



EDGE AFRICA
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Certified Public Accountants & Financial Advisors
"Tested & Trusted for prosperity"

**PROJECT FINANCIAL AUDIT REPORT FOR ACTION FOR
CONFLICT RESOLUTION (ACR) FOR THE PERIOD
STARTING 10TH JULY TO 31ST DECEMBER 2021**



**AUDITED BY EDGE AFRICA CONSULTING
JUBA, SOUTH SUDAN.
FEBRUARY 2022**

CONSULTANCY

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ACTION FOR CONFLICT RESOLUTION FINANCIAL AUDIT FOR ACCESS TO BASIC
EDUCATION FOR CHILDREN, ADOLESCENTS AND YOUTHS OF BENTIU IDPS/POC,
RUBKONA, BENTIU TOWN, GUIT AND MAYOM COUNTIES IN UNITY STATE FUNDED
BY UNICEF

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ACRONYMS AND ABBREVIATIONS

IESBA	International Ethics Standard Board for Accountants
IFAC	International Federation of Accountants
BOSS	Bank of South Sudan
ISA	International Standard on Auditing
ISRS	International Standard on Related Services
ACR	Action for Conflict resolution
SSP	South Sudanese Pounds
USD	United States Dollars
PIT	Personal Income Tax
NSIF	National Social Insurance Fund
NRA	National Revenue Authority
POC	Protection of Civilians

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. Teresa Nyuot Keah | Member |

BANKERS:

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

REGISTERED OFFICE:

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1. INTRODUCTION

1.1 Background of the Implementing Partner

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 Background of the Donor

United Nations Children's Fund (UNICEF) is mandated by the United Nations General Assembly to advocate for the protection of children's rights, to help meet their basic needs and to expand their opportunities to reach their full potential. It is guided by the Convention on the Rights of the Child and strives to establish children's rights as enduring ethical principles and international standards of behaviour towards children.

UNICEF has been operational in South Sudan since 1989, initially under Operation Lifeline Sudan (OLS), an emergency programme unique in the history of humanitarian relief, which assisted the then Sudan's affected population from 1989 to 2005. Following the creation of the new Republic of South Sudan, UNICEF was established as a Country Office. UNICEF South Sudan works in close partnership with the government and partners at national, state and community level.

UNICEF in South Sudan receives funds from donors, for which they are accountable and allocates these funds to programmes based on the country's Public Service Reform Program (PSRP) and United Nations Development Assistance Framework (UNDAF). Implementation of these programmes is entrusted in the government and non-governmental Implementing Partners (IPs) to undertake and manage UNICEF supported projects/annual work plans (AWPs). The IPs are responsible for the use of all UNICEF resources in accordance with the agreed work-plans and for the entirety of UN resources under their management.

Pursuant to the UN General Assembly Resolution 56/201 on the triennial policy review of operational activities for development of the United Nations System, a number of UN agencies, including UNICEF, adopted a common operational framework for transferring cash to Government and Non- Government Implementing Partners (IPs). The implementation of this harmonized approach referred to as Harmonised Approach to Cash Transfers (HACT) significantly reduces transaction costs and lessen the burden that the multiplicity of UN procedures and rules creates for its partners

1.3 Project Background

The main project objectives and activities were:

- 1.3.1 Conduct back to learning (BTL) campaign with a special slogan, “children are the seeds of the Nation, give them chance to go back to school in Mayom, Guit and Rubkona County
- 1.3.2 Maintenance/renovation of the existing temporarily learning spaces (TLS) and Setting up TLSs
- 1.3.3 Distribution of essential teaching and learning materials
- 1.3.4 Capacity Development to teachers and PTAs/SMCs
- 1.3.5 Community Engagement, visibility and Covid-19 Messages: Printing of 220 T-shirts, 150 Flyers and 3 Banners for awareness raising and dissemination on the importance of education
- 1.3.6 Disseminate integrated Covid-19 Messages and establishment of handwashing facilities

1.4 Audit objectives

Edge Africa Consulting hereinafter referred as, “EAC or the firm”, was appointed by Action for Conflict Resolution (ACR) to carry out a financial audit of its activities in Bentiu Unity State for the period started 10th July 2021 to 31st December 2021 as per the term of reference (ToR).

The specific objectives of the audit were:

- The audit should be performed in accordance with current IFAC standards, and;
- The audit should be performed in accordance with the International Standard on Auditing (ISA).

The audit was carried out in Action for Conflict Resolution head office and did not include visits to the field sit

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

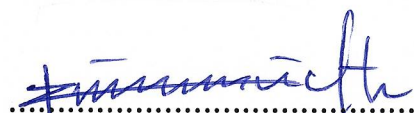
Action for Conflict Resolution management is responsible for preparation and fair presentation of the financial statements for the period started 10th July 2021 to 31st December 2021.

Those charged with governance are responsible and accept responsibility for the financial statements, which have been prepared using appropriate accounting policies in conformity with the Program Document (PD) from UNICEF South Sudan. Management also accepts the responsibility for safeguarding the assets of the project against fraud and other irregularities. Action for Conflict Resolution management is of the opinion that the income and expenditure statement gives a true and fair view of the state of the financial affairs of the grant and of its operating results.

Action for Conflict Resolution management accepts responsibility for the maintenance of accounting records, which may be relied upon in the preparation of the income and expenditure statement, as well as adequate systems of internal controls. Nothing has come to the attention of Action for Conflict Resolution management to indicate that any breakdown in the functioning of these controls, resulting in loss of country office funds has occurred during the period.

Management accepts the responsibility that the UNICEF funds have been expended in accordance with the intended purposes as specified in the Program Document #SSD/PCA2021714.

Action for Conflict Resolution management acknowledges that the independent audit of the financial statements regarding the project does not relieve them of their responsibilities approved the financial statements on...20th/02/.....2022 and signed on its behalf by:



Riek Tap Gai
Finance & Admin Officer





Mabany George C
Executive Director



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3. INDEPENDENT AUDITOR'S REPORT ON PROJECT FINANCIAL STATEMENTS FOR ACTION FOR CONFLICT RESOLUTION (ACR) ON PD #SSD/PCA2021714

Opinion (Unqualified)

We have audited the accompanying project financial statements for the period 10.07.2021 – 31.12.2021 showing costs incurred of **118,638 USD**

In our opinion, the project financial statements for the period 10.07.2021 – 31.12.2021 are prepared, in all material respects, in accordance with the financial reporting provisions of Action for Conflict Resolution and the back donor requirement.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs) and, as requested, we performed the additional procedures detailed in the audit instructions Issued by Action for Conflict Resolution. Our responsibilities under those standards and requirements are further described in the Auditor's responsibilities for the audit of the project financial statements section of this auditor's report. We are independent of the Organisation in accordance with the International Ethics Standards Board of Accountants' Code of Ethics for Professional Accountants (IESBA Code), 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 regarding basis of accounting

We point out that the specific purpose of the project financial statements is to comply with the financial reporting provisions of ACR and the donor. As a result, the project financial statements may not be suitable for another purpose. These circumstances have not caused us to modify our opinion.

Other matter

In accordance with the financial reporting provisions of the donor, Action for Conflict Resolution has disclosed budget figures approved by the donor as comparative figures. These budget figures have been subjected to audit.

Management's responsibilities for the project financial statements

Management is responsible for the preparation of project financial statements in accordance with the financial reporting provisions of ACR and the donor, and for such internal control as Management determines is necessary to enable the preparation of project financial statements that are free from



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material misstatement, whether due to fraud or error.

Auditor's responsibilities for the audit of the project financial statements

Our objectives are to obtain reasonable assurance about whether the project financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with 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 the aggregate, they could reasonably be expected to influence the economic decisions of financial statement users taken on the basis of these project financial statements.

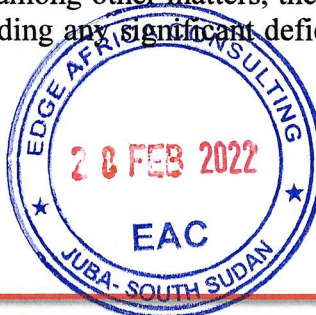
As part of an audit conducted in accordance with ISAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the project financial statements, whether due to fraud or error, 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 Organisation's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Evaluate the overall presentation, structure and content of the project financial statements, including the disclosures in the notes, and whether the project financial statements represent the underlying transactions and events in accordance with the accounting provisions of Action for Conflict Resolution.

We communicate with Management 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.

STEPHEN DUOL JOK
CERTIFIED PUBLIC ACCOUNTANT
JUBA SOUTH SUDAN
+211 920 811 899 992

Juba, South Sudan on 28th February, 2022
Edge Africa Consulting
CPA, Stephen Duol Jok,
Engagement Partner.



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UNICEF

4. FINANCIAL STATEMENTS

4.1 ACTION FOR CONFLICT RESOLUTION STATEMENT OF INCOME AND EXPENDITURE

FINANCIAL STATEMENTS		2021
Code	Description	
		USD
	Fund Received From Unicef	<u>118,638</u>
		118,638
	Expenditures	
1.1	Direct Staff Costs	25,320
1.2	Disseminate Integrated Covid and Establishment Handwashing facilities	1,200
1.3	BTL - Bact to Learning Compaigns for increase enrollment	13,370
1.4	Distribute Teaching and Learning Material	31,436
1.5	Maintenance/Renovation of Temporary Learning spaces	20,600
2.1	Orientation of Teachers,PTA and Education Official	5,492
3.1	Capacity building of Teachers and PTA	2,000
4.1	Programme security risk management	5,400
5.1	Effective and Efficient Programme Management	6,200
5.2	Operational Cost	3,380
5.3	Monitoring and Evaluation traveling Costs	4,240
	Total Expense	<u>118,638</u>
	Bal c/f	<u>0</u>



Riek Tap Gai
Finance & Admin Officer





Mabany George C
Executive Director

4.2 STATEMENT OF ACCOUNTING POLICIES FOR THE PERIOD 10TH JULY 2021 TO 31 DECEMBER 2021

4.2.1 GENERAL INFORMATION

I. Organization's profile and principal activities

Action for Conflict Resolution's main objective 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

II. Currency

The financial statements derived from United State Dollars and South Sudanese Pound and are presented in United State Dollars.

4.2.2 SUMMARY OF PRINCIPAL ACCOUNTING POLICIES

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to the period presented, unless otherwise stated.

4.2.2.1 Basis of preparation and presentation

The statement of Income and Expenditure is prepared on the historical cost and cash basis and in accordance the financial reporting provisions of the Action for Conflict Resolution.

4.2.2.2 Transfers from the UNICEF

Transfers, donations and grants are not accrued, but are brought into account when received. The date of transaction for the purpose of recognizing foreign currency denominated receipts is the date of receipt. Thus, the reporting currency equivalent of foreign currency denominated direct transfers, donations and grants is based on the exchange rates ruling on the respective dates of receipt.

4.2.2.3 Expenditures

Expenditure is recognized and recorded on cash basis

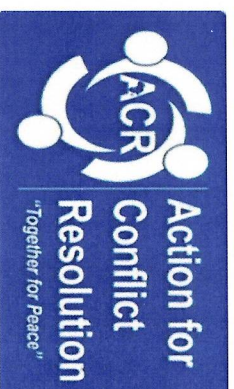
4.2.2.4 Property and equipment

Property and equipment are expensed at the time of acquisition.

ACTION FOR CONFLICT RESOLUTION FINANCIAL AUDIT FOR ACCESS TO BASIC EDUCATION FOR CHILDREN, ADOLESCENTS AND YOUTHS OF BENTU IDPs/POC, RUBKONA, BENTU TOWN, GUT AND MAYOM COUNTIES IN UNITY STATE FUNDED BY UNICEF

5. ANNEXES

Annex 1. ACR statement of affairs as at 31st December 2021



Section D: Expenditure Report

Project Code and Title:

Access to basic education for the children, adolescents and youth of Bentu IDPs/POC, Bentu town, Gut and Mayom Counties in Unity State.

Name of Implementing Partner:

Action for Conflict Resolution-ACR

Disbursement period beginning date:

09/1/2021

Disbursement period end date:

02/2/2022

Currency:

USD (\$)

Date	Payee	Description	Voucher No	Amount
		Access to Protective Basic Education By 2021, Strengthen delivery of Protective quality basic education to Children and adolescents youth in humanitarian situation including Marginalized Children at Community Level.	Voucher No	Amount
September 30,2021	Anyanzo Innocent	Salary Education Manager - September 30,2021	041	\$1,200.00
September 30,2021	Chakuothe Peter Raan	Salary Education Program Officer - September 30,2021	042	\$750.00
September 30,2021	Joseph Batheng Khan	Salary Education Program Officer - September 30,2021	044	\$750.00
September 30,2021	Angelina Nyawar Yak	Salary Education Program Officer - September 30,2021	043	\$750.00
September 30,2021	Jieh Ruach Jany	Salary BTL-Education Officer- September 30,2021	045	\$480.00
September 30,2021	Magai Matuel JokJok	Salary BTL-Education Officer- September 30,2021	047	\$480.00
September 30,2021	Regina Nyawargak William	Salary BTL-Education Officer- September 30,2021	048	\$480.00

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STATE FUNDED BY UNICEF

September 30,2021	Kuol Dak Peter	Salary BTL-Education Officer- September 30,2021	046		\$480.00
September 30,2021	Raan Biel Dang	Salary BTL-Education Officer- September 30,2021	049		\$480.00
September 30,2021	Gatkuoth Weil	Salary BTL-Education Officer- September 30,2021	037		\$480.00
October 31,2021	Anyanzo Innocent	Salary Education Manager - October 31,2021	041		\$1,200.00
October 31,2021	Chakuoth Peter Raan	Salary Education Program Officer - October 31,2021	042		\$750.00
October 31,2021	Joseph Batheng Khan	Salary Education Program Officer - October 31,2021	044		\$750.00
October 31,2021	Angelina Nyawar Yak	Salary Education Program Officer - October 31,2021	043		\$750.00
October 31,2021	Jieh Ruach Jany	Salary BTL-Education Officer- October 31,2021	045		\$480.00
October 31,2021	Magai Matuel JokJok	Salary BTL-Education Officer- October 31,2021	047		\$480.00
October 31,2021	Regina Nyawargak William	Salary BTL-Education Officer- October 31,2021	048		\$480.00
October 31,2021	Kuol Dak Peter	Salary BTL-Education Officer- October 31,2021	046		\$480.00
October 31,2021	Raan Biel Dang	Salary BTL-Education Officer- October 31,2021	049		\$480.00
October 31,2021	Gatkuoth Weil	Salary BTL-Education Officer- October 31,2021	037		\$480.00
November 30,2021	Anyanzo Innocent	Salary Education Manager - November 30,2021	041		\$1,200.00
November 30,2021	Chakuoth Peter Raan	Salary Education Program Officer - November 30,2021	042		\$750.00
November 30,2021	Joseph Batheng Khan	Salary Education Program Officer - November 30,2021	044		\$750.00
November 30,2021	Angelina Nyawar Yak	Salary Education Program Officer - November 30,2021	043		\$750.00
November 30,2021	Jieh Ruach Jany	Salary BTL-Education Officer- November 30,2021	045		\$480.00
November 30,2021	Magai Matuel JokJok	Salary BTL-Education Officer- November 30,2021	047		\$480.00
November 30,2021	Regina Nyawargak William	Salary BTL-Education Officer- November 30,2021	048		\$480.00
November 30,2021	Kuol Dak Peter	Salary BTL-Education Officer- November 30,2021	046		\$480.00
November 30,2021	Raan Biel Dang	Salary BTL-Education Officer- November 30,2021	049		\$480.00
November 30,2021	Gatkuoth Weil	Salary BTL-Education Officer- November 30,2021	036		\$480.00
December 31,2021	Anyanzo Innocent	Salary Education Manager - December 31,2021	041		\$1,200.00
December 31,2021	Chakuoth Peter Raan	Salary Education Program Officer - December 31,2021	042		\$750.00

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STATE FUNDED BY UNICEF**

December 31,2021	Joseph Batheng Khan	Salary Education Program Officer - December 31,2021	044		\$750.00
December 31,2021	Angelina Nyawar Yak	Salary Education Program Officer - December 31,2021	043		\$750.00
December 31,2021	Jieh Ruach Jany	Salary BTL-Education Officer- December 31,2021	045		\$480.00
December 31,2021	Magai Matuel JokJok	Salary BTL-Education Officer- December 31,2021	047		\$480.00
December 31,2021	Regina Nyawargak William	Salary BTL-Education Officer- December 31,2021	048		\$480.00
December 31,2021	Kuol Dak Peter	Salary BTL-Education Officer- December 31,2021	046		\$480.00
December 31,2021	Raan Biel Dang	Salary BTL-Education Officer- December 31,2021	049		\$480.00
December 31,2021	Gatkuoth Weil	Salary BTL-Education Officer- December 31,2021	037		\$480.00
		Sub - Total			\$25,320.00
Date	Payee	Disseminate Intergrated COVID-19 Messages and Establishment of Handwashing Facility	Voucher No		Amount
November 25,2021	Joshii Printers & Trading	Banners Printing and Branding	157		\$1,200.00
		Sub - Total			\$1,200.00
Date	Payee	BTL - Back to Learning Campaign For Increased enrollment	Voucher No		Amount
December 02,2021	ABDALLA TEIB SHOP	Rubkona BTL - back to learning Campaign	173		\$2,140.00
Oct 28,2021	Mary Nyakuoth Lam	Mayom BTL - back to learning Campaign	171		\$2,140.00
Nov 30,2021	ABDALLA TEIB SHOP	Guit BTL - back to learning Campaign	172		\$2,140.00
Oct 16,2021	Kondial FM	media Radio talkshaw for BTL Campaign to School Pupils	192		\$3,200.00
Oct 18,2021	Banana Graphics	Printing T-Shirts for back to Learning Campaign (Visibility)	156		\$1,710.00
Oct 12,2021	Banana Graphics	Printing T-Shirts for back to Learning Campaign (Visibility)	155		\$2,040.00
		Sub - Total			\$13,370.00

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Date	Payee	Distribute Teaching and Learning Materials (EIEs)	Voucher No	Amount
June 04,2021	James Tot Beliew	Transportation and distribution of Scholastic material (Hire of vehicles and boats)	184	\$8,000.00
June 26,2021	James Tot Beliew	Loading and Offloading of supplies	185	\$9,060.00
May 05,2021	James Tot Beliew	Transportation of matric ton Textbooks (Car hiring)	186	\$5,976.00
July 15,2021	Porters	Loading and Offloading of textbooks	181	\$6,000.00
May 04,2021	School Inspectors	School inspectors (from state ministry of General Education and instructions)	183	\$2,400.00
		Sub - Total		\$31,436.00
Date	Payee	Maintenance /Renovations of Temporary Learning Spaces (Bentiu IDP- Upper Nile & Unity Primary Schools)	Voucher No	Amount
October 08,2021	UNI BROTHER CONSTR	Payment for Labour cost	160	\$1,750.00
October 27,2021	Mogga Moses Mulu	Payment for Labour cost	162	\$1,750.00
August 08,2021	UNI BROTHER CONSTR	Purchase of buildings Materials for renovations	154	\$7,348.00
October 08,2021	Rubknona Construction ltd	Purchase of buildings Materials for renovations	164	\$3,122.00
Dec 11,2021	Josphi Printers & trading	Establsh of fabrication Metalic handwashing facility for Covid-19	161	\$6,630.00
		Sub - Total		\$20,600.00
Date	Payee	Improved Quality of Education through enhanced Literacy and numeracy Skills and Life skills and Building resilience of Flood and Conflict affected Children and Youth,within the context of the Covid-19 Pandemic	Voucher No	Amount
December 20,2021	Civil Engagement Center	Refreshment for teachers Orientation,PTA and Education Official in Rubknona	165	\$1,300.00

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December 22,2021	Civil Engagement Center	Refreshment for teachers Orientation,PTA and Education Official in Guit	166	\$1,300.00
November 30,2021	Kaljak Modern Restaurant	Refreshment for Teacher Orientation,PTA and Education Official in Mayom	167	\$1,300.00
December 20,2021	Civil Engagement Center	Hall hire for Training of Teachers Orientation, PTA and Education Official in Rubkrona and Guit	190	\$400.00
November 20,2021	LAZIM	Stationeries	187	\$194.00
December 13,2021	LAZIM	Stationeries	158	\$279.00
November 03,2021	Banana Graphics	Stationeries	163	\$719.00
		Sub - Total		\$5,492.00
Date	Payee	Improved Resilience Capacity among Children by Linking education with Child Protection services and psychosocial support, including Survival of gender-based Violence, age 7-18 years	Voucher No	Amount
September 03,2021	PEACE NOTES	Refreshment for Training Teacher and PTAs	170	\$500.00
September 01,2021	Musa Company	Refreshment for Training Teacher and PTAs	169	\$500.00
August 14,2021	ANDREW BADENG	Refreshment for Training Teacher and PTAs in Mayom	168	\$500.00
September 01,2021	Civil Engagement Center	Hall hire for Training of PTA	188	\$500.00
		Sub - Total		\$2,000.00
Date	Payee	Programme Security risk Management	risk	Amount
November 25,2021	Anyanzo Innocent	Security Management Training for Field staff, Refreshment and Incentive(Juba)	195	\$700.00
November 20,2021	Peter Didok Both	Security Management Training for Field staff, Refreshment and Incentive(Bentu)	193	\$2,400.00
November 21,2021	Sudan Chuol & Deng Bol	Safety and security Associate, Incentive for facilitation four days	194	\$2,300.00
		Sub - Total		\$5,400.00

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STATE FUNDED BY UNICEF**

Date	Payee	Effective and Efficient Programme Management	Voucher No	Amount
September 30,2021	Mabany George C	Salary Executive Director- September 30,2021	01	\$300.00
September 30,2021	Riek Tap Gai	Salary Finance Manager- September 30,2021	038	\$500.00
September 30,2021	Ditdok Peter Both	Salary Logistic & Procurement Officer September 30,2021	036	\$500.00
September 30,2021	John Chuol Koang	Salary Guard 1- September 30,2021	050	\$125.00
September 30,2021	Benjimen Lual Chan	Salary Guard 2- September 30,2021	051	\$125.00
October 31,2021	Mabany George C	Salary Executive Director- October 31,2021	01	\$300.00
October 31,2021	Riek Tap Gai	Salary Finance Manager- October 31,2021	038	\$500.00
October 31,2021	Ditdok Peter Both	Salary Logistic & Procurement Officer October 31,2021	036	\$500.00
October 31,2021	John Chuol Koang	Salary Guard 1- October 31,2021	050	\$125.00
October 31,2021	Benjimen Lual Chan	Salary Guard 2- October 31,2021	051	\$125.00
November 30,2021	Mabany George C	Salary Executive Director- November 30,2021	01	\$300.00
November 30,2021	Riek Tap Gai	Salary Finance Manager- November 30,2021	038	\$500.00
November 30,2021	Ditdok Peter Both	Salary Logistic & Procurement Officer November 30,2021	036	\$500.00
November 30,2021	John Chuol Koang	Salary Guard 1- November 30,2021	050	\$125.00
November 30,2021	Benjimen Lual Chan	Salary Guard 2- November 30,2021	051	\$125.00
December 31,2021	Mabany George C	Salary Executive Director- December 31,2021	01	\$300.00
December 31,2021	Riek Tap Gai	Salary Finance Manager- December 31,2021	038	\$500.00
December 31,2021	Ditdok Peter Both	Salary Logistic & Procurement Officer -December 31,2021	036	\$500.00
December 31,2021	John Chuol Koang	Salary Guard 1- December 31,2021	050	\$125.00
December 31,2021	Benjimen Lual Chan	Salary Guard 2- December 31,2021	051	\$125.00
		Sub - Total		\$6,200.00
	Payee	Standard activity: Operational Costs Pro-rated to their contribution to the Programme (Office Space,equipment,Offices Supplies Maintenance)		
December 15,2021	IOM	ACR Office Rent in Bentiu Log base	159	\$1,200.00

**ACTION FOR CONFLICT RESOLUTION FINANCIAL AUDIT FOR ACCESS TO BASIC EDUCATION FOR CHILDREN,
ADOLESCENTS AND YOUTHS OF BENTU IDPS/POC, RUBKONA, BENTU TOWN, GUIT AND MAYOM COUNTIES IN UNITY
STATE FUNDED BY UNICEF**

September 21,2021	Dish Net Africa	ACR Field Office,Internet Service bill paid	153	\$1,200.00
June 04,2021	Peace Notes	Fuel for Generator and Fuel vehicle	175	\$72.00
July 20,2021	Peace Notes	Fuel for Generator and Fuel vehicle	178	\$72.00
Aug 14,2021	Peace Notes	Fuel for Generator and Fuel vehicle	174	\$48.00
Sept 14,2021	Peace Notes	Fuel for Generator and Fuel vehicle	177	\$251.00
Oct 04,2021	Peace Notes	Fuel for Generator and Fuel vehicle	176	\$157.00
April 16,2021	Matut Koang	buy Airtime for Communication and Mobilization	189	\$380.00
		Sub - Total		\$3,380.00
Date	Payee	Standard activity:Planning,Monitoring, evaluation and Communication(2) Pro-related to their contribution to the Programme (Venue, Travel)	Voucher No	Amount
September 30,2021	Kayodi Patricia Kayodi	Salary M & E Officer- Semptember 30,2021	039	\$500.00
October 31,2021	Kayodi Patricia Kayodi	Salary M & E Officer- October 31,2021	039	\$500.00
November 30,2021	Kayodi Patricia Kayodi	Salary M & E Officer- October 30,2021	039	\$500.00
December 31,2021	Kayodi Patricia Kayodi	Salary M & E Officer- December 31,2021	039	\$500.00
March 27,2021	Civil Engagement Center	Joint Monitoring and Evaluation of the Project Ticket	179	\$720.00
March 27,2021	Civil Engagement Center	Joint Monitoring and Evaluation of the Project Ticket	180	\$720.00
June 20,2021	Gabriel Thiey & Lam John	DSA For field travels	196	\$400.00
February 22,2022	Edge Africa Consulting	Audit fees	197	\$400.00
		Sub - Total		\$4,240.00
		Grant Total		\$118,638.00

ACTION FOR CONFLICT RESOLUTION FINANCIAL AUDIT FOR ACCESS TO BASIC EDUCATION FOR CHILDREN,
ADOLESCENTS AND YOUTHS OF BENTU IDPS/POC, RUBKONA, BENTU TOWN, GUT AND MAYOM COUNTIES IN UNITY
STATE FUNDED BY UNICEF

Signed on behalf of ACR-South Sudan:

(signature of Authorised Designated Representative and stamp)

Name:

Mabany bage

Title:

Executive Director

Date:

20/02/2022



Name:

Riek Tar Gau

Title:

Finance Manager

Date:

20/02/2022

Item Description	Total Amount	Percentage
Total Amount Received	\$118,638.00	
Total Expenditure	\$118,638.00	100%
Balance at hand/Bank	\$0.00	0%



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MANAGEMENT LETTER

FOR

**ACTION FOR CONFLICT RESOLUTION PROJECT FINANCIAL AUDIT REPORT –
#SSD/PCA2021714**

FOR FINANCIAL YEAR ENDED 31ST DECEMBER 2021

CONSULTANCY

EDGE AFRICA CONSULTING
HAI KUWAIT RESIDENTIAL AREA,
JUBA, SOUTH SUDAN
CELL: +211-920-744-333/+211-929-501-922
EMAIL: edgeafricaconsulting@gmail.com

Management Letter

**For the year ended
31 December 2021**

**The Executive Director,
Action for Conflict Resolution,
Hai Kuwait Plot #1693K,
Juba, South Sudan.**

We have audited the financial statements of Access to basic education for the children, adolescents and youth of Bentiu IDPs/POC, Bentiu town, Guit and Mayom Counties in Unity State project for the financial period ended 31 December 2021 and issued our opinion on them dated 28 February 2022.

We conducted our audit in accordance with International Standard on Auditing (ISA) 800/805, *"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.

Action for Conflict Resolution management is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with the project financial reporting obligations. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected.

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. We have been required to assess and report whether Action for Conflict Resolution (ACR) has adequate mechanism and systems in place relating to the following matters:

- Existence, adequacy and effectiveness of the Internal Control System (ICS).
- Conformity with the project objectives and adherence to the contractual framework and program document.
- Project activities have been conducted cost-effectively and with financial efficiency.



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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.

In order to form auditor's opinion over the objectives mentioned above, we administered a detailed technical review on organizational background and project financial documents as provided to us to assess the **"existence, adequacy and effectiveness of the internal control system, conformity with the project objectives and contractual conditions, and project activities carried out cost effectively and with financial efficiency"**. During our audit engagement, we reviewed each of the supportive documents listed in our audit samples.

We noted that there was deficiency in internal control; these includes:

- There was no single source justification on items procured at the project site

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

We would like to thank the management and staff of the Action for Conflict Resolution for their assistance and co-operation during our audit engagement and in the course of finalising the Audit Report.



CPA Stephen Duol Jok
For and on behalf of Edge, Juba, South Sudan
.....2022





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Audit Findings and Recommendation

During the planning and executing of our audit work, we conducted validation process to ensure whether the existence, adequacy and effectiveness of the internal controls, conformity to the project objectives and contractual conditions, and economical conduct of business and effective use of financial resources was applied during the programme/project operation. Based on our observance and transactions validation, we did not find certain deficiency involving internal control over the financial management, non-compliance with project objectives and agreements, and non-adherence to cost-effectiveness and financial efficiency during the project implementation.

We consider these deficiencies as per the standards, policies, and procedures established by the donor and the minimum standards set by the Action for Conflict Resolution (ACR) requires management attention to eliminate such deficiencies in the due course of time.

Audit Finding Ref. Nr.	Audit Findings	Auditor's Recommendation	Management Response
001	Instances of field single sourced supplies that do not have signed single source document	All procurement procedures to be adhered to as stipulated in ACR Logistic Manual	Some of the instances of insufficient documentation were caused by in accessibility and lack of suppliers in the field. Going forward all procurement procedures shall be followed.

There are no further findings and recommendations, which resulted from our audit work and consultations with various parties involved, our recommendations are submitted to assist the programme/project management in improving the effectiveness of the project operation, fulfilment of the project objectives and contractual conditions, and implementing programme/project in the most cost-effective and cost-efficient manner.