SOMALI PUBLIC AGENDA RESEARCH REPORT NO. 25

Beyond Formal Institutions: Strengthening Accountability and Oversight in Somalia's Federal Government

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Somali Public Agenda
Mogadishu Somalia
Tel: +252(0)85 8358
Email: info@somalipublicagenda.org
Website: <https://www.somalipublicagenda.org>

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Somali Public Agenda is a non-profit public policy and administration research organization based in Mogadishu, Somalia. Its aim is to advance understanding and improvement of public administration and public services in Somalia through evidence-based research and analysis..



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Mogadishu
Somalia
Tel: +252(0)85 8358
Email: info@somalipublicagenda.org
Website: <https://www.somalipublicagenda.org>

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This Research Report is the fifth in a series of fiscal governance and federalism research publications under our EU-funded project, Increased Opportunities for Somali Citizens' Scrutiny of Fiscal and Financial Governance, which examines critical issues related to fiscal governance and federalism at the district level. The topics explored in this series are relevant to local financial management, such as fiscal federalism, debt relief, alternative financing models, new tax revenue streams, and public opinion on service delivery versus taxation trade-offs.

The report was edited by Peter Chonka (PhD), Senior Lecturer in Global Digital Cultures at King's College London and Fellow at Somali Public Agenda.

About the Author

Ahmed-Nor Mohamed Abdi is is a public administration scholar and lecturer with over a decade of experience in teaching, research, and academic leadership. He is a Senior Lecturer at SIMAD University and also teaches at the Somali National University. He holds a Master of Public Administration and is currently pursuing a PhD in Public Administration at the School of Social Sciences, Makerere University, Kampala, Uganda. His research interests focus on governance, citizen trust, public participation, institutional performance, and community policing. He has authored and co-authored more than 19 peer-reviewed articles published in reputable journals.

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Acronyms

BRA	Benadir Regional Administration
BFC	Budget and Finance Committee
CPI	Corruption Perceptions Index
CSOs	Civil Society Organizations
FDI	Foreign Direct Investment
FGS	Federal Government of Somalia
FMS	Federal Member States
HIPS	Heritage Institute for Policy Studies
IACC	Independent Anti-Corruption Commission
IBP	International Budget Partnership
ICT	Information and Communication Technology
IMF	International Monetary Fund
IPSAS	International Public Sector Accounting Standards
ISSAIs	International Standards of Supreme Audit Institutions
IT	Information Technology
MDAs	Ministries, Departments and Agencies
OAG	Office of the Auditor General
OBS	Open Budget Survey
OECD	Organisation for Economic Co-operation and Development
PAC	Public Accounts Committee
PBO	Parliamentary Budget Office
PFM	Public Financial Management
SFMIS	Somalia Financial Management Information System
TSA	Treasury Single Account
UNCAC	United Nations Convention against Corruption

Executive Summary

Accountability, transparency, and public sector oversight are critical for state-building and public resource management in modern nation-states, including Somalia. Since the re-establishment of the first non-transitional federal government in 2012, the donor community and successive federal government administrations have supported efforts to rebuild public financial management (PFM) systems and oversight institutions. These efforts have led to incremental reforms, including new legislative frameworks, the implementation of the Somalia Financial Management Information System (SFMIS), and modernized auditing practices, which have enhanced financial reporting and fiscal oversight in the country.

Despite these advances, the federal accountability system in Somalia remains weak and is structurally vulnerable. Somalia consistently ranks among the world's least transparent and most corrupt nations, scoring only 9 out of 100 on Transparency International's 2025 Corruption Perceptions Index. Complementing these governance indicators, the 2023 Open Budget Survey (OBS) assigns Somalia an Open Budget Index transparency score of 37 out of 100, ranking it 82nd out of 125 countries, while scoring a stark 0 out of 100 for public participation and 30 out of 100 for budget oversight. Although formal oversight bodies have been established, their practical effectiveness is severely constrained. Gaps between institutional mandates and actual enforcement, executive override of independent commissions, a persistent lack of implementation of audit recommendations and of administrative and penal sanctions continue to undermine the integrity of the state and weaken public trust.

Debates on governance and anti-corruption in Somalia have often focused mainly on legislative expansions, donor-driven technical reforms, and the drafting of new policies. This overlooks the practical experiences and perspectives of practitioners working within these oversight bodies. Therefore, this study addresses this gap by examining the operational opportunities, capacity constraints, and coordination challenges faced by federal oversight systems in practice. Qualitative data collected through semi-structured key informant interviews yielded detailed insights from ten practitioners directly engaged in public financial management, external auditing, legislative oversight, and civil society in Mogadishu, Somalia.

This study reveals five issues influencing the effectiveness of accountability institutions in promoting good governance in Somalia.

- The findings show that progress has been made in establishing modern legislative frameworks, such as the PFM Act of 2019 and Audit Act of 2023. However, the practical implementation of these laws is constrained by severe deficits in specialized technical staff, financial resources, and information technology (IT) infrastructure.
- The findings indicate that accountability institutions remain highly vulnerable to political interference and executive overrides. This structural vulnerability was demonstrated by the presidential decree in October 2022 that dissolved the Independent Anti-Corruption Commission (IACC), as well as a system of budget dependency that allows the executive branch to exercise indirect financial control over oversight bodies.

- The research findings revealed that the 4.5 power-sharing system and local clan dynamics influence the recruitment, appointment, and promotion of key employees in Somalia's public financial management system. Instead of using a merit-based system, this setup often leads to the placement of staff who lack the required technical competencies and complicates anti-corruption enforcement when accused individuals claim targeting based on their clan affiliation.
- The study found that cooperation among core accountability actors, including the Parliament, Auditor General, Accountant General, and Attorney General, is largely reactive, informal, and dependent on personal relationships rather than being institutionalized through formal, mandatory channels. This fragmentation leads to delays in information sharing and weak follow-up on the audit findings.
- Finally, the study reveals that regulating and prosecuting financial misconduct is severely hindered by outdated laws, such as penal and procedural codes from the 1960s. Many of the financial penalties prescribed under these older laws are negligible, rendering them ineffective as modern deterrents.
- The Benadir Regional Administration is a major gap in the accountability framework as it is currently not audited by either the national Office of Audior General nor by its own OAG – despite managing a major share of public funds in Somalia.

In light of these findings, this study recommends the following policy measures:

- **The Independent Anti-Corruption Commission (IACC) should be fully reconstructed through the prompt appointment of new commissioners and protected from executive interference to ensure its independence**. To resolve the multi-year delay since its dissolution, the executive branch must prioritize correcting the legislative procedures contested by the Upper House, ensuring that the appointment and operationalization of the IACC strictly follow parliamentary and Senate processes to safeguard institutional autonomy**.**
- **Audit recommendations should be systematically tracked and enforced**. Executive ministries and agencies should establish a structured internal tracking system to implement the recommendations issued by the Office of the Auditor General, supported by administrative penalties for non-compliance. Annual audit reports should be discussed annually in Parliament at national and Federal Member State (FMS) level and should include monitoring of the implementation of past recommendations. This should be presented annually to civil society and the press.
- **Parliamentary oversight must be strengthened through permanent technical support.** The Federal Parliament should establish permanent, non-partisan technical bodies, such as a Parliamentary Budget Office, to assist oversight committees in evaluating complex budget proposals and audit reports, and question ministers on their implementation of audit recommendations.
- The Federal Government of Somalia, and, and to a greater extent the Federal Member State governments, should allocate sufficient funding and execute this budget in a timely manner, to allow adequate external oversight of public financial management (staffing and operational budget).

- **Outdated legal and judicial frameworks must also be modernized.** The judiciary and legislature should work collaboratively to replace outdated laws from the 1960s with a modern Federal Judicial System Law, ensuring that court procedures are aligned with the federal system and that financial penalties act as credible deterrents.
- **International partners should prioritize sustainable, long-term institutional investments directly linked to merit-based recruitment reforms.** Rather than funding parallel and temporary project structures, development partners should direct resources toward specialized training, such as forensic and IT auditing, while conditioning this support on transparent, meritocracy, and competitive hiring processes to ensure that built capacity actually translates into greater accountability.

Introduction

After the total collapse of the Somali government in 1991, the country faced more than two decades of civil war, leaving the country without effective functional national government institutions. These included those responsible for accountability and overseeing public resources. In 2012, the provisional federal constitution was approved, and the first non-transitional Federal Government of Somalia (FGS) was established, marking the start of a slow and difficult state-building process. Since then, successive federal governments have worked to rebuild from scratch the public financial management (PFM) system and oversight institutions with the help of the World Bank and the International Monetary Fund (IMF) (World Bank, 2025).

Accountability, transparency, and oversight are central to how any government manages public resources. In practice, this means that public sector institutions are expected to account for how public revenues are raised and how public funds are allocated and spent. Moreover, citizens, parliament and independent bodies should have access to timely and reliable fiscal information to scrutinize the government and hold public officials answerable for the exercise of public finance (Organization for Economic Co-operation and Development [OECD], 2017). However, where these principles of good governance are weak or absent, the risk of public fund mismanagement, corruption, and citizens' distrust increases. Somalia has consistently ranked among the world's least transparent and most corrupt countries. These challenges have hindered the institutionalization of accountability, weakened public trust in state institutions, and constrained meaningful citizen participation in governance (Heritage Institute for Policy Studies [HIPS], 2021). For nations like Somalia which are still rebuilding basic government institutions, accountability and oversight agencies matter greatly. They are the most important institutions created to ensure that the country's limited resources are utilized as intended.

Somalia's federal accountability institutions have evolved considerably over the past decade. The Federal Parliament, primarily through its Committee on Budget, Finance, Planning, International Cooperation and Financial Oversight of Public Institutions, plays a crucial role in enhancing transparency and accountability. It performs this role by reviewing budget proposals, overseeing government expenditure, examining audit reports issued by the Office of the Auditor General, and holding ministries, departments, and agencies accountable for their financial management (Ministry of Finance, Federal Government of Somalia, 2024). Despite these oversight mechanisms, significant accountability gaps persist. The 2023 Open Budget Survey (OBS) ranked Somalia 82nd out of 125 countries, awarding it a public participation score of 0 out of 100 and a transparency score of 37 out of 100. These scores reveal substantial limitations in public access to budget documents and opportunities for meaningful citizen participation in the budget process (International Budget Partnership [IBP], 2023).

The constitutional and legislative framework governing public financial oversight has also undergone significant reform. Article 114 of the Provisional Constitution of the Federal Republic of Somalia (2012) provides for the establishment of independent institutions, including the Office of the Auditor General. Although the Office previously operated under an outdated

audit law enacted in 1972, the enactment of the Law of the Office of the Auditor General (Law No. 14 of 2023) modernized its legal mandate, strengthened its institutional independence, and aligned its functions and audit practices more closely with internationally recognized auditing standards, including the International Standards of Supreme Audit Institutions (ISSAIs).

Furthermore, since 2019, the Office of the Auditor General has published annual audit reports on the financial statements of the Federal Government of Somalia. Their systematic and timely publication has strengthened federal financial oversight and institutional transparency, despite revealing irregularities and noncompliance (Office of the Auditor General of the Federal Republic of Somalia, 2026). For example, its audit of the FGS consolidated financial statements for the year ending December 31, 2025, issued a clean opinion but identified significant governance and compliance issues. These include millions of dollars in unremitted concession revenues, including those owed by FAVORI LLC, unused point-of-sale equipment valued at more than $3.3 million, and the incomplete integration of key revenue-collection systems with the SFMIS, contrary to the Public Financial Management Law (Office of the Auditor General, FRS, 2026).

Alongside these external oversight reforms, the Office of the Accountant General strengthened its treasury operations through the Somalia Financial Management Information System (SFMIS). These reforms have improved the scrutiny of government payments, enhanced transparency and accountability in revenue collection, and supported the establishment of a Treasury Single Account (World Bank, 2018).

The reforms have also enabled the federal government to generate timely budget execution and financial reports, thereby improving public financial management and fiscal oversight. Alongside the Public Financial Management Act (2019), these institutional developments, including the Independent Anti-Corruption Commission (IACC) and the Office of the Attorney General, constitute the core frameworks underpinning the federal accountability system in Somalia (International Monetary Fund [IMF], 2025).

However, the record also points to serious and continuing problems. Somalia scored just 9 out of 100 on Transparency International's 2025 Corruption Perceptions Index, tying for the lowest score among the 182 countries and territories assessed (Transparency International, 2026a). The IMF's recent reviews of Somalia's Extended Credit Facility program keep calling for stronger enforcement of anti-corruption measures and better staffing at the Anti-Corruption Commission (IMF, 2025). The Heritage Institute for Policy Studies argues that Somalia continues to face significant governance challenges characterized by weak accountability, limited transparency, persistent corruption, political instability, and the incomplete development of key state institutions, all of which undermine effective public-sector oversight (HIPS, 2021). Against this broader institutional backdrop, President Hassan Sheikh Mohamud dissolved the Independent Anti-Corruption Commission by presidential decree in October 2022. The President attributed the decision to procedural irregularities in the commissioners' appointment, particularly the absence of approval by the Upper House, which rendered the Commission's composition constitutionally defective. Nevertheless, nearly four years later, the administration has neither corrected the appointment procedure

nor appointed new commissioners to restore the Commission's operations. Consequently, subsequent assessments concluded that the dissolution weakened independent oversight and left Somalia without an operational national anti-corruption agency. This prolonged institutional vacuum illustrates the persistent gap between formal accountability mandates and their practical implementation (Transparency International, 2026b).

Existing evidence suggests that while Somalia has established key accountability institutions and introduced important public financial management reforms, their effectiveness is constrained by implementation challenges. Warsame (2025) argues that the gap between formal institutional arrangements and their practical implementation limits effective oversight, transparency and accountability. Consequently, this persistent disconnect between formal institutional frameworks and practical enforcement severely constrains the developmental dividends of governance reforms. More specifically, it undermines public trust and state legitimacy, discouraging international partners from channeling aid through national public financial management systems, and dampening the investor confidence necessary to attract foreign direct investment. The consequences of weak practical enforcement are also evident in recent judicial proceedings. Following investigations by the Office of the Auditor General, the Office of the Attorney General prosecuted officials at multiple levels of government for various corruption offences, including embezzlement and abuse of office involving public funds (Office of the Auditor General of the Federal Republic of Somalia, 2024; United Nations Security Council, 2024). However, although some officials were initially convicted by the Banadir Regional Court and sentenced to terms of imprisonment ranging from one to nine years, their convictions were subsequently overturned by the Court of Appeal due to insufficient evidence. This outcome further illustrates how weaknesses in practical enforcement can limit the contribution of formal accountability mechanisms to citizen trust, state legitimacy, donor use of national systems, and investor confidence.

These findings underscore the need to strengthen the operational capacity and enforcement role of accountability institutions to advance good governance at the federal level in Somalia. However, these prosecutions marked a new level of interest in tackling corruption and enhancing accountability but also raised questions about the fairness of the process in the public eye. Sahan Global (2024) stated that some investigations seemed politically motivated, singling out those they viewed as political opponents or potential candidates for public office. Likewise, Dalmar (2024) indicated in The Somali Digest that these subsequent acquittals raised concerns that some elements of the anti-corruption campaign were politically motivated.

These developments collectively highlight the ongoing challenges of achieving effective enforcement of financial integrity by accountability institutions while also sustaining public confidence in them through their independence, impartiality, and due process. Enhancing accountability and establishing rigorous oversight mechanisms are critical for more than mere administrative compliance; they form the bedrock of state building in Somalia. Effective accountability directly fosters citizen trust and state legitimacy by reducing impunity and ensuring institutional fairness. Furthermore, robust domestic fiduciary systems are essential to secure the trust of international development partners, encouraging them to channel funds through country systems rather than parallel units, while signaling transparency to

attract foreign direct investment (FDI). However, upstream legal and institutional reforms alone are insufficient; systems must be rigorously enforced, fully operationalized, and yield impartial, non-political prosecutions and sanctions to be credible. Therefore, this study seeks to contribute to the limited evidence on the role of oversight and accountability institutions in promoting good governance at the federal level in Somalia. Existing studies have primarily focused on legislative and policy frameworks, donor-supported public financial management reforms, and institutional performance assessments. Previous reports were produced by international organizations and the Office of Auditor General. Although these studies and reports provide valuable insights into the institutional and legal architecture of accountability institutions, they pay limited attention to the experiences and perspectives of practitioners working within these institutions, particularly regarding their role in promoting good governance. Drawing on qualitative evidence from key accountability agencies, this study provides practical insights into the opportunities and challenges facing Somalia's federal oversight system and offers evidence-informed recommendations for policymakers, oversight institutions, and legislative bodies.

Methodology

This research report used a cross-sectional, qualitative approach to explore the role of accountability institutions in enhancing good governance at the Federal Level in Somalia. This qualitative approach was selected to gather detailed, context-specific insights from officials directly engaged in public financial management, external auditing, legislative oversight and civil society organizations (CSOs).

The study was conducted in the capital city of Somalia, Mogadishu. The study used a purposive sampling strategy to recruit participants with knowledge and experience of the federal government oversight and accountability institutions. The target informants were from the key accountability and oversight institutions in the Federal Government of Somalia and civil society. The researcher conducted a total of ten (10) Key Informant Interviews (KIIs). The interviews included officials representing the Federal Parliament Committee on Budget, Finance, Planning, International Cooperation, and Financial Oversight of Public Institutions (two participants), Office of the Auditor General (three participants), Office of the Accountant General (one participant), Independent Anti-corruption Commission (IACC) (one participant), Ministry of Finance Revenue Department (one participant), Attorney General's office (one participant), and civil society (one participant).

Among the ten (10) interviewed participants, only one (1) was female. This gender imbalance reflects disparities and cultural barriers in Somalia, where senior leadership, legislative oversight, and high positions in the public finance and legal sectors remain heavily male-dominated. For instance, the parliamentary budget and finance committee of 20 members has only one female member. All oversight and accountability institutions are headed by men.

The researcher outlined the purpose of the study to all key informants before the data collection. The researcher informed them that their responses would be treated with utmost confidentiality and their personal identities would be anonymized. Before the interviews commenced, oral informed consent was obtained from all key informants. The researcher also assured that the key informants' participation in the study was voluntary and that they could stop answering the interview questions at any stage without any negative repercussions.

Furthermore, the researcher collected the data of this study for a period of approximately six weeks between June 12 and July 27, 2026. A semi-structured interview was used as the data-gathering instrument. The researcher shared the semi-structured interview guide with the interviewees before each scheduled meeting to enable participants to reflect on the questions on the interview guide. This helped improve the quality of the discussion during the interview session and facilitated insightful dialogue. Most interviews were conducted face-to-face, except for a few who chose online interview sessions because of convenience and schedules.

The duration of the interview sessions was between 30 minutes and one and a half hours on average. The length of the interview depended on the richness of the information provided by each study participant. Most participants declined to be audio recorded because of concerns regarding professional anonymity and personal security. Thus, to address this challenge, the

researcher took detailed notes during the interviews. Immediately after each interview, the researcher expanded the field notes into a structured and comprehensive transcript.

The researcher then shared the draft transcripts with some of the key informants (KIIs) who had requested them, allowing them to verify the accuracy of the transcripts and confirm that their views were accurately reflected in the transcripts. This verification process allowed the key informants (KIIs) to modify, clarify, and validate their responses. Upon receiving confirmation from the participants, the transcripts were coded and de-identified by removing all identifiers such as names, positions, institution-specific identifiers, and gender identities. All de-identified transcripts were carefully stored in a password-protected folder on the researcher's laptop, which was only accessible to the researcher who collected and transcribed the data.

The researcher analyzed the interview transcripts using thematic analysis. This was used to identify recurring patterns and perspectives across the key informants' responses. The researcher reviewed the transcripts, coded them, and organized themes based on the study objectives and issues that emerged during the interview sessions. Six main themes were identified: (1) evolution of federal accountability institutions in Somalia; (2) institutional roles in promoting accountability and good governance; (3) institutional capacity and effectiveness among accountability institutions; (4) coordination among accountability institutions; (5) challenges facing accountability institutions; and (6) strategies for strengthening accountability institutions. The researcher selected quotations from the key informants to substantiate the interpretation of each study's theme throughout the research report.

This current study has several limitations. First, the sample size of the study was relatively small and purposively selected using non-random sampling technique. Although the researcher selected the key informants based on their knowledge, experience, and role they play(ed) in the federal government oversight and accountability institutions, the findings of this research report may not fully reflect the perspectives across all accountability institutions and oversight stakeholders in the country. Second, access to senior government officials was not easy. This limits the opportunities to interview individuals in key decision-making positions in the government. Third, because of the sensitivity of the study topic, some participants often hesitated to provide candid responses to the interview questions. In some cases, participants overstated the positive achievements of their institution while giving little attention to their weaknesses or operational challenges they face. This may have introduced a degree of positive bias in the study's findings.

Finally, except for one participant, all other interviewees declined audio recording. Thus, the researcher used detailed field notes during the interview sessions with the participants' permission. Therefore, the absence of audio records may pose a limitation, as the exact words, tone, and expressions of the participants may not be fully captured. This may affect the richness of the qualitative data of the study. However, the current study provides valuable insights into federal government accountability and oversight institutions. It draws on the lived experiences of key informants involved in oversight and accountability operations.

Evolution of Federal Accountability Institutions in Federal Government

The development of accountability institutions in Somalia was consistently reported as a slow but steady institutional reconstruction process since the Federal Government was re-established in 2012. Across nearly all interviews, participants recognized that accountability institutions are now more effective in exercising oversight than they were in previous years. They also noted, however, that these enhancements are still not complete due to implementation gaps, capacity limitations, and weak enforcement. Many participants associate institutional development with significant legal and public financial management reforms that have been implemented in the last decade. The Public Financial Management Act (2019), the Audit Act (2023), the Somali Financial Management Information System (SFMIS), and enhanced parliamentary oversight were cited as key achievements that have bolstered accountability measures in the Federal Government. An officer from the Office of the Auditor General explained:

> *"Overall, the role and influence of accountability institutions in Somalia have significantly strengthened in recent years following major legal and institutional reforms. The Audit Act 2023 provided the Office with a modern legal framework, strengthened institutional powers, and aligned our work with international auditing standards."*[1]

This operational strengthening is further evidenced by the OAG successfully executing annual financial audits and issuing an unqualified clean audit opinion on the FGS' FY2025 financial statements, marking a notable step toward institutional credibility (Office of the Auditor General of the Federal Republic of Somalia, 2026).

Likewise, another senior official from the Office of the Auditor General said that accountability reforms were closely linked to the wider public financial management reforms, which were supported by international partners:

> *"Our Office previously operated under the 1972 Audit Law, which no longer reflected modern governance realities. The introduction of the Audit Act 2023 together with the Somali Financial Management Information System significantly improved access to financial information and strengthened institutional independence."*[2]

An officer from the Office of the Accountant General associated institutional progress with financial management systems reforms rather than as an isolated organizational improvement. According to one respondent:

> *"Since the Office of the accountant general was re-established, significant institutional improvements occurred between 2013 and 2020 following the implementation of the Treasury Single Account, the*

1 Interview with an Officer, Office of the Auditor General, Federal Government of Somalia, Mogadishu, 28 June 2026

2 Interview with an Officer, Office of the Auditor General, Federal Government of Somalia, Mogadishu, 12 June 2026.

Public Financial Management Act 2019, and SFMIS. These reforms substantially strengthened transparency and operational efficiency."[3]

Members of Parliament also viewed accountability institutions as playing a growing role in democratic governance. One Budget and Finance Committee member noted that accountability had gone beyond being a legal obligation to being an integral part of transparency, public trust and good governance. In recent years, parliamentary control over government spending, audit reports and budget implementation has become more prominent.[4]

Participants also noted that accountability reform has gone beyond the individual institutions to the accountability system as a whole. The Independent Anti-Corruption Commission officials said Somalia has slowly and steadily created complementary oversight bodies such as Parliament, the Auditor General, the Attorney General and the Anti-Corruption Commission, creating an emerging accountability ecosystem. They also observed that Somalia's participation in international anti-corruption instruments, such as the United Nations Convention against Corruption (UNCAC) has enhanced institutional legitimacy and public confidence in accountability.[5] This international integration is particularly critical given the scale of the governance challenge: Somalia scored a mere 9 out of 100 on the 2025 Corruption Perceptions Index, the lowest score globally. While this score is a serious signal, participants emphasized that the direction of travel over the past decade still shows positive institutional progress compared to the near-total lack of oversight structures in 2012, which serves as a valuable baseline.

Despite these positive developments, respondents consistently cautioned that institutional strengthening has not yet been translated into fully effective accountability. Several interviewees emphasized that improvements in legal frameworks have outpaced implementation capacity. As one civil society representative explained:

"The growth of accountability institutions has improved over time; however, accountability remains weak. There are still major challenges, including lack of trust, weak institutional functionality, and limited capacity to hold government institutions effectively accountable."[6]

Likewise, another Auditor General officer noted that although public awareness of accountability has increased considerably, *"these institutions have not yet reached the level of effectiveness that is ultimately desired."*[7]

A senior officer in the revenue department, Ministry of Finance, agreed, noting that technical skills developments have not yet led to fair and uniform accountability. Regarding this, a senior revenue officer expressed the following

3 Interview with an Officer, Office of the Accountant General, Federal Government of Somalia, Mogadishu, 7 July 2026.

4 Interview with a Member, Budget and Finance Committee, Federal Parliament of Somalia, Mogadishu, 23 June 2026.

5 Interview with an Officer, Independent Anti-Corruption Commission, Mogadishu, 24 June 2026.

6 Interview with a Civil Society Representative, Mogadishu, 12 July 2026.

7 Interview with an Officer, Office of the Auditor General, Federal Government of Somalia, Mogadishu, 13 July 2026.

> *"In the last few years, the technical and operational capacities of accountability institutions have been enhanced, but not to the desired level. There are significant gaps in decision-making and accountability, and audit institutions tend to focus on some targets and ignore others, which means that oversight and accountability are not applied uniformly and their activities are perceived as politically motivated and arbitrary. This discovery reveals a major paradox: while oversight bodies have enhanced their technical capacity and embraced more sophisticated tools, accountability mechanisms are often seen as selective. Oversight actions that appear to be directed at some institutions and not others erode trust in the fairness of the accountability system and raise public and institutional doubts about the intent of the accountability system."*[8]

The findings of this paradox are significant as they show that while the technical capacity of oversight bodies has improved and they have introduced more sophisticated tools, the application of accountability mechanisms is seen as selective. Oversight actions that appear to be directed at specific institutions, but not others, eroding trust in the fairness of the accountability system and raising public and institutional doubts about the intent behind the system.

A consistent trend was found among the participants. Participants felt that accountability reforms were a slow process of institutional consolidation through legal reform, better public financial management, increased parliamentary oversight and continued international development partner support. However, the overwhelming consensus among respondents was that strengthening formal institutions is not enough if there is no effective implementation, institutional independence, technical capacity, or enforcement mechanisms. The results thus indicate that Somalia has taken significant strides in the reconstruction of its federal accountability structure, yet the challenge of institutional effectiveness is continuing.

8 Interview with a Senior Officer, Revenue Department, Ministry of Finance, Federal Government of Somalia, Mogadishu, 27 July 2026.

Institutional Roles in Promoting Accountability and Good Governance

The participants repeatedly identified accountability institutions as complementing each other in enhancing transparency, safeguarding public resources and good governance. Parliament offers legislative oversight, the Office of the Auditor General performs independent audits of government institutions, the Office of the Accountant General enhances financial controls, the Office of the Attorney General conducts investigations and prosecutions of financial crimes and civil society organizations provide through advocacy and external oversight. Overall, the respondents perceived these institutions as a developing accountability system in the Federal Government of Somalia.

Despite this institutional development, participants identified a critical structural and geographical gap in Somalia's federal accountability framework concerning the oversight of subnational and municipal administrations, particularly the Banadir Regional Administration (BRA). Although the BRA was not formally included in the study, participants discussed it because it administers Mogadishu, the seat of the Federal Government of Somalia. The BRA manages a substantial share of public revenue but occupies an ambiguous jurisdictional position. It is currently audited neither by the National Office of the Auditor General nor by an independent local auditor. Consequently, a substantial proportion of public funds remains outside formal external oversight mechanisms.

In all of the interviews, participants stressed that accountability goes beyond financial auditing. Instead, it is about preventing the abuse of public resources, overseeing adherence to public financial management legislation, investigating corruption, implementing legal penalties and holding public institutions accountable for their actions. The respondents repeatedly emphasized that accountability is effective when it is combined across various institutions and relies on oversight, enforcement, and transparency.

An officer from the Office of the Auditor General has described their institution as the technical arm of the accountability system, as it delivers independent evaluations of government financial management to Parliament. As one of the respondents explained:

> *"The Office of the Auditor General is at the heart of the public accountability cycle in the Federal Government of Somalia… Following the audit, our findings are reported to Parliament. Where evidence of corruption, fraud or other criminal activity is found, the matter is referred to the relevant judicial authorities for further investigation and prosecution."*[9]

Likewise, the respondents from Parliament said that the oversight of the law has become more active with increased scrutiny of government expenditure, budget implementation and audit reports. The participants from the Office of the Accountant General also noted that the implementation of the Somali Financial Management Information System (SFMIS) and

9 Interview with an Officer, Office of the Auditor General, Federal Government of Somalia, Mogadishu, 12 June 2026.

the regular financial reporting and compliance with the Public Financial Management Act enhanced financial discipline and transparency in government financial operations. However, participants pointed to critical implementation and interpretation challenges relating to the Comprehensive Operating Manual (COMP). For instance, key responsibilities that should fall strictly under the Budget Office have instead been assigned to the Office of the Minister or the Office of the Accountant General, highlighting an ongoing need to streamline and clarify overlapping institutional mandates within the public financial management framework.

A member of the Parliamentary Budget and Finance Committee highlighted the operational consequences of these legislative gaps:

> *"A significant issue is that grants provided through externally funded projects are not always formally incorporated into ministerial budgets after parliamentary budget approval. As a result, financial support received by government institutions may appear only in the annual financial statements without having been formally approved by Parliament. This practice undermines accountability and weakens the constitutional principle that all government revenues and expenditures should receive parliamentary approval."*[10]

The Office of the Attorney General and Independent Anti-Corruption Commission interviewees stressed the need for the law to be enforced in combating corruption and financial crimes. The Anti-Corruption Commission, however, was cited by participants as an important element of Somalia's accountability system, and the Commission's institutional experience also shows the fragility of accountability institutions.

The Independent Anti-Corruption Commission (IACC) was dissolved by a presidential decree issued by President Hassan Sheikh Mohamud, which took effect on 9 October 2022, despite its constitutional and statutory mandate to continue its operations. This decision, which followed procedural disputes over whether the commission had been established unconstitutionally by the previous administration without Senate approval, underscores the extreme fragility of Somalia's accountability bodies. This implies that the continuity of operations and institutional independence are not always ensured by formal institutional requirements alone, showing that the success of anti-corruption measures depends heavily on political will and protection from executive interference.

In addition to the legal challenges, there are administrative weaknesses in the executive branch that add to the challenges of accountability on a daily basis. An officer in the Revenue Department explained the structural and political constraints on the internal operation of their department:

> *"Within the revenue authority, accountability mechanisms exist… However, appointments and promotions are often not based on merit but rather on political affiliation and personal connections, which undermines accountability. In addition, many directors have limited decision-making authority. Although they hold leadership positions, they often lack the power to appoint, promote, or dismiss their subordinates… A third challenge is the close relationship between politicians and the*

10 Interview with a Member, Budget and Finance Committee, Federal Parliament of Somalia, Mogadishu, 23 June 2026.

business community. In some cases, politicians have ownership interests in businesses, making it difficult to hold them accountable."[11]

This account highlights two important challenges to good governance: the first is the lack of managerial authority due to highly politicized patronage networks, which makes it difficult to impose discipline on administrative leaders; the second is the systemic conflict of interest that arises from the merger of political and commercial elites, which allows favored private enterprises to escape the scrutiny of administrative leaders.

Civil society respondents further emphasized that accountability cannot rely exclusively on state institutions. They argued that public oversight and advocacy remain essential for encouraging institutional responsiveness and exposing governance shortcomings. As one participant noted:

A participant from civil society also highlighted that accountability should not be solely through state institutions. He stated that public monitoring and advocacy are still needed to promote institutional responsiveness and to bring governance failures to light. As one participant commented:

"Our institution plays an important role in supporting civil society. We identify and highlight weaknesses within government institutions, put pressure on the government to address these shortcomings, and use the media to communicate these issues publicly."[12]

Furthermore, the respondents of this study agreed that Somalia has created a more comprehensive and formalized accountability system than it did 10 years ago. However, the results suggest that institutional requirements are not enough to ensure good accountability. For accountability institutions to make a difference in governance, there is a need for better coordination of oversight bodies, better implementation of recommendations from audits, safeguarding of institutional independence, and effective enforcement.

11 Interview with a Senior Officer, Revenue Department, Ministry of Finance, Federal Government of Somalia, Mogadishu, 27 July 2026.

12 Interview with a Civil Society Representative, Mogadishu, 12 July 2026.

Institutional Capacity and Effectiveness among the Accountability Institutions

The study participants recognized that Somalia's accountability institutions have made measurable strides in enhancing their institutional capacity in the last ten years. The need for reforms in public financial management, better audit practices, more use of digital financial systems and improved cooperation with international development partners were often mentioned. The developments were generally seen as part of a process of increased transparency and professionalism in the management of public resources. The institution's technical capacity has been greatly strengthened through the implementation of international auditing standards, staff training and institutional support from development partners, officials from the Office of the Auditor General noted. According to one respondent:

> *"Compared to previous years, the Office has undergone significant institutional development. We now conduct audits in accordance with international standards, our staff receive continuous professional training, and the quality of our audit reports has improved considerably."*[13]

Likewise, the Office of the Accountant General participants pointed to the progress in financial management in government after the introduction of the Somali Financial Management Information System (SFMIS), the introduction of financial reporting standards and the gradual implementation of International Public Sector Accounting Standards (IPSAS). The respondents said that these changes have enhanced financial oversight and made financial information more accessible to oversight institutions.

However, participants repeatedly pointed out that the capacity of institutions is still limited due to lack of qualified staff, financial resources and technical infrastructure. Some respondents noted that the need for institutional mandates has grown but that human and financial resources have not kept up. The capacity gaps are related to the capacity of institutions to conduct comprehensive oversight, especially in specialized areas like forensic auditing, information technology auditing and complex financial investigations.

Furthermore, a significant institutional and political hurdle remains in Somalia's 4.5 power-sharing system,[14] which continues to have an impact on appointments to public sector jobs. This political setup hinders merit-based recruitment and often leads to the placement of staff who lack the required technical competencies. Additionally, clan dynamics directly complicate enforcement; when investigations are launched, some accused individuals or their supporters may claim they are being targeted because of their clan affiliation, creating political resistance and weakening the legitimacy of anti-corruption actions.

13 Interview with an Officer, Office of the Auditor General, Federal Government of Somalia, Mogadishu, 13 July 2026.

14 The 4.5 power-sharing system is a political formula used in Somalia to distribute public offices and parliamentary representation, allocating equal shares to the four major clan families (Darod, Hawiye, Dir, and Digil-Mirifle) and a half-share (0.5) to a coalition of minority clans.

An officer from the Office of the Auditor General described the day-to-day operational strain that these recruitment and capacity deficits impose on field audit teams:

> *"Team of 6–7 staff members usually conduct an audit assignment. But there are times when a number of the members of an audit team are not professionally qualified or technically competent to do the audit work. This means that the team leader must be able to undertake complex audit work and also make up for the lack of capacity of other team members, whilst also managing the audit process. This puts a strain on qualified auditors and can affect the quality of audit reports."*[15]

A member of Parliament similarly observed that institutional effectiveness depends not only on legal mandates but also on adequate resources and skilled personnel:

> *"The laws establishing these institutions are generally adequate, but implementation remains challenging because many institutions still lack sufficient professional staff, technical expertise, and operational resources to fully discharge their responsibilities."*[16]

The results indicate that there are important institutional advances, especially in the areas of financial management systems and professional oversight practices, within accountability institutions. Respondents, however, concurred that maintaining these gains will need ongoing investments in human resources, institutional resources, and specialized technical capacity to support the ability of oversight institutions to carry out their mandates.

15 Interview with an Officer, Office of the Auditor General, Federal Government of Somalia, Mogadishu, 12 June 2026.

16 Interview with a Member, Budget and Finance Committee, Federal Parliament of Somalia, Mogadishu, 23 June 2026.

Coordination among Accountability Institutions in Federal Government

The participants repeatedly stressed the need for coordination between the oversight institutions, rather than the performance of any one institution, for effective accountability. Respondents described how institutions like the Office of the Auditor General, the Office of the Accountant General, Parliament, the Office of the Attorney General and other oversight bodies have overlapping roles and are involved in various aspects of the accountability process. It was therefore considered crucial that audit results are followed up by remedial measures and, if relevant, legal action, and that this is achieved through effective collaboration.

Several participants of this research noted that coordination has improved in recent years, particularly through information sharing, parliamentary review of audit reports, and referrals between oversight and law enforcement institutions. One respondent from the Office of the Auditor General explained:

> *"Accountability is a cycle. After we complete our audits, the reports are submitted to Parliament for oversight, while cases involving suspected fraud or corruption are referred to the Attorney General and other competent authorities for further investigation and legal action."*[17]

While referral pathways exist between the Auditor General and law enforcement, practitioners highlighted that formal, institutionalized channels for tracking case follow-ups remain underdeveloped in the country. Inter-agency communication regarding audit referrals often relies on ad hoc correspondence, risking delays before reaching formal indictments or penal enforcement. Respondents recognized that there is still a lack of consistency in institutional coordination. Common issues that hinder the effectiveness of the accountability system include delays in information sharing, inadequate follow-up on audit recommendations, institutional responsibilities that are duplicated, and limited communication between agencies. Participants expressed the need for more robust formal coordination mechanisms to enhance implementation and minimize duplication of effort.

A parliamentary respondent also emphasized the need for accountability institutions to act in a coordinated manner instead of acting independently:

> *"No single institution can ensure accountability on its own. Parliament, the Auditor General, the Accountant General, and other oversight bodies must work together if public resources are to be managed effectively and government institutions are to be held accountable."*[18]

The results suggest that over time institutional cooperation has become more formalized, but that coordination is still largely dependent on administrative practice and not on formal inter-institutional mechanisms. Improving formal cooperation, information sharing and

17 Interview with an Officer, Office of the Auditor General, Federal Government of Somalia, Mogadishu, 12 June 2026.

18 Interview with a Member, Budget and Finance Committee, Federal Parliament of Somalia, Mogadishu, 23 June 2026.

systematic follow-up would improve the overall effectiveness of Somalia's accountability framework.

A senior revenue officer noted the informal and reactive nature of this coordination, describing the current limitations of inter-agency engagement:

> *"Coordination among federal government oversight and accountability institutions is limited. In most cases, technical knowledge sharing between institutions occurs only when one institution responds to the requests of another, rather than through regular collaboration. Coordination is largely based on personal relationships and individual connections, rather than being institutionalized through formal mechanisms, which limits the effectiveness of collaboration and oversight."*[19]

This implies that without institutionalized mandatory channels of collaboration, oversight agencies remain institutionally fragmented. When coordination depends primarily on individual relationships rather than formal frameworks, the entire accountability system becomes vulnerable to personnel changes and political roadblocks, preventing the sharing of technical and financial data.

19 Interview with a Senior Officer, Revenue Department, Ministry of Finance, Federal Government of Somalia, Mogadishu, 27 July 2026.

Challenges Facing Accountability Institutions in Federal Government

The participants identified various institutional, legal, and political issues that remain to limit the effectiveness of accountability institutions in Somalia. While respondents recognized important developments in enhancing oversight mechanisms in the last decade, they also recognized that there are significant challenges in making institutional mandates a reality in terms of accountability results. One of the recurring issues during the interviews was the lack of skilled manpower and technical capacity. Participants said that many institutions do not have the necessary technical infrastructure, modern information systems, financial resources, or specialized professionals to handle increasingly complex oversight tasks. These restrictions impact the quality of budget scrutiny, financial oversight, auditing and follow-up on implementation. This is further exacerbated by an outdated legal framework. While some laws have recently been amended, many penal codes and procedural laws still date back to the 1960s. For example, some of the financial penalties prescribed under these older laws amount to less than one US dollar, rendering them entirely ineffective as a modern deterrent.[20]

An officer from the Office of the Attorney General elaborated on the consequences of operating under these archaic frameworks and the lack of a centralized judicial oversight body:

> *"The country continues to operate under laws enacted during the 1960s and the military government period… For example, some of the penalties prescribed under these older laws amount to less than one US dollar, making them ineffective as a deterrent… Furthermore, because there is no Supreme Judicial Council responsible for protecting the rights of the judiciary and safeguarding judicial independence, the institution does not always enjoy the level of independence that is required."*[21]

The Parliamentary Budget and Finance Committee also highlighted the need to improve the technical and operational efficiency of the institutions in the absence of which institutional effectiveness is limited. As one respondent explained:

> *"A recent institutional capacity assessment of the Budget and Finance Committee revealed several challenges, including the absence of formal operational procedures, limited technical expertise, insufficient technical capacity among secretariat staff, and a considerable shortage of ICT infrastructure and equipment."*[22]

Political interference and low institutional independence also proved to be important issues. Participants highlighted that while accountability institutions have formal mandates, their effectiveness could be undermined by external influence, weak enforcement, and the lack of consistency in implementing the results of the accountability. Furthermore, the Independent

20 Interview with an Officer, Office of the Auditor General, Federal Government of Somalia, Mogadishu, 12 June 2026.

21 Interview with an Officer, Office of the Attorney General, Federal Government of Somalia, Mogadishu, 19 June 2026.

22 Interview with a Member of the Budget and Finance Committee, Federal Parliament of Somalia, Mogadishu, 23 June 2026.

Anti-Corruption Commission (IACC) was identified as an important accountability institution, but the Commission's dissolution by President Hassan Sheikh Mohamud's decree on 9 October 2022 shows that formal institutional mandates are not sufficient to ensure continuity and independence of operations when subject to executive override.

This structural vulnerability was further detailed by an officer from the Independent Anti-Corruption Commission, who explained:

> *"The structural challenge that underlies most of the others is budget dependency. When accountability institutions depend on the executive for their funding, their independence is structurally compromised regardless of what the law says. An institution that can be starved of resources is not truly independent, and an institution that can have its budget reduced as a consequence of pursuing particular cases is operating under a form of indirect political control."*[23]

Likewise, the Office of the Accountant General's officials admitted that the issue of institutional independence and enforcement is still relevant. One participant stated:

> *"Political interference and constraints on institutional independence may limit the effectiveness of accountability mechanisms, especially in terms of enforcement of compliance and oversight of all public resources. Formal oversight institutions like the Public Accounts Committee (PAC[24]) and the Office of the Auditor General are in place, but there are still issues in achieving full accountability."*[25]

A glaring institutional blind spot within this framework is the lack of formal auditing of the Banadir Regional Authority (BRA). Because the BRA handles significant volumes of public revenue without being subjected to systematic oversight by either the national Office of the Auditor General or a dedicated internal audit body, it represents a major accountability vacuum within the federal financial system.

Participants noted that audit recommendations are often not effectively implemented, primarily due to a lack of legal or administrative consequences for non-compliance, alongside poor coordination between oversight institutions. This implementation gap is compounded by weak institutionalized linkages between audit findings and prosecutorial follow-through, meaning financial irregularities uncovered by the OAG do not consistently translate into timely judicial investigations or non-political sanctions. Furthermore, while audit reports are formally presented to the Federal Parliament, which is responsible for overseeing executive operations, with copies provided to the President and Prime Minister, public transparency remains limited. Although the Office of the Auditor General (OAG) translates and publishes its findings in both Somali and English, full reports are sometimes withheld. As one audit officer explained, the office frequently releases only summary reports.[26]

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23 Interview with an Officer, Independent Anti-Corruption Commission (IACC), Federal Government of Somalia, Mogadishu, 24 June 2026.

24 In Somalia, Public Accounts Committee (PAC) functions are integrated within the Budget and Finance Committee (BFC), which is responsible for scrutinizing public spending, government accounts, and Auditor General audit reports.

25 Interview with an Officer, Office of the Accountant General, Federal Government of Somalia, Mogadishu, 7 July 2026.

26 Interview with an Officer, Office of the Auditor General, Federal Government of Somalia, Mogadishu, 12 June

This lack of transparency is compounded by the limited technical capacity of parliament's Budget and Finance Committee (BFC) to analyze complex findings, as well as the fact that MPs rarely initiate legislative debates once the reports are submitted. Consequently, the absence of active parliamentary debate fails to generate the public discussion and pressure needed to enforce the audit recommendations. Furthermore, respondents noted that delayed corrective action and inadequate audit follow-up weaken overall effectiveness, while low public awareness of audit reports and citizen accountability mechanisms further limit engagement. Together, these findings indicate that while Somalia has established a foundational architecture for public oversight, the primary obstacles to effective accountability lie in the independence, capacity, and execution of these structures. The core challenge is no longer merely the absence of formal oversight bodies but rather the urgent need to update archaic legal frameworks, transition from informal to institutionalized coordination, and address acute technical resource deficits. Ultimately, achieving a strong accountability framework depends on safeguarding institutional autonomy from executive interference, particularly through budget independence, and closing the implementation gap through active parliamentary debate, public transparency, and systematic follow-up on audit recommendations.

2026.

Strategies for Strengthening Accountability Institutions

The study participants suggested a number of strategies to enhance the accountability institutions and strengthen good governance in Somalia. While the respondents were from different institutions, there was a high level of consensus that future reforms should be directed towards strengthening institutional independence, improving professional capacity, enhancing inter-institutional coordination and effective implementation of existing laws, instead of creating new legislation.

Investing institutional capacity was one of the common calls that emerged from the study participants. Participants emphasized that the accountability institutions need to be well staffed, equipped with modern technology and have enough financial resources to carry out their increasingly complex oversight functions. They emphasized the need for continuous professional development in auditing, public financial management, investigation and financial reporting to enhance institutional effectiveness and capacity.

The participants also emphasized the need to safeguard accountability institutions against political interference to allow them to carry out their statutory functions without interference. Some of the respondents noted that the effectiveness of institutions is not only a matter of the legal framework but also of the political will to respect the autonomy of the institutions of oversight. As one official from the Office of the Auditor General stated:

> *"The first thing is to strengthen the independence of accountability institutions. If institutions are independent, adequately resourced and staffed with qualified professionals, they can effectively discharge their constitutional responsibilities and strengthen public confidence in government."*[27]

Another key theme was the importance of enhancing coordination between accountability institutions. The respondents suggested that Parliament, the Office of the Auditor General, the Office of the Accountant General, the Office of the Attorney General, and other oversight bodies should put in place better systems for sharing information, planning, and systematic follow-up of recommendations made in the audit reports. Participants saw accountability as a holistic process in which the weaknesses in one institution diminishs the effectiveness of the accountability system as a whole.

Parliamentary participants emphasized that future reforms should prioritize implementation over legislative expansion. As one member of the Budget and Finance Committee observed:

> *"The challenge today is not the absence of laws. What we need is proper implementation, stronger oversight, institutional capacity, and continuous follow-up to ensure that accountability institutions perform their responsibilities effectively."*[28]

27 Interview with an Officer, Office of the Auditor General, Federal Government of Somalia, Mogadishu, 13 July 2026.

28 Interview with a Member, Budget and Finance Committee, Federal Parliament of Somalia, Mogadishu, 23 June 2026.

This perspective was widely echoed by practitioners in the revenue department, which emphasizes the implementation of existing frameworks rather than the development of a new one. The senior revenue officer of the Ministry of Finance suggested similar practical measures.

"Existing policies, regulations, and strategic frameworks should be adhered to and implemented consistently; all appointments and promotions should be based on merit and not personal or political considerations; accountability institutions should be given greater independence, with strong political commitment to ensure that they are able to perform their mandates effectively."[29]

The fact that there is a convergence of opinion among the members of the legislative committees and the executive officials suggests a consensus: the biggest problem in the governance of Somalia is not the absence of a statute, but the lack of insulation of the existing institutions from political interference and the patronage-driven recruitment process that undermines operational capacity.

In addition to institutional reforms, participants emphasized the need to enhance public awareness and civic engagement. Civil society organizations called for greater awareness of citizens on the functions of accountability institutions and urged citizens to report corruption without fear. There was a need for increased cooperation between government institutions, civil society organizations and the media as an effective tool for transparency and public trust.

To sum up, the findings show that the participants see strengthening accountability institutions as a governance reform and not just an administrative process. To achieve sustainable improvements, institutional independence needs to be further strengthened, professional and technical capacities need to be built, coordination between oversight institutions needs to be improved, existing legal frameworks need to be better implemented, and citizens need to be more involved. These reforms were collectively seen as critical to enhance accountability and foster good governance in the Federal Government of Somalia.

29 Interview with a Senior Officer, Revenue Department, Ministry of Finance, Federal Government of Somalia, Mogadishu, 27 July 2026.

Conclusion

This study has explored the evolution, operational dynamics, and systemic constraints of federal accountability institutions in Somalia. The findings indicate that the primary challenge facing Somalia's oversight framework is no longer the complete absence of formal laws or structural architecture. Rather, the central obstacle lies in the significant gap between formal institutional mandates and their practical and impartial enforcement.

Over the past decade, Somalia has made progress in establishing a legislative framework for a modern public financial management system. However, these gains remain fragile and are consistently challenged by systemic vulnerabilities. Accountability institutions continue to struggle with low technical capacity, severe resource constraints, and a highly politicized administrative environment where patronage networks and the 4.5 power-sharing system often take precedence over merit-based recruitment. Furthermore, the lack of formalized, mandatory channels of collaboration among key oversight actors has resulted in a fragmented system in which critical audit findings rarely transition into timely corrective or legal actions.

Crucially, the study highlights a profound paradox: as the technical capacity of oversight bodies gradually improves, the selective application of accountability mechanisms, often perceived as politically motivated, threatens to erode public and institutional trust in the fairness of the state's actions. For accountability to serve as a meaningful tool for state-building and to foster public confidence, the federal government must look beyond merely passing new legislation. Without bridging this implementation gap, Somalia risks failing to build the domestic legitimacy required to secure long-term partner trust in country systems and attract sustainable foreign investment. True governance reform requires moving beyond symbolic compliance to ensure that institutional mandates are backed by genuine enforcement, transparency, and impartiality. Future reform efforts must focus on insulating existing institutions from political interference, securing their financial autonomy, upgrading outdated judicial frameworks, and building sustainable and localized human capital. Without these deliberate steps, formal accountability structures will continue to struggle to move beyond symbolic compliance and achieve the practical enforcement necessary to safeguard Somalia's public resources.

Policy Recommendations

Based on the findings and emerging themes of this study, the following targeted policy actions are recommended to strengthen accountability institutions and enhance good governance at the federal level in Somalia: These recommendations aim to bridge the gap between formal legal frameworks and their practical enforcement, foster institutional independence, and build public trust:

To the FGS Executive Branch

- **Reconstitute and Protect the Independent Anti-Corruption Commission:** The federal government should prioritize the complete reconstitution, sustainable funding, and operationalization of the IACC by appointing new commissioners. To prevent future deadlocks, the executive and legislature must resolve the procedural disputes with the Upper House, ensuring that appointment and oversight processes strictly follow bicameral parliamentary procedures to protect the commission from unilateral executive dissolution and secure its long-term autonomy.
- **Enforce Treasury Single Account (TSA) Integration for All External Projects**: The Ministry of Finance should mandate that all government-funded and donor-supported projects transact their financial operations strictly through the Treasury Single Account (TSA). Channeling all external grants through the TSA is vital to prevent off-budget spending, unify the fiscal framework, and ensure comprehensive parliamentary oversight of the budget.
- **Establish a Structured Tracking System for Audit Recommendations:** Executive ministries, departments, and agencies (MDAs) must develop a formal internal tracking mechanism to systematically implement recommendations issued by the Office of the Auditor General (OAG). This tracking system should be backed by clear administrative and disciplinary penalties for noncompliance.
- **Incentivize Merit-Based Civil Service Recruitment:** Government departments, particularly revenue-collecting and financial oversight agencies, should actively transition away from patronage-driven recruitment. Establishing competitive, transparent, and merit-based hiring processes is essential for building the technical competencies required for modern public financial management.

To the Federal Parliament of Somalia

- **Strengthen Parliamentary Oversight and Committee Capacities:** Parliament should continue to build the technical and analytical capacities of its key oversight bodies, including the Budget and Finance Committee and the Public Accounts Committee (PAC). Regular training and resource allocation will enable these committees to conduct more rigorous scrutiny of budget implementation and audit reports.
- **Establish a Non-Partisan Parliamentary Budget Office (PBO):** Parliament should establish a permanent, non-partisan legislative support body, such as a Parliamentary

Budget Office or a dedicated technical secretariat. This office would provide lawmakers with independent, specialized analyses of executive budget proposals, macroeconomic trends, and complex audit reports.

- **Enact Vital Transparency and Whistleblower Protection Statutes**: Legislators should prioritize drafting and passing a robust Whistleblower Protection Law and an Access to Information Law. Providing legal safety for individuals who expose corruption and guaranteeing the public's right to access public records are critical steps toward building an inclusive, national accountability ecosystem.

To the Judiciary and Law Enforcement

- **Modernize Outdated Penal and Procedural Frameworks:** The judiciary should work closely with lawmakers to draft modern, unified Federal Judicial System and Federal Judicial Procedural Laws. This legislation must replace archaic statutes from the 1960s and update financial penalties to serve as meaningful and modern deterrents against financial crimes and public resource mismanagement.
- **Safeguard Judicial Independence through the Supreme Judicial Council:** Support the formal and complete establishment of the Supreme Judicial Council. Protecting the judiciary's rights and insulating judges and prosecutors from political or executive interference is fundamental to ensuring fair, impartial, and credible anti-corruption prosecutions.
- **Creation of Specialized Financial Courts:** The judiciary should establish specialized administrative and commercial courts. These courts should be staffed by prosecutors, investigators, and judges who have received specialized training in managing complex financial crimes, corporate tax evasion and public sector fraud.

To Development Partners

- **Prioritize Sustainable Institutional Investment over Parallel Structures:** Transition away from funding temporary, parallel project management units. Instead, direct assistance should be provided for sustainable, long-term investments in human capital, physical infrastructure, and digital systems of existing accountability institutions to build lasting internal capacity.
- **Condition Specialized Training on Merit-Based Recruitment Reforms**: Direct technical and financial resources toward advanced professional training programs in critical areas, including forensic auditing, information technology (IT) auditing, digital financial systems, and specialized financial crime investigations. To ensure that this built capacity translates into greater public accountability, condition this specialized support on the implementation of transparent, competitive, and meritocratic hiring processes.

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Better Governance for Brighter Somalia

Somali Public Agenda (SPA) is a non-profit public policy and administration think-and-action tank based in Mogadishu, with the mission to advance responsive, evidence-based, and inclusive governance and public services in Somalia through research and analysis (through SPA Research), dialogue (through SPA Dialogue & SPA Podcasts), co-design of evidence-based policies and services (through SPA Policy Lab), and capacity development (through SPA Learning Lab).

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www.somalipublicagenda.org
info@somalipublicagenda.org
Tel: +252(0)85 8358
Mogadishu - Somalia
@somalipubagenda