OFFICE OF THE AUDITOR GENERAL
Puntland Federal Member State · Somalia

INTERNAL DRAFT
Subject to IDI Review

INTOSAI SAI PMF 2022

SAI Performance Measurement Framework

Executive Summary

Self-Assessment Report · Fiscal Year 2024–2025

25	6	0–4	Develop-ing
Indicators Assessed	**Domains Covered**	**Scoring Scale**	**Overall Profile**
SAI-1 to SAI-25	A through F	SAI PMF Standard	Narrative Tier

Prepared for
Executive Leadership · Puntland Legislature · Oversight Bodies

Methodology
SAI PMF 2022 · AFROSAI-E Guidelines · ISSAI 12

Executive Overview

OAG Puntland · SAI PMF Self-Assessment FY 2024–2025

Developing
Overall Performance Profile

Methodological Note: SAI PMF does not produce a single aggregated score for the SAI as a whole. This executive summary presents an overall performance profile based on the pattern of indicator scores, supported by narrative analysis and evidence from the full assessment.

Performance at a Glance — All Six Domains

Domain	Area	Indicators	Score Pattern	Profile
Domain A	Independence & Legal Framework	SAI-1, SAI-2	2, 4	Stronger
Domain B	Internal Governance & Ethics	SAI-3 to SAI-7	1, 1, 2, 2, 4	Mixed
Domain C	Audit Quality & Reporting	SAI-8 to SAI-17	4, 4, 3, 2, 2, 0, 0, 4, 3, 1	Mixed
Domain D	Financial Management	SAI-21	3	Established
Domain E	HR & Training	SAI-22, SAI-23	2, 3	Developing
Domain F	Communication & Stakeholders	SAI-24, SAI-25	2, 2	Developing

Key Strengths

SAI-2 Mandate (4/4)
Broad audit mandate covering revenues, expenditures, assets and liabilities; full operational independence from executive interference.

SAI-7 & SAI-8 Audit Planning & Coverage (4/4)
Annual audit planning is mature and risk-based. Audit coverage is broad across all auditable entities.

SAI-9 & SAI-15 Financial & Compliance Audit Standards (4/4)
ISSAI-aligned quality management systems are fully embedded for both financial and compliance audit streams.

SAI-23 Professional Development (3/4)
Active CPD programme with ACCA CAT, CIA, CFE and PESA participation. Professional development is a genuine institutional strength.

Priority Gaps

SAI-13 & SAI-14 Performance Audit (0/4)
No completed performance audit process or results. This is the single largest credibility and reputational risk.

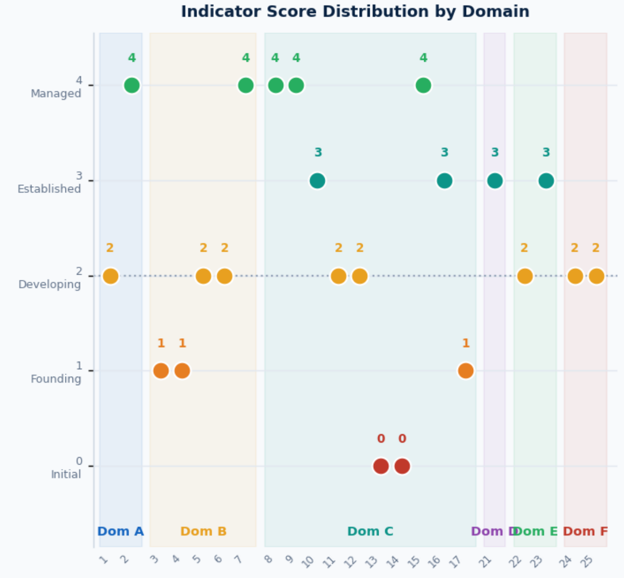
SAI-3 Strategic Planning (1/4)
No approved multi-year strategic plan in place. Institutional direction lacks a formal documented framework.

SAI-4 Control Environment (1/4)
Internal controls and risk management underdeveloped. Organisational governance framework needs formalisation.

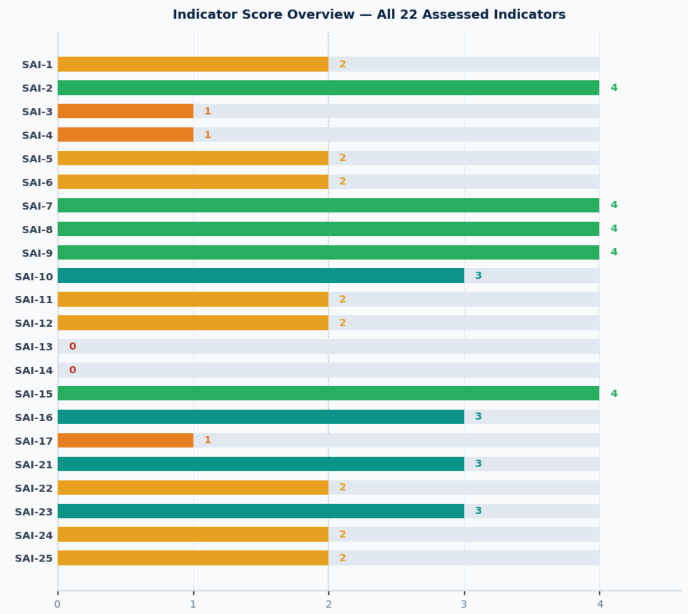
SAI-17 Compliance Results (1/4)
Compliance reports produced but publication, legislative tabling and formal follow-up remain limited.

Visual Analysis

Domain radar profile and full indicator score overview



Domain scores on a 0–4 scale. Outer ring = 4 (Managed). Inner rings = 1, 2, 3.



Dotted line at 2 = Developing threshold. Scores rounded from dimension averages.

Score 4 — Managed
4 indicators

Score 3 — Established
5 indicators

Score 2 — Developing
9 indicators

Score 1 — Founding
3 indicators

Score 0 — Initial
3 indicators (incl. SAI-13, SAI-14)

Reading the Scores

The OAG shows a **bimodal pattern**: four indicators score 4 (Managed), reflecting strong foundations in mandate, audit planning, coverage and standards. However, three indicators score 0–1 (Initial/Founding), concentrated in performance audit and strategic planning. The majority (nine indicators) sit at the Developing level, indicating systems that exist but are not yet fully embedded or consistent.

Domain A indicators score 2 and 4 (Stronger), driven by the strong legal mandate (SAI-2 = 4). Domain C (Audit Quality) shows a critical split: financial and compliance audit standards score 4 (Managed), while performance audit indicators (SAI-13, SAI-14) score 0. Addressing this gap is the highest-priority institutional reform.

Domain A

Independence & Legal Framework

SAI-1 & SAI-2 — 2 Indicators

Indicator Pattern
2, 4
Stronger

Domain A reflects a strong constitutional mandate combined with constrained practical independence. SAI-2 scores 4 — the OAG has broad authority covering revenues, expenditures, assets and liabilities, with full operational independence in selecting audit entities and determining report content. SAI-1 scores 2 because financial autonomy, organisational autonomy and appointment transparency remain limited. The Auditor General appointment process involves the executive without sufficiently transparent legislative confirmation, and the OAG cannot independently set its staffing structure.

Strength: Clear Mandate
Constitutional Articles 109 and 110 provide a robust legal basis. Full authority to determine audit content and issue reports independently.

Gap: Practical Independence
Budget dependency on executive and centralised recruitment limit operational autonomy. Legislature role in AG appointment needs strengthening.

#	INDICATOR	SCORE	WHAT SCORE 4 REQUIRES
SAI-1	**Independence of the SAI** Constitutional and legal safeguards for SAI operational, financial and organisational independence.	2	Financial autonomy guaranteed by law; legislature sets budget independently; AG appointment fully transparent with security of tenure.
SAI-2	**Mandate of the SAI** Breadth and nature of the OAG audit mandate across public resources.	4	Mandate covers all public funds, assets, revenues and expenditures; SAI has authority to conduct performance audits without restriction.

Domain B

Internal Governance & Ethics

SAI-3 to SAI-7 — 5 Indicators

Indicator Pattern
1, 1, 2, 2, 4
Mixed

Domain B shows a wide spread from 1 to 4. The standout strength is SAI-7 (Overall Audit Planning = 4): annual audit planning is mature, risk-based and well-documented. The domain average of 2.0 is pulled down by two indicators at 1: SAI-3 (Strategic Planning) and SAI-4 (Control Environment), both of which are at the founding stage. No approved multi-year strategic plan exists, and internal controls and risk management frameworks are underdeveloped. SAI-5 and SAI-6 are Developing — basic arrangements exist but lack full formalisation.

Critical: No Strategic Plan
SAI-3 = 1. Without an approved multi-year strategic plan, institutional direction lacks measurable targets and accountability.

Gap: Control Framework
SAI-4 = 1. Risk management and internal control frameworks are underdeveloped, posing governance risks.

#	INDICATOR	SCORE	WHAT SCORE 4 REQUIRES
SAI-3	**Strategic Planning Cycle** Multi-year strategic plan approved, implemented and monitored with stakeholder input.	1	Board-approved 3-5 year strategic plan; annual operating plans; performance monitored quarterly against KPIs; publicly reported.
SAI-4	**Organisational Control Environment** Internal controls, risk management and code of ethics fully operational.	1	Approved code of ethics applied and monitored; risk register maintained; internal audit function; fraud policy in place.
SAI-5	**Outsourced Audits** Quality-assured framework for managing externally contracted audit work.	2	Documented outsourcing policy; quality review of all contracted work; OAG retains accountability for all outsourced engagements.
SAI-6	**Leadership & Internal Communication** Documented communication protocols and clear accountability structures across the SAI.	2	Communication protocols documented; leadership accountability framework; regular all-staff briefings on audit plans and results.
SAI-7	**Overall Audit Planning** Risk-based annual audit plan developed with stakeholder input, approved and monitored.	4	Risk-based planning covering all auditable entities; stakeholder input incorporated; quarterly plan monitoring and reporting.

Domain C

Audit Quality & Reporting

SAI-8 to SAI-17 — 10 Assessed Indicators

Indicator Pattern
4, 4, 3, 2, 2, 0, 0, 4, 3, 1
Mixed

Domain C tells a tale of two halves. Financial and compliance audit standards are fully established (SAI-8, SAI-9, SAI-15 all score 4). Performance audit is at zero — SAI-13 and SAI-14 both score 0, indicating that no completed performance audits exist to date. SAI-18, SAI-19 and SAI-20 (Jurisdictional Controls) are not assessed because this function is outside the OAG mandate scope. Closing the performance audit gap is the single highest-leverage reform available.

Financial Audit (SAI-8 to SAI-11)

#	INDICATOR	SCORE	WHAT SCORE 4 REQUIRES
SAI-8	**Audit Coverage** All auditable entities on rolling risk-prioritised plan; coverage documented annually.	4	100% of auditable entities on the rolling plan; risk-ranking documented; no entity excluded without written justification.
SAI-9	**Financial Audit Standards & Quality Management** ISSAI-compliant quality management system for financial audit fully in place.	4	Fully documented ISSAI-aligned QMS; quality reviews on every engagement; results feed continuous improvement cycle.
SAI-10	**Financial Audit Process** Standardised financial audit process applied consistently; working papers complete and reviewed.	3	Standardised methodology on all engagements; independent quality review before sign-off on every audit report.
SAI-11	**Financial Audit Results** Financial audit reports submitted on time, published and follow-up tracked centrally.	2	Reports published within statutory deadlines; publicly accessible; formal centralised recommendation tracking system.

Performance Audit (SAI-12 to SAI-14)

⚠ Critical Gap: Performance audit is the most visible indicator of a mature SAI. SAI-13 and SAI-14 score 0 — no performance audits have been completed. A Performance Audit Unit has been established and initial training delivered, but no completed audit exists. Commissioning the first performance audit must be the centrepiece of the 2025–2026 reform sprint.

#	INDICATOR	SCORE	WHAT SCORE 4 REQUIRES
SAI-12	**Performance Audit Standards & Quality Management** Performance audit manual approved; QMS established covering planning, fieldwork and reporting.	2	Approved performance audit manual aligned with ISSAI 300 series; peer review process; dedicated quality reviewer assigned.
SAI-13	**Performance Audit Process** At least one completed performance audit per year with documented ISSAI-aligned methodology.	0	At least one completed performance audit annually; documented methodology; independent quality review before publication.
SAI-14	**Performance Audit Results** Performance audit reports published; government response required; recommendations tracked.	0	Published performance audit reports; formal government response required; follow-up status tracked and publicly reported.

SAI-18, SAI-19, SAI-20 (Jurisdictional Controls) — Not assessed: this function is outside the OAG Puntland mandate scope.

Domain C — Compliance Audit (continued)

SAI-15, SAI-16, SAI-17

Compliance audit standards are fully established (SAI-15 = 4) and the process is broadly in place (SAI-16 = 3). However, compliance audit results (SAI-17 = 1) remain at the founding level. Compliance reports are produced and submitted to audited entities, but are not routinely published, not formally tabled in the legislature, and there is no formal system for tracking whether audit recommendations are implemented. This limits the accountability impact of compliance audit work.

Strength: Compliance Standards
SAI-15 = 4. ISSAI-aligned quality management for compliance audit is fully embedded — manuals, peer review and QMS all operational.

Gap: Publication & Follow-up
SAI-17 = 1. Reports are not routinely published or tabled in legislature. No formal recommendation tracking system.

#	INDICATOR	SCORE	WHAT SCORE 4 REQUIRES
SAI-15	**Compliance Audit Standards & Quality Management** ISSAI-aligned quality management for compliance audit fully in place.	4	Approved compliance audit manual aligned with ISSAI 400 series; quality review on all engagements; continuous improvement cycle.
SAI-16	**Compliance Audit Process** Consistent, documented compliance audit execution with working paper review before sign-off.	3	Standardised process across all compliance engagements; independent quality review gate before report issuance; documentation complete.
SAI-17	**Compliance Audit Results** Compliance reports published; tabled in legislature; government response required; recommendations tracked.	1	Reports published publicly; tabled in legislature with required government response; centralised recommendation tracking register.

Domain D

Financial Management

SAI-21 — 1 Indicator

Indicator Pattern
3
Established

Domain D scores 3 (Established), reflecting disciplined management of OAG resources. Budget planning, asset management and support services all function with reasonable documentation. The gap to score 4 lies in the absence of a formally independent external audit of OAG finances and a systematic IT asset management framework. These are achievable improvements within the current institutional setup.

- ✔ Budget managed transparently with documented processes
- ✔ Asset register maintained and updated regularly
- ▲ External audit of OAG accounts not yet formalised
- ▲ IT asset management framework needs strengthening

#	INDICATOR	SCORE	WHAT SCORE 4 REQUIRES
SAI-21	**Financial Management, Assets & Support Services** Transparent, accountable management of all SAI resources; external audit of OAG accounts completed.	3	Annual OAG accounts independently audited and published; IT asset plan; documented procurement policy; physical asset register.

Domain E

HR & Training

SAI-22 & SAI-23 — 2 Indicators

Indicator Pattern
2, 3
Developing

Domain E averages 2.5 across two indicators. Professional development (SAI-23 = 3) is a genuine institutional strength — the OAG has invested in ISSAI-aligned training with active CPD engagement, including ACCA CAT, CIA, CFE and IDI PESA participation. The 2025 EU-SFA work plan includes Financial Audit, Fraud Examination, Communication and Media, and IT Audit training. HR management (SAI-22 = 2) lags: competency frameworks and structured annual appraisals remain incomplete, and centralised recruitment reduces the OAG's ability to attract and retain specialist audit staff.

Strength: Active Training Programme
ACCA CAT, CIA, CFE and PESA participation. Externally supported capacity building is a real institutional asset.

Gap: HR Framework
Competency framework and annual appraisals incomplete. Centralised recruitment limits specialist staffing.

#	INDICATOR	SCORE	WHAT SCORE 4 REQUIRES
SAI-22	**Human Resource Management** Competency-based recruitment, structured appraisal system and staff retention strategy in place.	2	Competency framework for all roles; annual appraisals linked to organisational plans; succession planning documented and reviewed.
SAI-23	**Professional Development & Training** CPD programme aligned with ISSAI; training needs assessed; resources allocated and outcomes evaluated.	3	Mandatory CPD hours per year; systematic training needs assessment; ISSAI-certified trainers; training outcomes formally evaluated.

Domain F

Communication & Stakeholders

SAI-24 & SAI-25 — 2 Indicators

Indicator Pattern
2, 2
Developing

Domain F scores 2.0 (Developing) across both indicators. Basic communication channels with the legislature exist (SAI-24 = 2) — PAC engages with OAG reports and requests clarifications during hearings — but engagement is reactive rather than structured and formally scheduled. External communication with media and citizens (SAI-25 = 2) remains limited: there is no dedicated communication or media unit, no proactive media engagement strategy, and compliance reports are not routinely published publicly. A structured communication strategy is the key missing element.

Developing: Legislature Engagement
PAC engagement and MDA sensitisation exist. However, briefings are not formally scheduled and government responses are not systematically required.

Weak: Public Communication
No dedicated comms unit; no proactive media strategy; reports not consistently published. Audit impact is undermined by limited public visibility.

#	INDICATOR	SCORE	WHAT SCORE 4 REQUIRES
SAI-24	**Communication with Legislature & Executive** Formal, scheduled reporting to the legislature; government responses required and tracked.	2	Formalised reporting schedule; parliamentary hearings; written government responses; recommendation compliance tracking.
SAI-25	**Communication with Media, Citizens & Civil Society** Proactive media engagement; publicly accessible reports; citizen-facing communication strategy.	2	Annual public report; press releases for major audits; OAG website with searchable report library; media liaison function.

Key Findings & Reform Roadmap

Evidence-based observations and prioritised actions to achieve Established profile by 2027

Five Key Findings

1 Mandate strong; independence constrained
SAI-2=4: broad constitutional mandate. SAI-1=2: financial autonomy, organisational authority and appointment transparency remain limited.

2 Performance audit entirely absent
SAI-13 & SAI-14 both score 0. No completed performance audit. Unit established and staff trained, but no audit produced or published.

3 Financial & compliance standards world-class
SAI-8, SAI-9, SAI-15 all score 4. ISSAI-aligned QMS fully embedded — the institutional foundation for all further growth.

4 Governance & strategy underdeveloped
SAI-3 and SAI-4 both score 1. No approved multi-year strategic plan. Internal control framework and risk management at founding stage.

5 Communication limits accountability
Domain F = 2.0. Reports produced but not consistently published. No dedicated comms unit, no proactive media strategy, follow-up informal.

Prioritised Reform Actions — Three Phases

Phase	Indicator	Action	Now	Target	Lead
1 — 2025 Q1	SAI-13/14	Commission first performance audit; publish with formal government response.	0	2	Audit Director + AFROSAI-E
	SAI-3	Develop and approve a 3-year strategic plan with measurable KPIs.	1	2	AG + Senior Leadership
	SAI-17	Establish public recommendation register; table compliance reports in legislature.	1	3	Deputy AG + Legal
2 — 2025 Q3	SAI-22	Competency framework; annual appraisals; succession plan.	2	3	HR Manager
	SAI-24/25	Communication strategy; quarterly legislature briefings; OAG public website.	2	3	Comms Officer
	SAI-4	Code of ethics approved; risk register and internal control framework established.	1	2	AG + Governance Unit
3 — 2026/27	SAI-21	Arrange independent external audit of OAG accounts; publish annually.	3	4	AG + Finance Unit
	SAI-13/14	Expand to two performance audits per year with AFROSAI-E fellowship support.	2	3	Audit Director
	SAI-1	Ring-fenced budget; constitutionally entrenched AG tenure.	2	3	AG + Legislature

Executive Decision Brief & Complete Indicator Scorecard

For the Auditor General and senior leadership — OAG Puntland SAI PMF 2024–2025

Five Decision Points for the Auditor General

1. **Approve Phase 1 reform sprint**
Commission the first performance audit and approve development of a 3-year strategic plan. Both executable within 90 days at low cost.

2. **Mandate recommendation tracking**
Direct the legal unit to establish a public recommendation register and require formal government responses to compliance reports.

3. **Commission a communication strategy**
Develop a 12-month stakeholder engagement plan: legislature briefings, media outreach, and a public report library.

4. **Initiate HR framework review**
Develop competency frameworks for all audit roles and introduce annual appraisals linked to the 2025–2026 organisational plan.

5. **Request AFROSAI-E capacity support**
Formally engage AFROSAI-E for technical assistance on performance audit methodology and SAI PMF implementation guidance.

Assessment basis: SAI PMF 2022. Scores = sub-dimension averages from document review, staff interviews and observation. SAI-18/19/20 not assessed (outside mandate). Internal draft — subject to IDI independent review.

All 25 Indicators — Complete Scorecard

Indicator	Name	Score
SAI-1	Independence of the SAI	2
SAI-2	Mandate of the SAI	4
SAI-3	Strategic Planning Cycle	1
SAI-4	Organisational Control Env.	1
SAI-5	Outsourced Audits	2
SAI-6	Leadership & Internal Comms	2
SAI-7	Overall Audit Planning	4
SAI-8	Audit Coverage	4
SAI-9	Financial Audit Standards & QM	4
SAI-10	Financial Audit Process	3
SAI-11	Financial Audit Results	2
SAI-12	Perf. Audit Standards & QM	2
SAI-13	Performance Audit Process	0
SAI-14	Performance Audit Results	0
SAI-15	Compliance Audit Standards & QM	4
SAI-16	Compliance Audit Process	3
SAI-17	Compliance Audit Results	1
SAI-18	Jurisdictional Control (N/A)	N/A
SAI-19	Jurisdictional Control (N/A)	N/A
SAI-20	Jurisdictional Control (N/A)	N/A
SAI-21	Financial Mgmt & Assets	3
SAI-22	Human Resource Management	2
SAI-23	Professional Development	3
SAI-24	Legislature & Exec. Comms	2
SAI-25	Media, Citizens & CSOs	2

- Score 4 — Managed (4 indicators)
- Score 3 — Established (5 indicators)
- Score 2 — Developing (9 indicators)
- Score 1 — Founding (3 indicators)
- Score 0 — Initial (2 indicators)
- N/A — Outside Mandate (3 indicators)