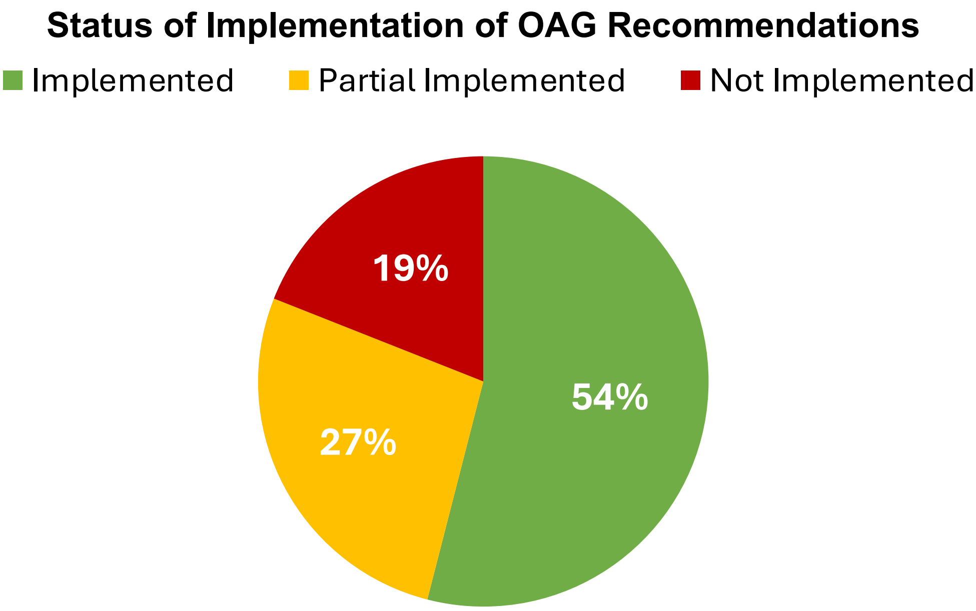
FOLLOW-UP OF AUDITOR GENERAL'S RECOMMENDATIONS

In accordance with Articles 11 and 9 of the Auditor General Law and the Public Financial Management Law, the Office of the Auditor General of the Federal Republic of FRS conducted a follow-up to evaluate the level of implementation of the audit recommendations issued by the Office in 2025. The follow-up focused on assessing the extent to which government entities had responded to the audit recommendations in those reports.

The results of the follow-up audit revealed that the Office of the Auditor General had issued a total of 98 audit recommendations, which were implemented by government entities at varying levels, as detailed in the section below.

Implementation Status of OAGS Compliance Audit Recommendations 2025

Figure 1



The Implementation of Compliance Audit recommendations is important for improving the performance of government institutions, mitigating existing risks, and strengthening good governance systems. The implementation of audit recommendations also helps government institutions address existing challenges, improve operational efficiency, and ensure compliance with the country's laws and regulations.

In view of the importance of implementing audit recommendations, the Office of the Auditor General of the Federal Republic of Somalia continues to fulfil its mandate in issuing and following up on audit recommendations, while upholding the principles of good governance and accountability.

Therefore, the Office of the Auditor General encourages all government institutions to fully implement the recommendations attached to the annual reports of the Office of the Auditor General of the Federal Republic of Somalia, in order to strengthen transparency, accountability, and the quality of public services.

Entities Covered by the Compliance Audit

Administrative Sector	
1.	House of the People
2.	Upper House (Senate)
3.	Office of the Prime Minister
4.	Ministry of Foreign Affairs and International Cooperation
5.	Ministry of Finance
6.	Ministry of Planning, Investment and Economic Development
7.	National Bureau of Statistics
8.	Ministry of Interior, Federal Affairs, and Reconciliation
9.	Ministry of Endowments and Islamic Affairs
Security Sector	
10.	Ministry of Defense
11.	Somali Police Force
12.	National Intelligence and Security Agency
Economic Sector	
13.	Ministry of Energy and Water Resources
14.	Ministry of Agriculture and Irrigation
15.	Ministry of Livestock, Forestry, and Range
16.	Ministry of Information, Culture, and Tourism
17.	Ministry of Public Works, Reconstruction and Housing
18.	Ministry of Transport and Civil Aviation
19.	Ministry of Commerce and Industry
20.	Somali Bureau of Standards
21.	Ministry of Environment and Climate Change
Social Sector	
22.	Ministry of Health and Human Services

EXECUTIVE SUMMARY

In accordance with the Law of the Office of the Auditor General of FRS and the Annual Overall Audit Plan, the Office maintained constructive engagement with the management of the entities audited during 2025, in order to provide them with an opportunity to review and respond to the audit observations and address identified deficiencies where appropriate. As part of this engagement process, the Office communicated audit matters through Management Letters and Audit Queries issued to the respective management of all entities subject to the Compliance Audit during the audit period.

The audit focused on assessing the extent to which the audited entities complied with applicable laws, regulations, directives, and established procedures in relation to the selected subject matters. The key areas reviewed during the audit included:

- Procurement-related subject matter.
- Human resource-related subject matter.
- Asset Management -related subject matter.
- Government controls-related subject matters.

The findings and recommendations presented in this report represent matters that remained unresolved during the audit. The report comprises:

- Significant instances of non-compliance with applicable laws, regulations, directives, and established procedures were identified during the audit.
- Audit recommendations are designed to address the deficiencies and control weaknesses identified through the Compliance Audit.

1. PROCUREMENT-RELATED SUBJECT MATTER

Findings

Non-Compliance with procedures for the establishment of procurement committees and preparation of annual procurement plans

Fifty-nine percent (59%) of audited institutions did not comply with legal procedures relating to the establishment of procurement committees and the preparation of annual procurement plans. Procurement transactions amounting to **US $18,554,459.67** were processed in violation of Articles 27 (1,2,3 & 4) and 58(1 & 2) of the National Procurement and Concessions Act No. 22 of 2016.

Verification of non-compliance in the selection of service providers and consultants

Fifty-three percent (53%) of audited entities failed to comply with statutory procedures governing the selection and verification of service providers and consultants, contrary to Articles 31(1 & 9), 69(1 & 3), and 94(1) of the Public Procurement Law No. 22 2016 Article 14(3) of the Amendment to the Public Procurement and Concessions Law; and Article 2(3) of the Prime Minister's Regulation No. 138.

Recommendations

In accordance with Articles 27(1, 2, 3 and 4), 31(1 and 9), 58(1 and 2), 69(1 and 3), and 94(1) of the Public Procurement Law No. 22 of 2016, Article 14(3) of the Amendment to the Public Procurement and Concessions Law, and Article 2(3) of the Prime Minister's Regulation No. 138;

- All government institutions found to have deficiencies relating to procurement committees and annual procurement plans should comply with the applicable legal requirements and establish procurement committees and prepare annual procurement plans accordingly.
- All government institutions found to be non-compliant with procedures for the verification and selection of service providers and consultants should comply with the legal requirements set out in the above provisions. This will strengthen transparency and open competition and promote equal opportunity in the award of procurement and consultancy engagements.

2. ASSET MANAGEMENT-RELATED SUBJECT MATTERS

Findings

Non-Compliance with Procedures of Government Asset Management and Concession Agreements

The Ministry of Transport and Civil Aviation entered into contractual agreements with ten (10) private companies without fully adhering to the procedures governing open competitive procurement. In addition, the agreements were not approved by the Inter-Ministerial Concessions Committee (IMCC). Furthermore, five (5) of the ten (10) companies had never paid taxes, while one (1) company held an expired tax compliance certificate. The audit also found that the Ministry had not maintained a register of assets and lease agreements held in its name, nor had it conducted regular inspections to verify the condition and status of those assets.

Lack of a Government Vehicle Registration System

During the Audit, I found that the Ministry of Transport and Civil Aviation did not implement an effective government vehicle registration system and continued relying on incomplete manual records.

Non-Compliance with Government Vehicle Registration Procedures

During the Audit, I found that the Ministry of Transport and Civil Aviation registered one hundred and four (104) government vehicles, of which one hundred (100) lacked key supporting documentation required to verify ownership, including purchase records and other relevant ownership documents.

Non-Compliance with Government Vehicle Plate Issuance Procedures

During the Audit, I found that Ministry of Transport and Civil Aviation issued nine (9) government vehicle license plates without complying with the prescribed vehicle registration procedures. Specifically, key information such as the vehicle owner's name, vehicle type, vehicle colour, and the details of the authorized representative of the respective institution were not recorded as required.

Failure to Maintain Updated Donor-Funded Asset Registers and Record Assets in SFMIS

During the Audit, I found that the Somali Police Force failed to update donor-funded asset registers and did not record such assets in the Somalia Financial Management Information System (SFMIS).

Recommendations

In accordance with Articles 3(5), 6(5), 8(2 & 4), and 12(2) of the Public Assets and Government Equipment Regulation No. 137 of 2023; Article 17(1) of the Public Assets and Government Equipment Management Guidelines issued under the Prime Minister's Directive on Strengthening Compliance with Revenue Laws and Regulations, Regulation No. 138; Article 7 of the Companies Act No. 18 of 2019; Articles 2(1, 2 & 3) and 11(1, 2 & 7) of the Procedures for Registration and Verification of Ownership of Land Vehicles No. 154 of 2024:

3. HUMAN RESOURCE-RELATED SUBJECT MATTER

Findings

Non-compliance with procedures for the establishment of promotion, reward, and disciplinary committees in accordance with Civil Service Law No. 11 of 2006

Forty-six percent (46%) of the entities subjected to the Compliance Audit had not established a disciplinary, promotion, and rewards committee, which is an important mechanism for accountability and transparency within government institutions. The audit further noted that some of these entities had not established a committee, which plays an important role in representing employees and providing members for the committee.

Non-Compliance with Leave Management Procedures

Twenty percent (20%) of the entities audited did not comply with leave management procedures relating to medical, educational, and maternity leave.

Non-Compliance with procedures governing the deployment of diplomatic personnel to foreign missions

The Compliance Audit found that the Ministry of Foreign Affairs deployed fourteen (14) diplomatic personnel to overseas postings without fully complying with the procedures prescribed by law, including the requirement that officers serve at the Ministry's headquarters for a minimum of two (2) years before deployment. The audit further found that nineteen (19) personnel assigned to overseas posts had not received diplomatic training, which is important for professional development and enhancing the country's representation abroad.

Recommendations

In accordance with Articles 33(1), 34(1), 35(1)(b) & (2), 37(2, 3, 4 & 5), and 38(1, 2, 3 & 4) of the Civil Service Law No. 11 of 2006, and Articles 2 and 3 of the Procedures for Promotion, Reward, and Disciplinary Committees:

- All government institutions identified by the audit as non-compliant with the requirements relating to the establishment of Promotion, Reward, and Disciplinary Committees should establish such committees in accordance with the provisions of the Civil Service Law and the applicable procedures governing Workplace, Promotion, Reward, and Disciplinary Committees. In addition, institutions should establish Workplace Committees whose members shall form part of the Promotion, Reward, and Disciplinary Committees.
- All government institutions identified by the audit as non-compliant with employee leave management requirements should ensure adherence to established leave administration procedures and maintain complete records and supporting documentation relating to employee leave applications and approvals.
- The Ministry of Foreign Affairs should comply with the procedures governing the deployment of diplomatic personnel to foreign missions by ensuring that diplomats serve for a minimum period of two (2) years at the Ministry's headquarters before being assigned to overseas missions. Furthermore, the Ministry should strengthen the professional capacity of diplomatic personnel by providing appropriate diplomatic training prior to their deployment abroad.

4. GOVERNMENT CONTROLS RELATED SUBJECT MATTER

Findings

Non-Implementation of policies governing Mosques and Religious Schools

During the Audit, I found that the Ministry of Endowments and Religious Affairs failed to establish and implement policies governing mosques and religious schools, which are essential to the foundation of society. Non-Implementation of Waqf Board Establishment Requirements and Failure to Register Waqf Assets

During the Audit, I found that the Ministry of Endowments and Islamic Affairs revealed that the Ministry had not established the Waqf Board and had not maintained a formal register of Waqf assets. This represents non-compliance with Articles 1 and 3 of the Waqf Regulation, Regulation No. 119 of 1973, and Article 26(1) and (3) of the Regulation for the Implementation of the Government Organization Law, Regulation No. 174 of 2025.

Absence of a Criminal Records Archive Office

During the Audit, I found that the Somali Police Force had not established a Criminal Records Archive Office. Furthermore, a comprehensive records management system for maintaining criminal records and evidentiary information was not in place, which are important for security, justice, good governance, and public information reference purposes.

Absence of a medicines and medical devices registration and inspection committee

During the Audit, I identified that the Ministry of Health had not established the medicines and medical devices registration and Inspection Committee. Furthermore, the Ministry had not implemented a formal registration system for importers of medicines and medical devices, despite the importance of these measures for the protection of public health in Somalia.

Establishment and effectiveness of the internal audit function

Fifty percent (50%) of the government institutions subjected to the Compliance Audit had not established an internal auditor or had not complied with the procedures governing the establishment and functioning of the internal audit, which is important for the effective management of government institutions.

Recommendations

In accordance with Articles Articles 1 and 3 of the Waqf Regulation No. 119 of 1973; Article 26(1) and (3) of the Regulation for the Implementation of the Government Organization Law, Regulation No. 174 of 2025; Articles 33(2)(g), 109, 110, 116(2), and 117(2) of the Public Procurement Act No. 22 of 2016; Articles 3 and 4 of the Medicines and Medical Devices Importation Act No. 9 of 1989; Article 260(1) of the Somali Criminal Procedure Code and Article 46(1) of the Public Financial Management Act No. 17 of 2019:

- The Management of the Ministry of Endowments and Islamic Affairs should develop and implement policies governing the administration of mosques and religious schools in accordance with the Waqf Regulation.
- The Management of the Ministry of Endowments and Islamic Affairs should establish and operationalize the Waqf Board and ensure the registration of all Waqf assets during the 2026 fiscal year.
- The Management of the Ministry of Transport and Civil Aviation should ensure compliance with public procurement procedures to enhance transparency and accountability. All contracts should be submitted to and reviewed by the Inter-Ministerial Procurement Committee in accordance with applicable legal requirements.
- The Management of the Ministry of Transport and Civil Aviation should verify that all companies entering into agreements with the Ministry possess valid business licenses and tax clearance certificates during the 2026 fiscal year.
- The Management of the Ministry of Transport and Civil Aviation should update and maintain asset registers and lease agreement records registered under the Ministry's name in order to strengthen asset accountability and asset status. .
- The Management of the Ministry of Transport and Civil Aviation should establish and implement a government vehicle registration management system and modernize vehicle data management processes. In addition, the Ministry should ensure that vehicle ownership is supported by appropriate documentation, including purchase records and other relevant ownership documents. Furthermore, the Ministry should complete and maintain comprehensive records relating to the issuance of government vehicle license plates in accordance with the procedures governing vehicle registration and ownership verification.
- The Management of the Somali Police Force should regularly update records of donor-funded assets and ensure that such assets are recorded in the SoSFMIS to strengthen public asset accountability and safeguarding.
- The Management of the Somali Police Force should establish a Criminal Records Archive Office and maintain a comprehensive criminal records management system to ensure that criminal records and evidentiary information are properly maintained for law enforcement, justice administration, governance, and public record purposes.

- The Management of the Ministry of Health should establish the Medicines and Medical Devices Registration and Inspection Committee and implement a registration system for importers of medicines and medical devices in accordance with the Medicines and Medical Devices Importation Act No. 9 of 1989.
- Management of the institutions found to be non-compliant with the procedures governing the establishment and functioning of the internal audit should establish and operationalize an internal audit function and develop appropriate procedures to strengthen accountability and enhance the effectiveness of internal audit activities.

INTRODUCTION

The Office of the Auditor General of the Federal Republic of Somalia is an independent constitutional institution at the federal level, established in accordance with Article 117 of the Provisional Constitution of the Federal Republic of Somalia. It is the supreme institution responsible for the oversight, audit, and reporting of public resources, as provided under Article 4 of Law No. 14 of 2023.

The Office promotes the principles of good governance, transparency, accountability, and sound public financial management through the prevention and detection of misuse of public resources. In accordance with the Public Financial Management Act No. 17 of 2019 and the Office of the Auditor General Act No. 14 of 2023, the Office conducts independent annual audits of government institutions. In carrying out its audit mandate, the Office operates independently from all branches of government and is not subject to the direction or control of any person or authority, except as provided by the Constitution and other applicable laws of the Federal Republic of Somalia.

In fulfilment of its constitutional and statutory mandate, the Office conducted a Compliance Audit for the fiscal year ended 31st December 2025. The audit was undertaken in accordance with the 2026 Annual Overall Audit Plan (**AOAP**).

The audit plan was developed using a risk-based approach to ensure that audit resources were directed toward areas assessed as presenting the greatest significance and potential risk in relation to the management of public resources, compliance with applicable requirements, and the delivery of public services.

This audit was conducted in accordance with the International Standards of Supreme Audit Institutions (**ISSAIs**), particularly those relating to Compliance Auditing, and in conformity with the Office of the Auditor General Law, the Public Financial Management Law, and other applicable laws and regulations. The selection of the entities audited was based on a risk-based assessment approach, taking into account the significance of those entities to the functions of the Federal Government of Somalia (**FGS**), their budget allocations, their role in the economy, revenue generation, governance, and their level of compliance with applicable laws, policies, and procedures governing the management of public resources

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AUDIT SUBJECT MATTERS

The Compliance Audit for the 2025 fiscal year was conducted with a focus on four (4) key thematic areas, comprising **seventeen (17) subject matters** selected for detailed examination. These were categorized as follows:

1) **Human Resource-related subject matter**
    - Employee Leave Management
    - Promotion and Disciplinary Procedures
    - Deployment of Diplomatic Personnel to Foreign Missions
2) **Procurement-related subject matter**
    - Establishment of Procurement Committees and Procurement Planning
    - Eligibility and Qualification Requirements for Contract Awards
    - Procurement Procedures for Arms and Security Equipment
3) **Asset Management-related subject matters**
    - Management of Donor-Funded Assets
    - Lease Agreement and Concession Agreements
    - Government Vehicle Registration Procedures
4) **Government Control-related subject matters**
    - Establishment and Maintenance of Criminal Records Systems
    - issuance of Non-criminal Record Certificates and adherence to required financial procedures
    - Systems for Issuing Import Certificates and Imposing Penalties for Non-Compliance with Quality Assurance Requirements
    - Registration and Oversight of Medical Devices and Pharmaceutical Importers
    - Administration of Mosques and Religious Schools
    - Establishment of the Waqf Board and Registration of Waqf Assets
    - Existence and Functionality of the Internal Audit Function

AUDIT CRITERIA

- Law No. 14 of 2023
- Law No. 17 of 2019
- Law No. 22 of 2016
- Law No. 20 of 2020
- Law No. 11 of 2006
- Law No. 112 of 2013
- Law No. 9 of 1989
- Law No. 5 of 1965
- Regulation No. 137 of 2023
- Law No. 154 of 2024
- Regulation No. 142 of 2023
- Regulation No. 119 of 1973
- Regulation No. 21 of 1973
- Regulation No. 174 of 2025
- Regulation No. 161 of 2024
- Regulation No. 163 of 2024

AUDIT OBJECTIVES AND SCOPE

A Compliance Audit is an independent audit and assessment which ensured the following objectives:

- The objective of this Compliance Audit was to assess the extent to which the audited government institutions complied with applicable laws, regulations, procedures, the International Standards of Supreme Audit Institutions (ISSAIs) and relevant audit criteria in relation to the selected subject matters for the fiscal year ended 31 December 2025.
- Assess whether the procurement and management of goods and services were conducted in compliance with applicable legal and regulatory requirements.
- Evaluate human resource management practices, including employee promotion, disciplinary measures, and leave administration, to determine compliance with applicable laws and procedures.
- Verify whether government assets were managed effectively, efficiently, and in accordance with established legal and administrative requirements.
- Assess whether government control and oversight mechanisms were operating as intended and were effective in supporting compliance, accountability, and good governance.

CONCLUSION

The Compliance Audit for the 2025 fiscal year, conducted in 2026 based on the 2026 Annual Overall Audit Plan (AOAP), provided recommendations regarding the level of compliance of government institutions with applicable laws, regulations, procedures, and management systems. The audit results identified deficiencies relating to internal controls, governance processes, administrative procedures, and the implementation of legal and regulatory requirements. These deficiencies require systematic corrective action to strengthen compliance and institutional accountability.

At the same time, the continued efforts of the Office of the Auditor General and its follow-up activities have contributed to measurable improvements, particularly in the enhancement of operational procedures, the quality of supporting documentation, and the awareness of government institutions regarding their legal and regulatory obligations. Furthermore, the implementation status of audit recommendations reached **81%,** either fully or partially implemented, demonstrating significant progress in the adoption of audit recommendations and the strengthening of accountability mechanisms.

This audit was conducted in accordance with the principle of adding value, with a focus on strategic issues that have a direct impact on good governance, public sector performance, and the delivery of government services.

The Office of the Auditor General commends the cooperation of government institutions and recognizes the important oversight role played by the Federal Parliament of Somalia in monitoring the implementation of audit findings and recommendations. Such collaboration remains essential for promoting accountability, transparency, and good governance across public institutions.

Finally, the Office of the Auditor General emphasizes the importance of sustaining the implementation of audit recommendations and further strengthening governance and control systems. These measures are fundamental to enhancing good governance, safeguarding public resources, and increasing public confidence in government institutions.

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30 June 2026

OFFICE OF THE AUDITOR GENERAL
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