

## **TERMS OF REFERENCE (ToR)**

### **Comprehensive Assessment and Planning for Auditor General Offices in Somalia under the SERP Project**

#### **1. Introduction**

This Terms of Reference (ToR) outlines the scope and deliverables for a consultancy to undertake functional and business process reviews of core processes in the Offices of the Auditors General at both the Federal Government of Somalia (FGS) and federal member state (FMS) levels, as well as relevant Parliamentary Committees including those in the FMS. The aim is to take stock of the reforms carried out or underway and identify gaps and priority areas for further reforms. Taking a collaborative approach to the assessment is paramount at the same time the distinct jurisdictions of each of the audit offices in the two levels of governance should be taken into account. Moreover, while there might be similarities in the challenges encountered by both levels, it is critical to recognize the significant differences in the severity of these difficulties, with the FMS-OAGs often facing greater challenges. With these differences in mind, the assessment will be more informed providing a basis for the development of tailored strategic, operational, and training plans for each institution which can then be implemented effectively.

#### **2. Background**

The Office of the Auditor General of the Federal Republic of Somalia (FGS-OAG) has a mandate to conduct audits across all Federal Public Institutions, ministries, departments, agencies (MDAs), and enterprises where the Federal Government has controlling interests, as stipulated by Federal Audit Law (No. 14). These audits adhere to the International Standards of Supreme Audit Institutions (ISSAIs).

Similarly, the Federal Member States Auditor General's Offices (FMS-OAGs) hold the responsibility of auditing various FMS public institutions, ministries, and agencies. Their audits encompass aspects such as revenues, expenditures, capital projects, grants, contracts, assets, and public debt. The primary objective is to ensure accountability while also evaluating the economy, efficiency, effectiveness, and financial regularity and compliance to improve public sector service delivery.

Meanwhile, the FGS-OAG is focused on establishing collaborative frameworks and capacity-building initiatives with the FMS-OAGs. The FGS-OAG is guided by a 5-year Strategic Plan (2023-2027) with Goal 7 focusing on strengthening relations and collaboration with FMS-OAGs. Both the Federal Government and Federal Member States (FMS) audit offices seek to enhance the public sector audit function in Somalia. Capacity development efforts by the FGS-OAG serve as a model for the FMS audit offices over the coming years, emphasizing the harmonization of audit approaches and tools. A differentiated approach to support and training will be adopted to address the varying levels and needs of FMS-OAGs. The FGS-OAG aims to enhance its coordination capacity for effective collaboration and plans to mobilize additional resources to support this initiative. The overarching goal is to enhance the institutional and personnel capacity of the FMS-OAGs and contribute to accountable and transparent public financial management across Somalia.

The Federal Republic of Somalia has embarked on a reform journey and development aimed at enhancing public resources management. As part of this effort, the World Bank-funded Somalia Enhancing Public Resources Project (SERP) is being implemented with support from the World Bank.

The FGS OAG was previously supported by the World Bank through the Public Financial Management (PFM) Project, which concluded in mid-2022. Subsequently, the SERP Project was introduced to bridge the gap left by the conclusion of the PFM Project, this has now been extended to the FMS OAGs. However, due to implementation delays, the audit offices encountered setbacks in fulfilling certain critical activities.

Under the World Bank-funded Somalia Financial Management (FM) Programmatic Advisory Services and Analytics (PASA), a Lead Performance Audit Advisor has been deployed in mid-2023 by the World Bank to support the FGS-OAGs in conducting pilot Performance Audits aligned with Pillar 3 objectives of the PASA framework. One of the objectives include establishing a Performance Audit Framework for the FGS, to facilitate effective execution of performance audits in the forthcoming years.

The OAG at both levels plays a critical role in ensuring accountability and transparency in the management of public funds. To effectively fulfill its mandate, the OAG (Federal and FMS audit offices) requires technical and financial assistance to achieve its strategic priorities. The support sought from the SERP Project aims to address the main challenges. To ensure effective support, the assessment will provide a stock take of the reforms carried out thus far, the remaining gaps, and priorities for technical assistance areas for the coming 3 to 4 years which can be supported by SERP.

### **Federal Member States Offices of Auditor Generals: A Crucial Role**

It's crucial to acknowledge the role of FMS-OAGs in ensuring accountability and transparency within their respective jurisdictions. Despite their importance, FMS-OAGs often face greater challenges in resource management and capacity building compared to their counterparts at the federal level due to contextual and institutional challenges.

Recognizing the interconnectedness of FGS-OAG and FMS-OAGs in promoting good governance and effective public resource management, the assessment will include an examination of both FGS-OAG and FMS OAGs' operations, processes, and challenges. This comprehensive approach aims to ensure holistic support and capacity building across all levels of government in Somalia.

### **The Budget and Finance Committee of the Federal Parliament: A Vital Function**

The Budget and Finance Committee (BFC), one of the standing committees of the Federal Parliament of Somalia, oversees financial matters within the government. It reviews budget proposals, monitors expenditure, evaluates financial policies, conducts oversight of Ministries, Departments, and Agencies (MDAs).

The BFC also plays a crucial role in scrutinizing audit reports and holding Ministries, Departments, and Agencies (MDAs) accountable for their financial management. The accountability cycle ends in parliament following scrutiny of audit reports by the BFC. Following the scrutiny of audit reports, the BFC prepares its reports which are then tabled on the floor of parliament for final recommendations to the executive arm of the FGS for

implementation. This ensures accountability of public funds and efficient management of public resources for service delivery.

By reviewing audit reports, the committee ensures transparency, identifies weaknesses in financial processes, and recommends corrective actions. It facilitates the effective implementation of audit recommendations across MDAs, promotes fiscal discipline, and supports good governance practices, contributing to the efficient utilization of public funds and the overall fiscal strength of the country.

### **3. Objectives**

The primary objective of this assignment is as follows:

#### **Objectives for the FGS OAG:**

- (i) Conduct a comprehensive functional review and business process assessment of the FGS OAG's core audit processes.
- (ii) Evaluate the FGS OAG's existing strategic plan (2023-2027) and annual operational plan for 2024 to identify gaps, achievements, and priorities requiring support.
- (iii) Assess the organizational and governance structure, human resources, financial management systems, internal controls, and information technology infrastructure of the FGS OAG.
- (iv) Prepare an operational plan detailing specific activities, timelines, and resource requirements to support the FGS OAG's strategic priorities.
- (v) Identify capacity development needs and create a training plan to address skills gaps within the FGS OAG.
- (vi) Provide recommendations to enhance the performance, efficiency, and sustainability of the FGS OAG's functions, processes, and partnerships.
- (vii) Estimate the financial requirements and develop a budget allocation plan and ToRs to implement recommended activities and initiatives for the FGS OAG.

#### **Objectives for the FMS OAGs:**

- (i) Assess the effectiveness of intergovernmental SAI collaboration mechanisms between the FGS OAG and FMSs OAGs.
- (ii) Assess the specific challenges, resource constraints, and capacity gaps faced by the FMS OAGs.
- (iii) Conduct functional reviews and process assessments of the FMS OAGs' core audit operations.
- (iv) Identify priority areas for capacity building, resource allocation, and support to enable FMS OAGs to effectively fulfill their mandates.
- (v) Develop tailored strategic plans outlining long-term goals and priorities for each FMS OAG.
- (vi) Prepare operational plans detailing specific activities and implementation timelines for the FMS OAGs.
- (vii) Create training plans to address identified skills gaps and capacity development needs within the FMS OAGs.
- (viii) Provide recommendations to enhance collaboration, knowledge-sharing, and harmonization of audit approaches between the FGS OAG and FMS OAGs.

### **Objectives for the BFC:**

- (i) Assess the BFC's roles, responsibilities, and processes in scrutinizing audit reports and holding Ministries, Departments, and Agencies (MDAs) accountable for financial management.
- (ii) Evaluate the effectiveness of the BFC in facilitating the implementation of audit recommendations across MDAs.
- (iii) Identify areas for strengthening the BFC's oversight functions and its contribution to promoting fiscal discipline and good governance practices.
- (iv) Provide recommendations to enhance the BFC's capacity to review audit reports, identify weaknesses in financial processes, and recommend corrective actions.
- (v) Develop strategies to improve the BFC's coordination and collaboration with the OAGs and other relevant stakeholders in the accountability cycle.

### **4. Scope of Service**

The scope of work for this assessment includes, but is not limited to:

- (i) Conducting functional and business process reviews of core audit processes in the institutions.
- (ii) Reviewing relevant documents, including strategic and operational plans, reports, and budgetary allocations:
  - Reviewing the FGS-OAG 5-year Strategic Plan (2023-2027) to assess its strategic objectives and sub-objectives, including a review of the current status of achievements and strategic priorities.
  - Evaluating the FGS-OAG Annual Operational Plan for the year 2024 to identify the specific planned activities that lack adequate technical and/or financial assistance in line with the first bullet point above.
- (iii) Conducting consultations with key stakeholders and advisors within the FGS-OAG as well as FMS-OAGs including development partners, more comprehensively to ensure their input is integrated into the assessment process.
- (iv) Assessing the organizational structure, human resources, financial management systems, internal controls, and information technology including the office infrastructure of both the FGS-OAG and FMS-OAGs.
- (v) Developing tailored strategic, operational, and training plans for the relevant institutions based on the process reviews.
- (vi) Developing a detailed action plan with clear recommendations for enhancing the performance of the FGS-OAG and FMS-OAGs.
- (vii) Estimating the financial requirements for implementing the recommended activities and initiatives.
- (viii) Develop ToRs, and budget estimation/allocation plan aligned with the identified priorities and activities.
- (ix) Drafting a budget allocation plan for the FGS-OAG as well as FMS OAGs under the SERP framework.

## 5. Deliverables

The following deliverables are expected from the firm:

- 5.1 Inception Report outlining the methodology, work plan, and information gathering mechanisms.
- 5.2 Schedule and Minutes of meetings conducted with stakeholders, summarizing key discussions and insights gathered, including those from Offices of the Auditor General as well as relevant Parliamentary Committees at both federal and federal member state levels.
- 5.3 Action Plan detailing specific activities, responsible parties, and timelines for implementation, encompassing the strategic, operational, and training plans for relevant institutions.
- 5.4 Develop comprehensive Terms of Reference (ToRs) for actionable recommendations, such as training, operational, and strategic plans.
- 5.5 Budget Allocation Plan aligning resource allocation with strategic priorities and activities.
- 5.6 An initial set of slides deck and presentations to report on the main assessment findings and recommendations to be presented and discussed with the various counterparts including the World Bank team before finalization of the final report and slides deck.
- 5.7 A final Assessment Report together with an updated slides presentation deck taking into account the comments and discussions emanating from the previous presentations (see bullet above) and summarizing findings, existing gaps, and actionable recommendations for the FGS-OAG and recommendations for strategic development in FMS-OAGs and relevant Parliamentary Committees at both levels.

## 6. Consulting Firm's Experience and Qualifications

The consulting firm selected for this assignment must demonstrate extensive experience, relevant qualifications, and a proven track record in conducting similar assessments and providing advisory services in the field of public sector audit, public financial management and institutional capacity building. Interested firms should possess the following qualifications:

- (i) **Demonstrated Expertise:** The consulting firm should have a proven track record experience of a minimum of 7 years successfully conducting assessments and providing advisory services to governmental institutions, in a federal environment, particularly in the areas of public sector audits as well as external audit with strong knowledge of, and experience with, International Organization of Supreme Audit Institutions (INTOSAI) standards, public financial management, governance, and institutional capacity building, ideally in Somalia. Previous experience working with Supreme Audit Institutions (SAI) is required and working in similar oversight bodies would be advantageous.
- (ii) **Sectoral Knowledge:** The firm should possess in-depth knowledge and understanding of the political, economic, and social context in Somalia, as well as the challenges and opportunities facing public sector institutions in the country. Familiarity with relevant laws, regulations, and international standards related to public financial management and auditing is essential.
- (iii) **Technical Skills:** The consulting firm should have a multidisciplinary team of experts with specialized skills in areas such as public financial management, strategic planning, organizational development, INTOSAI standards, information technology, capacity

building, and stakeholder engagement. The team should include professionals with relevant academic qualifications and professional certifications.

- (iv) **Proven Methodologies:** The firm should demonstrate a robust methodology for conducting assessments, including data collection, analysis, and reporting. This methodology should be tailored to the specific requirements of the assignment and aligned with international best practices and standards, including the application of IDI's SAI PMF (Performance Measurement Framework) as a model framework for performance measurement and assessment.
- (v) **Quality Assurance:** The consulting firm should have established quality assurance mechanisms to ensure the accuracy, reliability, and validity of the assessment findings and recommendations. This may include peer review processes, internal quality control checks, and adherence to professional standards and guidelines.
- (vi) **Client References:** The firm should be able to provide references from previous clients or projects demonstrating their ability to deliver high-quality services, meet project objectives, and achieve meaningful impact. These references should attest to the firm's professionalism, reliability, and effectiveness in conducting similar assignments.
- (vii) **Capacity and Resources:** The consulting firm should have sufficient capacity and resources to undertake the assignment within the specified timeframe and budget. This includes access to qualified staff, technical expertise, logistical support, and administrative infrastructure necessary for project implementation.

## 7. Key Experts

To ensure the successful execution of the consultancy project, the engagement of key experts with specialized knowledge and skills is essential. The consulting firm shall designate the following key experts, each responsible for specific aspects of the project:

- (i) **Team Leader/Project Manager:** The Team Leader/Project Manager will oversee all aspects of the consultancy project, including planning, coordination, and implementation. They should possess extensive experience in project management, public financial management, and carrying out public sector audits with expert knowledge of INTOSAI standards, conducting similar audit functions assessments of similar institutions. The Team Leader will be responsible for ensuring the effective coordination of the consulting team, adherence to project timelines, and the delivery of high-quality outputs.
  1. A minimum of a Master's degree in Accounting, Finance, Business Administration, or a related field.
  2. At least five (5) years of experience in project management, public financial management, and public sector auditing.
  3. Demonstrated expertise in INTOSAI standards and conducting audit functions and assessments for public sector institutions.
  4. Substantial leadership and project management expertise. Proven ability to communicate project issues with high-ranking government officials and diverse cultures, and to resolve key issues quickly, will be essential.
- (ii) **Public Financial Management Expert:** This expert will have in-depth knowledge and experience in public sector auditing standards with commensurate assignments and track

records in carrying out functional, organization, strategic, and process reviews, other requirements include expert understanding and experience in public financial management, including budgeting, financial reporting, and internal controls. They will lead the assessment of the OAGs functional, organization, strategic, process, systems, and any related reviews in line with INTOSAI standards.

1. A minimum of a Master's degree in Accounting, Finance, Public Administration, or a related field.
2. At least seven (7) years of experience in public sector auditing and public financial management.
3. Demonstrated expertise in INTOSAI standards and conducting functional, organizational, strategic, and process reviews.

(iii) **Strategic Planning and Organizational Development Expert:** This expert will specialize in strategic planning, organizational development, and performance management. They will lead the review of strategic and operational plans of Auditor General Offices, assessing their alignment with organizational goals and objectives. This expert will also develop tailored strategic and operational plans for relevant institutions, focusing on long-term objectives, performance targets, and capacity development needs.

1. A minimum of a Master's degree in Business Administration, Public Administration, Organizational Development, or a related field.
2. At least seven (7) years of experience in strategic planning, organizational development, and performance management.
3. Proven expertise in reviewing and developing strategic and operational plans for public sector institutions.

(iv) **Two Technical Specialist(s):** Depending on the specific needs identified during the assessment, technical specialists may be engaged to provide expertise in areas such as information technology, human resources management, external auditing, or other relevant fields. These specialists will support the assessment of core audit processes and provide technical input into the development of recommendations and action plans.

1. A minimum of a Bachelor's degree in a relevant field (e.g., Information Technology, Human Resources Management, Accounting, Finance).
2. At least five (5) years of experience in their respective area of expertise (e.g., IT, HR, external auditing).
3. Proven track record of providing technical expertise and support in public sector institutions.

(v) **Capacity Building and Training Expert:** This expert will design and deliver training programs aimed at addressing skill gaps and building the capacity of staff within Auditor General Offices. They will work closely with key stakeholders to identify training needs, develop training materials, and facilitate training sessions on topics such as audit methodologies, financial analysis, and governance best practices.

1. A minimum of a Master's degree in Education, Human Resources, Public Administration, or a related field.

2. At least seven (7) years of experience in capacity building and training, preferably within the public sector.
3. Fluency in English, and excellent writing and communication skills. Knowledge of Somali language will be a plus.

(vi) **Communication and Stakeholder Engagement Specialist:** This specialist will be responsible for managing communication and stakeholder engagement activities throughout the project. They will facilitate stakeholder consultations, coordinate meetings, and ensure effective communication between the consulting team, the client, and other relevant stakeholders. This expert will also support the dissemination of project findings and recommendations through various communication channels.

1. A minimum of a Bachelor's degree in Communications, Public Relations, Project Management, or a related field.
2. At least five (5) years of experience in communication and stakeholder engagement, preferably within the public sector or in consultancy roles.
3. Fluency in English, and excellent writing and communication skills. Knowledge of Somali language will be a plus.

## 8. Duties of the Client

The client, is responsible for the following:

- (a) Providing all relevant documents and policies
- (b) Facilitating meetings with relevant stakeholders from the Office of the Auditor General (OAG) at both FGS and FMS levels, and relevant Parliamentary Committees including those in the FMS.
- (c) Providing office space and access to the firm.

## 9. Specific Duties of the Consulting Firm

In addition to the general responsibilities outlined in the Terms of Reference, the consulting firm is expected to perform the following specific duties:

- (i) **Conduct Comprehensive Assessments:** Undertake thorough and systematic reviews of core audit processes, organizational structures, human resources, financial management systems, internal controls, and information technology infrastructure within FGS and FMS Auditor General Offices.
- (ii) **Review Strategic and Operational Plans:** Review existing strategic and operational plans of the Auditor General Offices (Federal and FMS audit offices) separately to evaluate their effectiveness, relevance, and alignment with organizational goals and objectives.
- (iii) **Facilitate Stakeholder Consultations:** Organize and facilitate meetings with key stakeholders, including the Auditor General, department heads, senior management, development partners, and relevant Parliamentary Committees, at both the Federal and Member state level to gather insights, perspectives, and recommendations.
- (iv) **Develop Tailored Plans:** Based on assessment findings and stakeholder inputs, develop tailored strategic, operational, and training plans for relevant institutions, encompassing



long-term goals, specific activities, implementation timelines, and capacity development needs.

- (v) **Provide Actionable Recommendations:** Offer actionable recommendations for enhancing the performance, efficiency, and sustainability of Auditor General Offices (Federal and FMS audit offices), addressing identified gaps, challenges, and opportunities.
- (vi) **Development of Terms of Reference (ToRs) for Actionable Recommendations:** The consulting firm is also tasked with developing comprehensive Terms of Reference (ToRs) for each actionable recommendation identified during the consultancy, particularly for training plans, operational plans, and strategic plans. These ToRs will serve as detailed guidelines for the implementation of recommended activities and initiatives, providing clear objectives, methodologies, timelines, resource requirements, and roles and responsibilities for all stakeholders involved. The ToRs should be developed in consultation with key stakeholders and should be aligned with the overall objectives and priorities of the Auditor General Offices and relevant Parliamentary Committees in both levels of the Federal government as well as member states. The consulting firm shall ensure that the ToRs are comprehensive, realistic, and actionable, facilitating the effective implementation of the recommendations within the specified timeframe and budget constraints.
- (vii) **Estimate Financial Requirements:** Estimate the financial requirements for implementing recommended activities and initiatives, ensuring realistic budget allocations aligned with strategic priorities and objectives.
- (viii) **Draft High-Quality Reports:** Prepare high-quality reports, including an Inception Report, Minutes of Stakeholder Meetings, Action Plan, Budget Allocation Plan, and Final Assessment Report, adhering to professional standards and guidelines.
- (ix) **Ensure Timely Delivery:** Ensure timely delivery of all deliverables within the stipulated timeframe, adhering to the project schedule and deadlines.
- (x) **Maintain Open Communication:** Maintain open and transparent communication with the client' designated focal point within the Offices of the Auditor Generals (FGS and FMSs offices), and (SERP Project Coordinator) providing regular updates, progress reports, and addressing any concerns or issues promptly.
- (xi) **Sustainability Plan:** Develop a comprehensive Sustainability Plan aimed at ensuring that the improvements made during the consultancy are sustained over the long term. This plan should outline strategies for institutionalizing best practices, building local capacity, fostering stakeholder ownership, and enhancing resilience to external challenges. The consulting firm shall collaborate closely with key stakeholders to develop the Sustainability Plan, incorporating their input and feedback to ensure alignment with local priorities and needs.
- (xii) **Adhere to Ethical Standards:** Conduct all activities with the utmost professionalism, integrity, and adherence to ethical standards, ensuring confidentiality, impartiality, and respect for all stakeholders involved in the consultancy process.

## 10. Duration and Location

The assessment assignment period shall not exceed six months from the date of contract signing. The consultancy activities will primarily take place in Somalia, with engagements at both FGS and FMS levels as necessary.

## 11. Reporting

The firm will report directly to the designated focal points within the Offices of the Auditor General, with regular updates provided to the SERP Project Coordinator and the PFM Reforms Advisor.

The consulting firm engaged for this assignment is expected to adhere to the following reporting requirements:

- (a) **Inception Report:** The firm shall submit an Inception Report within two weeks of the project commencement. This report should outline the proposed methodology, work plan, and information-gathering mechanisms for the assessment and planning exercise. It should also include a detailed timeline for the completion of key deliverables.
- (b) **Progress Updates:** The consulting firm shall provide regular progress updates to the SERP Project Coordinator, PFM Reforms Advisor, and the designated focal point within the Office of the Auditor General. These updates should be provided at least bi-weekly and should include a summary of activities completed, challenges encountered, and any adjustments to the work plan or timeline.
- (c) **Minutes of Stakeholder Meetings:** The firm shall prepare and submit detailed minutes of all stakeholder meetings conducted as part of the assessment process. These minutes should summarize key discussions, insights, decisions made, and action points identified during the meetings. They should be submitted promptly following each meeting.
- (d) **Draft Deliverables:** The firm shall submit draft versions of all deliverables, including the Action Plan, Budget Allocation Plan, and Final Assessment Report, for review and feedback. The draft deliverables should be submitted in a timely manner to allow for thorough review and revisions as necessary.
- (e) **Final Deliverables:** The consulting firm shall prepare and submit final versions of all deliverables in accordance with the agreed-upon timeline. Final deliverables should be of high quality, accurately reflecting the findings, recommendations, and conclusions of the assessment and planning exercise.
- (f) **Presentation of Findings:** The consulting firm shall deliver a presentation of the assessment findings, recommendations, and action plans to key stakeholders, including the SERP Project Coordinator, the Offices of Auditor Generals, relevant Parliamentary Committees, and other relevant government officials. The presentation should be informative, engaging, and tailored to the audience's needs.
- (g) **Feedback Incorporation:** The firm shall incorporate feedback received from the client and other stakeholders into the final versions of the deliverables. Any comments or suggestions for revisions should be addressed comprehensively to ensure the quality and accuracy of the final outputs.
- (h) **Submission Timeline:** All reports and deliverables shall be submitted within the specified timelines outlined in the project schedule. Any deviations from the agreed-upon timeline should be communicated promptly to the client along with justifications and proposed corrective actions.

## 12. Estimated Timeline

<b>Phase</b>	<b>Tasks</b>	<b>Timeline (Weeks)</b>
<b>Inception Phase</b>	- Contract signing and project kickoff meeting	1
	- Submission of Inception Report	2
<b>Data Collection and Stakeholder Engagement</b>	- Review relevant documents	3-4
	- Conduct meetings with key stakeholders	5-6
	- Stakeholder consultations and data gathering sessions	
<b>Assessment and Analysis</b>	- Conduct comprehensive assessments	7-9
	- Analyze findings and identify gaps, challenges, and opportunities	
<b>Development of Plans and Recommendations</b>	- Develop tailored plans based on assessment findings	10-12
	- Provide actionable recommendations	
<b>Drafting and Review</b>	- Prepare draft versions of deliverables	13-14
	- Review and incorporate feedback	
<b>Finalization and Presentation</b>	- Finalize all deliverables	15-16
	- Prepare for presentation to key stakeholders	
<b>Submission and Closure</b>	- Submit final versions of deliverables	17-18
	- Conduct project closure meeting	
	- Ensure all administrative and contractual requirements are fulfilled	

### **13. Input/facility provided by the Client:**

The Consultant will be responsible for all arrangements related to office rental, logistics and accommodation, as well as all translation and interpretation services necessary for the implementation of this assignment.

The client will provide office space with necessary furniture and other facilities such as printing facility etc. to enable the consultant to perform day to day work. In addition, the Client will make available to the Consultant copies of all the documents the consultant may need to discharge his/her functions.

