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AUDIT OF FINANCIAL STATEMENTS FOR ACTION FOR CONFLICT RESOLUTION (ACR)

FINANCIAL AUDIT REPORT OF ENGAGING YOUTH IN DEMOCRATIC PROCESS PROJECT IN BENTUI, UNITY STATE

PROJECT TITLE: ENGAGING YOUTH IN DEMOCRATIC PROCESS

FUNDED BY: NORWEGIAN PEOPLE'S AID (NPA)

PROJECT NUMBER: 117001-13

PROJECT LOCATION: BENTUI, UNITY STATE

BUDGET PERIOD: 1ST JANUARY 2021 TO 31ST OCTOBER 2021



AUDITED BY GMA CERTIFIED PUBLIC ACCOUNTANTS LIMITED

JUBA, SOUTH SUDAN.

DECEMBER, 2021

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ACRONYMS AND ABBREVIATIONS

IESBA	International Ethics Standard Board for Accountants
IFAC	International Federation of Accountants
ISA	International Standard on Auditing
NPA	Norwegian People’s Aid
ACR	Action for Conflict Resolution
SSP	South Sudanese Pounds
USD	United States Dollars
PIT	Personal Income Tax
NSIF	National Social Insurance Fund
BOSS	Bank of South Sudan
NRA	National Revenue Authority
POC.	Protection of Civilian

INFORMATION ABOUT IMPLEMENTING PARTNER

DIRECTORS:

- | | |
|---------------------------|-------------------|
| 1. BISHOP JOHN GATTEK | CHAIRPERSON |
| 2. GORDON LAM | VICE CHAIRPERSON |
| 3. MABANY GEORGE C | SECRETARY GENERAL |
| 4. MARIA NYAGAI GATJIAK | TREASURER |
| 5. JOHN BENTIU GATWECH | MEMBER |
| 6. JAMES KOK GATKUOTH | MEMBER |
| 7. PETER GABRIEL KECHKECK | MEMBER |

BANKERS:

1. ECO BANK OF SOUTH SUDAN
2. COOPERATIVE BANK OF SOUTH SUDAN

REGISTERED OFFICE:

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1. INTRODUCTION

1.1 Background

Action for Conflict Resolution is one of the leading National Non-governmental organization in Bentiu Unity State, providing humanitarian aid registered under South Sudan Relied and Rehabilitation Commission under registration No 236 in 2014. ACR has been promoting active dialogues, mutual trust building, accountability, openness, commitment and respect for each other’s autonomy, integrity and identity and promoting democracy in the communities.

1.2 Project Objectives

The primary object for “**Engaging youth in the democratic process in Bentiu**”, is to contribute to “engaging youth in democratic process in Bentiu”, and the empowerment of young men and women to acknowledge COVID19 is real and also develop courage and denounce all forms of fears in their communities from 1st January 2021 to 31st October 2021.

1.3 Project Achievements

- i) Conducted Public Discourse on basic human rights and Gender Equality in 15 primary schools in Bentiu PoC on 27th May, 2021. These sessions were conducted through competitive school debates. The event attracted/was attended by 2250 pupils (1250m, 1000f) pupils from primary schools in Bentiu PoC. The pupils were able to understand and gain basic skills on Human Rights Principles and Gender Equality
- ii) Action for Conflict Resolution (ACR) organized youth-led social media and public campaign workshops on youth participation in governance in Bentiu. This activity was attended by 243 (133m, 110f) young men and women, this contributed to an open government and youth dialogue sessions particularly on the effective use of social media and how they can avoid incitements and positively direct their energies in building and advocating for the community’s concerns and exercise their rights virtually as they air their fundamental rights in claiming their share in the transitional government of Unity State
- iii) ACR organized campaign on civil rights and against tribalism in Bentiu. This activity reached up to 6,000 (3400m, 2,600f) young men and women in both PoC and Bentiu town. ACR used school soccer tournament (sports) and artist music to mobilize people. This activity targeted 16 sport clubs and 7 groups of Artist Union. As the results, this event empowered and inspired citizens to know their rights and reduce tribalism within PoC and Bentiu town.
- iv) ACR conducted a training on synergizing non-violence action and peace building in Bentiu town, Kaljak and Guit respectively. The training brought together 150 youth (85M,65F) and as a result, the youth were able to learn peaceful ways of conflict

resolution to express their grievances.

- v) ACR conducted local peacebuilding through cultural festival: This activity event was attended by estimated 3000 (1800m, 1200f). Those who turned up to the event were mostly young men and women from Bentiu PoC. As the result of this festival, 19 artists performed their peace songs and entertained the audience at Bentiu PoC playground. The Bentiu youth Union recommended that the festival should be continued every weekend since it creates peace and harmony among the youth, the artist chair said
- vi) ACR organized public awareness sessions on fight against corruption in Bentiu PoC and Bentiu Town using sports as a tool to mobilize people for the event and thereafter passed messages against corruption. The event was attended by estimated 5000 (2500m, 2500f) youth. As a result, the youth received messages on the dangers of corruption and how they would effectively protect the resources in a responsible manner.
- vii) ACR conducted four sessions of a dialogue on gender equality, Basic Human rights, and against tribalism. This activity was planned to be conducted through radio talk shows however, the activity was changed to community dialogue because the radio stations are not functioning at that time. About 120,000 (60,000m, 60,000f) community leaders were brought to dialogue and share their experiences on how the community should shun tribalism and the human rights violation and discussed the ways Unity state communities embrace the peaceful coexistence with knowledge of human rights.
- viii) During the project implementation, ACR engaged the media to publish its activities both offline and online news articles on advocacy efforts and social media campaign on youth participation in governance in Unity State. Estimated 5,000 (2500m, 2500f) people received information on ACR’s advocacy campaigns through the social media from 1st January 2021 to 31st October 2021.

1.4 Audit objectives

GMA was appointed by Action for Conflict Resolution to carry out a project financial audit of **Engaging youth in the democratic process in Bentiu** for the period started 1st January 2021 to 31st October 2021 as per NPA’s Audit Instructions.

The specific objectives of the audit were to:

1. The audit should be carried out in accordance with the International standards on auditing (ISA).
2. The auditor should express an opinion in accordance with ISA 800/805 on whether the financial report of Action for Conflict Resolution’s “**Engaging youth in the democratic process in Bentiu project**”, as submitted to NPA corresponds to ACR’s accounting records and agreed budget and Norwegian People’s Aid instructions for financial reporting.

3. Test compliance with the terms of the grant agreement, applicable laws and regulations as part of obtaining reasonable assurance about whether the income and expenditure statement is free from material misstatement and report on any identified material instances of non-compliance.

The audit was carried out in Action for Conflict Resolution Head Office Juba, South Sudan and did not include visits to the field sites.

1.5 Audit approach

We planned and conducted the audit in accordance with International Standard on Auditing (ISA) 800/805, “Special Considerations—Audits of Financial Statements Prepared in Accordance with Special Purpose Frameworks”.

2. STATEMENT OF MANAGEMENT'S RESPONSIBILITIES

Action for Conflict Resolution (ACR) management is responsible for preparation and fair presentation of the financial statements for, "**Engaging Youth in Democratic process in Bentiu project**", Unity State, South Sudan for the budget period 1st January 2021 to 31st October 2021.

The audited financial statements for Engaging Youth in Democratic process in Bentiu project for the budget period 1st January 2021 to 31st October 2021 and signed on them dated.....2021.

We conducted our audit based on International Standard on Auditing (ISA) 800, "Special Considerations—Audits of Financial Statements Prepared in Accordance with Special Purpose Frameworks". This standard requires that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by Action for Conflict Resolution management, as well as evaluating the overall presentation of the financial statements.

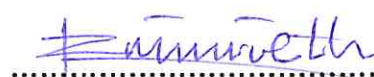
The management of Action for Conflict Resolution (ACR) accepts responsibility for preparation and presentation of these financial statements in accordance with International Financial Reporting Standards and in a manner requires by intended purposes as specified in the grant agreement.

They also accept responsibility for:

- i) Designing, Implementing and maintaining internal control structure that they determine necessary to enable the presentation of financial statements that are free from material misstatement, whether due to fraud or error,
- ii) Selecting suitable accounting policies and applying them consistently; and
- iii) Making accounting estimates and judgments that are reasonable in circumstances.

Having made an assessment of the organization's ability to continue as a going concern, the management is not aware of any material uncertainties related to events or conditions that may cast doubt upon the organization's ability to continue as a going concern.

The management acknowledges that the independent audit of the financial statements regarding the project does not relieve them of their responsibilities. Approved by the management of Action for Conflict Resolution (ACR) on 21-12-2021 and signed on its behalf by:



Riek Tap Gai
Finance & Admin Officer





Mabany George C
Executive Director



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3. REPORT OF THE INDEPENDENT AUDITORS

The Executive Director

Action for Conflict Resolution (ACR)

Juba, South Sudan.

Independent auditor's report on project financed by NPA

Conclusion

We have audited the project report for project Engaging Youth in Democratic process in Bentiu, for the period ending 31st October 2021 concerning Norwegian People's Aid (NPA) activities related to Action for Conflict Resolution in Bentiu Unity State, South Sudan. Comprising a statement of expenditures showing total expenditures of **USD 49,080.00** and note 4.2.1 describing the basis of accounting for the statement of expenditures.

In our opinion, the project report for project name, for the period 1st January 2021 – 31st October 2021, are prepared, in all material respects, in accordance with the basis of rendering the accounts described in note 4.2.1

Basis for Unqualified opinion

We conducted our audit in accordance with laws, regulations, and auditing standards and practices generally accepted in Norway, included International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the project report. We are independent of the Project as required by laws and regulations, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of matter - Basis of Accounting and Restriction on Distribution

We draw attention to Note 4.2.1 to the project report, which describes the basis of accounting. The project report is prepared to provide information to, "**Engaging Youth in Democratic process in Bentiu project**", and other intended users. As a result, the project report may not be suitable for another purpose. Our report is intended solely for **Engaging Youth in Democratic process in Bentiu project**", in Unity State, South Sudan and other intended users, and should not be distributed to any other parties. Our opinion is not modified in respect of this matter.

Responsibilities of the Management for the project report

The management is responsible for the preparation of the project report, and for such internal control as management determines is necessary to enable the preparation of a project report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility for the Audit of the project report

Our objectives are to obtain reasonable assurance about whether the project report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that



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includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with laws, regulations, and auditing standards and practices generally accepted in Norway, including ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with laws, regulations, and auditing standards and practices generally accepted in Norway, included International Standards on Auditing (ISAs), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error. We design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Project's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

We communicate with the Board of Directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.


CPA Peter Manyang
For and on behalf of GMA, Juba, South Sudan

...21/December/2021



4. FINANCIAL STATEMENTS

4.1 Fund Accountability Statement

FINANCIAL STATEMENTS OF ACTION FOR CONFLICT RESOLUTION AS 31, OCT, 2021

	2021 USD	2020 USD
Fund Received From NPA	49,080.00	58,450.00
	49,080.00	58,450.00
Expenditures		
6811 Partner Salary Costs	17,360.00	13,980.00
6812 Partner Travel Cost	2,500.00	1,750.00
6813 Partner Operating costs	4,520.00	7,144.00
6814 Partner costs to consultants and other external	1,500.00	2,600.00
6816 Partner procurement costs	1,300.00	-
6817 Partnr other operating Costs	20,700.00	31,476.00
6818 Partner audit,evaluation and monitoring costs	1,200.00	1,500.00
Total Expense	49,080.00	58,450.00

The income and expenditure statement was approved by Action for Conflict Resolution management on..... 2021 and signed on its behalf by:



Riek Tap Gai
Finance & Admin Officer



Mabany George C
Executive Director



4.2 Notes to the financial statements

4.2.1 Basis of accounting and Accounting Policies

The financial statements are prepared on modified cash basis. Under this basis of accounting, all funding is recorded when received and expenses are recorded when paid. At the end of the period, unliquidated obligations/commitments are recognized as expenditure in the income and expenditure statement, while advances paid but not yet accounted for are not presented as expenditure but rather as part of the fund balance.

4.2.2 Foreign exchange transactions

Project costs were incurred primarily in South Sudanese Pounds (SSP) & United States Dollars (USD). Income received in USD are translated to SSP using 1USD = 410 which is obtained from the Bank of South Sudan (BOSS).

4.2.3 Fund Received for the Financial Year under audit

a) Fund received from NPA

Name of Donor	Period of Funded	Amount in USD
NPA - Project	Jan - Oct 2021	49,080.00
Total Funds from other donors		49,080.00

b) Other Donor Funding

Total Grant Received From Donors

Name of Donors	Period of Funded	Amount in USD
IOM - Project	Jan - July 2021	50,000.00
Unicef - Project	Sept - Dec 2021	118,638.00
Total Funds from other donors		168,638.00

4.2.4 Personnel Cost

LEDGER ACCOUNTS Salary 6811

Activity Budget Line (Code and Name)	6811-Personnel Costs	Approved Activity Budget Amount				17360
Sub Project Date	117001-13 DESCRIPTION	REF	DEBIT	CREDIT	BALANCE	
Feb 17,2021	Balance brought forward Executive director, Mabany George,s Salary for Jan		17,360			17,360
Jan 31,2021	31,2021	01		250		17,110

ACTION FOR CONFLICT RESOLUTION AUDIT OF, "ENGAGING YOUTH IN DEMOCRATIC PROCESS PROJECT IN BENTUI, UNITY STATE". FUNDED BY NORWEGIAN PEOPLE'S AID

Jan 31,2021	Program Manager, Peter Gatkuoth,s Salary for Jan 31,2021	039	250	16,860
Jan 31,2021	Project Officer, Didok Peter Both,s Salary for Jan 31,2021	036	250	16,610
Jan 31,2021	M & E Officer, Patricia Kayodi,s Salary for Jan 31,2021	039	200	16,410
Jan 31,2021	Finance Officer, Riek Tap Gai,s Salary for Jan 31,2021	038	200	16,210
Jan 31,2021	Driver, Gatkuoth weil,s Salary for Jan 31,2021	037	150	16,060
Jan 31,2021	Community Mobilizer,Gabriel Sebit Kai,s Salary for Jan 31,2021	05	100	15,960
Jan 31,2021	Fridge benefits to the staff for Jan 31,2021		336	15,624
Feb 28,2021	Executive director, Mabany George,s Salary for Feb 28,2021	01	250	15,374
Feb 28,2021	Program Manager, Peter Gatkuoth,s Salary for Feb 28,2021	040	250	15,124
Feb 28,2021	Project Officer, Didok Peter Both,s Salary for Feb 28,2021	036	250	14,874
Feb 28,2021	M & E Officer, Patricia Kayodi,s Salary for Feb 28,2021	039	200	14,674
Feb 28,2021	Finance Officer, Riek Tap Gai,s Salary for Feb 28,2021	038	200	14,474
Feb 28,2021	Driver, Gatkuoth weil,s Salary for Feb 28,2021	037	150	14,324
Feb 28,2021	Community Mobilizer,Gabriel Sebit Kai,s Salary for Feb 28,2021	05	100	14,224
Feb 28,2021	Fridge benefits to the staff for Feb 31,2021		336	13,888
Mar 31,2021	Executive director, Mabany George,s Salary for march 31,2021	01	250	13,638
Mar 31,2021	Program Manager, Peter Gatkuoth,s Salary for march 31,2021	042	250	13,388
Mar 31,2021	Project Officer, Didok Peter Both,s Salary for march 31,2021	036	250	13,138
Mar 31,2021	M & E Officer, Patricia Kayodi,s Salary for march 31,2021	040	200	12,938

ACTION FOR CONFLICT RESOLUTION AUDIT OF, “ENGAGING YOUTH IN DEMOCRATIC PROCESS PROJECT IN BENTUI, UNITY STATE”. FUNDED BY NORWEGIAN PEOPLE’S AID

Mar 31,2021	Finance Officer, Riek Tap Gai,s Salary for march 31,2021	038	200	12,738
Mar 31,2021	Driver, Gatkuoth Weil,s Salary for march 31,2021	037	150	12,588
Mar 31,2021	Community Mobilizer, Gabriel Sebit,s Salary 31,2021	05	100	12,488
Mar 31,2021	Fridge benefits for march 31,2021		336	12,152
April 30,2021	Executive director, Mabany George,s Salary for April 30,2021	01	250	11,902
April 30,2021	Program Manager, Peter Gatkuoth,s Salary for April 30,2021	040	250	11,652
April 30,2021	Project Officer, Peter Didok Both,s Salary for April 30,2021	036	250	11,402
April 30,2021	M & E Officer, Patricia Kayodi,s Salary for April 30,2021	039	200	11,202
April 30,2021	Finance Officer, Riek Tap Gai,s Salary for April 30,2021	038	200	11,002
April 30,2021	Driver, Gatkuoth Weil,s Salary for April 30,2021	037	150	10,852
April 30,2021	Community Mobilizer,s Salary for April 30,2021	05	100	10,752
April 30,2021	Fridge benefits for April 30,2021		336	10,416
May 31.2021	Executive director, Mabany George,s Salary for May 31,2021	01	250	10,166
May 31.2021	Programe Manager, Peter Gatkuoth,s Salary for May 31,2021	042	250	9,916
May 31.2021	Project Officer, Peter Didok Both,s Salary for May 31,2021	037	250	9,666
May 31.2021	M & E officer, Kayodi Patricia Albino,s Salary for May 31,2021	040	200	9,466
May 31.2021	Finance Officer, Riek Tap Gai, Salary,s Salary for May 31,2021	038	200	9,266
May 31.2021	Driver, Gatkuoth Weil,s Salary for May 31,2021	036	150	9,116
May 31.2021	Community Mobilizer, Gabriel Sebit,s Salary May 31,2021	05	100	9,016
May 31.2021	Fridge benefits for may 31,2021		336	8,680

ACTION FOR CONFLICT RESOLUTION AUDIT OF, "ENGAGING YOUTH IN DEMOCRATIC PROCESS PROJECT IN BENTUI, UNITY STATE". FUNDED BY NORWEGIAN PEOPLE'S AID

June 30,2021	Executive director, Mabany George,s Salary for June 30,2021	01	250	8,430
June 30,2021	Programe Manager, Peter Gatkuoth,s Salary for June 30,2021	040	250	8,180
June 30,2021	Project Officer, Peter Didok Both,s Salary for June 30,2021	036	250	7,930
June 30,2021	M & E officer, Kayodi Patricia Albino,s Salary for June 30,2021	039	200	7,730
June 30,2021	Finance Officer, Riek Tap Gai,s Salary for June 30,2021	038	200	7,530
June 30,2021	Driver, Gatkuoth Weil,s Salary for June 30,2021	037	150	7,380
June 30,2021	Community Mobilizer,s Salary for June 30,2021	05	100	7,280
June 30,2021	Fridge benefits for June 30,2021		336	6,944
July 31,2021	Executive director, Mabany George,s Salary for July 31,2021	01	250	6,694
July 31,2021	Programe Manager, Peter Gatkuoth Makun,s Salary for July 31,2021	040	250	6,444
July 31,2021	Project Officer, Peter Didok Both,s Salary for July 31,2021	036	250	6,194
July 31,2021	M & E Officer, Kayodi Patricia,s Salary for July 2021	039	200	5,994
July 31,2021	Finance Officer, Riek Tap,s Salary for July 31,2021	038	200	5,794
July 31,2021	Driver, Gatkuoth Weil,s Salary for July 31,2021	037	150	5,644
July 31,2021	Community Mobilizer,s Salary for July 31,2021	05	100	5,544
July 31,2021	Fridge benefits for July 31,2021		336	5,208
Aug 31,2021	Executive director, Mabany George,s Salary for August 31,2021	01	250	4,958
Aug 31,2021	Programe Manager, Peter Gatkuoth Makun,s Salary for August 31,2021	040	250	4,708
Aug 31,2021	Project Officer, Peter Didok Both,s Salary for August 31,2021	036	250	4,458
Aug 31,2021	M & E Officer, Kayodi Patricia,s Salary for August 31, 2021	039	200	4,258

ACTION FOR CONFLICT RESOLUTION AUDIT OF, "ENGAGING YOUTH IN DEMOCRATIC PROCESS PROJECT IN BENTUI, UNITY STATE". FUNDED BY NORWEGIAN PEOPLE'S AID

Aug 31,2021	Finance Officer, Riek Tap,s Salary for August 31,2021	038	200	4,058
Aug 31,2021	Driver, Gatkuoth Weil,s Salary for August 31,2021	037	150	3,908
Aug 31,2021	Community Mobilizer,s Salary for July 31,2021	05	100	3,808
Aug 31,2021	Fridge benefit for Aug 31,2021		336	3,472
Sept 30,2021	Executive director, Mabany George,s Salary for Sept 30,2021	01	250	3,222
Sept 30,2021	Programe Manager, Peter Gatkuoth Makun,s Salary for Sept 30,2021	040	250	2,972
Sept 30,2021	Project Officer, Peter Didok Both,s Salary for Sept 30,2021	036	250	2,722
Sept 30,2021	M & E Officer, Kayodi Patricia,s Salary for Sept 30,2021	039	200	2,522
Sept 30,2021	Finance Officer, Riek Tap Gai,s Salary for Sept 30,2021	038	200	2,322
Sept 30,2021	Driver, Gatkuoth Weil,s Salary for Sept 30,2021	037	150	2,172
Sept 30,2021	Community Mobilizer,s Salary for Sept 30,2021	05	100	2,072
Sept 30,2021	Fridge benefits staff for Sept 30,2021		336	1,736
Oct 31,2021	Executive director, Mabany George,s Salary for October 31,2021	01	250	1,486
Oct 31,2021	Programe Manager, Peter Gatkuoth Makun,s Salary for October 31,2021	040	250	1,236
Oct 31,2021	Project Officer, Peter Ditdok Both,s Salary for October 31,2021	036	250	986
Oct 31,2021	M & E Officer, Kayodi Patricia,s Salary for October 31,2021	039	200	786
Oct 31,2021	Finance Officer, Riek Tap Gai,s Salary for October 31,2021	038	200	586
Oct 31,2021	Driver, Gatkuoth Weil,s Salary for October 31,2021	037	150	436
Oct 31,2021	Community Mobilizer,s Salary for October 31,2021	05	100	336
Oct 31,2021	Fridge benefits staff for October 31,2021		336	-

ACTION FOR CONFLICT RESOLUTION AUDIT OF, "ENGAGING YOUTH IN
DEMOCRATIC PROCESS PROJECT IN BENTUI, UNITY STATE". FUNDED BY
NORWEGIAN PEOPLE'S AID

**BALANCE CARRIED
FORWARD**

17,360 -

4.2.5 Travel Cost

LEDGER ACCOUNTS Travel L- 6812

Activity Budget Line (Code and Name)		Travel Cost-6812			
Sub Project		Approved Activity Budget			2,500.00
Date	DESCRIPTION	REF	DEBIT	CREDIT	BALANCE
Feb 17,2021	Balance brought forward		2,500.00		2,500.00
July 18,2021	Kush Air, Finance Officer,s booking tickets to the bentiu for two way	133		180.00	2,320.00
July 18,2021	Kush Air, M & E Officer,s booking tickets to the bentiu for two way	134		180.00	2,140.00
July 31,2021	Superior Enterprises, M & E Officer accomodation and Perdiem	135		330.00	1,810.00
July 31,2021	Superior Enterprises, M & E Officer accomodation and Perdiem	136		330.00	1,480.00
Oct 16,2021	Kush Air, M & E Officer Flight Ticket to Bentiu and Coming back.	144		180.00	1,300.00
Oct 16,2021	Kush Air,Programe Manager Officer Flight Ticket to Bentiu and Coming back.	145		180.00	1,120.00
Oct 16,2021	Supperior Enterprises LTD,Accomodation & Perdiem for Patricia	147		560.00	560.00
Oct 16,2021	Supperior Enterprises LTD,Accomodation & Anyanzo Innocent	146		560.00	-
BALANCE CARRIED FORWARD				2,500.00	

4.2.6 Operation Cost

LEDGER ACCOUNTS Operational Cost 6813

Activity Budget Line (Code and Name)		Operation Cost - 6813				
Sub Project	117001-13	Approved Activity Budget Amount			4,520	
Date	DESCRIPTION	REF	DEBIT	CREDIT	BALANCE	

ACTION FOR CONFLICT RESOLUTION AUDIT OF, "ENGAGING YOUTH IN
DEMOCRATIC PROCESS PROJECT IN BENTUI, UNITY STATE". FUNDED BY
NORWEGIAN PEOPLE'S AID

Feb 17,2021	Balance brought forward		4,520.00	4,520.00
Jan 28,2021	Jino Gama Aganas,Office Rent			
	Jan,Feb,Mar and April 2021	106	600.00	3,920.00
Feb 18,2021	Iptec,Paid ten months for			
	Internet subscription	110	1,500.00	2,420.00
Mar 18,2021	Joshi Printers & Trading			
	CO.LTD , Antivirus Installation	112	100.00	2,320.00
Mar 18,2021	Dynamic Consult,Antivirus and			
	window Installation	103	150.00	2,170.00
Mar 20,2021	Joshi Printers & Trading			
	CO.LTD purchase of stationaries	114	750.00	1,420.00
June 18,2021	Jino Gama Aganas,Office Rent			
	for June, July and August 2021	125	450.00	970.00
June 09,2021	Jino Gama Aganas,Office rent			
	for May 2021	124	150.00	820.00
April 27,2021	Bank charges	JV	337.00	483.00
Sept 30.2021	Office rent for September and			
	Oct,2021	211	300.00	183.00
Nov 30,2021	Bank Charges	JVC	183.00	-
	BALANCE CARRIED			
	FORWARD		4,520.00	-

4.2.7 Consultancy Cost

LEDGER ACCOUNTS CONSULTANTION Cost 6814

Activity Budget
Line (Code and
Name)

Consultancy Cost - 6813

Sub Project Date	117001-13 DESCRIPTION	Approved Activity Budget Amount			1,500.00 BALANCE
		REF	DEBIT	CREDIT	
Feb 17,2021	Balance brought forward		1,500.00		1,500.00
	Dynamic Consult,domain				
	registration,Hosting and				
Oct 11,2021	Email services	212		100.00	1,400.00
	Banana Graph Purchased				
	Laptop Icore 8gb and Hp				
July 13,2021	Laser Pro Printer	217		1,148.00	252.00
Nov 30,2021	Bank Charges	JVC		252.00	-
	BALANCE CARRIED				
	FORWARD			1,500.00	-

ACTION FOR CONFLICT RESOLUTION AUDIT OF, "ENGAGING YOUTH IN DEMOCRATIC PROCESS PROJECT IN BENTUI, UNITY STATE". FUNDED BY NORWEGIAN PEOPLE'S AID

4.2.8 Direct Cost

LEDGER ACCOUNTS Direct Costs 6817

Activity Budget Direct Cost 6817

Sub Project Date	117001-13 DESCRIPTION	Approved Activity Budget Amount			20,700.00 BALANCE
		REF	DEBIT	CREDIT	
Feb 17,2021	Balance brought forward		20,700.00		20,700.00
Feb 27,2021	Orange Catering Company, Training on Social media and Public Abdalla Teip Shop, Training on youth	107		600.00	20,100.00
Mar 02,2021	social media and public Campaign	108		600.00	19,500.00
Mar 03,2021	Tut Book General Trading, youth social media and public campaign	109		600.00	18,900.00
Mar 04,2021	Orange Catering Company, Training on Social media and Public	113		600.00	18,300.00
Mar 15,2021	James Atem Kuir, Publication of youth led social media and Campaign	137		200.00	18,100.00
Mar 18,2021	Kal Jak Mordern Restaurant, Campaign on civil right and tribalism in the community	111		600.00	17,500.00
May 20,2021	Community Engagement Network, Radio talkshow on peace	210		400.00	17,100.00
May 27,2021	Orange Catering Company, Food, Water and Soda during public discourse on human right	119		600.00	16,500.00
May 28,2021	Food, Water and transportation on public discourse on basic human right and gender equ	120		600.00	15,900.00
June 08,2021	Tut Book General Trading, Food, water, soda, tea during public discourse on human right	121		600.00	15,300.00
June 09,2021	Abdalla Teip Shop, Food, water, tea and transportation on youth lead discourse on human	122		600.00	14,700.00
June 23,2021	Juba Monitor, Media and Publication	209		50.00	14,650.00
April 15,2021	Abdalla Teib, Training on Synergizing non violence action and peace building	117		1,000.00	13,650.00
April 21,2021	Mulie, Synergizing non violence action and peace building	116		1,000.00	12,650.00
April 26,2021	Join Medical Center & General trading ,synergizing on non violence action	118		1,000.00	11,650.00

ACTION FOR CONFLICT RESOLUTION AUDIT OF, "ENGAGING YOUTH IN DEMOCRATIC PROCESS PROJECT IN BENTUI, UNITY STATE". FUNDED BY NORWEGIAN PEOPLE'S AID

July 01,2021	Thomas Art Cartoonist, Illustration about know your right Cultural festival	126	75.00	11,575.00
July 12,2021	Joshi Printers and Trading Co.LTD Printing T-shirts,banner & sticker on cultural festival	128	924.00	10,651.00
May 11,2021	Abdalla Teib,Public awareness fight against corruption,purchase of facemask and fuel	123	1,000.00	9,651.00
July 23,2021	Orange Catering Company, Refreshment for Artist during Cultural festival	129	2,000.00	7,651.00
July 01,2021	Thomas Art Cartoonist, Illustration for fight against corruption,to protect resources	127	75.00	7,576.00
July 23,2021	Joshi Printers and Trading,fight against corruption	130	535.00	7,041.00
July 28,2021	Azoom General ,purchase stationary on public awareness to fight corruption	131	75.00	6,966.00
July 29,2021	Mama Zenab Restaurant, on Public awareness against Corruption	132	200.00	6,766.00
July 21,2021	Tut Booh General Trading,Cultural fastival,Youth runnig competion in school	216	600.00	6,166.00
Aug 13,2021	Printing of T-shirts for Cultural Festival	204	1,500.00	4,666.00
Aug 14,2021	Cultural fastival,Youth runnig competion in school	141	751.00	3,915.00
Aug 14,2021	Juba Monitor, Publication, Campaign on civil right and against tribalism	207	50.00	3,865.00
Sept 18,2021	Abdalla Teib,Campaingn on Civil right and tribalism in the community	143	600.00	3,265.00
Sept 23,2021	Abdalla Teib,Campaingn on Civil right and Tribalism in the Community	142	600.00	2,665.00
Oct 22,2021	Orange Catering Company,Public awareness on fighting against corruption	214	1,000.00	1,665.00
Nov 09,2021	Musa Company,Public awareness on fighting against corruption	215	1,000.00	665.00
Oct 21,2021	Public awareness on fighting against corruption	213	615.00	50.00
Nov 04,2021	Juba Monitor, Dialogue in the Community	208	50.00	-
BALANCE CARRIED FORWARD			20,700.00	-

4.2.9 Procurement Cost

		Activity Budget			
Line Procurement 6816					
Sub Project	117001-13	Approved Activity Budget Amount			1,300
			DEBIT		BALANCE
Date	DESCRIPTION	REF	USD	CREDIT USD	USD
Feb 17,2021	Balance brought forward		1,300		1,300
Feb 17,2021	Galaxy Electronic, bought of computer Macbook	102		1,300	-
	BALANCE CARRIED FORWARD			1,300	-

4.3 Audit and M&E Cost

		LEDGER ACCOUNTS Evaluation Audit Costs 6818			
Sub Project	117001-13	Approved Activity Budget Amount			1,200
			DEBIT	CREDIT	BALANCE
Date	DESCRIPTION	REF			
	Balance brought forward		1,200		1,200
Nov 12,2021	Audit Evaluation and Monitoring			1,200	-
	BALANCE CARRIED FORWARD			1,200	-

**EXPENDITURE VARIANCE REPORT
FOR THE PERIOD ENDED 30 Nov,2021**

Sub Project	Activity Code	Description	Approved Budget	Actual Expenses	Variance	Explanation of variance of +/-10%
Salary cost	6811.1	Executive Director salary for 10 Months	2,500	2,500	-	
Salary cost	6811.2	Program Manager salary for 10 Months	2,500	2,500	-	
Salary cost	6811.3	Project Officer salary for 10 Months	2,500	2,500	-	
Salary cost	6811.4	M & E Officer salary for 10 Months	2,000	2,000	-	
Salary cost	6811.5	Finance Officer salary for 10 Months	2,000	2,000	-	
Salary cost	6811.6	Driver salary for 10 Months	1,500	1,500	-	
Salary cost	6811.7	Community Mobilizer for 10 Months	1,000	1,000	-	
Salary cost	6811.8	Fridge benefit for 10 Months	3,360	3,360	-	
Travel	6812.1	Return Tickets (Juba-Rubkona-Juba) for project staff	2,500	2,500	-	
Activity.1	6817.1	Public discourse on basic human rights and genda equality	2,400	2,400	-	
Activity.2	6817.2	Y outh led social media and public campaign on youths.	2,400	2,400	-	
Activity.3	6817.3	Campaign on civil rights and tribalism in the community	1,800	1,800	-	
Activity.4	6817.4	Synergizing Non-violence action and peace building training	3,000	3,000	-	
Activity.5	6817.5	Local community peace building through cultural festival.	5,850	5,850	-	
Activity.6	6817.6	Public awareness on fighting against corruption.	2,500	2,500	-	
Activity.7	6817.7	Radio Talk-show on gender, basic human rights, and tribalism	2,000	2,000	-	
Activity.8	6817.8	Media and Publication: This activity includes publishing offline	750	750	-	
Travel	6812.1	Bank charges	520	520	-	
Operational	6813.2	Offec Supplies	1,000	1,000	-	
Operational	6813.3	Office Rent	1,500	1,500	-	
Operational	6813.4	Internet Service	1,500	1,500	-	
Consultancy	6814.1	Consultant for capacity development support	1,400	1,400	-	
Other	6814.2	Domain Hosting fee	100	100	-	
Procurement	6816.1	Office Computer	1,300	1,300	-	
Audit	6818.1	Audit fee 100% contribution	1,200	1,200	-	
		TOTAL	49,080	49,080	-	

Riek Tap Gai
Riek Tap Gai
Finance/Admin Officer



Mabany George C
Mabany George C
Executive Director



GMA Certified Public Accountants

Shaping your future

1. MANAGEMENT LETTER

1.1. Forwarding statement

**The Executive Director
Action for Conflict Resolution
Juba, South Sudan**

In planning and performing our audit procedures for Action for Conflict Resolution (ACR) in support of the audit of the (group) financial statements of Norwegian People's Aid project period from 1st January 2021 to 31st October 2021, we noted certain matters involving internal control over financial reporting and its operation at Action for Conflict Resolution that were considered to be deficiencies in internal control under standards established by Norway in the prior year audit report. These deficiencies were resolved by the management of Action for Conflict Resolution.

As part of the audit, we reviewed the project's systems of internal control to assist us in expressing an opinion on the financial statements of the project taken as a whole. This work is not primarily directed towards the discovery of weaknesses, the detection of fraud or other irregularities (other than those which would influence us in forming an opinion) and should not, therefore, be relied upon to show that no other weaknesses or areas that require attention exist.

Based on the audit exercise we undertook, there was no further internal control deficiency that has come to our attention.


**CPA Peter Manyang
For and on behalf of GMA Certified Public Accountants**

21/December/2021
.....21/December/2021



1.2 MANAGEMENT ACTIONS ON PRIOR MANAGEMENT LETTER POINTS

Ref	Observation	Status
1	PIT tax remittances and calculation	Resolved
2	Non-compliance National Social Insurance Fund (NSIF)	Resolved
3	Withholding on rent	Resolved

The Partners
GMA
Certified Public Accountants
3rd Floor, STC Building
Opp: Sahara Hotel Airport Road,
Juba, South Sudan

21st December 2021

Dear Sirs

**Action for Conflict Resolution (ACR)
Project Audit Report & Financial Statements for the period ended 31st October 2021
Letter of Representation**

This representation letter is provided in connection with your annual audit of the financial statements of the Action for Conflict Resolution project on Engaging Youth in Democratic Process in Bentiu, Unity State, South Sudan for the purpose of expressing an opinion as to whether the financial statements have been prepared, in all material respects, in accordance with the Action for Conflict Resolution's accounting policies and the instruction of Norwegian People's Aid (NPA).

We confirm that:

We have fulfilled our responsibilities for the preparation of the annual financial statements in accordance with the Action for Conflict Resolution's accounting policies and the provisions of the instruction of Norwegian People's Aid (NPA) and all the associated donor agreements thereon.

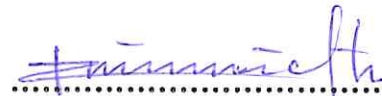
- 1 Significant assumptions used by us in making accounting estimates are reasonable.
- 2 All events subsequent to the date of the annual project financial statements have been adjusted or disclosed.
- 3 We have made available to your representatives all books of account and supporting documentation, and all minutes of the board of Directors and management meetings.
- 4 We have provided you with:

- Access to all information of which we are aware that is relevant to the preparation of the annual project financial statements, such as grant contracts, records, documentation and other matters;
 - Additional information that you have requested from us for the purpose of the audit; and
 - Unrestricted access to persons within Action for Conflict Resolution (ACR) from whom you determined it necessary to obtain audit evidence;
- 5 All transactions have been recorded in the accounting records and are reflected in the annual project financial statements;
 - 6 We have disclosed to you the results of our assessment of the risk that the annual project financial statements may be materially misstated as a result of fraud;
 - 7 We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves: management; employees who have significant roles in internal control; or others where the fraud could have a material effect on the financial statements;
 - 8 We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the annual financial statements communicated by employees, former employees, analysts, regulators or others;
 - 9 We have disclosed to you all known instances of non-compliance or suspected non-compliance with donor agreements, laws and regulations whose effects should be considered when preparing annual financial statements;
 - 10 The financial periods reported in the annual project financial statements are agreed with the ACR donor (NPA).
 - 11 There are no uncorrected financial statement misstatements.
 - 12 We confirm that there are no transactions with related parties that are material to the financial statements.
 - 13 To the best of our knowledge, there are no instances where any officer or employee of the organisation has an interest in an entity with which the organisation does business that would be considered a 'conflict of interest'. Such an interest would be contrary to ACR policy.
 - 14 We are not aware of any additional claims that have been or are expected to be received.


15 We are not aware of any corrupt or illegal activities that have or are expected to occur.

16 To the best of our knowledge, there are no unasserted claims or assessments with respect to the Projects that carry a probability of assertion and must be disclosed.

Yours Sincerely,



Riek Tap Gai
Finance & Admin Officer



Mabany George C
Executive Director

C-4 Questionnaire

C. DETAILED QUESTIONNAIRE

1. GENERAL

1.1 Please confirm that no limitations were placed on the scope of your examination by management that would preclude you from conducting a full scope audit in accordance with the international audit instructions sent to you by us.

✓ Yes

Reason for no or not applicable:

1.2 Has the audit been performed in accordance with International Standards on Auditing (or auditing standards generally accepted in a designated country) covering the following areas:

(a) planning, controlling and recording;

(b) accounting systems;

(c) audit evidence;

(d) internal controls; and

(e) review of financial statements?

✓ Yes

Reason for no or not applicable.....

1.3 Did you obtain from project officials a management representation letter in respect of all significant matters where subjective management judgment was important?

✓ Yes

Reason for no or not applicable.....

1-4 Did you carry out the audit of the whole organisation, which the project is a part of? If no, please note the name of the auditor below.

✓ No

Reason for no or not applicable.....Only Audit NPA funded
Project.....

1.5 Did your audit include a study and evaluation of the entity's system of internal control?

✓ Yes

Reason for no or not applicable.....

1.6 In determining the nature, timing and extent of substantive tests of account balances, was reliance placed on the functioning of the system of internal control? If so, were compliance tests performed to test the function of the system of internal controls?

✓ Yes

Reason for no or not applicable.....

1.7 During your study and evaluation of the internal controls, were any material weaknesses in the system of internal controls identified?

If so, have all material weaknesses

- been considered in the design of your audit procedures?

- discussed with the management of the local project and reported to us as auditors of the parent project? Please attach copies of any communications with the client on internal control and other matters.

Not applicable

Reason for no or not applicable.....There were no material weaknesses noted.....

1.8 Did you specifically consider the requirements of the auditing standards being applied with respect to the risk of material misstatements in the financial statements resulting from fraud or error?

If so, were there any matters that were identified which were communicated to management? Please attach a copy of any communications with the client on fraud and error.

✓ No

Reason for no or not applicable.....Prior Year matters addressed by the management in the current year audit.....

1.9 During the course of your project audit did you identify any conditions or events that lead you to question whether the entity was complying with laws and regulations?

If so, were there any conditions or events that were identified that were discussed with management?

Please attach a copy of any communications with the client on noncompliance with laws and regulations.

✓ No

Reason for no or not applicable.....There were no Issues Identified.....

1.10 Did you carry out a review of events after the balance sheet date?

Did this confirm that no amendments were required to the financial statements, and in particular that the going concern basis was appropriate?



✓ Yes

Reason for no or not applicable.....

Please give the date up to which your review was carried out: 01 December to 20 December 2021

1.11 Are the financial statements /project financial reporting packages prepared in accordance with the relevant requirements of:

(a) Project audit engagement instructions?

✓ Yes

Reason for no or not applicable.....

1.12 Have all accounting policies necessary for a full understanding of the financial statements been disclosed?

✓ Yes

Reason for no or not applicable.....

1.13 Did you obtain letters from lawyers to obtain corroborative audit evidence that there is no litigation or claims pending against the organization which, if decided adversely, would have a material effect on the financial statements?

✓ No

Reason for no or not applicable.....There were no Litigations registered in the minutes of the board meetings and the management responses

1.14 Did you perform audit procedures to identify contingencies and post balance sheet events? If so, have they been appropriately accounted for and is the disclosure adequate?

✓ Yes

Reason for "not applicable":

1.15 Are you satisfied that you have been given all relevant information in respect of all contracts of a material nature that were effective during the period under review or could give rise to losses?

✓ Yes

Reason for no or not applicable.....

1.16 Have the relevant matters included in the minutes been appropriately reflected in the financial statements?

✓ Yes

Reason for no or not applicable.....

1.17 What material variations have there been in the following:



(a) actual results as compared with budget?

Please quote explanations you have received from local management

.....N/A.....

1.18 Were detailed audit programs prepared for the audit of all significant accounts?

✓ Yes

Reason for no or not applicable.....

1.19 Have all the working papers been reviewed by a person other than the person performing the work?

✓ Yes

Reason for no or not applicable.....

2 CASH AND CASH EQUIVALENTS

2.1 Did you obtain confirmation of all bank balances direct from the bank?

✓ Yes

Reason for no or not applicable.....

2.2 Have petty cash been counted/checked by yourselves?

✓ Yes

Reason for no

2.2 Have all reconciliations been checked by yourselves?

✓ Yes

Reason for no or not applicable.....

2.3 Are you satisfied as to the local paying-in arrangements by branches and the transfers there from to the head office bank account?

✓ Yes

Reason for no or not applicable.....

2.4 Are year-end bank balances or the cash in hand unusually large/small in relation to the normal balance?

✓ Yes

Reason for yes or not applicable.....

2.5 Are any bank balances blocked or restricted in any way?



✓ No

Reason for yes or not applicable.....

3 ACCOUNTS RECEIVABLE

3.1 Has there been a review of after date receipts?

✓ Yes

Reason for no or not applicable.....

3.2 Are any accounts received due after more than one year?

✓ NO

Reason for yes or not applicable.....There are no account dues after more than one year.....

4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

4.1 Did you satisfy yourselves regarding purchase cut-off at the year end?

✓ Yes

Reason for no or not applicable.....

4.2 Have satisfactory steps been taken to ensure that all liabilities have been included in the accounts?

✓ Yes

Reason for no or not applicable.....

4.3 At the balance sheet date, had the project any:

(a) significant purchase commitments for quantities in excess of requirements or at prices in excess of market value at that date?

✓ Yes

Reason for yes or not applicable.....

4.4 Is there adequate disclosure in the accounts of the nature and amount of unusual and/or substantial provisions?

Yes

Reason for "not applicable":

6 INVENTORIES/ASSETS

6.1 Are you satisfied as to the existence of the assets according to sub sheet?

Yes



Reason for no or not applicable.....

6.2 Do you have a register showing the balance as of 1.1.2021, movements in the period and balance as of 31.12.2021?

Yes

Reason for no or not applicable.....

7 INFORMATION ON POLICIES/PROCEDURES/SYSTEMS

7.1. Have you seen the organisation's policy/procedures regarding:

(a) Procurement

Yes

Reason for no or not applicable.....

(b) Fraud and corruption prevention

Yes

Reason for no or not applicable.....

(c) Vehicle use

Yes

Reason for no or not applicable.....

7.2 Does the organisation have a stock control system?

Yes

Reason for no or not applicable.....

7.3 Does the organisation have a comprehensive annual budget process?

Yes

Reason for no or not applicable.....

7.4 Does the organisation carry out any consolidated audits?

No

Reason for no or not applicable.....

7.5 State the accounting system used by the organisation

.....Quikbook.....

7.6 State what external audits are annually carried out by the organisation

.....None.....



Component engagement partner's name..... Peter Mangang CPA.
Component auditor's firm and address..... STC Building 3rd floor, Juba South Sudan
Date..... 21/December/2021

