



FEDERAL REPUBLIC OF SOMALIA
OFFICE OF THE
AUDITOR GENERAL

STRATEGIC PLAN
2017/20



OVERVIEW OF THE OAG SOMALIA STRATEGIC PLAN 2017-20



VISION

To be a leading audit institution that is responsive, effective and efficient in promoting public transparency and accountability.



MISSION

To audit and provide recommendations for improvement to the government institutions as well as to provide audit reports to the Office of the President, the Parliament and the Office of the Prime Minister.

STRATEGIC GOALS AND OBJECTIVES

1. TIMELY, RELEVANT AND HIGH-QUALITY AUDIT REPORTS IN LINE WITH INTERNATIONAL STANDARDS

- 1.1 ISSAI based audit manual for regularity audit (financial and compliance) customized, introduced and applied
- 1.2 Performance audit manual customized, introduced and applied
- 1.3 Strengthened SFMIS knowledge and ICT-audit capacity
- 1.4 Quality assurance carried out

3. STRENGTHEN EXTERNAL COMMUNICATION AND STAKEHOLDER RELATIONS TO ENSURE AUDIT RECOMMENDATIONS ARE IMPLEMENTED AND REPORTS HAVE AN IMPACT ON GOVERNANCE AND ACCOUNTABILITY

- 3.1 Strengthened stakeholder relations with the Parliament, the Judiciary, the President and the Prime Minister
- 3.2 SAI reports and information are publicized
- 3.3 The degree of implementation of audit recommendations is clearly shown in the annual audit report

5. SUFFICIENT INFRASTRUCTURE AND ICT CAPACITY FOR EFFICIENT OPERATIONS

- 5.1 Strengthen ICT-management capacity and support service
- 5.2 Adequate ICT-hardware and Information management systems used in all SAI operations
- 5.3 Improving SAI office premises and equipment

2. STRENGTHENING INTERNAL GOVERNANCE FOR EFFICIENT AND EFFECTIVE AUDIT SERVICE

- 2.1 An improved system for overall annual audit planning established
- 2.2 Strengthened Performance Management
- 2.3 Quality control system customized, introduced and applied
- 2.4 Strong change management and a new organizational structure implemented in OAGS
- 2.5 Strengthened integrity internally
- 2.6 Improved conditions of service and staff remuneration

4. WELL QUALIFIED AND PROFESSIONAL STAFF AND MANAGEMENT

- 4.1 Strengthened HR-capacity established
- 4.2 Holistic planning of professional development
- 4.3 Professional development program implemented
- 4.4 Support professional development of staff of the Regional Audit Offices

6. AMEND THE OLD LEGAL FRAMEWORK OAGS CURRENTLY OPERATES UNDER

- 6.1 A finalized legal framework submitted to the President for approval
- 6.2 Legal framework implemented

VALUES



INTEGRITY



OBJECTIVITY



TRANSPARENCY



ACCOUNTABILITY



CONFIDENTIALITY

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I ABBREVIATIONS AND ACRONYMS

| | |
|--------------|---|
| AFROSAI-E | The Organisation of English-speaking African Supreme Audit Institutions |
| AG | Auditor General |
| ARABOSAI | Arab Organization of Supreme Audit Institutions |
| CAAT | Computer Assisted Audit Techniques |
| DAG | Deputy Auditor General |
| GC | General Counsel |
| E-Governance | Electronic Governance |
| HR | Human Resources |
| ICT | Information and Communication Technology |
| IDI | INTOSAI Development Initiative |
| IMS | Information Management System |
| INTOSAI | International Organization of Supreme Audit Institutions |
| ISSAI | International Standards of Supreme Audit Institutions |
| M&E | Monitoring & Evaluation |
| OAGS | Office of the Auditor General, Somalia |
| PAC | Public Accounts Committee |
| PAM | Performance Audit Manual |
| PC | Personal Computer |
| PMF | Performance Measurement Framework |
| RAM | Regularity Audit Manual |
| SAI | Supreme Audit Institution |
| SAI PMF | Supreme Audit Institutions Performance Measurement Framework |
| SFMIS | The Somalia Financial Management Information System |
| SWOT | Strengths, Weaknesses, Opportunities and Threats |
| WB | World Bank |



MOHAMED M. ALI
Auditor General

The Office of the Auditor General of the Federal Republic of Somalia (OAGS) is responsible to audit all the federal government institutions and the independent enterprises provided with a public private partnership.

The OAGS was established in the early 1960s. In the first years, there was few staff and low quality of the audits. When the revolution appeared in 1969, the OAGS was rearranged as a Magistrate of Account with a new law (no. 34 of 14/04/1972). This led to several improvements and tangible outcomes.

In 2012, the Transitional Constitution of the Federal Republic of Somalia established the principle of an independent OAGS. This principle is also stated in the

Somalia National Development Plan 2017-19. In chapter 6.6.2 on External Audit and Control, it is stated that measures will be taken to increase the independence and capacity of the external audit office. One strategy mentioned to achieve this aim is INTOSAI involvement and twinning arrangement with INTOSAI institutions.

This Strategic Plan includes goals and objectives that will help to achieve the requirement of the Transitional Constitution and the goals for external audit in the

**“ WE ARE GRATEFUL FOR A
TEAM OF COMMITTED STAFF
AND THE VERY USEFUL
SUPPORT WE CONTINUE TO
RECEIVE FROM OUR VARIOUS
STAKEHOLDERS. ”**

Somalia National Development Plan 2017-2019.

The overall purpose of the Strategic Plan is to bring the performance of OAGS to a higher level. The goals and objectives of the strategic plan are based on a review of the challenges currently facing the OAGS.

We are grateful for a team of committed staff and the very useful support we continue to receive from our various stakeholders. We are confident that this commitment

will help us realize our vision of accountability and transparency in management of public resources in the federal government of Somalia.

The overall accomplishment and achievement of our goals in the Strategic Plan will require determined efforts, commitment and loyalty of the management and staff. We will also rely on the continued cooperation and support of our stakeholders, particularly the President, Executive and the National legislative body.

The core principles of SAI Independence

1. The existence of an appropriate and effective constitutional/statutory/legal framework and the de facto application provisions of this framework
2. The independence of SAI heads and members of collegial institutions, including security of tenure and legal immunity in the normal discharge of their duties
3. A sufficiently broad mandate and full discretion, in the discharge of SAI functions
4. Unrestricted access to information
5. The rights and obligation to report on their work
6. The freedom to decide the content and timing of audit reports and to publish and disseminate them
7. The existence of effective follow-up mechanisms on SAI recommendations
8. Financial and managerial/administrative autonomy and the availability of appropriate human, material and monetary resources

ISSAI 10 Mexico Declaration on SAI Independence

(http://www.issai.org/en_us/site-issai/issai-framework/2-prerequisites-for-the-functioning-of-sais.htm)

THE LEGAL FRAMEWORK, 2 ROLE AND CURRENT CAPACITIES OF OAGS



2.1 LEGAL FRAMEWORK

The activities of the OAGS are based on the Financial Management Procedures of the government. Currently, this includes the following acts:

- 1. Law N. 2 of 29/12/1961 Financial & Accounting procedure of the state
- 2. Law N. 317 of 17/12/1962 Regulations for the Accounts of the state
- 3. Law N. 318 of 18/12/1962 Stores Regulations
- 4. Law N. 34 of 14/04/1972, Magistrate of Account

2.2 THE ROLE OF THE OAGS

In the system of governance in Somalia, responsibility and accountability go together. According to the Regulations for the Accounts of the state, the Executive collects, disburses and manages public funds. Each government agency is answerable to the public and the taxpayers, on the manner in which it performs its stewardship functions.

In the matter of management and control of Public Finances, the National Parliament of Somalia plays a very important role. The raising and expenditure of public funds by the National Government is subject

to authorization and control by the Parliament.

In incurring expenditure of public funds, the Executive is required to exercise strict commitment and expenditure control and ensure efficiency and economy of operations in accordance with the intentions of Parliament. It is also required to prepare detailed sets of accounts and financial statements.

These are audited by the Auditor General and the timelines for submission of audit reports to Parliament are set as a part of the Financial & Accounting procedure

of the state. The accountability cycle ends in Parliament with the review of the Public Accounts and the Auditor General's Reports, by the oversight accountability Committees of Parliament, namely the Public Accounts Committee (PAC).

An effective accountability framework helps ensure that public funds and resources are managed in a legal, competent, effective and efficient manner and the objectives of public programs are achieved. The Office of the Auditor General is a crucial component of the overall accountability and governance framework.

Consistent with the Constitution, the Auditor General is to conduct audits, and investigations to assess the efficiency, effectiveness, and accountability of public

sector agencies and their programs. Enhancing and strengthening accountability is the central objective of OAGS' audit of public expenditure.

Audit reports on the performance of the government provides opportunity to the legislators, public servants, investors, business leaders, citizen groups, media, development agencies, academicians and other stakeholders to know how public funds are spent and to assess the quality of public administration.

This allows public scrutiny of Government operations and generates pressure for honest and productive public servants and facilitates an accountable system of governance necessary for efficient service delivery.

2.3 RESPONSIBILITIES

According to the current audit act (law No. 34 of 14/04/ 1972), the OAGS is responsible for auditing all revenues and expenditures, capital projects, grant contracts and the assets (movable and non-movable

property of the state). Article 5 states that the Office of the Auditor General should do the *prior control audit* which is done before the expenditures are incurred and includes:



The registration of the budget warrant



The registration of the Tender



The registration of the Financial Contracts



The registration of the position nominations



The registration of the promotions



The registration of the rights



The registration of the head transfers of the budget and

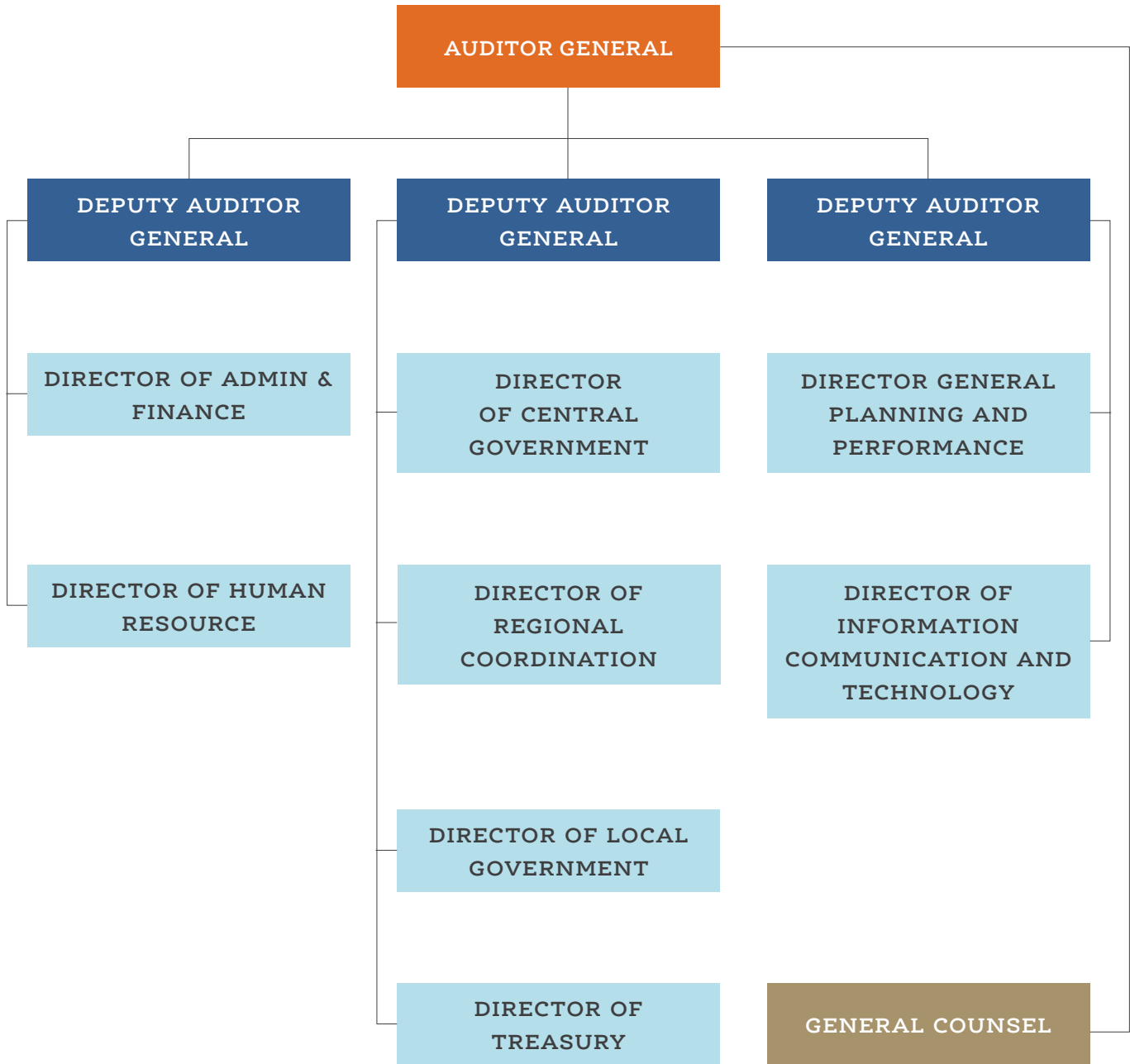


Keeping track of the financial tractions of the central treasury of the government in terms of Revenue and Expenditures

The OAGS is also expected to do the *post audit* which is done after the expenditures are incurred, to control and verify the management of the budget allocations & development projects.

The OAGS does a closure of the Annual Amount report (financial statements) by the Ministry of Finance before this is sent to the Parliament and the President.

2.4 ORGANIZATIONAL STRUCTURE AND RESPONSIBILITIES



2.4.1 General Counsel

- Consults the Auditor General all legal related matters
- Registers the national financial agreement of the country
- Registers tenders of procurement systems
- Registers the decrees
- Registers the rights and pensions
- Registers the procedures and resolutions passed the parliament

2.4.2 Department of Administration and Finance

- Manages the administration and finance activities of the OAGS
- Develops OAGS's budget and monitors the proper practice and usage of the budget
- Performs procurement activities for OAGS
- Provides facilities management activities
- Manage and filing archive documentation

2.4.3 Department of Human Resource

- Develop employee skills & Orientations
- Managing recruiting OAGS staff
- Performance management and improvement system
- Improve promotion, remuneration and working conditions (competences)

2.4.4 Department of Central Government

- Performs audit and reporting
- Reviews draft reports based on evidence and quality
- Records economic transactions of central bank

2.4.5 Department of Regional Coordination

- Develop relations for regional states
- Provide capacity building to the regional states
- Review the reports based on the quality

2.4.6 Department of Local Government

- Auditing revenue and the expenditures of the local government
- Control financial statement of local government
- Apply Standards Quality Assurance and Quality Control
- Review the reports based on the quality

2.4.7 Department of Treasury

- Tracks all revenue and expenditures from central, regional and local governments
- Performs monthly Bank Reconciliation
- Performs monthly and annual financial closing

2.4.8 Department of ICT

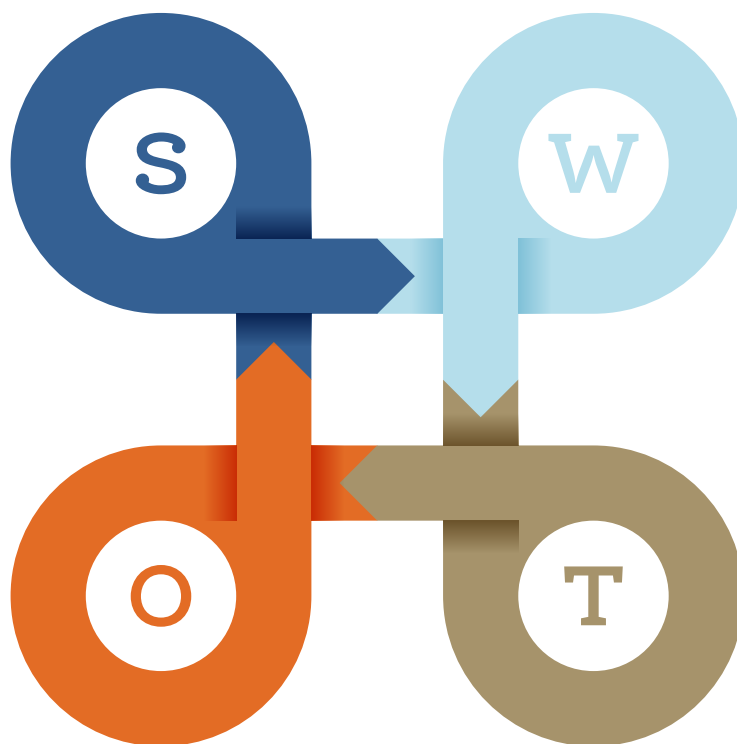
- Maintains the IT activities in the office
- Develops the IT systems
- Maintains communication
- Maintains electronic files

2.4.9 Department of General Planning & Performance

- Works with the AG and Senior Management for OAGS's resource planning
- Manages strategic and operational plan
- Plays a key role in the development and capacity building of OAGS
- Works on the development of policies and guidelines

2.5 SWOT-ANALYSIS OF OAGS

The SWOT-analysis addresses the drivers of change and the challenges of OAGS both from an internal and external perspective. The internal factors are the Strengths and Weaknesses, while the external environment determines the Opportunities and Threats.



| Strengths | Weaknesses |
|---|--|
| <ul style="list-style-type: none"> – Compliance rule of government audit – Capacity of the financial audit – Relationship with Parliament – Framework Government auditing of public projects | <ul style="list-style-type: none"> – Inadequate professional skills and pool of talent – Misunderstanding of audit assessments – Technology limitations |
| Opportunities | Threats |
| <ul style="list-style-type: none"> – Capacity building Support of IDI and other regional organizations – Organized government sector and Budget making processes – Mandate activities on budget process – Membership of AFROSAI-E and ARABOSAI – Acceptance of Public Sector Audit | <ul style="list-style-type: none"> – Poor accountability regime in public sector – Poor logistical environment |

3 VISION, MISSION AND VALUES OF OAGS



To be a leading audit institution that is responsive, effective and efficient in promoting public transparency and accountability.



To audit and provide recommendations for improvement to the government institutions as well as to provide audit reports to the Office of the President, the Parliament and the Office of the Prime Minister.



Integrity

To carry out our duties with absolute honesty and professional competency.



Confidentiality

To maintain complete confidentiality in all issues pertaining to matters related to the Audit.



Objectivity

To provide objective and unbiased audit reports and findings.



Transparency

To be transparent and accountable in terms of performance and the proper use of financial resources through publication of performance and accountability report annually.



Accountability

To produce reports and audit opinions that are thoroughly accurate.

STRATEGIC GOALS AND OBJECTIVES 2017 - 2020

4

1

TIMELY, RELEVANT AND HIGH-QUALITY AUDIT REPORTS IN LINE WITH INTERNATIONAL STANDARDS

Indicators of goal achievement:

- Number of completed and reported audits using the new audit manuals
- PFM-project WB indicator: Time elapsed (in months) between end of period covered and submission of audit reports to the legislature
- SAI PMF indicators SAI-9 to SAI-17: Financial, compliance and performance audit standards, process and results

OBJECTIVE 1.1 - ISSAI BASED AUDIT MANUAL FOR REGULARITY AUDIT (FINANCIAL AND COMPLIANCE) CUSTOMIZED, INTRODUCED AND APPLIED

Key activities:

- Customize and translate the AFROSAI-E template manual(s)
- Training of selected OAGS auditors to do pilot audits and later train the rest of staff of OAGS
- Peer-guidance and on-the job training at selected processes through the audit cycle
- Training of all auditors using experiences of pilot audits
- Carry out all audits using the new manual
- Participation at AFROSAI-E technical updates and other relevant trainings

Expected outputs:

- OAGS manual for regularity audits including template working papers in Somali
- Audit reports based on the methodology of the new manual
- Auditors and managers trained in the methodology of the new manual

OBJECTIVE 1.2 - PERFORMANCE AUDIT MANUAL CUSTOMIZED, INTRODUCED AND APPLIED

Key activities:

- Customize and translate the AFROSAI-E template Performance Audit Manual (PAM) in a workshop and involving top management
- Training of selected OAGS performance auditors expected to do pilot audits and later train the rest of performance audit staff
- Peer-guidance and on-the job training at selected processes through the audit cycle
- Training of all auditors using experiences of pilot audits
- Carry out all performance audit controls using the RAM
- Participation at AFROSAI-E technical updates and other relevant PAM trainings

Expected outputs:

- OAGS Performance Audit Manual including template working papers in Somali
- Audit reports using the PAM
- Auditors and managers trained in the PAM methodology

OBJECTIVE 1.3 - STRENGTHENED SFMIS KNOWLEDGE AND ICT-AUDIT CAPACITY

Key activities:

- Training in the audit of ICT and the SFMIS
- Customization (especially to cater for the specifics of SFMIS) and translation of a template guideline for ICT-audit
- Carry out audits of ICT-risks with on-the-job guidance and peer-training at selected milestones in the audit cycle

Expected outputs:

- ICT-audit guideline in Somali
- Audit report of ICT-risks based on the guideline for ICT-audit
- Auditors trained in ICT-audit and the SFMIS

OBJECTIVE 1.4 - QUALITY ASSURANCE CARRIED OUT

Key activities:

- Invite AFROSAI-E or any other internationally recognized institution to carry out a Quality assurance review including regularity and performance audits based on new methodology
- Make a plan for improvements based on the quality assurance review

Expected outputs:

- Quality assurance report including recommendations
- Plan for improvements

2

STRENGTHENING INTERNAL GOVERNANCE FOR EFFICIENT AND EFFECTIVE AUDIT SERVICES

Indicators of goal achievement:

- SAI PMF indicators SAI-3 to SAI-8: Strategic planning cycle, Organizational control environment, Outsourced audits, Leadership and internal communication, Overall audit planning, Audit Coverage

OBJECTIVE 2.1 - AN IMPROVED SYSTEM FOR OVERALL ANNUAL AUDIT PLANNING ESTABLISHED

Key activities:

- Develop the system for overall annual audit planning in relation to the audit manuals
- Training of overall annual audit planning
- Implementation of annual planning, including on-the job guidance

Expected outputs:

- Templates and guideline for overall annual audit planning
- Overall annual audit plan for the next three years
- Annual audit planning meeting for federal and Regional states management (AG, DAG, Directors, Senior Auditors) completed

OBJECTIVE 2.2 - STRENGTHENED PERFORMANCE MANAGEMENT

Key activities:

- Develop and implement annual operational plans including performance measurement linked to the strategic plan
- Develop internal reports and the SAI Performance report
- Regional and tailor-made training courses and peer-guidance for management

Expected outputs:

- Annual operational plan
- Regular internal reports
- SAI Performance report

OBJECTIVE 2.3 - QUALITY CONTROL SYSTEM CUSTOMIZED, INTRODUCED AND APPLIED

Key activities:

- Customize and translate the system for quality control as a part of the audit manuals customization, with a high involvement of top management
- Train all managers in the quality control checklists as a part of the audit manuals training

- Apply the checklists for quality control for pilot audits in combination with peer guidance or on-the job training
- Apply the checklists for quality control for all audits

Expected outputs:

- Quality control checklists in Somali
- Quality control skills enhanced for all managers

OBJECTIVE 2.4 - STRONG CHANGE MANAGEMENT AND A NEW ORGANIZATIONAL STRUCTURE IMPLEMENTED IN OAGS

Key activities:

- Ensure staff are informed and involved about organizational changes through amongst others regular staff meetings
- Development of a new organizational map, in relation to new job descriptions
- Implementation of the new organizational structure

Expected outputs:

- New organizational map
- Staff informed and motivated about organizational changes

OBJECTIVE 2.5 - STRENGTHENED INTEGRITY INTERNALLY

Key activities:

- Develop a Code of Ethics for the office as a whole, in connection with the new audit manuals
- Training and awareness on the Code of Ethics for all staff

Expected outputs:

- Code of Ethics for the office as a whole
- Declaration of ethics as a working paper to be used in each audit

OBJECTIVE 2.6 - IMPROVED CONDITIONS OF SERVICE AND STAFF REMUNERATION

Key activities:

- Develop a proposal for increased salaries and allowances for OAGS staff, such as a risk allowance
- Seek advice from other SAIs on alternatives and how to establish improved conditions of service and staff remuneration of supreme audit office staff
- Seek funding and implement improved conditions of service and remuneration

Expected outputs:

- Motivated staff less prone to bribes
- Improved remuneration system

3

STRENGTHEN EXTERNAL COMMUNICATION AND STAKEHOLDER RELATIONS TO ENSURE AUDIT RECOMMENDATIONS ARE IMPLEMENTED AND REPORTS HAVE AN IMPACT ON GOVERNANCE AND ACCOUNTABILITY

Indicators of goal achievement:

- Feedback by the Public Accounts Committee to the annual audit reports (qualitative)
- Percentage of audit recommendations implemented
- SAI PMF indicators SAI-24 Communication with the Legislature, Executive and Judiciary, and SAI-25 Communication with the Media, Citizens and Civil Society Organizations

OBJECTIVE 3.1 - STRENGTHENED STAKEHOLDER RELATIONS WITH THE PARLIAMENT, THE JUDICIARY, THE PRESIDENT AND THE PRIME MINISTER

Key activities:

- Develop a communication plan process
- Annual meeting with the Public Accounts Committee (PAC)
- Carry out meetings with and sensitization of the stakeholders

Expected outputs:

- A standard sensitization package developed to be used for sensitization of stakeholders
- Key stakeholders sensitized on the role of OAGS

OBJECTIVE 3.2 - SAI REPORTS AND INFORMATION ARE PUBLICIZED

Key activities:

- Webpage improvement and use
- Social media distribution

Expected outputs:

- Annual audit report publicized on the webpage
- Key info about SAI mandate and operations are publicized on the webpage

OBJECTIVE 3.3 - THE DEGREE OF IMPLEMENTATION OF AUDIT RECOMMENDATIONS IS CLEARLY SHOWN IN THE ANNUAL AUDIT REPORT

Key activities:

- Report findings of follow-up of previous audits in the annual audit report to show the degree of implementation of audit recommendations

Expected outputs:

- Annual audit report including degree of implementation of audit recommendations

4

WELL QUALIFIED AND PROFESSIONAL STAFF AND MANAGEMENT

Indicators of goal achievement:

- SAI PMF indicators SAI-22 Human Resource Management and SAI-23 Professional Development and Training

OBJECTIVE 4.1 - STRENGTHENED HR-CAPACITY ESTABLISHED

Key activities:

- Participation in relevant HR-trainings, such as AFROSAI-E or by another SAI
- Develop HR-routines combined with peer guidance in HR management
- Revise HR-staffing

Expected outputs:

- Number of staff completed HR-training
- New HR-routines developed

OBJECTIVE 4.2 - HOLISTIC PLANNING OF PROFESSIONAL DEVELOPMENT

Key activities:

- Develop a holistic plan and program for Professional Development including a competency Framework
- Revise the Job descriptions, in relation to the new organizational structure
- Develop Individual Professional Development Plans

Expected outputs:

- A plan and program for Professional Development
- New relevant Job descriptions, in relation to new organizational structure
- Individual Professional Development Plans

OBJECTIVE 4.3 - PROFESSIONAL DEVELOPMENT PROGRAM IMPLEMENTED

Key activities:

- Participation in selected professional development courses and trainings

Expected outputs:

- Number of training courses and staff attending (covering different areas of auditing). (Reference also to outputs set on training courses under Goal on High Quality Audits)

OBJECTIVE 4.4 - SUPPORT PROFESSIONAL DEVELOPMENT OF STAFF OF THE REGIONAL AUDIT OFFICES

Key activities:

- Invite the regional offices to participate in HR-training
- Invite the regional offices to participate in the development of professional development plan and program
- Invite the regional offices to participate in the professional development programs (trainings and courses)

Expected outputs:

- Number of training courses and regional staff attending
-

5

SUFFICIENT INFRASTRUCTURE AND ICT CAPACITY FOR EFFICIENT OPERATIONS

Indicators of goal achievement:

- New Network Infrastructure and connectivity in place
- Developed IT-policy
- SAI PMF indicator SAI-21: Financial Management, Assets and Support Services

OBJECTIVE 5.1 - STRENGTHEN ICT-MANAGEMENT CAPACITY AND SUPPORT SERVICE

Key activities:

- Align ICT Strategic plan with OAGS Strategic plan
- Develop ICT Guidelines and standards, incl principles for ICT-management and support
- Participation in training courses and on the job training in ICT-management

Expected outputs:

- Internal ICT experts developed
- Enhanced efficiency in management of ICT within the Office
- Office ICT policies and strategies in line E-Governance policy

OBJECTIVE 5.2 - ADEQUATE ICT-HARDWARE AND INFORMATION MANAGEMENT SYSTEMS USED IN ALL SAI OPERATIONS

Key activities:

- Plan for PCs need and what Information Management Systems (IMS) that should be introduced
- Establish a new Network Infrastructure and Connectivity
- Purchase required Printers, Photocopy and Scanners
- Improve system for data storage and purchase necessary facility
- Purchase PC and Laptops

- Assess relevant Computer Assisted Audit Techniques (CAAT) in relation to introduction of new audit manuals
- Purchasing IMS (software) and Audit Software
- Implement management systems (M&E, Human Resource Management System, Audit Management System)
- Developing Tools and test sheet
- Consultancy support in adjusting IMS to local needs
- Staff training in use of PC and new software

Expected outputs:

- IT equipment in use as a decentralized ICT physical infrastructure
- IMS in place for use
- Staff qualified to use new ICT system

OBJECTIVE 5.3 - IMPROVING SAI OFFICE PREMISES AND EQUIPMENT

Key activities:

- Property Renovation
- Expand and upgrade OAGS fixed assets
- Support establishment of OAGS offices for all regional states

Expected outputs:

- Improved office environment
- Fully integrated and operating OAGS regional offices

6

AMEND THE OLD LEGAL FRAMEWORK OAGS CURRENTLY OPERATES UNDER

Indicators of goal achievement:

- Enacted new legal framework
- SAI PMF indicators SAI-1 Independence of the SAI to SAI-2 Mandate of the SAI

OBJECTIVE 6.1 - A FINALIZED LEGAL FRAMEWORK SUBMITTED TO THE PRESIDENT FOR APPROVAL

Key activities:

- Ensure the Legal framework is in line with ISSAI requirements of independence, such as providing a broad and clear mandate, financial and functional independence and independence of the Head and Management of SAI
- Sensitization and briefing of the contents of the new legal framework to key stakeholders, for instance by inviting a regional AG or an INTOSAI representative

Expected outputs:

- A new audit act
- National stakeholders confident of the importance of a new audit act and an independent audit office in Somalia

OBJECTIVE 6.2 - LEGAL FRAMEWORK IMPLEMENTED

Key activities:

- Notify and present the new legal framework to all relevant institutions
- Develop procedures for implementation of the new legal framework in high priority areas

Expected outputs:

- New legal framework implemented in key areas realistic in the strategic planning period



5 MONITORING AND EVALUATION OF THE PLAN

5.1 ANNUAL MONITORING AND PERFORMANCE REPORTING

During the implementation process, progress made and lessons learned need to be carefully monitored so that timely corrective action can be taken. The strategic plan and implementation should also be evaluated at regular determination of the activities.

Performance Reporting

Annual measurement of output achievement will be done through internal reporting. It will be developed as a part of the new internal SAI Management Information system. Annual monitoring will also be done through the Institutional Capacity Building Framework – an annual benchmarking of SAIs in AFROSAI-E.

KEY INFORMATION ON PROGRESS WILL ALSO BE SHOWN IN THE ANNUAL SAI PERFORMANCE REPORT PROVIDED EXTERNALLY.

5.2 EVALUATION AT THE END OF THE PERIOD

At the end of the strategic plan period, a SAI PMF assessment by a joint team of OAGS representatives and external SAI PMF experts will be carried out. It will be considered to carry this out in connection with an AFROSAI-E Quality assurance review.





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