JUBALAND STATE OF SOMALIA

Office of the Auditor General

WORKPLAN 2024

Vision, Mission and Core Values

VISION

Vision

To lead in building a government culture where transparency, integrity, and accountability are ingrained, ensuring the responsible and effective use of public resources for the benefit of all citizens

MISSION

Mission

Our mission is to independently audit government entities, ensuring transparency, accountability, and efficient use of resources to promote good governance and public trust.

Core Values

Professionalism	Innovation	Collaboration	Making A difference

#	OBJECTIVES	TARGETS	ACTIVITIES	RESPONSIBLE OFFICER	RESOURCES	TIMELINES	PERFORMANCE INDICATORS
1	To establish policies and manuals that will guide theofficeinundertaking its key mandate.	To implement section8 of the state's audit act which require the Auditor General to issue manuals, instructions and guidelines, as the need arises, to further clarify specific responsibilities and tasks related to the implementation of the audit Act and the Regulations and the adoption of international standards respectively.	• Development of customized Financial audit manual(FAM), compliance audit manual(CAM) and accompanying working papers from the AFROSAI-E Working papers • Establishment of communication, ICT and disaster recovery plan policies for the office • Development of whistle blowing policy • Updating and review of code of ethics document • Development of sexual harassment policies • Development of Quality Assurance and Quality control Manuals and policies	▪ The Auditor General and all staff in conjunction with donors and advisors	▪ Computers ▪ Resources for research, conferences, seminars and resource persons from donors ▪ Time	▪ Throughout the year ▪ Review by mid-June ▪ Finalization by December	▪ Customized CAM, FAM and AFROSAI E WPs ▪ Established and adopted policies on Communication, ICT, disaster recovery, whistle blowing and sexual harassment ▪ Updated code of ethics document ▪ Quality Assurance and quality control manuals
2	To participate in contracting of firms through the support of donors who will support in capacity building through special audits in IT, Forensic audits, performance audits, Project audits, Development to strategic plans etc.	To implement section21 of the audit act which states that the Auditor General shall; (a). Recruit and setup TOR of engagements (b). Approve contracting (d). approve scope and methodology for assignments (e). review working papers and reports prepared by the contractors; and	▪ Develop Tailor made TORs for specific private firms and individuals providing TA to the office ▪ Determine the manner in which requirements should be met ▪ Approve engagement plans and applicable procedures	▪ The Auditor General and senior Staff in conjunction with donors and advisors	▪ Computers ▪ TA ▪ Time ▪ Budget	▪ Activities to be achieved individually before planned activity is undertaken	▪ TORs and approvals of tools, procedures, evaluations for individual activities

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		(f).requesting for additional work as and when.	▪ Evaluating achievements of set objectives and giving feedback				
3.	To investigate fraud as and when there are substantive and serious allegations	To implement section 29 of the audit act which mandates the office to carry out fraud investigations	▪ Conduct investigations into possible collusion in recruitment and attendance management ▪ To investigate payments made to security forces ▪ To audit conditional transfers *Other fraud investigations as when suspicions arise.	▪ AG ▪ Audit managers ▪ Audit officers and ▪ Audit clerks	▪ Computers ▪ TA Support ▪ Access to relevant officers in Government ▪ Unrestricted access to information ▪ Operational budgets for mobility and refreshments	▪ March 2024 ▪ August 2024 ▪ And Dec 2024	▪ Reports for each of the fraud investigations exercises
4.	To carryout 2023 Financial statement audit	Implement section 30(4) of the audit act which states that the Auditor General shall report at-least annually but no later than four months after receipt of the public accounts from the Minister of Finance and from Heads of Spending Agencies ,on the results of the audit work of his/her office.	▪ Plan for 2023 audits by completing all planning documents including sending out engagement letters to minster for finance ▪ Carryout field work as agreed in the engagement letter ▪ Prepare draft management letter ▪ Get management comments on the draft management letter ▪ Draft the audit opinion commenting on the truth and fairness of the financial statement ▪ Get management signatures for the financial statement, Audit opinion and	All staff including the AG each completing assigned tasks by the AG, TA support from advisors	▪ Computers ▪ TA Support ▪ Access to relevant officers in Government ▪ Unrestricted access to information ▪ Operational budgets for mobility and refreshments ▪	▪ June to August2024	▪ Auditor General audit opinion on 2023statesfinancial statement ▪ Management letter ▪ OAGs ummary report

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			Management representation letters ▪ Prepare the AG summary Annual report				
5	To perform special audits	Toimplementsection31(1)of The audit act which states'' (1)The Auditor General may choose to conduct special audit and at his/her discretion prepare special reports.	▪ Special audit on procurement ▪ Special audit on assets ▪ Special audit on donor projects for specific ministries ▪ Special audit on IT systems ▪ Special audit on performance ▪ Special audit on human resources ▪ Special audit on road user tax, sells tax, donor registrations, land rates etc. ▪ Special audit cash and bank etc. ▪ Special audit on public private partnership companies. ▪ Special audit on debt management	▪ All staff including the AG each completing assigned tasks by the AG, TA Support from advisors	▪ Computers ▪ TA Support ▪ Access to relevant officers in Government ▪ Unrestricted access to information ▪ Operational budgets for mobility and refreshments ▪ Specialized individuals for on job training for performance, IT and forensic audits	▪ By February 2024 ▪ April2024 ▪ November 2024 ▪ Dec2024 ▪ May2024	▪ Are port for each activity
6	To present report on 2023financialstatement audit to parliament	To implement section 32 of the audit act which states as follows; The Auditor General shall present his/her reports directly to the Speaker of the State Assembly with copies to the President of the State the Minister responsible for finance, and Heads of Public Bodies of the state.	▪ Submission of the 2023 financial statement audit report to parliament	▪ Auditor General	▪ Stationary ▪ Printing and binding costs ▪ mobility	By September 2024	▪ Evidence of submission inform of photos ▪ Email evidence

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7.	To promote and publicize the content of the 2023 financial statement audit report	To implement section34 of the audit act which states (1) reports issued by the Auditor General shall be considered public documents. The reports shall be made available to the public for a minimal cost-recovery fee. The Auditor General may make his/her reports publicly available in electronic format on the Internet. The Auditor General shall provide copies of his/her published reports to the state archivist, all public And University libraries	▪ Translation of reports into Somali ▪ Review of translated reports ▪ Official launch of the report ▪ Posting of reports in OAG website	AG	Translation costs Launching activities costs	By August 2024 By October 2024	Translated reports Launching activities held Reports in the website
8	To conduct sessions with parliamentary accounts committee	Toimplementsection35of the audit act	▪ Hold discussion and clarifications sessions with the parliamentary accounts committee	▪ AG	▪ Meeting costs	By November 2024	▪ Events held, videos, photos etc.
9	To create awareness among parliamentarians, MDA's, civil society groups, NGO's, general public etc on the role of the office of the auditor General	To create awareness among stakeholders on the role played by the office of the Auditor General	▪ To hold pulicization seminar ▪ To print posters ▪ To run radio and TV adverts	▪ AG	▪ Seminar costs, ▪ Posters costs ▪ Advertisement costs	On event in March2024 Sep2024	▪ Photos, video recordings etc.
10.	Cooperation with federal AG and Donors	To meet regularly with federal AG and donors	▪ To hold quarterly meetings with the Federal AG and Donors	▪ AG	▪ Travel costs ▪ Accommodation costs ▪ Conference cost ▪ Perdiem and other incidental costs	March 2024 May2024 Nov2024	▪ Photos and activity reports
11	To develop annual draft plan	Toimplementsection53of the audit act which states that	▪ Prepared raft annual plan	▪ AG	▪ TA	By Mid-January	▪ Signed work plan

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		at the beginning of each financial year, the Auditor General shall prepare and submit to the Public Accounts Committee draft annual plan that describes the Auditor General's proposed work program for that year			▪ Staff and AG time		
12	Submit periodic reports to the public accounts committee	To implement section 56 of the audit which stats that the AG shall prepare and submit to the Public Accounts Committee, on a quarterly basis, a report on the performance and operation of the Office of the Auditor General.	▪ Prepare quarterly reports on the activities of the office detailing the extent to which the annual work plan has been achieved	▪ AG	▪ TA ▪ Staff	By 31st march By 30th JuneBy 30th sepAndby31st dec	▪ Reports submitted to PAC
13.	Capacity building and training of staff	To bridge the capacity in the office	▪ Liaise with donors on work shops,trainings,on the job trainings and professional qualifications of staff	▪ AG	▪ Seminars and workshop conference costs etc	Quarterly trainings	▪ Workshop training reports and photos
15	Obtain Laptops	Get tools for work for staff	▪ Liaise with donors on getting atleast8laptopsfortheoffice	▪ AG	▪ Laptop costs	March2-24	▪ Physical laptops

Prepared by

Ibrahim Abukar Mohamed
&

Adam Ali Mohamed............

.... 25th Feb 2024

Audit Managers OAG JSS

Aproved By

Bashir Mohamed Bahale
Auditor General
Jubaland State of Somalia

.... 25th Feb 2024

JUBALAND STATE OF SOMALIA

Office of the Auditor General

Jubbalandoag.so