



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

# ANNUAL PERFORMANCE REPORT 2025



# Table of Contents

ABBREVIATIONS..... iii

COVER LETTER..... vi

MESSAGE FROM THE AUDITOR GENERAL OF THE FRS .....viii

SUMMARY OF OAGS KEY ACHIEVEMENTS.....x

**1. INTRODUCTION .....1**

**2. ABOUT THE OAGS.....3**

2.1. OAGS Mandate ..... 3

2.2. Duties & Responsibilities of the Office of the Auditor General of the FRS ..... 4

2.3. OAGS’s Collaboration with Government Institutions ..... 4

2.4. Role of OAGS in Strengthening Financial Governance..... 5

2.5. OAGS’s Vision, Mission and Values ..... 5

2.5.1. Vision ..... 5

2.5.2. Mission ..... 6

2.5.3. Values ..... 7

2.6. Organisational Structure..... 8

2.7. Human Resources ..... 9

2.8. Governance and Oversight Mechanisms..... 10

**3. STRATEGIC OBJECTIVES AND PERFORMANCE PROGRESS..... 12**

3.1. Narrative Summary of Progress Against each Strategic Goal ..... 12

3.2. Performance Against Targets ..... 14

**4. AUDIT ACTIVITIES AND RESULTS .....38**

4.1. Audit Reports Issued in 2025..... 38

4.1.1. Financial Audit Report..... 38

4.1.2. Compliance Audit Report, 2025 ..... 39

4.1.3. Special Audit Report, 2025 ..... 40

|                                                                                           |           |
|-------------------------------------------------------------------------------------------|-----------|
| 4.1.4. Information System (IS) Audit Report, 2025.....                                    | 41        |
| 4.1.5. Performance Audit Report, 2025 .....                                               | 42        |
| 4.2. Donor-Funded Projects Audit Reports, 2025 .....                                      | 42        |
| <b>5. QUALITY ASSURANCE AND PROFESSIONAL STANDARDS .....</b>                              | <b>43</b> |
| 5.1. Internal Quality Control Mechanisms .....                                            | 43        |
| 5.2. Compliance with International Standards of Supreme Audit Institutions (ISSAIs) ..... | 45        |
| 5.3. Ethical Standards and Code of Conduct Adherence .....                                | 45        |
| <b>6. STAKEHOLDER ENGAGEMENT .....</b>                                                    | <b>46</b> |
| 6.1. OAGS Peer Support Project: .....                                                     | 47        |
| 6.2. Swedish National Audit Office.....                                                   | 47        |
| 6.3. World Bank.....                                                                      | 47        |
| 6.4. The European Union (EU SFA TA).....                                                  | 48        |
| 6.5. African Development Bank .....                                                       | 48        |
| 6.6. OAGS Major Meetings and Events 2025.....                                             | 49        |
| <b>7. CAPACITY DEVELOPMENT .....</b>                                                      | <b>50</b> |
| <b>8. LESSONS LEARNED .....</b>                                                           | <b>53</b> |
| <b>9. NEXT PLAN AND STRATEGIC PRIORITIES .....</b>                                        | <b>54</b> |
| <b>10. FINANCIAL RESOURCES .....</b>                                                      | <b>55</b> |

# ABBREVIATIONS

| Abbreviation     | Explanation                                                         |
|------------------|---------------------------------------------------------------------|
| <b>ACAR</b>      | Annual Compliance Audit Report                                      |
| <b>AfDB</b>      | African Development Bank                                            |
| <b>AFROSAI-E</b> | African Organisation of English-speaking Supreme Audit Institutions |
| <b>AG</b>        | Auditor General                                                     |
| <b>AOAP</b>      | Annual Overall Audit Plan                                           |
| <b>ARABOSAI</b>  | Arab Organisation of Supreme Audit Institutions                     |
| <b>BFC</b>       | Budget and Finance Committee                                        |
| <b>CAM</b>       | Compliance Audit Manual                                             |
| <b>CBC</b>       | Capacity Building Committee                                         |
| <b>CPD</b>       | Continuous Professional Development                                 |
| <b>EU SFA TA</b> | EU Somalia Financial Accountability Technical Assistance            |
| <b>FAM</b>       | Financial Audit Manual                                              |
| <b>FGC</b>       | Financial Governance Committee                                      |
| <b>FGS</b>       | Federal Government of Somalia                                       |
| <b>FMS</b>       | Federal Member States                                               |
| <b>FMS-OAGs</b>  | Federal Member States Offices of the Auditor General                |
| <b>FPS</b>       | Federal Parliament of Somalia                                       |
| <b>FRS</b>       | Federal Republic of Somalia                                         |
| <b>FY</b>        | Financial Year                                                      |
| <b>HR</b>        | Human Resource                                                      |
| <b>ICBF</b>      | Institutional Capacity Building Framework                           |
| <b>ICT</b>       | Information and Communications Technology                           |
| <b>IDI</b>       | INTOSAI Development Initiative                                      |
| <b>IFIs</b>      | International Financial Institutions                                |
| <b>INTOSAI</b>   | International Organisation of Supreme Audit Institutions            |
| <b>IS</b>        | Information Systems                                                 |
| <b>ISSAIs</b>    | International Standards of Supreme Audit Institutions               |
| <b>IT</b>        | Information Technology                                              |
| <b>M&amp;E</b>   | Monitoring and Evaluation                                           |
| <b>MDAs</b>      | Ministries, Departments and Agencies                                |
| <b>MDP</b>       | Management Development Program                                      |
| <b>MIS</b>       | Management Information System                                       |
| <b>NTPs</b>      | National Transformation Development Plans                           |
| <b>OAGS</b>      | Office of the Auditor General of the Federal Republic of Somalia    |
| <b>PASA</b>      | Programmatic Advisory Services and Analytics                        |
| <b>PSP</b>       | Peer Support Project                                                |

| Abbreviation   | Explanation                                                 |
|----------------|-------------------------------------------------------------|
| <b>PFM</b>     | Public Financial Management                                 |
| <b>QA</b>      | Quality Assurance                                           |
| <b>QC</b>      | Quality Control                                             |
| <b>RNE</b>     | Royal Norwegian Embassy                                     |
| <b>SAI</b>     | Supreme Audit Institution                                   |
| <b>SAI PMF</b> | Supreme Audit Institution Performance Measurement Framework |
| <b>S-SEAT</b>  | Somalia SAI Enhancement Audit Tool                          |
| <b>SDGs</b>    | Sustainable Development Goals                               |
| <b>SFMIS</b>   | Somalia Financial Management Information System             |
| <b>SNAO</b>    | Swedish National Audit Office                               |
| <b>TCA</b>     | Turkish Court of Accounts                                   |
| <b>WB</b>      | World Bank                                                  |

Jamhuuriyadda Federaalka Soomaaliya  
Xafiiska Hantidhowrka Guud ee JFS



جمهورية الصومال الفيدرالية  
ديوان المراقبة العامة

Federal Republic of Somalia  
Office of the Auditor General of FRS

Ref.: XHG/HG-849/2025

Date: 01/03/2026

**To: The Prime Minister of the Federal Government of Somalia**  
**To: The Speaker of the House of the People, FPS,**  
**To: The Speaker of the Upper House, FRS**  
**To: The President of the Federal Republic of Somalia,**  
**Mogadishu, Somalia**

**Your Excellencies,**

It is a great honour and privilege for me to formally present to you the Annual Performance Report of the Office of the Auditor General of the Federal Republic of Somalia for the year 2025, in accordance with Article 28(1) of the Law of the Office of the Auditor General of the FRS (Law No. 14 of 2023) and pursuant to Article 177 of the Constitution of the Federal Republic of Somalia (FRS), 2026 which guarantees the independence and reporting mandate of the Auditor General. The report is further guided by the principles of INTOSAI-P-12, which emphasise that the value and benefits of Supreme Audit Institutions (SAIs) lie in making a tangible difference in the lives of citizens. This report presents the Office's performance in promoting transparency, accountability, and sound public financial management. It also outlines the challenges currently facing the office and reaffirms our strong commitment to promoting good governance and ensuring the effective and impactful use of the nation's resources.

This report presents the evaluation of the office's performance, provides recommendations to guide decision-making and strengthen accountability across government institutions, and has been prepared in line with the International Standards of Supreme Audit Institutions (ISSAIs).

In line with the provisions of the Public Procurement, Concessions and Disposal Law (Law No. 22 of 2016) and its amendment (Law No. 20 of 2020); the Public Financial Management Law (Law No. 17 of 2019); the Law of the Office of the Auditor General of FRS (Law No. 14 of 2023); and the International Standards of Supreme Audit Institutions (ISSAIs), the Office of the Auditor General remains fully committed to actively contributing to the ongoing reforms in public financial and asset management, ensuring compliance with the legal framework, and verifying that government institutions fulfil their mandates in ways that best serve the country and the people of Somalia.

I wish to express my sincere appreciation to the Prime Minister of the Federal Government, the President of the Federal Republic of Somalia and the Federal Parliament for their unwavering support of the Office of the Auditor General. I also commend the continued technical co-operation and consistent support of our partners and stakeholders, which have led to effective collaboration and played a valuable role in the progress achieved by the office. The office remains committed to safeguarding its constitutional and statutory independence while strengthening institutional performance, audit quality, and public trust in state oversight mechanisms.

***Please accept the assurances of my highest consideration.***



**H.E. Ahmed Isse Gutale**  
**Auditor General**  
**Federal Republic of Somalia**

# MESSAGE FROM THE AUDITOR GENERAL OF THE FRS



In fulfilment of the obligations outlined in Article 28 of the Office of the Auditor General Law and Article 177(8) of the Constitution of the Federal Republic of Somalia (FRS), 2026, which concerns the process of the Annual Performance Report of the Office of the Auditor General of the FRS, I hereby formally submit the 2025 Annual Performance Report of the Office of the Auditor General (OAGS) to the two Houses of the Federal Parliament, the President, and the Prime Minister of the Federal Government of Somalia.

This report consists of seventy (70) pages and nine sections. It provides a detailed overview of the achievements, shortcomings, challenges, and opportunities of the OAGS for the year 2025. It also contributes to the assessment of the office's performance, enabling stakeholders, including government institutions, Parliament, development partners, the media, and civil society, to better understand the effectiveness of the OAG's oversight role, the impact and value of its reports, and their contribution to promoting good governance, enhancing revenue, and ensuring the accuracy of public financial management.

The report highlights areas of progress and offers strategic recommendations to senior government leaders to help ensure that public resources are used effectively and in the best interests of the nation, thereby fostering public trust and improving institutional transparency and accountability.

## **Key achievements in 2025 include the following:**

- › Enhanced audit coverage and reporting;
- › Capacity Building and Professionalisation;
- › Strengthened stakeholder engagement

Pursuant to the responsibilities set out in the Public Financial Management Act No. 17 of 2019 and the Office of the Auditor General of the Federal Republic of Somalia Act No. 14 of 2023, the Office conducted two performance audits in 2025, covering the following areas:

1. Performance Audit on the Services Provided to Inmates in Hamar Central Prison.
2. Performance audit on the provision of maternal healthcare services by the Ministry of Health and Human Services of the FGS. With a scope period of 2020-2024.

In line with the Public Financial Management Act, the OAGS further enhanced its Information Systems (IS) Audit in 2025 by conducting audits and reviews of key government information systems, such as the following:

- › Somali Business Registration System (SBRs) – Ministry of Commerce and Industry.
- › Education Management Information System (EMIS)/Somali National Examinations Board (SONEB) - Ministry of Education, Culture and Higher Education.
- › Health Management Information System (HMIS) - Ministry of Health and Human Services.
- › Somali National Identification Management System - National Identification and Registration Authority.

The OAGS also audited 22 World Bank-funded projects, producing actionable recommendations to ensure transparency and accountability in the use of donor funds, thereby promoting fiscal discipline and trust in government spending.

Furthering its commitment to public engagement, the OAGS held awareness sessions and workshops in 2025 with the media, the general public, and government agencies to explain the audit

processes and the provisions of the new Audit Law (Act No. 14, 2023).

In accordance with Article 11 of Act No. 17 (2019) and Article 5(9) of Act No. 14, the OAGS registered a total of 1,465 contracts and agreements; 18 laws; various grants, loans, and guarantees; 75 regulations; and 3 resolutions for presidential and prime ministerial decrees.

Additionally, the OAGS provided technical support and fostered collaboration with the audit offices of federal member states, aligned with Articles 5(4) of Law No. 14 (2023) and Law No. 17 (2019) and in line with Strategic Goal 7 of the 2023–2027 Strategic Plan.

I extend my sincere appreciation to the dedicated staff of the Auditor General's Office whose professionalism and commitment have made these achievements possible. I also thank the Parliament, the president, and the government for their ongoing support in enabling the successful execution of our mandate.

My gratitude also goes to our development partners and stakeholders who have provided valuable technical assistance in enhancing our staff capacity, professional standards, and audit tools.

***The Office of the Auditor General is guided by its 2023-2027 Strategic Plan, which is designed to modernise the profession and align our practices with international standards for supreme audit institutions.***

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

# SUMMARY OF OAGS KEY ACHIEVEMENTS

This Annual Performance Report presents the key achievements of the Office of the Auditor General of the Federal Republic of Somalia during the 2025 reporting year. It is prepared in accordance with Article 28(1) of Audit Law No. 14 of 2023 and aligned with the Strategic Plan 2023–2027. The report highlights progress made in fulfilling the constitutional mandate of OAGS to promote accountability, transparency, and sound management of public resources. Precisely, the Office has achieved the following four key results:

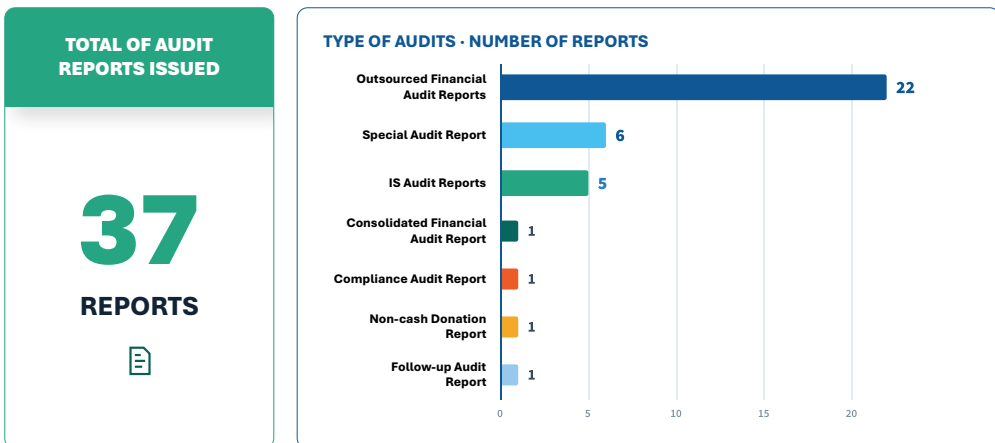
## 1. Enhanced audit coverage and reporting

The Office of the Auditor General successfully issued 37 audit reports for the first time, which represents a major milestone in institutional output and reflects expanded audit coverage across multiple audit streams, including financial, compliance, performance, information systems, forensic, special and follow-up audits.

The increase in issued reports demonstrates strengthened planning, execution, supervision and quality assurance processes in line with the AOAP and strategic plan 2023-2027.

In 2024, OAGS issued 30 audit reports covering financial, compliance, performance, information systems, special audits and donor-funded projects.

## AUDIT REPORTS ISSUED SAI SOMALIA 2025



2. Capacity Building and Professionalisation:

Institutional capacity building remained a central priority in strengthening audit effectiveness and sustainability. During the reporting year, OAGS continued implementation of structured training programmes, professional certification pathways and organisational reforms aimed at enhancing auditor competence and specialisation.

In 2025, 55 staff members benefited from training and capacity-building programmes conducted abroad; in 2024, more than 40 staff members participated in external training. This increase reflects the priority that the OAG gives to building staff capacity to enhance the quality and efficiency of work.

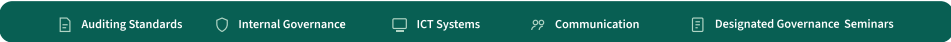
Professionalisation efforts focused on expanding staff qualifications in line with Continuous Professional Development (CPD) requirements and the competency framework of the Institutional Capacity Building Framework (ICBF).

In 2025, the Office recruited six (6) new staff members to strengthen its institutional capacity and enhance workforce capability. This follows the recruitment of twenty-five (25) staff members in 2024, reflecting the Office’s continued commitment to building a skilled and effective workforce.

CAPACITY BUILDING & TRAININGS SAI SOMALIA 2025



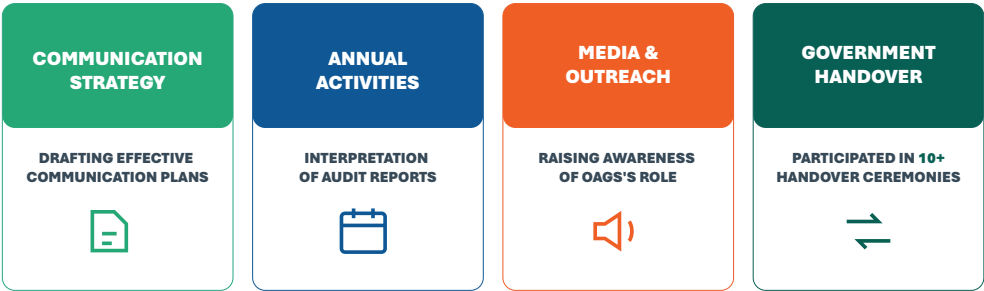
SIGNIFICANT CAPACITY BUILDING ACHIEVEMENTS



3. Strengthened stakeholder engagement

The Office of the Auditor General continued to strengthen its engagement with Parliament, the executive, audited entities, Federal Member States (FMS), development partners and the media. Stakeholder engagement mechanisms include formal submission of audit reports, technical briefings , press releases, public awareness materials and participation in coordination forums.

ENHANCED ACCOUNTABILITY & TRANSPARENCY

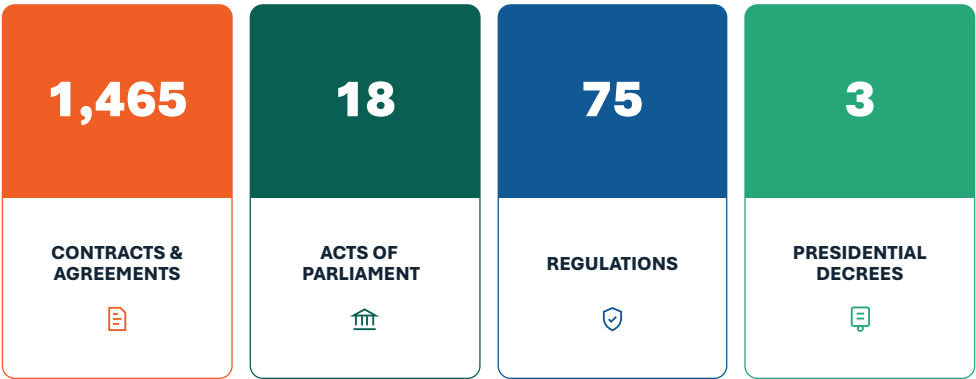


4. Registration of Contracts, Agreements, Laws, and Regulations:

OAGS continued to exercise its oversight function by registering and reviewing government contracts, agreements, laws, and regulations, in accordance with its statutory mandate under the Law of the Office of the Auditor General and PFM law.

During the reporting year 1,465 contracts and agreements, 18 laws, 75 regulations and 3 resolutions were registered. In 2024, 856 contracts and agreements, 6 laws and 166 regulations were registered.

KEY REGISTRATION ACHIEVEMENTS

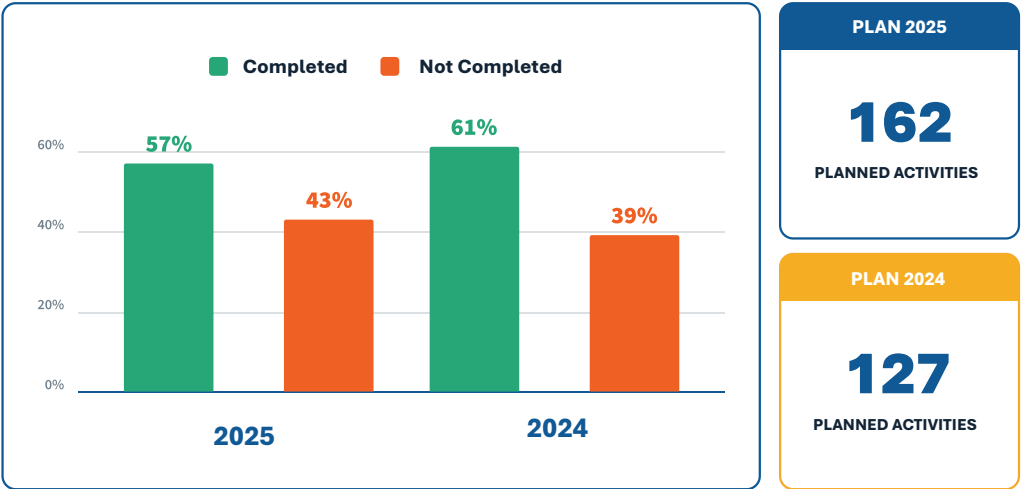


Major Challenges

Although we made significant progress this year, several challenges hindered the full implementation of the 162 planned activities. As a result, we completed 57% of the activities in the Annual Operational Plan, while 43% remained either in progress or not yet started. Funding limitations affected the timely implementation of key initiatives, including the establishment of a digital investigation forensic lab, improvements to ICT infrastructure, and professionalisation efforts. In addition, several annual and regional training workshops were postponed due to resource constraints.

Looking back at 2024, the Annual Operational Plan comprised 127 planned activities. Of these, 61% were successfully completed, while 39% were not implemented as planned.

These challenges highlight the necessity for improved resource predictability, stable budget allocation, and phased implementation planning to ensure the alignment of strategic objectives to the available funding. The office continues to mitigate these constraint risks through prioritising core audit functions, internal efficiency measures and engagement with development partners to support institutional reform initiatives.



# 1. INTRODUCTION

The 2025 Annual Performance Report highlights the achievements and institutional performance of the Office of the Auditor General of the Federal Republic of Somalia (OAGS) during the reporting year. Prepared in accordance with Article 28(1) of the Auditor General Act No. 14 of 2023 and Article 114 of the 2012 Provisional Constitution (which was active at the time of reporting), the report demonstrates how the Office has fulfilled its constitutional mandate to promote accountability, transparency, and the effective stewardship of public resources.

Throughout 2025, the OAGS continued to strengthen its role as the Supreme Audit Institution by expanding audit coverage, enhancing audit quality, and reinforcing its contribution to public sector governance. During the year, the Office issued 37 audit reports, including financial, compliance, performance, information systems, special, and follow-up audits. These reports provided Parliament, the executive, and the public with independent assurance on the management of public resources and the implementation of government programmes, thereby supporting informed decision-making and effective oversight.

Strengthening audit quality and professional excellence remained a key institutional priority. The Office developed and updated audit methodologies, manuals, and guidance in line with international auditing standards while further strengthening its internal quality management framework. The consistent application of standardised working papers, supervisory review processes, and structured quality assurance mechanisms has enhanced the reliability, consistency, and credibility of audit results.

Building a capable and professional workforce also remained central to the office's reform agenda. During the year, the OAGS implemented a revised organisational structure, expanded staff development programmes, and increased opportunities for professional certification and specialised training. Active participation in regional and international professional networks enabled staff to exchange knowledge, strengthen technical competencies, and adopt internationally recognised good practices, supporting the continuous development of the institution.

The Office also strengthened stakeholder engagement and institutional transparency by improving the communication and accessibility of audit results. Collaboration with Parliament, the executive, audited entities, development partners, civil society organisations, and the media was further enhanced through formal audit reports, stakeholder briefings, press releases, and reader-friendly summaries. These efforts contributed to greater public awareness of audit findings and facilitated the implementation and follow-up of audit recommendations.

An important milestone during the reporting period was the continued strengthening of the government's legal registration framework for contracts and legislative instruments. In accordance with the applicable legal provisions, the OAGS registered 1,465 contracts and agreements, 18 Acts of Parliament, 75 regulations, and 3 presidential decrees, thereby reinforcing legal compliance, transparency, and accountability in the government's financial commitments.

Another significant achievement was the signing of a collaboration framework between the Office of the Auditor General of the Federal Republic of Somalia and the Offices of the Auditor General of the Federal Member States. The agreement establishes a framework for harmonising audit practices, strengthening public financial management oversight, and facilitating joint audit activities while preserving the institutional independence of each Supreme Audit Institution. Initial implementation focused on professional capacity development, audit quality enhancement, and promoting coordinated accountability across all levels of government. The priority for 2026 will be to operationalise the agreement through joint audit planning and the implementation of a comprehensive action plan.

Despite challenges arising from resource limitations and institutional capacity constraints, the OAGS continued to safeguard its independence and advance its strategic reform agenda. The achievements presented in this report demonstrate steady progress towards the objectives of the 2023-2027 Strategic Plan and reaffirm the Office's commitment to strengthening public financial management, accountability, transparency, and good governance across the Federal Republic of Somalia.

## 2. ABOUT THE OAGS

The Office of the Auditor General is an independent institution and is the highest authority for auditing the assets of the federal government. It is legally mandated to strengthen transparency, accountability, and good governance in the use of public resources, in accordance with the national laws and international standards for supreme audit institutions (ISSAI).

The OAGS is built on values and strategic vision based on accountability and good governance, which promotes transparency and accountability in government institutions, which has a positive impact on the socio-economic development of Somali society and enhances public trust in government institutions.

### 2.1. OAGS Mandate

The Office of the Auditor General of the Federal Republic of Somalia is a constitutional, independent federal institution established under Article 114 of the Provisional Constitution of the FRS. Its powers, duties, and functions are set out in the Public Financial Management Law No. 17 of 2019 and the Law of the Office of the Auditor General No. 14 of 2023.

The Office of the Auditor General of the FRS is the supreme audit institution mandated to conduct auditing, registration, and safeguarding of public assets and government financial transactions. The office also carries out oversight and follow-up on the management of public resources, in accordance with the provisions of the Audit Law. In performing its mandate, the Office of the Auditor General operates independently from all other branches of government and complies with the Constitution and other laws of the country.

The Office registers all contracts, agreements, laws, regulations, grants, loans, guarantees, budget transfers, and decrees issued by the Prime Minister and the President of the FRS. The Office also provides professional guidance and recommendations on compliance with the law and adherence to the approved government budget.

The Office of the Auditor General upholds the principles of good governance, efficiency, transparency, and accountability in accordance with the Audit Law, the Public Financial Management Law, the National Procurement Law No. 22 of 2016 and its amendment No. 20 of 2020, other applicable national laws, and international standards of supreme audit institutions.

## 2.2. Duties & Responsibilities of the Office of the Auditor General of the FRS

The Law of the Office of the Auditor General mandates the comprehensive duties and responsibilities of the OAGS in auditing, tracking, and reporting on the government budget, compliance with the law, as well as efficiency and transparency of government institutions, ensuring that public resources are utilised in accordance with the public financial discipline. The core duties of the Office of the Auditor General include the following:

1. **Financial Audit:** The OAGS conducts financial audits, reviewing the accounts and financial statements of government institutions, submitted by the Office of the Accountant General, to ensure accuracy and compliance with the country's financial laws.
2. **Compliance Audit:** The OAGS conducts audits to assess the extent to which government agencies comply with the country's financial laws and regulations and other necessary enforcement measures.
3. **Performance Audit:** The OAGS assesses how government resources have been used and whether they have been sufficient to achieve expected outputs and outcomes, providing a clear picture of the performance of government institutions.
4. **Special Audits:** The OAGS may conduct special audits of government institutions to ensure accountability and transparency, particularly when annual audits have identified specific or inherent risks that have not been adequately addressed and when other issues arise that are still uncertain and require urgent audits.
5. **Forensic Audits:** The office conducts a forensic audit when suspicions of corruption, theft of public property, fraud, or mismanagement arise within government institutions.
6. **Information Systems (IS) Audits:** The OAGS audits and verifies technology systems used for the administration, recording, and management of government finances to ensure data security and the efficiency of the management of those systems.
7. **Project Audits:** The OAGS conducts audits and assessments of government projects funded by international donors to ensure that they are implemented in accordance with agreements, established plans, and applicable national laws.

## 2.3. OAGS's Collaboration with Government Institutions

To strengthen accountability and transparency, the country's laws mandate the OAGS to submit audit reports to the Prime Minister of the FGS and both houses of the Federal Parliament of Somalia and the President of the FRS. These reports enable government institutions to obtain accurate information for decision-making on administration and financial management of the country. These reports are

based on the findings of the audits conducted and the recommendations made by the OAGS.

If the OAGS audits reveal any evidence that suggests criminal activity has occurred, the OAGS has the authority to submit the findings of the audit to the Office of the Attorney General for appropriate legal action. This strengthens accountability and the fight against corruption or other crimes within government institutions.

## 2.4. Role of OAGS in Strengthening Financial Governance

By executing its mandate effectively, the OAGS contributes to:

- Enhance accountability and transparency across government institutions,
- Increase public confidence in state systems,
- Improve fiscal transparency in public financial management, and
- Assure that public resources are utilised efficiently, objectively, and with integrity.

As a cornerstone of Somalia's governance framework, the OAGS plays a pivotal role in advancing principles of good governance, institutional integrity, and sustainable development.

## 2.5. OAGS's Vision, Mission and Values



### 2.5.1. Vision

The vision of the OAGS is “to be a reliable and independent Supreme Audit Institution (SAI) that is responsive, effective, and efficient in promoting transparency and accountability in the use of public resources”.

The vision is our long-term target. It drives us to improve continuously in order to establish ourselves as a reliable institution committed to fostering public accountability, transparency, integrity, and contributing to the promotion of strong governance. Our vision, however, is not simply to act as a watchdog over other public sector institutions; rather, it is our deep-seated commitment to lead by example through becoming a model SAI that holds itself accountable and ensures the highest degree of transparency, integrity, and professionalism in its operations.



### 2.5.2. Mission

The mission of the OAGS is “To conduct and deliver high-quality audit reports to the Parliament and the President, to enhance transparency and accountability of the Federal Government of Somalia (FGS) for the benefit of Somali citizens.”

Our mission represents why we exist as OAGS, for whose benefit, and how we uniquely contribute to that larger purpose. Our recommendations and audit reports contribute to the efficient and effective use of public funds.

This commitment binds us irrevocably to all other public institutions in the country to achieve the ultimate aim of improving the lives of the people. This would result in increased transparency and accountability regarding the use of public funds, an increase in public sector performance, the maintenance of credibility, the promotion of public trust, and the efficient use of public resources for the benefit of Somalia’s citizens.

Our mission involves producing easy-to-understand audit reports that explain compliance with the laws and regulations of the FGS and best practices where applicable and make recommendations that, when implemented, will have a significant impact on improving the government’s performance.

The mission is operationalised through the presentation and submission of audit reports in accordance with Article 28(1) of the Office of the Auditor General Act (Law No. 14 of 2023), thereby ensuring compliance with statutory reporting requirements.

Mission delivery is guided by the International Standards of Supreme Audit Institutions (ISSAIs) under the INTOSAI Framework of Professional Pronouncements (IFPP), including standards on audit quality, ethics, independence and transparency.

The mission reflects the INTOSAI-P principles of integrity, competence, professional behaviour, and quality management, ensuring that audit outputs are reliable, objective, and evidence-based.

To ensure measurability and accountability, mission delivery is linked to annual performance targets, audit coverage indicators, recommendation follow-up mechanisms, and quality assurance reviews as outlined in this report.

The mission supports Parliament’s oversight role and contributes to strengthening accountability mechanisms.



### 2.5.3. Values

The Office of the Auditor General of FRS (OAGS) is built on a foundation of core values that guide its actions, decisions, and interactions. These values serve as the compass that shapes our identity and defines how we fulfil our mandate. The OAGS prioritises professionalism, innovation, collaboration, and making a difference, adhering to the International Standards of Supreme Audit Institutions (ISSAI), while complying with our legal obligations, upholding the highest levels of transparency, and taking accountability for its decisions.

These values are central to achieving our strategic objectives and maintaining the highest standards of excellence in public sector auditing.



#### Professionalism

- › We adhere to ISSAIs and comply with the specific requirements of our legal framework.
- › We prioritise punctuality, consistently meeting deadlines and responding promptly.
- › We maintain elevated standards of integrity, confidentiality, and quality in all aspects of our work.
- › Accountability is a cornerstone of our approach, encompassing our work, decisions, and professional development.
- › We lead our teams with effectiveness and fairness.



#### Innovation

- › We continually seek to redefine the standard of excellence in all our endeavours.
- › We proactively anticipate and respond to changes in our environment.
- › Adaptability and agility are integral to our approach, allowing us to navigate dynamic situations effectively.
- › A perpetual desire for renewal drives our commitment to innovation.
- › We readily acknowledge and celebrate excellence in all its forms.



#### Collaboration

- › We prioritise openness and transparency as fundamental principles in our approach.
- › We work collaboratively to achieve shared goals, leveraging the collective strength of our team.
- › By fostering an environment of mutual respect, we enhance our capacity to deliver exceptional results.
- › We establish and uphold professional relationships with both internal and external stakeholders.



## Making a Difference

- ▶ We are passionate about contributing to the betterment of our country and the public sector, with a dedicated focus on creating positive change.
- ▶ Our actions are guided by a genuine commitment to leave a positive legacy for future generations.
- ▶ We actively embrace a broader societal perspective, committing to inclusiveness, social responsibility, and the sustainable development of our initiatives.

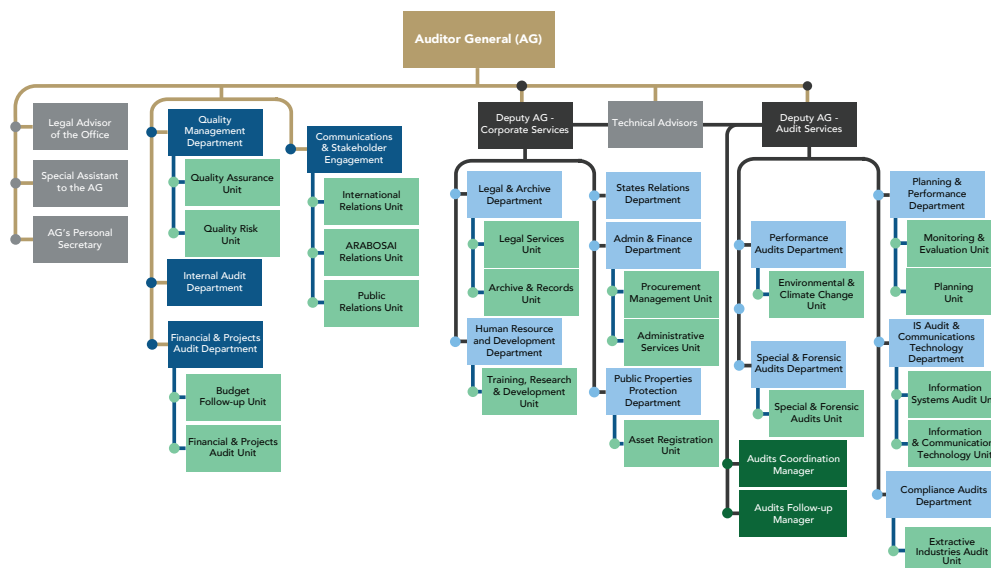
## 2.6. Organisational Structure

The organisational structure of the OAGS is designed to support its mandate as elaborated in Articles 15 & 20 (9) of the Audit Law No. 14 of September 10th, 2023, defining the hierarchy of authority, responsibility, and communication to improve efficiency, transparency, and accountability within the office. It ensures that audit operations are conducted efficiently and in compliance with the national laws and the International Standards of Supreme Audit Institutions (ISSAIs).

The structure is also aligned with the Strategic Plan 2023–2027 and supports measurable performance delivery through clearly defined reporting lines, delegated authority and accountability mechanisms. The structure below reflects the OAGS's strategic vision to achieve impactful results that positively contribute to the efficient execution of the organisation's extensive operations:



### Structure of the OAGS | 2025



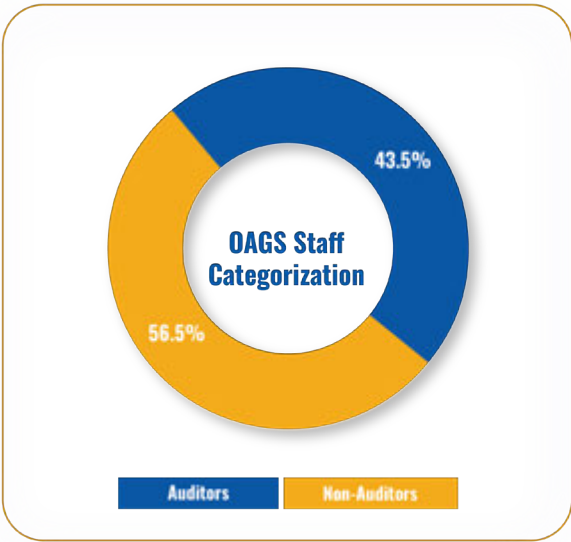
2.7. Human Resources

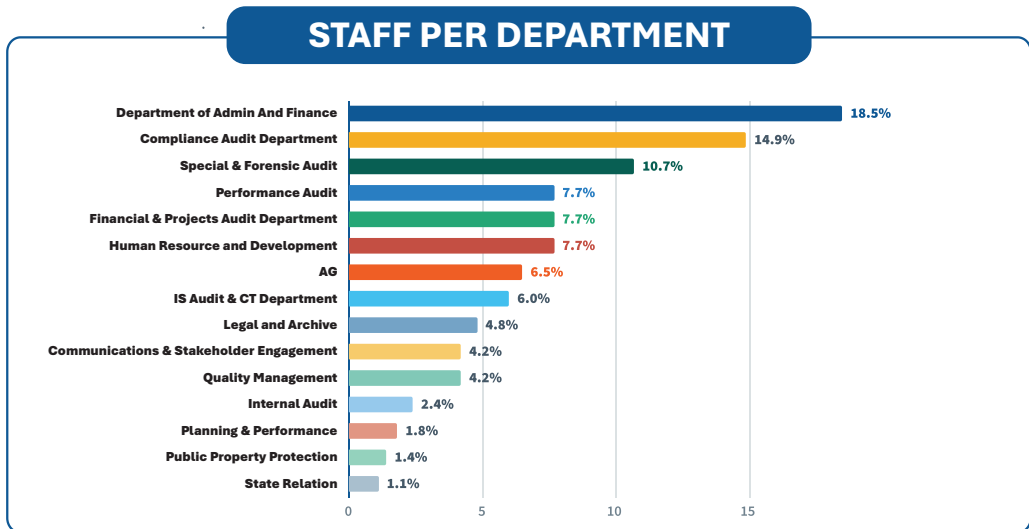
As at the end of the 2025 reporting period, the OAGS’s operationalised staff strength stood at 168 staff, representing an increase from 162 staff in 2024 (3.7% growth). This growth reflects deliberate manpower planning and approval processes undertaken in accordance with the strategic plan, 2023-2027, civil servant law and institutional mandate.

Analysis of workforce composition indicates that out of 168 staff members, male staff constitute 62%, while female staff represent 38% of total staff strength.

This distribution indicates progress toward gender inclusivity within the entity and highlights the need for continued implementation of gender mainstreaming policies.

The departmental staff distribution shows the deployment of staff across departmental units, ensuring effective service delivery, institutional efficiency, and optimal utilisation of human resources. Overall, the increase in staff strength and balanced allocation of personnel underscore the OAGS’s commitment to strengthening institutional capacity and improving public service delivery outcomes.





## 2.8. Governance and Oversight Mechanisms

To ensure effective governance and oversight, the OAGS operates with several key mechanisms that promote accountability, transparency, and adherence to professional standards. These mechanisms are integral to the institution's capacity to fulfil its mandate and to maintain public trust:

- › **The Auditor General:** As the head of the OAGS, the Auditor General holds ultimate responsibility for the institution's performance, strategic direction, and adherence to oversight of its legal mandate. The Auditor General provides leadership, sets priorities, and ensures the effective execution of audit activities.
- › **The Deputy Auditor Generals (DAGs):** The Deputy Auditor General supports the Auditor General in managing the OAGS and overseeing its operations. The DAGs play a crucial role in coordinating performance departmental efforts and ensuring the quality and effectiveness of audit activities.
- › **Audit Law No. 14 of 2023:** This law provides a comprehensive legal framework for the OAGS, defining its mandate, powers, and responsibilities. It ensures the institution's independence and authority to conduct audits and investigations across the government.
- › **Strategic Plan 2023-2027:** The Strategic Plan serves as the overarching roadmap for the OAGS, outlining its long-term goals, strategic objectives, and key performance indicators. It provides a framework for aligning resources, activities, and performance with the institution's strategic priorities.

- › **Annual Operational Plan (AOP):** The AOP translates the strategic objectives of the Strategic Plan into measurable annual priorities. It serves as a practical tool for guiding decision-making, resource allocation, and the effective delivery of audit, governance, and capacity-building activities. The AOP is regularly monitored and revised to ensure alignment with changing circumstances and strategic priorities.
- › **Regular Reporting and Review Mechanisms:** The OAGS employs regular reporting and review mechanisms to track progress, identify challenges, and ensure accountability. These mechanisms include the preparation of quarterly and semi-annual reports, as well as conducting reviews of semi-annual operational plans and annual performance evaluation reports.
- › **Internal Audit Unit:** IAU provides independent assurance on the effectiveness of OAGS's internal controls, risk management, and governance processes. Reporting directly to leadership, IAU evaluates compliance, identifies risks, and recommends improvements to strengthen accountability and transparency.
- › **Quality Management Department (QMD):** The QMD is responsible for developing and implementing a comprehensive quality assurance system that ensures adherence to professional standards and best practices across all audit activities. The QMD conducts internal reviews, provides guidance, and performs root-cause analysis on audit deficiencies to ensure continuous institutional improvement and monitors compliance to maintain the quality and integrity of OAGS's work.
- › **Code of Ethics :** The OAGS is committed to upholding the highest ethical standards in all its operations. All staff members are required to adhere to a strict code of conduct that promotes integrity, objectivity, and professionalism.
- › **Steering Committees and Working Groups:** The OAGS established steering committees and working groups to oversee specific projects and initiatives, providing guidance, direction, and oversight to ensure their successful implementation.

### 3. STRATEGIC OBJECTIVES AND PERFORMANCE PROGRESS

The Office of the Auditor General of the Federal Republic of Somalia implements the 2023–2027 Strategic Plan through the 2025 Annual Operational Plan, which translates strategic objectives into measurable annual activities and targets. The Annual Operational Plan serves as the primary tool for guiding decision-making, resource allocation, and the effective delivery of audit, governance, and capacity-building activities.

The Strategic Plan provides the foundation for all OAGS activities and ensures alignment with the institution's mandate, mission and vision. Its implementation is overseen by senior management and strengthened through active participation and feedback from staff across all divisions, promoting ownership, accountability, and institutional coherence. Performance monitoring is conducted through structured reporting mechanisms, including preparation of quarterly and semi-annual reports, as well as conducting reviews of semi-annual operational plans, and annual performance evaluation reports.

The strategic plan 2023-2027 retains its initial focus on 7 key strategic goals, which include:

**GOAL 1:** Digitalised audit processes and new audit streams developed, enabling relevant, timely and high-quality audits.

**GOAL 2:** Internal governance, leadership and ethics enabling OAGS efficiency and effectiveness.

**GOAL 3:** Proactive engagement and trustful collaboration with key stakeholders.

**GOAL 4:** Well-qualified and professional staff in a dynamic and inclusive organisation.

**GOAL 5:** Enhance digitalisation and support services for better efficiency in the OAGS.

**GOAL 6:** Independence, sufficient resourcing and effective capacity development support to OAGS secured.

**GOAL 7:** Strong relations and collaboration with the offices of the auditor generals of the Federal Member States of the Federal Republic of Somalia.

#### 3.1. Narrative Summary of Progress Against each Strategic Goal

During 2025, the OAGS continued the implementation of its Strategic Plan 2023–2027 in accordance with its constitutional mandate, Audit Law No. 14 of 2023, and the principles of the International Organization of Supreme Audit Institutions (INTOSAI), ensuring that audit methodologies, reporting practices, and quality management systems remained aligned with internationally recognised standards. Progress achieved during the year reflects OAGS's ongoing efforts to strengthen institutional performance, enhance audit quality, and increase its value and benefits to citizens, Parliament, and other stakeholders, consistent with INTOSAI-P 12 and INTOSAI-P 20.

Progress across the strategic goals reflects sustained efforts to improve the relevance in audit delivery, internal governance, stakeholder engagement, and capacity development. The Office continued to apply risk-based planning and materiality principles, contributing to improved relevance, timeliness, and quality of audit outputs. This risk-based audit planning was informed by sectoral risk assessments, budgetary analysis, and prior audit findings to optimise audit coverage within available resources.

Audit streams covering financial, compliance, performance, information systems, special, and forensic audits were further strengthened, enabling OAGS to provide independent and objective assurance on the use of public resources and the performance of government programmes. These efforts support ISSAI requirements on audit quality and contribute to improved public sector transparency and accountability, consistently related to audit coverage, methodology, and reporting.

Institutional governance and management arrangements continued to strengthen through improved performance monitoring, internal control practices, and ethical standards. These measures strengthened both organisational integrity and operational effectiveness.

Stakeholder engagement remained an integral component of OAGS's work in 2025. Ongoing collaboration with MDAs, Federal Member States, development partners, civil society organisations, and the media contributed to a better understanding of audit findings and supported follow-up on audit recommendations. These engagements enhanced transparency and reinforced public confidence in the office's oversight role.

The OAGS prioritised human resource development and organisational sustainability. Investing in staff professionalisation, training, and leadership development strengthened institutional capacity and supported the delivery of the OAGS's expanding mandate.

In parallel, OAGS has progressed from manual, paper-based contract oversight to a secure, data-driven digital contract management system that enhances transparency, efficiency, and accountability across the public sector. Support services progressed further, contributing to improved operational efficiency and institutional resources.

Despite continuing resource constraints, the Office maintained its institutional independence and pursued capacity development support in line with national legal frameworks and international standards. Cooperation with the OAGS-FMS was sustained, promoting the harmonisation of audit practices and reinforcing accountability across all levels of government.

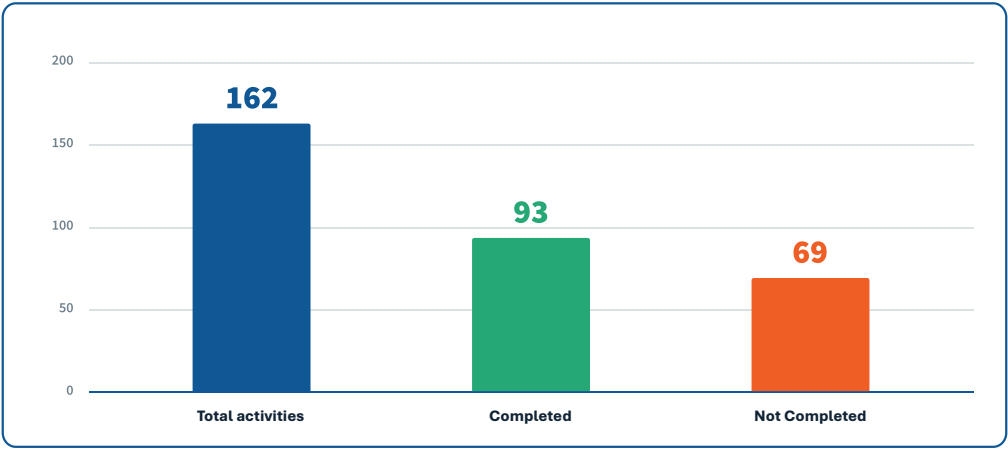
Overall, progress achieved in 2025 demonstrates steady advancement toward the objectives of the Strategic Plan 2023–2027. The sections that follow provide a detailed analysis of achievements, challenges, and planned actions under each strategic goal.

3.2. Performance Against Targets

This overview summarises the progress made in activities conducted under each strategic goal during this period. Each goal includes annual activities that are assessed in accordance with the operational plan. This performance reflects the current state of progress and the analysis of the previous year as of the end of 2025, providing actionable insights for continuous improvement and alignment with the 2023-2027 Strategic Plan.



ANNUAL PROGRESS — 2025



The following sections provide detailed performance summaries for each strategic goal.

› Table 1: Progress per objective for goal 1

| OBJECTIVE                                                         | TARGET                                                                                                                                                                                                                                                            | ACHIEVEMENT BY THE END OF 2025                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | STATUS   | COMMENTS FOR 2026 |
|-------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|-------------------|
| Risk- and materiality-based overall audit planning and monitoring | 100% of audit streams planned, executed, and monitored using a risk- and materiality-based AOAP.                                                                                                                                                                  | <ul style="list-style-type: none"> <li>› Conducts Joint Review Workshop to Finalize the 2025 Annual Overall Audit Plan</li> <li>› In 2025 the Annual Overall Audit Plan (AOAP) was approved by the auditor general and communicated to all senior management.</li> <li>› Regular monitoring and follow-up of implementation of the 2025 approved AOAP,</li> <li>› The OAGS conducted follow-up of previous years' findings and recommendations whether they are done or not.</li> <li>› The OAGS finalized the development of the AOAP for 2026.</li> </ul>                                                                                                                                                                                                                                                         | Achieved |                   |
| Timely production of high-quality financial audit reports         | <ul style="list-style-type: none"> <li>› High-quality annual financial audits delivered on time and for the FGS, and</li> <li>› An increased role of OAGS in audit of donor-funded projects and high-quality audits of such projects delivered on time</li> </ul> | <ul style="list-style-type: none"> <li>› Approved financial audit manual, outsourcing, and materiality policies.</li> <li>› Financial auditors were trained to conduct the Financial Statement audits of 2024 .</li> <li>› Conducted financial &amp; Projects Audits as planned, submitted FY 2024 reports to Parliament, with copies to the President and Prime Minister, by the end of June; 30 days after submission, the report has been published in accordance with the Audit Law (no. 14, 2023) &amp; PFM Law (no. 17, 2019).</li> <li>› An external audit firm was contracted to audit the AfDB-funded projects.</li> <li>› Rolled out the PESA-P professionalisation certificate for selected financial auditors.</li> <li>› Recruited an external firm for the Gargaara Company Limited audit.</li> </ul> | Achieved |                   |

| OBJECTIVE                                                                                                               | TARGET                                                                                                                                                       | ACHIEVEMENT BY THE END OF 2025                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | STATUS      | COMMENTS FOR 2026                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|-------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| A compliance audit function able to provide timely and high-quality audit of a wide range of compliance subject matters | <ul style="list-style-type: none"> <li>High-quality compliance audits delivered annually on major cross-cutting compliance challenges in the MDAs</li> </ul> | <ul style="list-style-type: none"> <li>Finalised and approved OAGS CAM, shared with compliance auditors.</li> <li>Conducted compliance audits for 21 out of 24 planned entities per the AOAP 2025.</li> <li>Held in-house training for new staff on completing compliance audit working papers.</li> <li>Review the completed working papers from the staff and provide feedback for improvement and identify common mistakes.</li> <li>Uploaded compliance audit working papers to S-SEAT for internal quality control, reviewed papers, provided feedback, and identified common mistakes.</li> <li>Selected compliance audit staff successfully enrolled in PESA-P certification and professional development.</li> <li>Conducted a workshop on quality control review.</li> </ul> | Partial met |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|                                                                                                                         |                                                                                                                                                              | <ul style="list-style-type: none"> <li>Risk assessment for compliance audit training, based on the OAGS CAM, was not conducted.</li> <li>On-the-job guidance in compliance audit training by an experienced SAI is delayed.</li> <li>Asset tracking (condition and usage) remains incomplete, to ensure proper management and loss prevention.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                             |             | <ul style="list-style-type: none"> <li>These two activities on risk assessment and on-job guidance in compliance audit training have been postponed due to funding constraints. It will be prioritised and implemented in 2026, in accordance with the OAGS's identified needs.</li> <li>The activity on tracking asset condition and usage has been transferred to Goal 5 as part of the development or procurement of Asset Registration Software to be integrated into the OAMIS system.</li> </ul> |

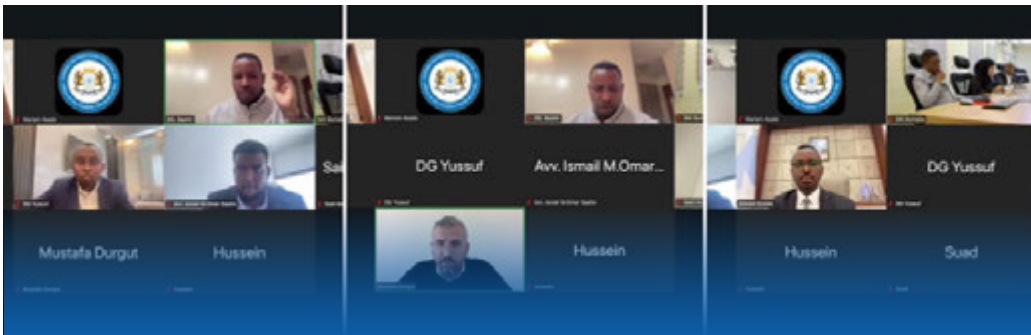
| OBJECTIVE                                                                                                                | TARGET                                                                                                                                                                                | ACHIEVEMENT BY THE END OF 2025                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | STATUS | COMMENTS FOR 2026                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|--------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| A strong Information System audit function enabling high-quality audit reports on different IT systems of the government | <ul style="list-style-type: none"> <li>High-quality specialized audits conducted in specific areas of public interest, including audits of IS and environmental challenges</li> </ul> | <ul style="list-style-type: none"> <li>Drafted an IS Audit Manual to standardise government information systems auditing.</li> <li>Conducted and reported on IS audits for four Federal Government of Somalia entity systems, as per the audit plan.</li> <li>Signed an MoU with TCA regarding audit co-operation.</li> <li>Organised local training for the IS Audit Team.</li> <li>Certification and professional development for selected IS auditors were not completed due to financial constraints.</li> </ul>         |        | <ul style="list-style-type: none"> <li>The completion of a draft Information Systems (IS) Audit Manual has been assigned to a professional firm in 2026, to finalize and then approve.</li> <li>The professional certification for IS auditors will be postponed until the following year, 2026.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                     |
| A strong specialized forensic audit function                                                                             | <ul style="list-style-type: none"> <li>High-quality forensic audits delivered on main issues fraud, waste and abuse related to the use of public funds</li> </ul>                     | <ul style="list-style-type: none"> <li>Conducted forensic audits as they arose as a need basis.</li> <li>Drafted OAGS Forensic Audit Manual.</li> <li>Training on the manual for selected forensic auditors is pending.</li> <li>An annual seminar on forensic audit methodology is pending</li> <li>Establishment of a digitally equipped forensic laboratory is incomplete.</li> <li>A Certified Fraud Examiner professional development and certification programme has been rolled out for selected auditors.</li> </ul> |        | <ul style="list-style-type: none"> <li>The completion of a draft Forensic Audit Manual has been assigned to a professional firm in 2026, to finalize and then approve.</li> <li>Knowledge-sharing on forensic audit by an experienced SAI was not conducted this year, but is expected to be held in 2026.</li> <li>Financial constraints have delayed the acquisition of a digital forensics laboratory. This need has been identified as a priority in the WB assessment report. Planned activities for the next year include resource mobilisation, identification of required forensic software and tools to ensure security, and training of selected staff on lab utilisation.</li> </ul> |

| OBJECTIVE                                       | TARGET                                                                                                                                                                  | ACHIEVEMENT BY THE END OF 2025                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | STATUS          | COMMENTS FOR 2026                                                                                                                                                                                                                                                                                                                                                                |
|-------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| A strong specialised performance audit Function | <ul style="list-style-type: none"> <li>High-quality performance audits delivered on issues of public interests and great national importance, including SDGs</li> </ul> | <ul style="list-style-type: none"> <li>Drafted OAGS Performance Audit Manual (AFROSAI-E template).</li> <li>OAGS performed and published a performance audit on the health and justice sectors.</li> <li>Conducted virtual and in-person workshops to guide performance audits and provided comprehensive training on main-study performance audits.</li> <li>The annual OAGS seminar on government performance and audit methodology was not held;</li> <li>Continuous professional development with regional SAs was not engaged.</li> <li>Delayed virtual workshop on performance audit terminologies (based on audit competency framework).</li> <li>Selected performance audit staff successfully enrolled in PESA-P certification and professional development.</li> <li>Held Virtual Steering Committee Meeting with OAGS and SNAO to review progress and provide performance audit guidance.</li> <li>Held in-person workshops on team support, supervision, and quality assurance in performance audits (data collection, sampling, design, findings, conclusions, and recommendations).</li> <li>Conducted in-house environmental audit training for selected performance auditors</li> </ul> | Mostly Achieved | <ul style="list-style-type: none"> <li>The completion of a draft Performance Audit Manual has been assigned to a professional firm in 2026 for finalisation and approval.</li> <li>Continuous professional development with regional SAs will be held in 2026.</li> <li>The annual OAGS seminar on government performance and audit methodology will be held in 2026.</li> </ul> |

| OBJECTIVE                                                                                                             | TARGET                                                                                                                                                                                                                                                                              | ACHIEVEMENT BY THE END OF 2025                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | STATUS        | COMMENTS FOR 2026                                                                                                                                                                                                                                                                                                          |
|-----------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Strong audit quality control, line management direction and review of audit processes                                 | <ul style="list-style-type: none"> <li>› To ensure high-quality audit reports, a robust system of quality control needs to be in place in the OAGS.</li> </ul>                                                                                                                      | <ul style="list-style-type: none"> <li>› S-SEAT incorporates working papers systematically for quality control in all audit work. However, it is applied in both compliance and financial audits.</li> <li>› Apply the quality control checklist for performance, financial, IS &amp; compliance audit completed.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |               |                                                                                                                                                                                                                                                                                                                            |
| Independent quality assurance conducted annually for selected audits, contributing to active learning and improvement | <ul style="list-style-type: none"> <li>› To ensure OAGS reports are appropriate by verifying quality control systems are properly designed, effectively implemented, and consistently applied according to professional standards and regulatory and legal requirements.</li> </ul> | <ul style="list-style-type: none"> <li>› A quality assurance manual aligned with standards was not developed.</li> <li>› On-job support for the QA process on post-issuance (cold) reviews for selected financial and compliance audits to evaluate adherence to laws, OAGS manuals and standards was not completed.</li> <li>› On-the-job training reviews focusing on a single domain for institutional review, including a report on institutional weaknesses and recommendations, were not conducted.</li> <li>› An action plan was prepared, and implementation monitored, to address gaps identified in the AFROSAI-E Quality Assurance Review Report.</li> <li>› Quality assurance reviews were conducted on key documents, including the annual performance report, audit reports, policies, and manuals.</li> </ul> | Partially met | <ul style="list-style-type: none"> <li>› The completion of a draft quality assurance manual aligned with standards assigned to a professional firm in 2026.</li> <li>› In 2026, the QA process will receive on-job support for post-issuance (cold) reviews of selected financial audits and compliance audits.</li> </ul> |



AG signed the annual overall audit plan on January 26, 2025.



AG Gutale and DAG Abuukar held a virtual meeting with the Directors of the Ministries of Transport and Civil Aviation, Labor and Social Affairs, and the Head of FAVORI in Somalia to review the implementation of the 2023 Special Audit Report recommendations on February 16, 2025



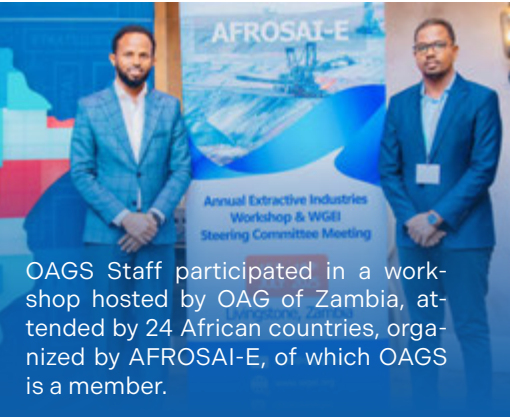
OAGS staff participated in high-level training on performance audit procedures, evidence collection, and report writing in Nairobi, Kenya on April 29, 2025.



In-house Financial Audit Training in Mogadishu, Somalia, on April 30, 2025



OAGS briefed senior government officials on key audit findings for the financial year ending December 31, 2024, Mogadishu, Somalia, on July 6, 2025.



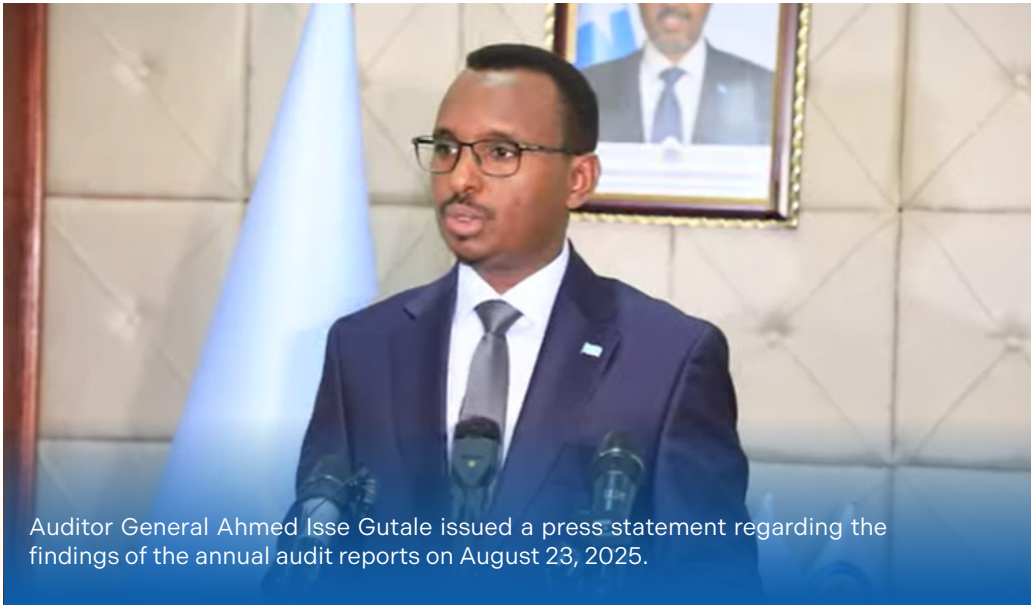
OAGS Staff participated in a workshop hosted by OAG of Zambia, attended by 24 African countries, organized by AFROSAT-E, of which OAGS is a member.



Senior staff from OAGS attended a high-level African Union meeting in Lomé, Togo, on debt management and accountability on May, 18, 2025



OAGS, the Minister of Ports and Marine Transport, and Albayrak-Somalia officials met in Mogadishu to discuss the implementation of financial audit recommendations, as well as strengthening transparency and accountability, on August 2, 2025



Auditor General Ahmed Isse Gutale issued a press statement regarding the findings of the annual audit reports on August 23, 2025.



Government Procurement and Contract Management Workshop Held in Riyadh, Saudi Arabia on September 20, 2025



Performance Audit Quality Review Workshop held in Nairobi, Kenya on October 5, 2025



In-house compliance audit training. Mogadishu , Somalia - October 18, 2025



Professional Deliberation on Urban Infrastructure Audits held in Mogadishu, Somalia, on October 23, 2025



Participation in the AFROSAI-E Coordinated Performance Audit, Pretoria, - South Africa, on November 3, 2025



Joint review workshop on the 2026 comprehensive Annual Overall Audit Plan. Mogadishu, Somalia on December 3, 2025

› Table 2: Progress per objective for goal 2

| OBJECTIVE                                                                 | TARGET                                                                                                                                                                                                                                                               | ACHIEVEMENT BY THE END OF 2025                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | STATUS             | COMMENTS FOR 2026                                                                                                                                                                                                                                                                                                                                                               |
|---------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Strong overall performance and change management                          | To achieve strong SAI performance and effective change management through robust planning, monitoring, resource utilization, and transparent reporting aligned with strategic priorities and new audit streams                                                       | <ul style="list-style-type: none"> <li>› The Formulated OAGS Calendar for events and meetings to streamline coordination and efficiency.</li> <li>› Finalised and disseminated 2024 annual performance report.</li> <li>› Produced quarterly and semi-annual progress reports.</li> <li>› Mid term revision of the annual operational plan for 2025 is completed.</li> <li>› Prepared and approved the annual operational plan 2026.</li> <li>› conducted a mid-term strategic plan review, and drafted the M&amp;E framework (AFROSAI-E based).</li> <li>› A strategic, operational, change management and Institutional Capacity Building Framework (ICBF) workshop was held.</li> <li>› Internal audit activities included job guidance workshops, auditing three OAGS departments, producing a report for the AG, and developing an internal audit charter, were held.</li> <li>› Certification and professional development for selected internal auditors were not completed due to financial constraint.</li> </ul> | Achieved           | <ul style="list-style-type: none"> <li>› The completion of a draft monitoring and evaluation framework, the internal audit charter, will be assigned to a professional firm in 2026.</li> <li>› The internal audit profession is expected to be implemented in 2026</li> </ul>                                                                                                  |
| OAGS's wide quality management and internal control framework established | <ul style="list-style-type: none"> <li>› To establish and implement an OAGS-wide quality management and internal control framework that ensures consistent quality, compliance, and effective internal controls across all audit and non-audit activities</li> </ul> | <ul style="list-style-type: none"> <li>› Develop an organizational wide quality management and internal control framework by including expectations for the control environment, principles, responsibilities and requirements of quality and internal control have been delay</li> <li>› Drafted a quality management policy in line with ISSA 140 standards.</li> <li>› Drafted the OAGS Risk Management Policy</li> <li>› Conducted workshops on quality management to enhance OAGS staff understanding of audit and reporting qualities.</li> <li>› Planned workshops on risk identification, mitigation, and documentation for departmental focal persons were not conducted due to financial constraints.</li> </ul>                                                                                                                                                                                                                                                                                                 | Partially Achieved | <ul style="list-style-type: none"> <li>› The completion of the draft Internal Control Framework, Quality Management Policy, and Risk Management Policy will be assigned to a professional firm in 2026.</li> <li>› Targeted workshops on risk identification, mitigation, and documentation for departmental risk register focal persons will be conducted in 2026 .</li> </ul> |

| OBJECTIVE                         | TARGET                                                                                                                                                                                                                               | ACHIEVEMENT BY THE END OF 2025                                                                                                                                 | STATUS             | COMMENTS FOR 2026 |
|-----------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|-------------------|
| Strengthened integrity internally | <ul style="list-style-type: none"> <li>Strengthen internal integrity by promoting ethical conduct, preventing undue influence, and ensuring all staff adhere to the Code of Ethics in every audit and non-audit activity.</li> </ul> | <ul style="list-style-type: none"> <li>Updated and reviewed of OAGS adherence to the Code of Ethics, and the Code Ethics session awareness was held</li> </ul> | Partially Achieved |                   |



OAGS submitted annual performance report to the parliament, President and Prime Minister on May 20 2025



Workshop on strategic management : covering monitoring tools for OPerational plan, annual performance report, and follow-up of audit recommendation tracking tools was held on October 16, 2025



In-house M&E Workshop for M&E unit and Departmental Directors, November 20, 2025



Sensitisation of ISSAI 140, Mogadi-shu, Somalia, on December 4, 2025



OAGS internal Audit support, Mogadi-shu , Somalia, on December 18, 2025

› Table 3: Progress per objective for goal 3

| OBJECTIVE                                                  | TARGET                                                                                                                                                                                                             | ACHIEVEMENT BY THE END OF 2025                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | STATUS       | COMMENTS FOR 2026                                                                                                                                                                                   |
|------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Support to Parliament capacity to scrutinize audit reports | <ul style="list-style-type: none"> <li>› Regular and timely interaction with the Parliament on audit scrutiny and follow-up</li> </ul>                                                                             | <ul style="list-style-type: none"> <li>› During the reporting period, the office did not provide technical support and guidance to Parliament for scrutiny of audit reports.</li> <li>› Sensitization seminars of the Parliament (in particular the Budget and Finance Committee) about the OAGS' role and audit work, especially new audit streams such as performance and forensic are delayed due to financial constraint.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                            | Not achieved | <ul style="list-style-type: none"> <li>› Both activities are in the developmental stage, Workshop materials have been prepared, but the seminar was postponed due to budget constraints.</li> </ul> |
| Active and supportive stakeholder relations                | <ul style="list-style-type: none"> <li>› Regular and timely interaction with the Executive on the audit findings,</li> <li>› recommendations, and emerging issues recommendations, and emerging issues.</li> </ul> | <ul style="list-style-type: none"> <li>› Following the issuance of the audit reports, the OAGS disseminated a press release.</li> <li>› OAGS successfully implemented annual activities to enhance stakeholder engagements, including annual seminars with MDAs and shared general reflections and understandings on the audit findings, and Sensitization of media representatives on the role of OAGS and how to interpret audit reports and findings.</li> <li>› OAGS produced a promotional video showcasing OAGS achievements.</li> <li>› OAGS developed a draft of a communication strategy.</li> <li>› OAGS produces newsletters and to showcase key achievements and insights.</li> <li>› OAGS participated in more than ten government handover ceremonies.</li> <li>› Produced yearly report on public property status and submitted to the AG</li> </ul> | Achieved     | <ul style="list-style-type: none"> <li>› The completion of the draft of a communication strategy assigned to a professional firm in 2026.</li> </ul>                                                |

| OBJECTIVE                                                                                            | TARGET                                                                                                                               | ACHIEVEMENT BY THE END OF 2025                                                                                                                                                                                                                                                                                                                                                                                                       | STATUS       | COMMENTS FOR 2026                                                                                                                                                                                 |
|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Continuous improvement of OAGS report format and sharing channels                                    | <ul style="list-style-type: none"> <li>Regular and timely interaction with the Parliament on audit scrutiny and follow-up</li> </ul> | <ul style="list-style-type: none"> <li>During the reporting period, the office did not provide technical support and guidance to Parliament for scrutiny of audit reports.</li> <li>Sensitization seminars of the Parliament (in particular the Budget and Finance Committee) about the OAGS' role and audit work, especially new audit streams such as performance and forensic are delayed due to financial constraint.</li> </ul> | Not achieved | <ul style="list-style-type: none"> <li>Both activities are in the developmental stage, Workshop materials have been prepared, but the seminar was postponed due to budget constraints.</li> </ul> |
| Contribute to raising the accountancy and audit professions in Somalia                               |                                                                                                                                      | <ul style="list-style-type: none"> <li>During the reporting period, OAGS made further contributions to advocate for establishing an accountancy body in Somalia</li> </ul>                                                                                                                                                                                                                                                           |              |                                                                                                                                                                                                   |
| Contribute to and learn from the international community of Supreme Audit Institutions and oversight |                                                                                                                                      | <ul style="list-style-type: none"> <li>The OAGS actively participated in regional and international forums, workshops, and conferences which are clearly relevant to OAGS.</li> </ul>                                                                                                                                                                                                                                                |              |                                                                                                                                                                                                   |



AG and his delegation attend the UNCTAD World Investment Forum for Development and Inclusive Growth in Geneva, Switzerland, on March 18, 2025.



AG officially participated in the 47th Meeting of the East African Community Council of Ministers, held on April 25, 2025, in Arusha, Tanzania.



AG participated in the 21st AFROSAI-E Governing Board Meeting in the Seychelles on May 24, 2025.



AG welcomed a delegation led by the new EU SFA Project Director, Menno Jan van der Ven, on May 7, 2025



The AG has signed a Memorandum of Understanding (MoU) with the Turkish Court of Accounts in Ankara, Turkey, in 2025.



Media sensitization workshop,Mogadishu , Somalia, on August 13, 2025



OAGS hosted WFP and the Government Accountant General in Mogadishu on August 27, 2025.

OAGS held the National Awareness Workshop on Audit Laws and Public Financial Management in Mogadishu on September 22, 2025.



Stakeholder Engagement Regional Workshop, Pretoria, South Africa on October 25, 2025



The Auditor General participated in the 3rd Forum on Enhancing Transparency and Combating Corruption, Cairo, Egypt, on October 26, 2025



OAGS met with UNODC and UNDP officials to strengthen collaboration on corruption risk management and promote transparency and accountability in government institutions. Mogadishu , Somalia On November 12, 2025



AG signed a Memorandum of Understanding (MoU) with the Accountability State Authority. Sharm El-Sheikh, Egypt. On November 22, 2025



OAGS leadership at the 15th ARABOSAI General Assembly Conference, Jeddah on December 7, 2025

› Table 4: Progress per objective for goal 4

| OBJECTIVE                                                      | TARGET                       | ACHIEVEMENT BY THE END OF 2025                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | STATUS             | COMMENTS FOR 2026                                                                                                                                                                                                                                                                               |
|----------------------------------------------------------------|------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| A stronger organization enables OAGS to deliver on its mandate | › InstitutionalStrengthening | <ul style="list-style-type: none"> <li>› Drafted structured career paths for all roles to support progression and retention.</li> <li>› A revised organisational structure was developed and adopted, clarifying roles and responsibilities.</li> <li>› Developed and finalised job descriptions of OAGS staff.</li> <li>› Developed a draft of a gender mainstreaming strategy</li> </ul>                                                                                                                            | Partially Achieved | › The completion of career paths and the gender mainstreaming strategy, which was assigned to a professional firm, is expected in 2026.                                                                                                                                                         |
| Strong overall HR management of OAGS                           |                              | <ul style="list-style-type: none"> <li>› Standardising processes, forms, and guidelines to comply with Office Law and Somalia Civil Servant Law has not been implemented.</li> <li>› Developed and implemented HR annual training plan</li> <li>› Developed a draft of HR strategy.</li> <li>› Developed a draft of a succession plan</li> </ul>                                                                                                                                                                      | Not Achieved       | <ul style="list-style-type: none"> <li>› Standardizing processes, forms, and guidelines to comply with Office Law and Somalia Civil Servant Law postponed to the year 2026</li> <li>› The completion of the HR strategy and succession plan assigned to a professional firm in 2026.</li> </ul> |
| Training and professional development for all staff            |                              | <ul style="list-style-type: none"> <li>› Facilitation of the professional development program for Audit and non-audit staff was not implemented</li> <li>› Developed a mentorship programme for senior staff to build leadership and technical skills.</li> <li>› individual professional plan for all audit staff were not implemented</li> <li>› Staff and leaders of OAGS participated in relevant training, organized by national and international partners, including regional training by AFROSAI-E</li> </ul> | Partially achieved | › individual professional plan for all audit staff postponed to 2026                                                                                                                                                                                                                            |

› Table 5: Progress per objective for goal 5

| OBJECTIVE                                                                                                                   | TARGET                                                                                                          | ACHIEVEMENT BY THE END OF 2025                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | STATUS                | COMMENTS FOR 2026                                                                                                                                                                                                                                                                                                                                                                                                                         |
|-----------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Digitaliza-<br>tion of audit<br>processes and<br>increased use<br>of software<br>tools enhance<br>efficiency and<br>quality | › To improve the effec-<br>tiveness and quality of<br>audits through tech-<br>nology-driven audit<br>processes. | <ul style="list-style-type: none"> <li>› The contract management system was rolled out across MDAs to enhance transparency, digital oversight, and compliance</li> <li>› Auditors were successfully trained in Excel and Power BI to streamline data analysis processes and improve the auditors' skills.</li> <li>› The phishing simulation exercises were not conducted to test auditors' ability to identify and mitigate cybersecurity risks.</li> <li>› The ICT Steering Committee was not estab-<br/>lished</li> <li>› The ICT strategy was not completed within the scheduled timeframe.</li> <li>› The planned user access rights of the S-SEAT system were not conducted.</li> <li>› OAGS has not yet implemented key digital systems (e-learning, HR, admin &amp; finance, asset management, planning and performance tracking) and needs to upgrade its network infrastructure and support digital transformation.</li> <li>› Implement Mobile Device Management (MDM) solutions on OAG laptops and mobile devices to secure endpoints, ensure compli-<br/>ance, and enhance device management</li> </ul> | Not Achieved          | <ul style="list-style-type: none"> <li>› The ICT Steering Committee, phishing simulation exercises and Mobile Device Management (MDM) will be implemented in 2026</li> <li>› In 2026, all planned systems will be integrated into the OAGS Management Information System to streamline operations and enhance management.</li> <li>› The completion of the ICT Strategy will be assigned to a profes-<br/>sional firm in 2026.</li> </ul> |
| Improving of-<br>fice premises<br>and equip-<br>ment                                                                        | › To improve office<br>infrastructure and<br>equipment for efficient<br>operations.                             | <ul style="list-style-type: none"> <li>› Implemented the OAGS asset management policy (which is based on the relevant national asset management regulations)</li> <li>› Adequate office space for the physical archiving of documents has not been imple-<br/>mented.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Partially<br>Achieved | › OAGS intends to find a place in<br>the office to archive documents.                                                                                                                                                                                                                                                                                                                                                                     |

| OBJECTIVE                                               | TARGET                                                                                                                                   | ACHIEVEMENT BY THE END OF 2025                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | STATUS             | COMMENTS FOR 2026                                                                                                                                                                                                                                                                                                          |
|---------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Improving office premises and equipment                 | <ul style="list-style-type: none"> <li>› To improve office infrastructure and equipment for efficient operations.</li> </ul>             | <ul style="list-style-type: none"> <li>› Implemented the OAGS asset management policy (which is based on the relevant national asset management regulations)</li> <li>› Adequate office space for the physical archiving of documents has not been implemented.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Partially Achieved | <ul style="list-style-type: none"> <li>› OAGS intends to find a place in the office to archive documents.</li> </ul>                                                                                                                                                                                                       |
|                                                         |                                                                                                                                          | <ul style="list-style-type: none"> <li>› Updated and partially implemented a plan for systematic acquiring and maintenance of office premises and equipment.</li> <li>› The vehicles were not purchased during 2025 due to prioritisation and resource constraints.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                    | <ul style="list-style-type: none"> <li>› Purchasing the vehicles was carried forward in 2026.</li> </ul>                                                                                                                                                                                                                   |
| Strengthen OAGS Admin and Financial Management routines | <ul style="list-style-type: none"> <li>› To enhance the effectiveness of admin and financial management routines within OAGS.</li> </ul> | <ul style="list-style-type: none"> <li>› Prepared the annual budget proposal plan of OAGS &amp; submitted it to the Ministry of Finance</li> <li>› Produced quarterly financial statements and submitted them to the Office of the Accountant General of the government.</li> <li>› Prepared and produced OAGS' annual financial statements, submitted them to the Office of the Accountant General, and have not been audited by an independent audit firm.</li> <li>› Certification and professional development for selected Admin &amp; Finance staff were not completed due to financial constraint.</li> <li>› Provided trainings related to procurement and asset management to the admin &amp; finance Staff</li> </ul> | Partially Achieved | <ul style="list-style-type: none"> <li>› The independent audit firm postponed the audit of OAGS' annual financial statements, which were submitted to the Office of the Accountant General.</li> <li>› Certification and professional development for selected admin &amp; finance staff was postponed in 2026.</li> </ul> |

› Table 6: Progress per objective for goal 6

| OBJECTIVE                                                                                          | TARGET                                                                                                                                 | ACHIEVEMENT BY THE END OF 2025                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | STATUS             | COMMENTS FOR 2026                                                                                                                                                                                                                                     |
|----------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Secure independence and implement the new audit law.                                               | › Strengthened Institutional Independence and Sustainability                                                                           | <ul style="list-style-type: none"> <li>› Finalised the Legal and Archive Department policy and aligned it with the Audit Law.</li> <li>› The Legal Service Manual has not yet been developed.</li> <li>› Document Management Rules were not prepared</li> <li>› OAGS provided legal, administrative, and accounting advisory services to governmental institutions and offices in the FRS.</li> <li>› Conducted sensitisation of project heads and the wider public on the implications of the new Audit Law.</li> </ul>                                                                                         | Partially Achieved | › The completion of the Legal Service Manual and Document Management Rules was assigned to a professional firm in 2026.                                                                                                                               |
| Secure sufficient funding and technical support to OAGS                                            |                                                                                                                                        | <ul style="list-style-type: none"> <li>› The OAGS held Successfully conducted semi-annual meeting with development partners to mobilise financial needs not met by the Federal Government and technical support to develop new capacities and ensure high-quality audits</li> <li>› The OAGS developed an overall resource plan, capturing needs for both government and development partner funding for the implementation of the strategic plan</li> <li>› A meeting with the Ministry of Finance and the BFC to present and explain the OAGS resource needs was not conducted by the OAGS in 2025.</li> </ul> | Achieved           |                                                                                                                                                                                                                                                       |
| A strong legal competency in OAGS ensures government contracts are reviewed and registered on time | › Enhanced oversight of registration and assessment of government contracts and concession agreements that have financial implications | <ul style="list-style-type: none"> <li>› Government officials' rental house registration and contracting were implemented.</li> <li>› The official launch of the Contracts Management System for MDAs has been postponed due to financial constraints</li> <li>› The conference for idea sharing between the office and judicial branch was not conducted.</li> </ul>                                                                                                                                                                                                                                            | Not Achieved       | <ul style="list-style-type: none"> <li>› The official launch of the Contracts Management System for MDAs has been carried forward to 2026.</li> <li>› Idea sharing between the office and judicial branch was postponed to the next years.</li> </ul> |

› Table 7: Progress per objective for goal 7

| OBJECTIVE                                                                                                                      | TARGET                                                                                         | ACHIEVEMENT BY THE END OF 2025                                                                                                                                                                                                                                                                                                                                                                                                                                                            | STATUS       | COMMENTS FOR 2026                                                                                                                      |
|--------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------------------------------------------------------------------------------------------------------------------------------------|
| Developing a framework for collaboration and exchange of experiences between OAGS and FMS-OAGs                                 | › A framework for collaboration with the audit offices of the FMS established and implemented. | <ul style="list-style-type: none"> <li>› A collaboration framework between OAGS and FMS audit offices was signed.</li> <li>› One high-level update meeting between the AGs in both OAGS and the FMS OAGs was successfully organised and conducted.</li> <li>› The OAGS supported FMS-OAGs in selecting audit staff for professionalisation aimed at enhancing their skills in financial, compliance, and performance audits, enabling them to obtain the PESA-P certification.</li> </ul> | Achieved     |                                                                                                                                        |
| Contribute to harmonized audit processes and use of tools through trainings and capacity development support in selected areas |                                                                                                | <ul style="list-style-type: none"> <li>› The OAGS has been unable to provide comprehensive capacity-building training for FMS OAGs due to financial limitations related to legal and regulatory frameworks, audit methodologies, financial management and reporting, forensic audits, leadership and management skills, and introduction of audit process automation.</li> </ul>                                                                                                          | Not Achieved | <ul style="list-style-type: none"> <li>› Comprehensive capacity-building training for FMS OAGs will be conducted next year.</li> </ul> |



The Auditor General chaired the semi-annual Development Partners meeting virtually, on November 19, 2025.



OAGS and FMS-OAGs signing a cooperation framework to strengthen coordination, collaboration, and joint audits.

## 4. AUDIT ACTIVITIES AND RESULTS

The Office of the Auditor General of FRS is committed to enhancing the scope and quality of its audits. This strategic initiative aims to broaden the reach of audit activities, ensuring they encompass a wider range of entities and financial operations. By doing so, the OAGS seeks to strengthen accountability and transparency in public financial management.

In addition to expanding audit coverage, the OAGS is also focused on improving the overall quality of its audit processes. This involves implementing best practices and rigorous standards to ensure that all audits are thorough, objective, and effective in identifying areas for improvement within audited entities.

To facilitate accessibility and comprehension of audit findings, the OAGS publishes its reports in both English and Somali. This dual-language approach ensures that the information is available to a broader audience, including stakeholders, government officials, and the general public, thus promoting greater engagement and understanding of the audit outcomes.

Through these efforts, the OAGS aims to reinforce its role as a key player in promoting ethical governance and fiscal responsibility, ultimately contributing to the betterment of public service delivery in Somalia.

### 4.1. Audit Reports Issued in 2025

#### 4.1.1. Financial Audit Report

The Office of the Auditor General of the Federal Republic of Somalia (OAGS) has issued the audited annual financial statements for the Federal Government of Somalia (FGS) for the financial year ending December 31, 2024.

The audit was conducted in alignment with national laws and the International Standards of Supreme Audit Institutions (ISSAIs), and the government's financial statements were prepared by the Office of the Accountant General in accordance with the cash basis of accounting, as prescribed by the International Public Sector Accounting Standards (IPSAS). This framework facilitates an independent evaluation of the financial statements and enhances transparency, accountability, and the effective management of public resources.

The audit of the government's financial statements for the financial year 2025, conducted by the auditor general, resulted in the issuance of a qualified opinion.

The major findings issued in the financial audit 2025 included the following:

1. Revenues amounting to US\$32.21 million from concession agreements related to Aden Adde International Airport and the Port of Mogadishu could not be verified due to the absence of audited financial statements from concessionaires, as required under the respective agreements.

2. Material variances between the final budget and actual amounts were identified in the Statement of Comparison of Budget and Actual Amounts. These variances were not adequately explained in the financial statements, which do not comply with Cash Basis as prescribed by IPSAS disclosure requirements.

The Auditor General formally submitted this report to the Prime Minister, the two Houses of the Federal Parliament of Somalia, and the President of FRS on June 30, 2025. This submission underscores the ongoing commitment of the Auditor General to enhance transparency, accountability in financial governance, and effective management of public resources.

#### 4.1.2. Compliance Audit Report, 2025

During the 2025 financial year, the Office of the Auditor General (OAGS) conducted an annual compliance audit covering twenty-one (21) MDAs of the Federal Government of Somalia. The entities were selected based on a risk assessment plan. The audits were conducted in accordance with ISSAI 4000 - Compliance Audit Standard and relevant national laws, including the Office of the Auditor General Law (Law No. 14, 2023), the Public Financial Management Law (Law No. 17, 2019), the Public Procurement Law (Law No. 22, 2016) and its amendment (Law No. 20, 2020).

The compliance audit focused on high-risk areas, including public procurement, asset management, revenue collection, use of external support, internal audit mechanisms, bank account management, fisheries oversight, human resource management, vendor registration, and sector-specific regulatory functions. The audit aimed to assess whether public entities adhered to applicable laws, regulations, and established procedures and to identify systemic weaknesses affecting public financial management and service delivery.

Key findings issued in the Compliance Audit 2025 included the following:

##### › External Grants and Bank Accounts (SFMIS)

Six (6) entities received and utilised external grants totalling US\$5.05 million outside the national treasury and without using SFMIS, in breach of the Public Financial Management Law. Furthermore, four (4) entities opened seventeen (17) bank accounts in commercial banks without following the required authorisation procedures.

##### › Fisheries Management

The compliance audit of the Ministry of Fisheries and Blue Economy identified fifty-seven (57) vessels suspected of illegal, unreported and unregulated (IUU) fishing within Somalia's EEZ in 2024. Several vessels disabled Automatic Identification System (AIS) systems or used false identification, in violation of the Fisheries Law (Law No. 008 of 2023).

### › Human Resource Management

Eleven (11) entities engaged 769 staff outside approved civil service recruitment procedures and payroll systems. In addition, the Ministry of Labour and Social Affairs issued work permits to 4,536 foreign nationals without establishing the legally required Foreign Workers Assessment Committee or issuing regulations on restricted occupations. The compliance audit identified significant non-compliance and control deficiencies across audited MDAs. External support funds were received and utilised outside the Treasury Single Account and SFMIS frameworks, and several bank accounts were opened without proper authorisation, representing material breaches of the Public Financial Management Law. In the fisheries sector, widespread illegal, unreported, and unregulated (IUU) fishing exposed weaknesses in regulatory oversight and enforcement. Also, hiring staff without following the approved civil service regulations and issuing work permits without the required legal processes indicated significant control weaknesses in human resource management. These findings underscore the urgent need to strengthen compliance frameworks, reinforce internal controls, and enhance accountability mechanisms to safeguard public resources and improve service delivery.

The Auditor General formally submitted the compliance audit report to the Prime Minister, the two houses of the Federal Parliament of Somalia, and the President of the FRS on June 30, 2025. The submission underscores the ongoing commitment of the auditor general to enhance transparency, accountability in financial governance, and effective management of public resources.

### 4.1.3. Special Audit Report, 2025

During the 2025 reporting period, OAGS implemented five (5) special audits targeting high-risk and high-impact public sector entities.

#### 1. National Disaster Management Agency (SoDMA)

A special audit was conducted at the National Disaster Management Agency (SoDMA) with emphasis on emergency-related financial and operational activities.

The special audit focuses on the selected subject matters of the management of monetary and non-monetary grants, procurement in emergency contexts, aid distribution mechanisms, beneficiary verification processes, and integrity and transparency of cash transfer programmes. The audit assessed the adequacy of internal controls and compliance with applicable laws and regulations.

#### 2. Directorate General of Revenue

A special audit was undertaken at the Directorate General of Revenue, focusing on domestic revenue mobilisation and control systems, on the selected subject matters of the Rental Income Tax Sharing Arrangements, procurement, deployment, and utilisation of POS machines for VAT collection, administration of tax exemption frameworks, integration of revenue systems with the Somalia Financial Management Information System (SFMIS), internal control mechanisms, financial data management, and compliance with transfer requirements to the Treasury Single Account (TSA).

The audit aimed to evaluate the effectiveness of revenue governance arrangements and identify gaps affecting revenue assurance and accountability.

### 3. Embassies of the Federal Republic of Somalia

Three special audits were conducted on selected embassies to strengthen oversight of financial and administrative management in foreign representations. Embassy of the Federal Republic of Somalia in Djibouti,, Embassy of the Federal Republic of Somalia in Kenya, Embassy of the Federal Republic of Somalia in Türkiye.

Common Scope of Audited Areas:

- › Revenue Management (including transfer of collected revenues to the Treasury Single Account and reporting compliance)
- › Expenditure Management (including adequacy of supporting documentation and compliance with financial procedures)
- › Liability Management (recording and monitoring of outstanding obligations)
- › Asset Management (safeguarding, utilization, and maintenance of public assets)
- › Human Resource Management (recruitment, performance management, training, and regulatory compliance)

The implementation of these special audits reinforces OAGS' commitment to enhancing public sector accountability, strengthening internal control systems, and safeguarding public resources at both domestic institutions and foreign missions.

#### 4.1.4. Information System (IS) Audit Report, 2025

During the reporting period, the Office of the Auditor General of the Federal Government of Somalia conducted Information Systems (IS) audits on selected key government systems to assess compliance with international standards and best practices.

According to the Annual Audit Plan, four (4) IS audits were conducted using risk-based selection criteria. These criteria included national critical importance, effect on social service delivery, system complexity and integration, stakeholder interest, alignment with national strategic objectives, and exposure to operational and technological risks. In addition, one follow-up audit was undertaken to assess the implementation status of recommendations issued in a previously audited system. The IS audits completed during the year covered the following systems:

- › Somali Business Registration System (SBRS) – Ministry of Commerce and Industry, focusing on controls that support business registration, data management, system security, and reliability.
- › Higher Education Management Information System (HEMIS)/Somali National Examinations Board (SONEB) - Ministry of Education, Culture and Higher Education: assessing controls over examination management, results processing, and data integrity.
- › Health Management Information System (HMIS) - Ministry of Health and Human Services, reviewing the national health data warehouse (DHIS2) with emphasis on data reliability, access controls, and system availability.

- Somali National Identification Management System – National Identification and Registration Authority (SNIDS), evaluating system security, data protection, and reliability of national identification services.

In addition to, follow-up audit of the Somali Customs Automated System (SOMCAS) - Ministry of Finance, assessing management's implementation of prior audit recommendations related to IT controls and security.

Overall, the IS audits provided reasonable assurance on the effectiveness of controls within critical government information systems and highlighted areas requiring management action to strengthen system governance, security, and operational resilience.

#### 4.1.5. Performance Audit Report, 2025

In 2025, the Office of the Auditor General of the Federal Republic of Somalia conducted two performance audits covering maternal health services under the Federal Ministry of Health and Human Services (MoH&HS) and prison conditions under the Somali Custodial Corps (SCC), including Hamar Central Prison (HCP) and the Mogadishu Prison Court Complex (MPCC), scope period 2020-2024.

In the health sector, maternal mortality remains high at 563 deaths per 100,000 live births (2023), above national and SDG targets. Key challenges include limited access to emergency obstetric care in several regions; unequal distribution of services concentrated in Mogadishu; weak coordination among institutions; low health funding (5.46% of the national budget); low skilled birth attendance (32%); and weak health data systems. These gaps continue to slow progress toward reducing maternal deaths.

In the justice sector, prison conditions remain poor due to severe overcrowding, inadequate accommodation, poor sanitation, limited food services, and insufficient healthcare. In addition, inmates often lack basic services, and some are required to pay for medical treatment. These conditions negatively affect the health, safety, and dignity of prisoners.

Overall, progress in both sectors remains limited. Significant challenges in service delivery, resource allocation, infrastructure, and system coordination continue to affect outcomes. To improve performance and achieve national development goals, the country needs to strengthen investment, improve management systems, and implement targeted reforms.

#### 4.2. Donor-Funded Projects Audit Reports, 2025

For the year 2025, the Office of the Auditor General of the Federal Republic of Somalia successfully conducted audits of twenty-two (22) WB-funded projects, out of the 26 initially planned.

These audits were to be carried out in line with the OAGS Financial Audit Manual and outsourced to internationally recognised audit firms, and were conducted by

contracted firms in accordance with ISAs, domestic laws, donor agreements, and global best practices.

By scrutinising financial transactions and implementation processes, the audits provided critical insights into the effective use of donor funds and emphasised constructive recommendations for improvement. Through this effort, the OAGS ensured independence and accuracy, providing assurance to development partners regarding the use of funds.

## 5. QUALITY ASSURANCE AND PROFESSIONAL STANDARDS

The OAGS implemented quality control procedures and professionalism in all its audit activities. In 2025, the OAGS strengthened its internal quality control mechanisms, complying with the International Standards of Supreme Audit Institutions (ISSAIs), and reinforced ethical compliance requirements.

### 5.1. Internal Quality Control Mechanisms

To ensure the quality and reliability of its audit reports, OAGS has implemented the following quality control mechanisms:

- › The Somalia SAI Enhancement Audit Tool (S-SEAT) working papers were used for quality control in both financial and compliance audits. To strengthen audit quality control and management oversight, OAGS systematically incorporates working papers and applies quality control checklists for both financial and compliance audits, ensuring accuracy, consistency, and adherence to professional standards.
- › Quality Control Checklists: All audit reports undergo thorough review procedures at various stages of the audit process, including reviews by team leaders, supervisors, and senior management.
- › Technical consultations with advisors: The OAGS consults with on-ground technical advisors to obtain specialised knowledge and guidance on complex audit issues.
- › Continuous Professional Development (CPD): Staff participated in continuous professional development activities to enhance their technical skills and maintain their professional competence.

**External Review: Peer reviews among the teams.**

The OAGS actively seeks external feedback and assessment to improve its performance and align with international best practices. The OAGS received key external reviews in 2025, including the AFROSAI-E Quality Assurance Review, which was conducted during the reporting period. AFROSAI-E submitted the Quality Assurance Report, and OAGS was required to draft an action plan and address the gaps identified in the report for implementation.

Furthermore, the World Bank SERP Assessment has been a vital project for the OAGS. The assessment was conducted to evaluate the institutional capacity of the OAGS and the Public Budget and Finance Committee (PBFC) and to provide actionable recommendations to strengthen their ability to effectively deliver their respective mandates.

The assessment identified priority areas for technical assistance. and capacity building for the next three to four years that the SERP project would support. The overall objective is to promote good governance, accountability, and effective public resource management, ensuring institutional capacity development.

The Office of the Auditor General completed the 2025 Institutional Capacity Building Framework (ICBF) Self-Assessment as part of its annual institutional performance measurement under AFROSAI-E. The ICBF is a key regional tool used by Supreme Audit Institutions to assess institutional maturity, effectiveness, and progress in closing capacity gaps, and it underpins the theory of change of the AFROSAI-E Strategic Plan 2025–2029.

The assessment provided OAGS with a structured and objective mechanism to evaluate institutional capacity, identify maturity gaps, and track progress over time. Regular participation in the ICBF process also tailored strong overall performance and change management in the OAGS Strategic Plan 2023-2027.

The State of the Region ICBF Self-Assessment Report is widely recognised by development partners and stakeholders as a credible tool for monitoring institutional development, thereby enhancing the reliability and accountability of self-assessment results. In this context, OAGS utilised the electronic Questback platform to fully complete the 2025 ICBF Self-Assessment Questionnaire. Due to system limitations requiring completion in one session, OAGS ensured adequate internal preparation and coordination to complete the assessment in one sitting.

In addition, OAGS participated in the AFROSAI-E virtual workshop of ICBF Completion held on January 20, 2026, which targeted senior management and designated focal teams. The workshop clarified assessment criteria, addressed technical issues, and discussed common challenges, contributing to improved consistency and quality of responses.

Overall, the 2025 ICBF Self-Assessment strengthened OAGS's institutional performance reporting by providing an evidence-based assessment of capacity maturity, supporting alignment between strategic objectives, quality assurance results, and annual performance outcomes, and informing priority areas for future institutional development

## 5.2. Compliance with International Standards of Supreme Audit Institutions (ISSAIs)

Since 2015, the OAGS has pledged to adhere to the International Standards of Supreme Audit Institutions (ISSAIs) in all its audit operations. The ISSAIs provide a comprehensive framework for high-quality public sector auditing, promoting independence, objectivity, and professionalism.

The use of ISSAI-aligned audit manuals, the implementation of quality control procedures, and the ongoing professional development of staff, demonstrate this decade's commitment.

## 5.3. Ethical Standards and Code of Conduct Adherence

OAGS has emphasised ethical conduct and adherence to the INTOSAI Code of Ethics. All staff are required to maintain integrity, objectivity, and professionalism. In 2025, OAGS updated its Code of Ethics and conducted awareness sessions to reinforce ethical standards. In addition, the reporting mechanisms for ethical violations and the policies to prevent conflicts of interest ensure transparency, accountability, and objectivity in all audit and non-audit activities.

Beyond the areas of ISSAI implementation, audit quality, and ethical compliance, OAGS is proud of its willingness to participate in and contribute to the working groups of INTOSAI Goal Committees. This year, OAGS has officially joined the ARABOSAI Capacity Building Committee following a successful request for membership ratified during the 70th ARABOSAI Executive Council meeting in Jeddah in December 2025. This membership enables OAGS to participate in training programmes that align with the International Standards of Supreme Audit Institutions (ISSAIs), ensuring that regional professional development is both technically robust and globally relevant. By participating in this high-level committee, OAGS supports professional cooperation and knowledge exchange through active collaboration across the Arab audit community.

This engagement is indicative of the office's dedication to the application of international audit standards, the enhancement of institutional capacity, and the promotion of knowledge sharing. OAGS has effectively aligned its audit processes with global best practices, actively contributed to the development of professional standards, and ensured the integration of performance, compliance, and specialised audits into its operations through these initiatives. By participating in INTOSAI working

groups in 2026, OAGS demonstrates its commitment to the practical implementation of ISSAIs, collaboration with peer Supreme Audit Institutions.

OAGS's decade-long commitment to ISSAIs, ethical standards, and active collaboration reflects its dedication to OAGS core values of professionalism, innovation, collaboration, and making a difference, ensuring continuous improvement in public sector auditing.

## 6. STAKEHOLDER ENGAGEMENT

OAGS engaged with stakeholders to communicate audit results. This engagement supports the achievement of strategic objectives and promotes public accountability. In 2025, the Office actively engaged with Parliament, government entities, civil society, and development partners to strengthen audit impact and transparency.

### › **Parliamentary Engagement**

OAGS provided timely and relevant information to Parliament to support parliamentary scrutiny of audit reports. While sensitisation seminars on OAGS' role and new audit streams were delayed, plans are in place for 2026 to strengthen parliamentary audit engagement through learning from other SAIs and AFROSAI-E.

### › **Cooperation with Audited Entities**

The Office maintained constructive relationships with government entities, ensuring auditees could respond to findings and contribute to recommendations. Follow-up meetings were conducted to ensure audit recommendations translated into improvements in public financial management.

### › **Media**

The media serves as a crucial bridge between OAGS and the public, promoting awareness of audit outcomes and fostering transparency. By disseminating information about OAGS's work, successes, and challenges, the media shapes public perception and enhances accountability. OAGS engages proactively with media outlets through interviews, press briefings, and public releases to ensure accurate and clear reporting of audit findings.

### › **Civil Society and Public Engagement**

Civil society organisations are essential partners for OAGS, advocating for public rights and calling for greater transparency and accountability in public resource management. These organisations play an active role in lobbying and policy advocacy, which aligns with OAGS's mission. Collaborative engagements with CSOs enhance the impact of audits and facilitate broader public oversight.

### › **International Cooperation**

OAGS actively participated in regional and international forums, workshops, and partnerships, strengthening networks, developing MOUs, and benchmarking against other SAIs. Notable achievements include cooperation with ARABOSAI members and the Arab Anti-Corruption and Integrity Network; joining the Anti-Corruption and Integrity Network as the first Somali institution; and the OAGS engaging with collaborators from AFROSAI-E, IDI, the World Bank, and the European Union to improve audit competencies and operational efficiency.

Through these initiatives, OAGS strengthened internal and external stakeholder collaboration, reinforced accountability and transparency, and contributed to Somalia's long-term governance and development. Lessons learnt and partnerships established in 2025 provide a strong foundation for continued progress and institutional excellence.

### **6.1. OAGS Peer Support Project:**

IDI and AFROSAI-E have implemented the OAGS Peer-Support Project (PSP) as a collaborative initiative with funding from the Royal Norwegian Embassy. In September 2025, the OAGS formally signed the Peer Support Project (PSP) 2025–2027 Cooperation Agreement. This marked an important turning point for both OAGS and the Peer Support Project, reinforcing sustained international collaboration in support of institutional strengthening.

Building on the successful implementation of the Peer Support Project during 2023–2024, OAGS, in partnership with INTOSAI stakeholders, including AFROSAI-E and the INTOSAI Development Initiative (IDI), agreed to continue cooperation for the period 2025–2027. The renewed cooperation aims to support the achievement of OAGS's strategic outputs, particularly in the areas of core audit delivery and stakeholder engagement. Overall, international peer-to-peer cooperation has contributed to strengthening OAGS's capacity to deliver quality audits in line with international standards, enhance follow-up on audit recommendations, and promote improved transparency, accountability, and good governance for the benefit of Somali citizens.

### **6.2. Swedish National Audit Office**

In the second year of the partnership between the Swedish National Audit Office and the Office of the Auditor General of the Federal Republic of Somalia, formalised through a Memorandum of Understanding (MoU) signed in May 2024, significant progress has been made in strengthening OAGS's capacity as an independent and reliable Supreme Audit Institution.

The collaboration, which runs until June 30, 2029, has focused on enhancing transparency and accountability in public resource management, with particular emphasis on building robust performance auditing capabilities. This year, OAGS staff have received effective training programmes and on-the-job guidance, which have ensured the practical application of performance audit standards and methods. Planning for a potential extension of the MoU and the next project phase will begin one year before the current agreement expires, based on mutual agreement.

### **6.3. World Bank**

The year 2025 marked a period of continued technical support and institutional development for the OAGS, primarily through its partnership with the World Bank (WB). The WB extended the deployment of a Lead Performance Audit Advisor and, under the Somalia Enhancing Public Resource Management Project (SERP), conducted a comprehensive assessment and planning exercise covering the Auditor General Offices across Somalia.

During 2025, a comprehensive institutional assessment of OAGS was completed. The assessment reviewed six key domains: Independence and Legal Framework, Internal Governance and Ethics, Audit Quality and Reporting, Financial Management, Assets and Support Services, and Human Resources, Training and Communication, and Stakeholder Management. While the assessment provided an overall analysis of institutional capacity, the identified needs and gaps require further action and implementation measures in subsequent years.

The assessment findings are being used to inform OAGS's modernisation and capacity-building priorities. In the fourth quarter of 2025, OAGS initiated a project to develop, validate and harmonise core operational documents. This work covered approximately 50 internal documents aimed at standardising processes, improving quality assurance, and strengthening the institutional operational framework.

#### **6.4. The European Union (EU SFA TA)**

The EU Somalia Financial Accountability Technical Assistance (EU SFA TA) project aims to support institutional capacity to elevate the effectiveness of audit departments and enhance audit quality across Somalia. This multifaceted programme supports a range of audit types, including compliance, financial, and special audits.

In 2025, the EU Somalia Financial Accountability Technical Assistance (EU SFA TA) project advanced as a long-term, ambitious initiative designed to strengthen institutional capacity and improve the effectiveness of audit departments across OAGS. The programme supported diverse audit types, including financial, compliance, and special audits, while providing targeted technical assistance to the Federal Member States' Offices of the Auditor General (FMS-OAGs). During the year, the project also deployed an HR advisor to support human resource development, enhance staff management, and ensure the sustainability of capacity-building efforts, while also delivering targeted technical assistance to the FMS-OAGs.

#### **6.5. African Development Bank**

In Q4 in 2025, following successful negotiations with the African Development Bank, the Office of the Auditor General of the Federal Republic of Somalia deployed three short-term advisors. These advisers were engaged to provide targeted technical support and capacity enhancement across key operational areas.

Furthermore, a one-year project will focus on non-audit activities to complement OAGS's core audit functions. The project aims to strengthen institutional capacity, support policy and procedural development, and facilitate knowledge transfer in areas critical to the office's strategic objectives.

This collaboration reflects OAGS's commitment to leveraging international partnerships to reinforce governance, accountability, and operational efficiency in Somalia. Full details of the negotiation process, project scope, and adviser deployment are documented in the OAGS-AfDB engagement section.

## OAGS Major Meetings and Events 2025

In 2025, the OAGS actively participated in key regional and international meetings, conferences, and events. This engagement contributed to strengthening international cooperation, facilitating the exchange of knowledge and experience, and enhancing the Office's role in professional forums at regional and global levels. The most notable events included:

1. The 21st AFROSAI-E Governing Board meeting and the 2025 Strategic Review will take place on 19 and 20 May in the Seychelles.
2. SAI Somali and TCA signed an MOU on July 7, 2025
3. OAGS participated in the East African Community Annual Inventory and Asset Count for the financial year 2024–2025, which ended on June 30, 2025."
4. OAGS participated in the INCOSAI meeting held in Sharm El-Sheikh, Egypt, from October 29, to November 5.
5. OAGS participated in the Third Arab Forum on Enhancing Transparency and Combating Corruption in the Digital Age, held on October 23, 2025, in Cairo.
6. OAGS participated in the ARABOSAI General Assembly held in Saudi Arabia from 1 to 4 December.
7. OAGS participated in the Second Meeting of AFROSAI-E Legal Experts.
8. OAGS participated in the Public Debt Conference held in Togo, upon invitation from the African Development Bank.
9. OAGS participated in the 47th Ordinary Meeting of the East African Community (EAC).
10. The Auditor General participated in the Mastery Initiative in Madrid, hosted by SAI Spain.
11. OAGS participated in the International Debt Management Conference.

Overall, these meetings and key events strengthened the presence and visibility of the Office of the Auditor General of the Federal Republic of Somalia in professional forums. They also contributed to enhancing collaboration with peer institutions, improving the knowledge and experience of staff, and reinforcing the application of international auditing standards and practices.

## 7. CAPACITY DEVELOPMENT

Capacity building and human resource development continued to be a primary focus throughout the 2025 year. The institution conducted a series of in-house, overseas training sessions and regional workshops aimed at enhancing staff competencies, enhancing audit quality, and improving institutional performance in accordance with the Annual Performance Plan.

Overall 19 trainings were effectively conducted throughout the year. Major capacity-building accomplishments encompassed training in performance and compliance auditing, digital transformation, IFMIS oversight, extractive industries auditing, stakeholder communication, procurement, and strategic management. These interventions enhanced technical skills, facilitated the adoption of digital systems, and improved stakeholder engagement, strategy management, and reporting quality.

These training sessions substantially contributed to the development of staff competencies in auditing standards, internal governance, ICT systems, communication, and leadership.

Among the scheduled activities 11 training sessions were cancelled primarily due to budget limitations, restricted training capacity, scheduling conflicts, or modifications in regional and international training programmes. Priority areas impacted encompassed information systems auditing, cybersecurity, internal audit masterclasses, and designated governance seminars.

Capacity-building activities encompassed a broad spectrum of departments, including Performance Audit, Information Systems/ICT, Compliance Audit, Financial Audit, Human Resource Development, Administration and Finance, Planning, Quality Management, and Internal Audit. These initiatives facilitated equitable skills development across both audit and support functions.

It is worth noting that, as part of its capacity-development efforts, the Office of the Auditor General (OAG) has provided the Offices of the Auditors General of the Federal Member States (FMS-OAGs) with a range of professional development programmes aimed at strengthening staff competencies, including the Professional Education for SAI Auditors (PESA) programme. The programme benefited 24 professionals, including 15 from FMS-OAGs, through OAGS's capacity development initiative, contributing to the enhancement of auditors' technical competencies, professional knowledge, and overall audit capacity.

To enhance capacity development results, the institution will emphasise early planning of training initiatives, prioritise key technical areas such as information systems and cybersecurity auditing, strengthen coordination with development partners, and improve monitoring of the training's impact on performance.

The capacity development program was formally structured around three interconnected pillars: in-house training and professionalisation, on-the-job support training, and regional and international workshops.

### **On-the-Job Support Training**

On-the-job support initiatives as a core component of its capacity development strategy were designed to strengthen staff competencies through hands-on, work-based learning, ensuring the direct application of standards, methodologies, and tools in real audit assignments.

These initiatives played a critical role in embedding sustainable skills development, improving audit performance, and supporting the office's mandate to deliver high-quality and credible audit outputs.

### **Regional and International Workshops**

The Office actively participated in regional and international workshops and initiatives to promote peer learning and exposure to best practices. These included regional workshops on quality management, communication and stakeholder engagement, human resource development, digital transformation, procurement, and coordinated SDG audits. Participation in these workshops enhanced staff understanding of emerging audit issues, strengthened regional collaboration, and supported alignment with international standards and best practices.

### **Professionalisation**

The Office continued to strengthen institutional capacity through the professionalisation of staff, with a strong emphasis on internationally recognised professional certifications. These efforts aim to enhance audit quality, promote compliance with international standards, and build a competent, credible, and specialised workforce. During the reporting period, at least eight (8) staff members obtained professional qualifications, including the Certified Fraud Examiner (CFE) certification. In addition, two staff members earned the Certified Information Systems Auditor (CISA) certification, while one staff member obtained the Public Expenditure and Financial Accountability (PEFA) certification. The Office remains committed to expanding professional certification opportunities as a strategic approach to sustaining audit quality and meeting international best practices.

## Key Areas of Capacity Strengthening:

### › Audit Quality and Professional Competence

Significant emphasis was placed on strengthening audit quality, compliance with standards, and professional certification. Staff participated in coordinated SDG audits, performance audit training, extractive industries auditing, and quality control review training (Levels 1-3). The Certified Fraud Examiner (CFE) programme also contributed to professional development and succession planning within the audit function. These interventions enhanced staff capacity in audit planning, execution, reporting, and quality assurance in line with international standards and OAGS manuals.

### › Digital Transformation and ICT Capacity

Training related to ICT, digital governance, and change leadership has enhanced the institution's capacity to use technology and digital tools.

### › Financial Governance and Public Systems Oversight

Training related to workshops on IFMIS supervision and review and e-procurement enhanced the understanding of financial systems, controls and risks and strengthened audit coverage of public expenditure and procurement processes, which improved the quality of audits.

### › Communication, Stakeholder Engagement, and Reporting

OAGS prioritises effective communication and stakeholder engagement; therefore, it promotes staff participation in digital content production and media training, as well as regional workshops on communication and stakeholder engagement for reporting impact. These activities improved the office's ability to communicate audit results, engage stakeholders, and enhance the impact of audit work.

### › Leadership, Management, and Institutional Strengthening

Capacity development efforts also targeted leadership, strategic management, quality management, and governance. Staff attended strategic management training, regional HR and quality management workshops. These interventions contributed to improved managerial skills, institutional governance practices, and internal quality management systems. Future efforts will focus on advanced audit methodologies, digital audit tools, leadership development, and sustained participation in regional and international professional initiatives.

## 8. LESSONS LEARNED

The implementation of planned activities in 2025 generated valuable institutional lessons that will inform future planning and execution. These lessons are directly aligned with the objectives of the OAGS Strategic Plan 2023-2027 and will guide corrective actions aimed at strengthening institutional effectiveness, audit quality, and sustainability.

In response to the operational and resource-related challenges encountered during the year, the Office of the Auditor General of Somalia (OAGS) implemented a series of proactive strategic adjustments, including a comprehensive mid-year review and revision of its Operational Plan. This process involved rescheduling, refining, and reprioritising activities to concentrate on high-impact interventions during 2025 while laying a solid foundation for implementation in 2026.

### **Key Strategic Adjustments and Forward-looking Priorities Include:**

1. Advancing the rollout of the Contract Management System and ensuring its integration with the forthcoming OAGS Management Information System (OAMIS) under the SERP Project. We will place particular emphasis on strengthening the OAGS website backend to support dynamic content management and improve public access to information.
2. Finalising outstanding audit manuals, including Information Systems, Forensic, and Performance Audit manuals; operationalising a comprehensive ICT Strategy, Communication and Stakeholder Engagement Strategy, Monitoring and Evaluation (M&E) Framework, and Risk Management Policy, supported by targeted capacity-building training and workshops.
3. Scaling up staff professionalisation through focused technical training and internationally recognised certification programmes (such as CPA, ACCA, CISA, CFE and internal audit certifications), alongside the development of structured career progression pathways and mentorship arrangements.
4. Strengthening engagement with Parliament, Federal Member States (FMS) Offices of the Auditor General, and development partners to reinforce trust, coordination, and joint initiatives, including the exploration of additional SAI-to-SAI cooperation and peer-learning opportunities.
5. Actively pursuing donor and partner support to address funding gaps for priority activities, particularly under the SERP Project and other partnerships, to enable full implementation of the OAGS Strategic Plan 2023–2027.

Overall, the lessons learned in 2025 highlight the importance of flexibility in planning, prioritising high-impact activities, strengthening internal systems, and continuing to build institutional capacity so that the Office of the Auditor General of the Federal Republic of Somalia can further enhance the effective and efficient execution of its mandate.

### Institutional Lessons for Improvement

Drawing on the challenges and operational experiences of 2025, OAGS identified the following institutional lessons to strengthen future performance:

1. The need for a more proactive and diversified resource mobilisation approach is critical. This includes strengthening partnerships with development partners, exploring domestic funding opportunities, and enhancing internal financial planning and management practices.
2. Continuous investment in staff capacity development remains essential to improving audit quality and institutional effectiveness.
3. Effective delivery of strategic initiatives requires stronger project management frameworks, including clearly defined timelines, dedicated project leadership, and robust monitoring and evaluation mechanisms to track progress and manage risks.
4. Strong, systematic engagement with Parliament, audited entities, civil society, and international partners is vital. Improved communication, feedback mechanisms, and collaborative initiatives will further enhance the relevance, credibility, and impact of OAGS's work.
5. The Office remains committed to expanding professional development and training opportunities for staff of the Offices of the Auditors General of the Federal Member States (FMS-OAGs), while also supporting them with the essential resources, tools, and equipment required to ensure the effective and sustainable delivery.

## 9. NEXT PLAN AND STRATEGIC PRIORITIES

In 2026, the Office will implement priority activities structured around five key operational areas.

**Audit activities** will focus on conducting financial, compliance, information systems, special and performance audits across federal government entities, in line with applicable laws and international standards.

**Quality assurance** activities will strengthen audit quality through pre-issuance (hot) and post-issuance (cold) reviews, follow-up on identified gaps, and reinforcement of compliance with audit manuals and standards. Capacity development will prioritise professional training, on-the-job support, and knowledge-sharing workshops to enhance staff competencies and institutional performance.

**ICT and systems support** activities will improve audit efficiency through upgrades to ICT infrastructure, acquisition of audit tools, and support for digital and forensic audit capabilities.

Governance and ethics activities will reinforce accountability frameworks through ethics training, support for oversight mechanisms, and initiatives that promote the effective implementation of audit recommendations.

Stakeholder engagement activities will reinforce oversight mechanisms through structured engagement with parliamentary support, collaboration with government and MDAs (ministries, departments, and agencies), outreach to the public and civil society, cooperation and exchange of experiences between OAGS and FMS-OAGs, and international engagements. All activities are aligned with the strategic plan 2023-2027.

## 10. FINANCIAL RESOURCES

The Parliament of the FGS approved the appropriated budget, which served as the basis for developing the OAG's 2025 budget. The OAG's budget structure allocated all income and expenditures to their respective heads and sub-heads, in alignment with the national budget framework. OAGS consistently maintained and updated relevant financial management systems as necessary to facilitate reporting at varying levels of detail, from individual transactions to the OAG's overall performance.

The budget that was appropriated for the financial year ending on December 31, 2025, represented the same figure as the actual allocation. This reflects an exceptionally high utilisation rate, which is almost 100%.



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

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