

Firm Profile



**Stronger Systems. Better Decisions.
Sustainable Growth.**

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OUR OFFICE LOCATIONS

- Mogadishu
- Bosaso
- Garowe
- Hargeisa



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MESSAGE FROM MANAGING PARTNER



BURHAN ISMAEL HASSAN
MANAGING PARTNER



Institutions across our region are being held to standards that their underlying systems were not designed to meet. Donors expect assurance that existing records cannot yet support. Regulators require reporting that current processes cannot yet produce. Boards need decisions that available data cannot yet inform.

A policy manual, audit report or software licence can help—but none will close the gap on its own. Merit was built on a simple conviction: lasting improvement must reach the systems, processes and people beneath the document. We therefore combine advisory, implementation and capability development to help institutions strengthen how they operate, report and make decisions.

Since 2019, Merit has grown from a small practice into an integrated professional-services firm serving public institutions, private companies and non-profit organisations across Somalia and Somaliland. Our approach remains consistent: understand how the organisation actually operates, remain engaged through implementation and transfer the capability required to sustain what we build.

This integrated model also creates a professional obligation. The boundaries between assurance, advisory and implementation must be explicit, supported by robust independence and conflict-of-interest safeguards. This profile explains those boundaries, including work we will not accept. For Merit, transparency is not simply a compliance requirement—it is the foundation of professional trust.

MERIT AT A GLANCE



2019

ESTABLISHED
YEAR



05

INTEGRATED
PRACTICES



04

OFFICES ACCROSS
HORN OF AFRICA



9+

CERTIFIED
PRACTITIONERS



40+

EMPLOYEES
ACCROSS OFFICES



100+

CLIENTS USING OUR
DIGITAL SYSTEM



80+

CLIENTS FOR RECURING
ACCOUNTING SERVICES



300+

SUCCESSFUL
PROJECTS

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01

COMPANY OVERVIEW

Merit Advisory Services LLP is a multidisciplinary professional services firm established in 2019, helping public institutions, private companies and non-profit organisations strengthen governance, improve financial management, modernise operations and achieve sustainable growth.

The firm was founded to bridge critical gaps in accounting, assurance, institutional governance, technology and professional capability across Horn of Africa and beyond. Merit combines international professional standards with a close understanding of local and regional operating conditions, so that solutions are technically sound, practical and built to last in the environments where they have to

WHO WE ARE ?

Our team brings together accountants, auditors, consultants, technology specialists, researchers, trainers and implementation professionals under one partnership and one standard of review. This breadth allows Merit to diagnose a challenge, design the response, implement the systems and processes, train the people responsible for running them, and support long-term adoption — without a client having to coordinate several suppliers who each own only part of the answer.

The firm currently operates through four offices in Mogadishu, Hargeisa, Garowe and Bosaso, supported by active satellite presences in Nairobi, Jigjiga, Congo, Zambia and India. This expanding footprint enables Merit to combine strong local knowledge with broader regional and international reach.



02

IDENTITY, PURPOSE & VALUES

Why the firm exists

1.1 IDENTITY, PURPOSE & VALUES

OUR PURPOSE

To strengthen the systems beneath institutional performance — so that decisions are informed, resources are accounted for, and improvements outlast the engagement that produced them.

OUR VISION

We envision becoming a leading consulting firm in the region shaping the future landscape of consulting services to create real value for our clients.

OUR MISSION

To deliver audit, accounting, tax, advisory, technology and capacity-development services to a consistent professional standard, adapted to the operating realities of the region, and delivered in a way that transfers lasting capability to the client.

1.2 IDENTITY, PURPOSE & VALUES

OUR CORE VALUES

Six values, and what each one costs us

01 INTEGRITY

We report what we find, including when the finding is unwelcome.

03 INDEPENDENCE

We think and act objectively in our professional work, and we decline engagements that would compromise that objectivity.

05 ACCOUNTABILITY

Every engagement has one named partner and one named lead.

02 QUALITY

Every deliverable is reviewed before it leaves the firm — a piece of work that has not been reviewed has not been finished.

04 TEAMWORK

We combine disciplines internally, so the client does not have to integrate several outside suppliers.

06 SUSTAINABILITY

We transfer capability and return to ensure it is sustained and continues to deliver.



03

HOW WE WORK

Five practices, one method,
one standard of review

3.1 HOW WE WORK

Five practices, one method, one standard of review

PRACTICE	WHAT IT CONTRIBUTES	WHAT IT HANDS TO THE NEXT
Audit & Assurance	An independent view of what is actually there — controls, records, risks and irregularities	A diagnosed baseline, and the control gaps everything else has to fix
Accounting, Tax & Financial Management	Reliable records, monthly close, reporting and financial control	Numbers that can be relied on for decisions and for assurance
Consulting, Advisory & Research	Governance, structure, process design, strategy and evidence	A designed target state with named owners and decision rights
Technology & Digital Solutions	The systems that carry the designed processes and produce the data	A working platform and a single source of numbers
Training & Capacity Building	The capability to run all of it without us	An institution that keeps the improvement after we leave

3.2 HOW WE WORK

Six stages, applied by every practice

01

UNDERSTAND

What happens

Objectives, operating reality, users, constraints, risk profile, and engagement acceptance screening

What the client receives

Agreed scope, success criteria and engagement letter

02

DIAGNOSE

What happens

Current-state analysis, gap-fit assessment, root-cause work, control evaluation.

What the client receives

Findings and prioritized, costed options.

03

DESIGN

What happens

Target processes, controls, structure, architecture, data model and implementation plan.

What the client receives

An approved design and plan with named owners.

04

IMPLEMENT

What happens

Execution of the agreed work — audit fieldwork, close, build, configure, migrate, test.

What the client receives

Working systems, processes, reports or an opinion.

05

BUILD CAPACITY

What happens

Training of key users and end users, written job aids, knowledge transfer, readiness validation.

What the client receives

Capable people and usable documentation

06

SUSTAIN

What happens

Stabilization, monitoring, support, optimization and periodic review.

What the client receives

Adoption, and improvement that holds.



04 OUR SERVICES AT A GLANCE



OUR SERVICES

**AUDIT AND
ASSURENCE**



**TRAINING
& CAPACITY
BUILDING**



**ACCOUNTING,
TAX & FINANCIAL
MANAGEMENT**



**TECHNOLOGY
AND DIGITAL
SOLUTIONS**



**CONSULTING,
ADVISORY & RESEARCH**





01. AUDIT & ASSURANCE

Merit Advisory Services delivers tailored audit and assurance services using modern tools and methodologies designed around each client's specific needs and circumstances.



AUDIT & ASSURANCE

01



STATUTORY AUDIT

Independent financial statement audits, reporting compliance, internal control evaluation, and stakeholder reporting.



DONOR AND GRANT ASSURANCE

Grant and project audits against funder requirements, including procedures for implementing partners.



INTERNAL AUDIT

Internal control, risk, operational, and compliance reviews delivered through outsourcing or co-sourcing.



REVIEW AND AGREED-UPON PROCEDURES

Financial information reviews, transaction and balance validation, and procedures supporting donor and investor reporting.

01



AUDIT & ASSURANCE

FRAUD AND FORENSIC

Fraud risk assessment, investigations, forensic accounting, misconduct reviews, and control strengthening.

STANDARDS AND CERTIFICATION SUPPORT

ISO readiness, compliance and control reviews, process documentation, and certification preparation.

IT AUDIT AND TECHNOLOGY ASSURANCE

IT systems, cybersecurity, ERP controls, data protection, and IT governance assessments.

DUE DILIGENCE AND TRANSACTION ASSURANCE

Financial and operational due diligence, risk and compliance assessment, transaction readiness, and post-transaction integration.



AUDIT & ASSURENCE

Our audit methodology

01

PHASE	WHAT HAPPENS	WHAT IT PRODUCES
Risk assessment	Understand the entity, systems and controls; identify key misstatement risks.	A documented risk assessment
Audit planning	Scope, materiality, team, timetable and the specific procedures each identified risk requires	An audit plan agreed with those charged with governance
Fieldwork and testing	Controls testing and substantive procedures, evidenced in the audit file	Working papers and tested evidence
Analysis and evaluation	Evaluation of findings, misstatements and control deficiencies against the plan	A schedule of findings and their significance
Reporting	The opinion, and a management letter that prioritizes what to fix	Audit report and management letter



02. ACCOUNTING, TAX & FINANCIAL MANAGEMENT

Merit provides cost-effective bookkeeping, financial reporting, management accounting, and tax advisory services, helping clients reduce costs, save time, and focus on their core business while ensuring tax compliance.



ACCOUNTING, TAX & FINANCIAL MANAGEMENT

The Merit Finance Value Chain

02

STAGE	WHAT IT ESTABLISHES	TYPICAL WORK
Record	Accurate financial foundations	Transaction recording; reconciliations; payables & receivables; inventory; monthly close.
Control	Governance and financial discipline	Approval controls; cash management; procurement controls; asset & inventory policies.
Report	Financial visibility	Financial statements; profitability; cash flow; budget variance; dashboards & KPIs.
Advise	Better decisions	Budgeting; forecasting; cost optimisation; financial modelling; investment support.
Transform	Modern finance capability	Chart of accounts; system implementation; workflow automation; real-time reporting; finance redesign.

02



ACCOUNTING, TAX & FINANCIAL MANAGEMENT

HOW THE SERVICE IS DELIVERED

Full bookkeeping

Manages the complete accounting cycle for organisations without internal accounting capacity.

Control and reporting

Reviews, reconciles and reports on client records for teams needing additional financial assurance.

Special assignments

Supports accounting clean-up, financial close and audit preparation before key changes or transactions.

01

02

03

04

05

Partial bookkeeping

Handles defined accounting activities alongside client teams with specific capacity gaps.

Secondment

Provides an on-site accountant for daily financial operations and discipline.



ACCOUNTING, TAX & FINANCIAL MANAGEMENT

TAX

02



CORPORATE TAX

Tax planning and structuring; corporate tax computation and reporting.



COMPLIANCE AND FILING

Registration, filing, reporting and correspondence with the tax authority.



REVENUE ADMINISTRATION

Support to public institutions on revenue administration and taxpayer compliance.



PAYROLL

Payroll processing and statutory deductions as part of the outsourced finance function.



TAX ADVISORY

Advice on transactions, contracts and cross-border arrangements; tax due diligence.



OUTSOURCED CFO

A Merit partner or senior manager taking the financial leadership role on a part-time basis.



03. CONSULTING, ADVISORY & RESEARCH

Merit's management consulting team identifies business challenges and provides practical solutions across strategy, governance, operations, finance, and technology, while supporting executives in making effective decisions and driving change.



CONSULTING, ADVISORY & RESEARCH

03

✔ **STRATEGY AND BUSINESS PLANNING**

Strategic planning, business model design, market expansion and performance frameworks.

✔ **GOVERNANCE AND INSTITUTIONAL STRENGTHENING**

Governance frameworks, policies, board effectiveness, decision rights and organisation design.

✔ **RISK MANAGEMENT**

Risk frameworks, risk registers, controls, compliance and business continuity.

✔ **SUSTAINABILITY AND RESPONSIBLE BUSINESS**

Sustainability policy, corporate responsibility, business ethics and sustainable supply chains.

✔ **OPERATIONAL EXCELLENCE**

Process re-engineering, cost optimisation, automation advisory and performance improvement.

✔ **FINANCIAL ADVISORY**

Financial analysis, investment appraisal, business cases, feasibility studies and modelling.

✔ **MONITORING AND EVALUATION**

M&E frameworks, programme evaluation, impact assessment and results-based management.

✔ **BUSINESS DEVELOPMENT SERVICES**

Business plans, feasibility studies, finance readiness, market linkages, compliance and start-up support.

03



CONSULTING, ADVISORY & RESEARCH

OUR ADVISORY METHODOLOGY

Diagnostic assessment

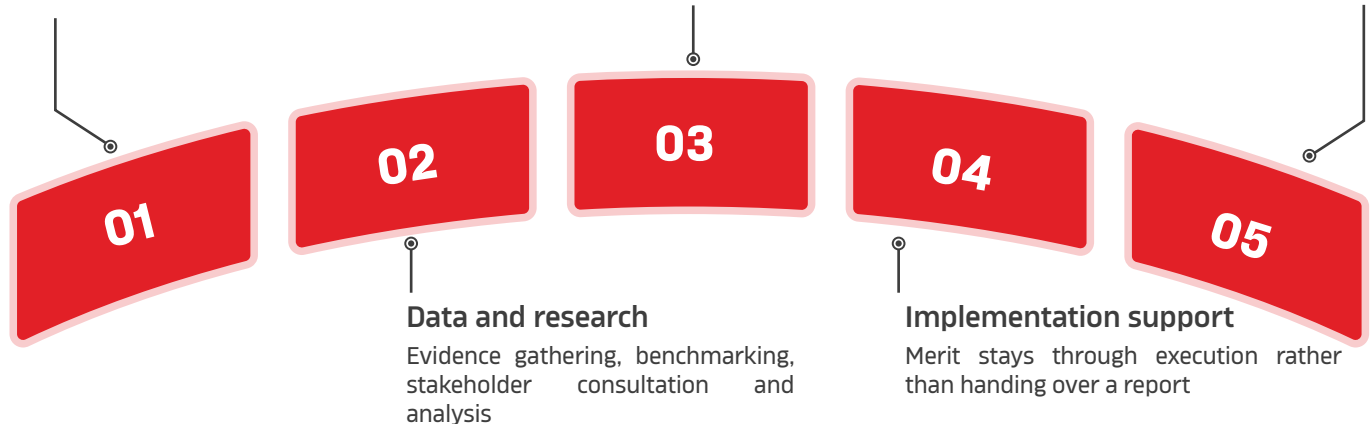
How the organization actually operates, evidenced rather than described

Strategy and solution design

The target state, with structure, process, decision rights and named owners

Monitoring and improvement

Measurement of whether the change held, and correction where it did not





CONSULTING, ADVISORY & RESEARCH

WHAT A CLIENT RECEIVES

03

❏ **A DIAGNOSIS, NOT AN OPINION**

Evidence of how the organization operates today, with the root causes named.

❏ **A DESIGNED TARGET STATE**

Structure, processes, controls and decision rights, each with an owner.

❏ **IMPLEMENTATION SUPPORT**

Merit present through execution, not departing at the report.

❏ **MEASUREMENT**

Agreed indicators and a return visit to test whether the change held.

❏ **TRANSFERRED CAPABILITY**

The client's own people trained to run and maintain what was designed.

❏ **DOCUMENTS PEOPLE USE**

Manuals accompanied by one-page job aids for frontline staff.



04. TECHNOLOGY & DIGITAL SOLUTIONS

Merit provides modern software solutions that reduce costs, improve efficiency, streamline processes, manage data and records, and support business growth and value creation.



TECHNOLOGY & DIGITAL SOLUTIONS

04



ERP IMPLEMENTATION

Implementation across finance, sales, purchasing, inventory, CRM, HR, payroll, projects and other core business functions.



CUSTOM DEVELOPMENT

Bespoke modules, workflows, web and enterprise applications, mobile apps and secure API integration.



CLOUD AND INFRASTRUCTURE

Cloud deployment, server provisioning, domains, SSL, backups, disaster recovery, access control and monitoring.



SUPPORT AND MAINTENANCE

Tiered support with defined services, inclusions and service hours.



INDUSTRY SYSTEMS

Merit-built platforms for health, education, construction, real estate, NGOs, utilities, fuel, transport, hospitality and waste management



INTEGRATION

API development, banking and payment integration, mobile money, data synchronisation, BI, reporting and messaging.



SMALL-BUSINESS PLATFORMS

Implementation, migration and support for established small-business accounting platforms.



TRANSFORMATION AND ERP ADVISORY

Current-state assessment, requirements, platform selection, business case and implementation roadmap.

04



TECHNOLOGY & DIGITAL SOLUTIONS SYSTEMS WE HAVE BUILT

PLATFORM

**Health
management**

**Education
management**

**Construction and
real estate**

NGO management

Utility billing

**Fuel, transport and
waste**

WHAT IT COVERS

Patients, physicians, appointments, inpatient care, laboratory, pharmacy, billing, insurance and specialist modules.

Students, admissions, faculty, courses, library, finance, activities and communication.

Projects, contracts, costing, subcontractors, resources, billing, equipment and documents.

Finance, grants, procurement, projects, HR, payroll, outreach, compliance and approvals.

Customers, service activation, meters, automated billing, payments, balances and reporting.

Fuel sales, shifts, fleet, routes, collections, containers and billing.



TECHNOLOGY & DIGITAL SOLUTIONS

04

SUPPORT AND MAINTENANCE



GOLD

Technical and functional support; version upgrades; continuous improvement; monthly on-site visit; annual close support; quarterly data insights report



SILVER

Technical and functional support; version upgrades; minor improvements



BASIC

Technical and functional support



ALL TIERS

Support line 07:00–21:00; training and coaching; configuration and data migration; issue and defect resolution; domain and SSL certificate; minor customization of forms, reports and workflows; daily backups



05. TRAINING & CAPACITY BUILDING

Merit provides practical training and capacity-building programs in finance, accounting, audit, governance, leadership, and organizational development, helping professionals and organizations strengthen skills, improve performance, and achieve sustainable results.



TRAINING & CAPACITY BUILDING

PROGRAMME FAMILY AND COURSES

05

✓ ACCOUNTING & FINANCE

Bookkeeping, financial reporting, budgeting, cash flow, tax, and NGO finance.

✓ LEADERSHIP & MANAGEMENT

Leadership, strategy, change, performance, and communication.

✓ PROCUREMENT & SUPPLY CHAIN

Procurement, suppliers, contracts, inventory, compliance, and cost optimisation.

✓ PUBLIC FINANCE

Budgeting, revenue, local government finance, internal audit, and HACT readiness.

✓ IT & DIGITAL SKILLS

Excel, data analysis, accounting software, ERP, and digital tools.

✓ SALES, MARKETING & SERVICE

Sales, marketing, CRM, customer service, and negotiation.

✓ AUDIT & RISK

Internal audit, risk management, controls, and fraud awareness.

✓ PROJECT MANAGEMENT

Planning, scheduling, risk, resources, M&E, and reporting.

✓ CUSTOMISED INSTITUTIONAL PROGRAMMES

Tailored training based on assessed institutional capability gaps.

03



TRAINING & CAPACITY BUILDING

OUR LEARNING METHODOLOGY

Needs assessment

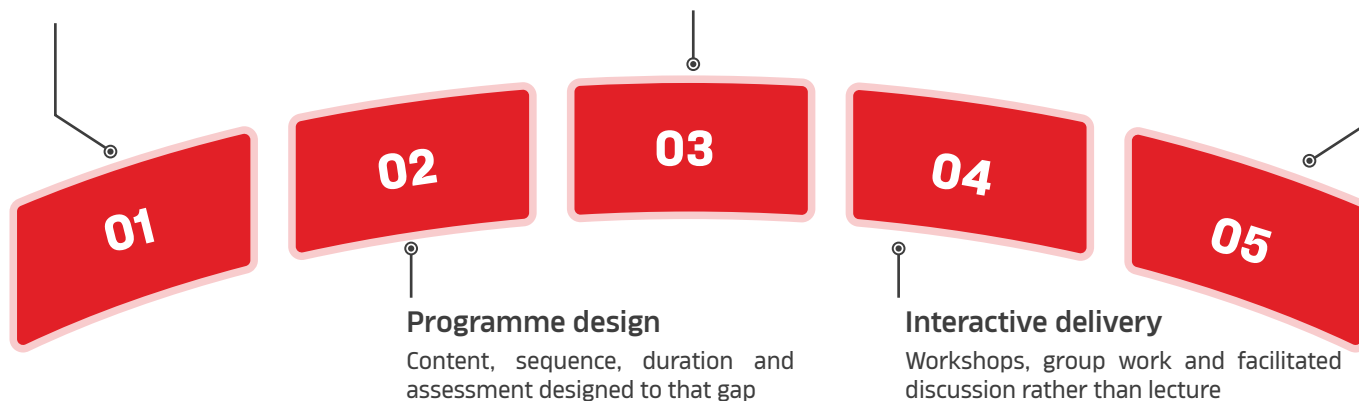
The capability gap established against the institution's actual work, not against a catalogue.

Practical learning

Case studies, simulations and exercises drawn from the participants' own environment

Continuous development

Post-training support, materials and follow-up to test whether the capability held





TRAINING & CAPACITY BUILDING

05

INSTITUTIONAL PROGRAMMES DELIVERED

PROGRAMME	INSTITUTION TYPE	YEAR
Internal audit capacity building under a World Bank-financed programme	Federal ministries	2025–2026
Budget and planning capacity building	State ministry of finance	2023
Local government finance and oversight training	Local council finance committee	2023
HACT preparedness and audit readiness	Public commission finance team	2022
Revenue administration and tax compliance	Revenue directorate, state ministry of finance	2024
Financial management and accounting capacity building	Private sector finance leaders	2024
Leadership, management and organizational development	Chief executive level programme	2025
ERP systems and digital transformation training	Public and private sector participants	2025



04

**QUALITY, INDEPENDENCE
AND PROFESSIONAL
STANDARDS**

4.1 QUALITY, INDEPENDENCE AND PROFESSIONAL STANDARDS

HOW WE ASSURE OUR OWN WORK

RISK ASSESSMENT

Identify delivery risks such as capacity, client behavior, technical complexity and staff turnover, then assign objectives and review them at partnership level.

ETHICAL REQUIREMENTS

All professionals follow their professional body's ethical code and the firm's own code of conduct.

ENGAGEMENT PERFORMANCE

Assign a named partner and lead to each engagement, supported by documented methodologies, control checklists and project handover gates.

GOVERNANCE AND LEADERSHIP

Quality is a partner responsibility, with the Managing Partner accountable for the system and lead partners responsible for technical quality.

ACCEPTANCE AND CONTINUANCE

Screen engagements for risk before acceptance. Re-scope or decline engagements where risks cannot be mitigated.

RESOURCES

Maintain structured professional development and a documented six-month development programme for new professionals.



05 KEY AREAS OF EXPERTISE

5. KEY AREAS OF EXPERTISE

Health — a purpose-built hospital and clinic management platform in production, supported by clinical and public-health sector expertise.

Non-governmental and donor-funded organisations — multi-year statutory audits, donor and grant assurance, and fund management systems.

Public sector and public financial management — internal audit capacity building, budget and planning support, revenue administration and local-government finance.

Education — a student-to-finance education management platform in production at universities and institutes.

Trading, retail and distribution — Merit's largest concentration of accounting and ERP clients.

Construction, real estate and utilities — job-costing and contract-management systems, and utility billing platforms.

- Financial services (banking, microfinance, insurance)
- Telecommunications and technology

- Hospitality
- Manufacturing
- Logistics and transport
- Professional services
- Agriculture and food.



06 OUR CLIENT

OUR CLIENTS

Merit has served organisations across healthcare, education, energy, trading, hospitality, technology and the non-profit sector.





07 WHY MERIT?

WHY MERIT ?

01

INTEGRATED EXPERTISE

Assurance, finance, advisory, technology, and training brought together under one integrated approach.

03

IN-HOUSE TECHNOLOGY

Our technology team designs, builds, hosts, and supports practical systems tailored to client needs.

02

IMPLEMENTATION-FOCUSED

We go beyond recommendations, supporting clients through implementation, migration, training, adoption, and handover.

04

CAPABILITY & REGIONAL KNOWLEDGE

We combine strong regional understanding with structured training and knowledge transfer that builds lasting client capability.