Term-end Review of Office of Auditor General Somalia Peer Support Project 2021-2025: IDI Management Response

Background:

Since 2015 INTOSAI Development Initiative (IDI) has cooperated with the Office of Auditor General of Somalia (OAGS) to provide capacity development support. The current project covers the period 2021-2025.

Besides IDI and OAGS, the other partners involved in the project have been the African Organisation of English-Speaking Supreme Audit Institutions (AFROSAI-E), SAIs of Uganda and Malawi that have provided in-kind contribution and the Ministry of Foreign Affairs, Norway which is the funding partner. The project focused on supporting OAGS in implementing its Strategic Plan 2017-2022.

This term-end review was undertaken to report on the results achieved. The review was conducted by Swedish Development Advisers, selected after a competitive bidding process. The final review report was provided to IDI by them on 4 October 2024.

The reviewers concluded the following:

"*The Peer Support Project (PSP) has been found to be very relevant to OAGS (achieving its Strategic Plan), to IDI (in fulfilling its Bilateral Policy and Competency Framework) and to AFROSAI-E achieving its Strategic Plan. The PSP was designed as a flexible way of supporting OAGS' strategic and operational plans where the OAGS' priorities have determined the support provided by the PSP.*"

Management Response

The review report provides recommendations in three categories. Those meant for all the partners, those exclusively for IDI, and those for OAGS. Going forward, IDI will consider all these recommendations wherever relevant, while developing any subsequent round of support to OAGS. Wherever applicable, the recommendations will also be considered for improvement of support to other SAIs.

In the subsequent paragraphs, the IDI management response has been presented to the first two categories of recommendations. Covering the recommendations for the project partners, IDI is responsible only for its own commitments and the other partners can follow up on issues relevant to them. IDI will act on the recommendations directly addressed to it. While not covered in this management response, IDI will provide all support to OAGS for implementing any of the recommendations addressed to them.

Recommendations	IDI Management Response
Recommendations to PSP Main Partners	
Further efforts to build the capacity of the Parliamentary Committee on Budget, Finance, Planning, International Cooperation and Financial Oversight of Public Institutions are needed including establishing a secretariat that is able to receive, understand and digest OAGS reports to ensure that Committee members can understand them and make effective decisions on the recommendations contained therein.	• Recommendation accepted. • **Action Due:** IDI will consider the recommendation while developing any subsequent round of support to OAGS
Further efforts to revise the Audit Law should be part of a new PSP where the financial independence of the OAGS from the MoF is assured as well as correct and appropriate procedures for the appointment of a new AG.	• Recommendation partly accepted. • The new audit law has been recently approved. It is too early to initiate large scale discussions with different stakeholders necessary for revising the audit law. More experience and feedback from the users in OAGS is necessary before initiating any action. **Action Due:** The recommendation will be taken into account and considered for follow up support if necessitated out of user feedback.
The main PSP partners should consider developing a project-ToC that is tailored to the needs of the SAI and answer the question: what is the key mechanism/function that the PSP can help build/improve that will ensure the OAGS can achieve its strategic goals (or selected strategic goals)?	• Recommendation accepted • This is a general recommendation that is a good practice for developing project plans **Action Due:** IDI will consider the recommendation while developing any subsequent round of support to OAGS
The PSP partners need to carry out a more detailed gender balance analysis and establish goals for a gender balanced PSP going forward.	• Recommendation accepted. • Gender and inclusion analysis is inherent in developing IDI's project plans **Action Due:** IDI will consider the recommendation while developing any subsequent round of support to OAGS

Recommendations	IDI Management Response
The PSP partners need to consider manners in which to mitigate gender inequality in all its project activities ensuring that women are not discriminated against and that they engage and are equal participants in all PSP activities.	• Recommendation accepted. • Gender and inclusion analysis is inherent in developing IDI's project plans **Action Due:** IDI will consider the recommendation while developing any subsequent round of support to OAGS
The next PSP should develop an English-Somali glossary of audit terms to help with communication.	• Recommendation partly accepted **Action Due:** The recommendation will be taken into account and considered for follow up support if necessitated out of user feedback.
The PSP is recommended to emphasize the development and implementation of internal training programs within the OAGS to ensure that support-auditors and auditors have the competence to carry out financial, compliance and combined audits as well as forensic and performance audits.	• Recommendation accepted **Action Due:** IDI will consider the recommendation while developing any subsequent round of support to OAGS
Recommendations to IDI	
The IDI should endeavour to work and coordinate with donors willing to send out in-country consultants or long-term advisors also in future bilateral support projects where IDI is unable to have long-term advisors. Working closely with other donors' consultants is key to ensure that the systems, procedures and methodologies to be applied are consistently taught and applied and this, also, provides the potential for synergy.	• Recommendation accepted • IDI strives to leverage on synergies with other providers of support in the country/SAI context **Action Due:** IDI will consider the recommendation while developing any subsequent round of support to OAGS
IDI and AFROSAI-E to review the compensation structure going forward to ensure appropriate reimbursement and involvement.	• Recommendation accepted **Action Due:** IDI will consider the recommendation while developing any subsequent round of support to OAGS