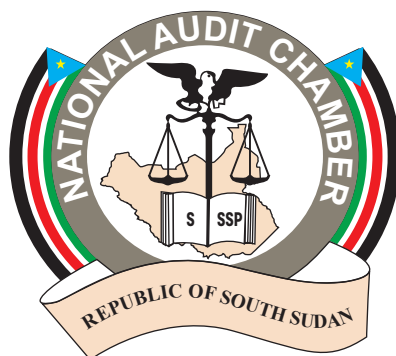


**NATIONAL AUDIT CHAMBER OF
THE REPUBLIC OF SOUTH SUDAN**



ANNUAL AUDIT PLAN

2023/2024

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Acronyms

AfDB:	African Development Bank
AFROSAI-E:	African Organisation of English-Speaking Supreme Audit Institutions
BOSS:	Bank of South Sudan
CAM:	Compliance Audit Manual
EAC:	East African Community
FAM:	Financial Audit Manual
GOSS:	Government of South Sudan
ICT:	Information Communication Technology
IDI:	INTOSAI Development Initiative
IFRS:	International Financial Reporting Standards
IMF:	International Monetary Fund
INTOSAI:	International Organisation of Supreme Audit Institutions.
IPSAS:	International Public Sector Accounting Standards
ISSAIs:	International Standards of Supreme Audit Institutions.
MDA:	Ministries, Departments and Agencies
NAC:	National Audit Chamber.
ORA:	Overall Risk Assessment
PAM:	Performance Audit Manual
QA:	Quality Assurance
QC:	Quality Control
QMS:	Quality Management System
RCF:	Rapid Credit Facility
RSS:	Republic of South Sudan
SSACA:	Southern Sudan Audit Chamber Act 2011
WB:	The World Bank

Foreword by the Auditor-General



The National Audit Chamber as a Supreme Audit Institution has the statutory function to conduct financial, compliance, performance and specialised audits, investigations and other audits as provided for by the Southern Sudan Audit Chamber Act, 2011.

In meeting our mandate, we have worked diligently, and I appreciate the hard work and commitment of the staff of the NAC amidst the operational challenges the office is facing because of the economic hardships of the country. Our continuous effort to provide oversight of public funds and promote accountability is greatly acknowledged.

The focus for this annual overall audit plan of 2023-2024 is to improve and strengthen our performance by carrying out various types of audits and reporting timely to the President and Transitional National Assembly. For financial and compliance audits, we have adopted the sectoral approach since the 2017 audit plan, and its emphasis is to bring up to date most of the Ministries, Department and Agencies (MDA) by reducing the statutory audit backlogs and continuously improving the quality of audit by implementing International Standards of Supreme Audit Institutions (ISSAIs). We all understand that citizens want assurance that public resources are being managed and utilised effectively. Citizens are also looking for high standards of public sector conduct in line with good governance. Consequently, in addition to financial audits, we are prioritising our work with the public sector to emphasise improving delivery of services and ensuring that resources are well spent and accounted for. As a result, the Office has planned to carry out compliance audits on specific subject matters across selected Ministries, Departments and Agencies (MDAs) and performance audits in three entities. An audit on the utilization of the disbursements to the Government of South Sudan under the Food Shock Window of the IMF Rapid Credit Facility will also be conducted.

As part of our analytical work, we have prioritized the audit activities and allocated the limited resources based on the assumption that the funding of the Office will improve and the good will of development partners in supporting the Office will continue as expected.

The 2023-2024 Audit Plan will also push forward the peer-to-peer Programme being a cooperation between NAC/IDI/AFROSAI-E/OAG-K with the support of the Norwegian Embassy in Juba whose expected outcomes are:

1. Relevant and enhanced financial and compliance audit function in NAC.
2. Relevant and enhanced performance audit function in NAC.
3. Build core audit management and human resource systems in NAC.
4. Familiarize key stakeholders with NAC functions and how reports can be utilized.
5. NAC is updated with International Auditing Standards and best practice.
6. NAC's capacity development is strategically managed and well-coordinated.

This Audit Plan outlines our commitments for this year and will provide a basis against which staff and office performance in the audit division will be assessed. However, the achievement of the outputs of the Plan will be greatly influenced by the availability of resources in terms of staff, time and funds. Therefore, I encourage every staff and all relevant stakeholders to embrace and support the implementation of this Plan.

I look forward to overseeing the successful implementation of this Plan.

Amb. Steven Kiona Wonda
Auditor General,
Republic of South Sudan

Introduction

Background

The Annual Overall Audit Plan 2023-2024 is aligned to the NAC Strategic Plan 2019-2024 and the Annual Overall Operational Plan 2023-2024. As provided under the Strategic Plan, NAC has identified five (5) Focus Areas. For each focus area, objectives have been set enabling operational direction and focus. Under Focus Area 2 – Enhancing the Impact and Quality of Audit Services, the ultimate objective is to build processes, skills and knowledge required for NAC to carry out its audit responsibilities and issue quality reports. The Plan sets out eight (8) prioritized strategic outputs for NAC:

1. Annual Financial and Compliance Audit report issued for Central Government including recommendations for compliance with key rules and regulations.
2. Audit reports covering the Central Bank and Local government - owned companies issued annually.
3. Audit reports covering the States and Local governments including recommendations for issuing of financial statements and compliance with key rules and regulations.
4. Performance audit reports issued for the main sectors.
5. Special audit reports of donor funded projects.
6. Investigative audit reports in selected areas.
7. Annual NAC Activity (Performance) report.
8. Annual seminar for the PAC presenting the main audit findings and status of previous year's recommendations

In the past year, NAC made the following achievements:

1. Audit of the IMF RCF I and II were completed and reports issued and publicized.
2. A performance audit on the construction of Juba-Rumbek Road was completed and report presented on the plenary of the Legislative Assembly.
3. Audit of the 2011-2014 consolidated financial statements of GOSS was completed and report issuing is underway.
4. The Chamber also conducted various investigative /special audits upon requests by various stakeholders including the Council of States, Prosecutor-General and the oil-producing states communities.
5. The Chamber also reviewed and finalized audits of public banks outsourced to private audit firms.

6. As Chair of the East Africa Audit Commission, the Chamber led the audit of the EAC Organs, Institutions and Projects.
7. The Chamber conducted a stakeholder workshop in April 2023 with Accounting Officers and Director-Generals of auditees' Finance and Administration Departments.
8. The Chamber also submitted various audit reports finalized in the past years to Parliament and held meetings with the Public Accounts Committee to discuss collaboration between the two Oversight Institutions.

The Annual Operational Plan 2023-2024 provides the expected outputs for the year, the activities to be undertaken and their costs as well as prioritized activities in view of budgetary constraints.

Audit Department

Under the guidance of the Auditor-General, the two Deputy Auditor-Generals will be responsible for the implementation of the Audit Plan and will be supported by the Directors of Audit. The staff strength of the Audit Division and the key roles for the implementation of the Plan are as follows:

Table 1 – Audit Department

Designation	Number of Staff	Key roles and responsibilities
Directors of Audit and Deputy Directors of Audit	8	Planning, directing, and evaluating the work plan at the Divisional level. Reviewing the work of supervisors as the third level reviewer.
Audit Managers (Supervisors)	9	Technical guidance, review and supervision of audits in line with the approved work plan under the general guidance of the Director of Audit Operations
Assistant Audit Managers	12	Implementation of the work plan and achievement of agreed targets at the sector / audit engagements.
Senior Audit Inspectors	12	Assisting in implementation of the work plan and achievement of agreed targets at the sector / audit engagements.
Audit Inspectors	28	Assisting in implementation of the work plan and achievement of agreed targets at the sector / audit engagements.
Assistant Audit Inspectors	25	Assisting in implementation of the work plan and achievement of agreed targets at the sector / audit engagements.
TOTAL	94	

Audit Population and Auditees in 2023/2024

The purpose of the Audit Plan is to identify entities that will be audited in the year out of those defined under Article 184 – 7 of the Transitional Constitution of the Republic of South Sudan, 2011 and Section 7(1)(a) of the Southern Sudan Audit Act, 2011. As at 30 June 2023, the total audit population comprised one-hundred and sixteen (116) Central Government entities (**Appendix I**) and two-hundred and four (204) State Government entities (**Appendix II**)

Table 2 – Summary of Audit Population

S/No	Level of Government	Type of Audit Entities	Total Audit Population (No of Entities/ Projects)	Planned with Available resources.			Variance
				Total Planned	Outsourced	In House	
1	Central Government	MDAs	79	20	0	20	59
		Public Banks and Public Commercial Banks	4	3	3	0	1
		Public Companies and Corporations	9	1	1	0	8
		Public Universities	9	5	0	5	4
		Donor-Funded Projects	15	15	15	0	0
2	States and Local Governments	States and Administrative Areas	13	5	0	5	8
		State Assemblies	13	5	0	5	8
		State Independent Commissions	78	0	0	0	78
		Counties	90	0	0	0	90

	City Councils	10	5	0	5	5
	Total	320	59	19	40	261

Based on available resources, fifty-nine (59) auditees ranked high-risk will be audited by NAC in the fiscal year 2023-2024. Nineteen (19) entities comprising a public corporation, public banks and donor-funded projects will be outsourced to competent professional firms. Over the years, NAC's budget was not fully disbursed leading to budgetary deficits. As a result, NAC has not been able to fully carry out its mandate due to the limited resources in terms of staff, finances, and equipment.

Audit entities have been selected based on the results of a risk assessment of all government entities (**Appendix 3**). The risk assessment criteria were as follows:

- i. Budgetary allocation
- ii. Past experience / Audit history
- iii. Stakeholders interest in the auditee
- iv. Risk of fraud and adverse publicity

In view of limited resources, the risk assessment will assist NAC to:

- i. Allocate resources efficiently and effectively.
- ii. Facilitate wider audit coverage.
- iii. Enhance compliance with ISSAIs and other legal and regulatory requirements.
- iv. Respond to stakeholder needs.
- v. Provide reliable, accurate and timely audit reports thereby making a positive difference in the lives of the citizenry.

Planned Audits

Financial Audits

The mandate of NAC to undertake financial audits is provided under Section 7(1)(a) of the Southern Sudan Audit Chamber Act, 2011 which provides that the functions and duties of the Chamber shall be to: examine, verify, inquire into, audit and report on the accounts of:

- (i) The Executive, the Assembly, the Judiciary, the accounts of the States, Local Government, Independent Commissions, Public Institutions, Commercial

Corporations, Public Funds and any other institutions in Southern Sudan as may be determined by law;

- (ii) All persons entrusted with collections, receipt, custody, issue or payment of public moneys or with the receipt, custody, issue, sale, transfer, and delivery of any stamps, securities, stores or other public property;
- (iii) All public authorities and other bodies in whose capital South Sudan participates, assists or supervises;
- (iv) Any authority or body which receives funds from the Revenue Fund or public moneys including Non-Governmental Institutions and Parastatals ;
- (v) Any authority or body which is authorized by law to receive funds for a public purpose; and
- (vi) Any authority or body required by this Act, any other law or an order of the President to be audited by the Auditor-General.

The Auditor-General also has responsibility under Section 50(1) of PFMAA, 2011 to audit the Final Annual Account of Budget (Consolidated Financial Statement for GOSS) submitted by the Director-General of Accounts.

Although all Public Officers administering the accounts of any Ministry, Agency, or Public Enterprise or Corporation and States are required to prepare and submit financial statements for audit, most of the entities have not submitted financial statements for audit since 2011.

The objective of the financial audits is through the collection of sufficient appropriate audit evidence, to provide reasonable assurance to the users in form of an audit opinion and report as to whether the financial statements are fairly and in all material respects presented in accordance with the applicable financial reporting and regulatory framework.

The following financial audits (including those outsourced) will be undertaken:

Table 3 – Financial Audits

Audit	Auditee	Auditee Category	Start Date	End Date	Responsibility
Financial Audit of the Consolidated Financial Statements of GOSS – 2015 to	Ministry of Finance	MDA	TBD	TBD	Directorate of Central Government Audit

2019					
Financial Audit of the Consolidated Financial Statements of GOSS – 2020 to 2023	Ministry of Finance	MDA	TBD	TBD	Directorate of Central Government Audit
Audit of financial statements for the year ended 30 June 2023	Bank of South Sudan*	Public banks	December 2023	June 2024	Directorate of States Audit
Audit of financial statements for the financial years ended 2019/2020, 2020/2021, 2021/2022 and 2022/2023	Ivory Bank*	Public banks	December 2023	June 2024	Directorate of Central Government Audit
Audit of financial statements for the financial years 2018/2019, 2019/2020, 2020/2021, 2021/2022 and 2022/2023	Agricultural Bank *	Public banks	December 2023	June 2024	Directorate of Central Government Audit
Audit of financial statements for the year ended 30 June 2023	Juba Electricity Distribution Company*	Public Companies and Corporations	April 2024	June 2024	Directorate of States Audit
Audit of financial statements for the year ended 30 June 2023	Non-Oil Revenue Mobilization and Accountability (NORMA) Implemented by Ministry of Finance and Planning*	Donor Funded Project – AfDB	October 2023	December 2023	Directorate of States Audit
Audit of financial statements for the year ended 30 June 2023	Gender Equality & Economic Empowerment for Inclusive Growth (GEEEEIG), Implemented by Ministry of Gender*	Donor Funded Project – AfDB	October 2023	December 2023	Directorate of States Audit
Audit of financial statements for the year ended 30 June 2023	Strategic Water Supply & Sanitation Improvement Project (SWSSP), Implemented by South Sudan Urban Water Corporation (SSUWC)*	Donor Funded Project – AfDB	October 2023	December 2023	Directorate of States Audit
Audit of financial statements for the year ended 30 June 2023	South Sudan Women’s Social and Economic Empowerment Project*	Donor Funded Project – WB	October 2023	December 2023	Directorate of States Audit
Audit of financial statements for	Resilient Water Project for improve Livelihood (RWPIIL),	Donor Funded Project –	October	December	Directorate of States

the year ended 30 June 2023	Implemented by South Sudan Urban Water Corporation (SSUWC)*	AfDB	2023	2023	Audit
Audit of financial statements for the year ended 30 June 2023	Public Finance Management and Institutional Strengthening Project (PFMIS), Implemented by Ministry of Finance and Planning *	Donor Funded Project – WB	October 2023	December 2023	Directorate of States Audit
Audit of financial statements for the year ended 30 June 2023	South Sudan Resilient Agricultural Livelihoods Project*	Donor Funded Project – WB	October 2023	December 2023	Directorate of States Audit
Audit of financial statements for the year ended 30 June 2023	South Sudan Enhancing Community Resilience and Local Governance Project*	Donor Funded Project – WB	October 2023	December 2023	Directorate of States Audit
Audit of financial statements for the year ended 30 June 2023	South Sudan Productive Safety Net for Socioeconomic Opportunities Project*	Donor Funded Project – WB	October 2023	December 2023	Directorate of States Audit
Audit of financial statements for the year ended 30 June 2023	Building Skills for Human Capital Development in South Sudan*	Donor Funded Project – WB	October 2023	December 2023	Directorate of States Audit
Audit of financial statements for the year ended 30 June 2023	South Sudan Energy Sector Access and Institutional Strengthening Project*	Donor Funded Project – WB	October 2023	December 2023	Directorate of States Audit
Audit of financial statements for the year ended 30 June 2023	Emergency Locust Response Project*	Donor Funded Project – WB	October 2023	December 2023	Directorate of States Audit
Audit of financial statements for the years ended 2020/2021, 2021/2022 and 2022/2023	Good Governance and Capacity Building in Natural Resource Management (GCB-NRM) *	Donor Funded Project – WB	October 2023	December 2023	Directorate of States Audit
Audit of financial statements for the year ended 30 June 2023	Juba Power Distribution System Rehabilitation and Expansion Project*	Donor Funded Project	October 2023	December 2023	Directorate of States Audit
Audit of financial statements for the year ended 30 June 2023 (including arrears)	20 entities	MDAs, Authorities, Commissions, States, GBEs	November 2023	June 2024	Directorate of Central Government Audit

Section 27(1) of the SSACA, 2011 provides that the Auditor-General may assign qualified external auditors or experts from outside the Chamber to assume the functions specified in this Act except the rendering of the annual audit report to the President and the Assembly. The audits marked with asterisk (*) in the table above will be outsourced to private professional firms. However, the responsibility for review and ensuring compliance with the professional standards and compliance with laws and regulations will still rest with the Auditor- General.

Compliance Audits

Section 7(1)(I) of SSACA, 2011 grants the Chamber the authority to conduct any pre-audit or concomitant audit, or post-audit to enhance transparency, accountability and good governance in South Sudan, promote delivery of Value for Public Money spent and enable better delivery of public services and public goods. Section 32 of the Act requires the Auditor-General, in exercising powers of inquiry, examination and audit of accounts, to satisfy that all expenditure of public monies has been properly authorized and applied to the purposes for which they were appropriated and that the law, directives and instructions applicable thereto have been duly observed.

The objective of the Compliance Audits is to assess whether the activities of public-sector entities are in accordance with the authorities governing those entities. This involves reporting on the degree to which the audited entity complies with established criteria.

Compliance audits on selected subject matters will be conducted in 24 entities out of 46 entities with a high-risk ranking. The following audits will be prioritized:

Table 4 – Compliance Audits

Subject matter	Prioritized auditee	Start Date	End Date	Responsibility
1.Procurement of vehicles	1.Ministry of Presidential Affairs 2.Ministry of Cabinet Affairs 3.Ministry of Finance and Planning 4.Ministry of Foreign Affairs 5.Ministry of Social and Humanitarian Affairs 6.Ministry of Interior – Fire Brigade	July 2023	December 2023	Directorate of Central Government Audit

2.Procurement of food rations	1.Ministry of Interior – HQs 2.Ministry of Defence	July 2023	December 2023	Directorate of Central Government Audit
3.Construction of schools and non-residential buildings	Ministry of General Education and Instruction	July 2023	December 2023	Directorate of Central Government Audit
4.Construction of roads and bridges	Ministry of Roads and Bridges	July 2023	December 2023	Directorate of Central Government Audit
5.Collection and accounting for Nationality, Passport and Immigration fees	Directorate of Civil Registry, Nationality, Passports and Immigration	July 2023	December 2023	Directorate of Central Government Audit
6.Construction of airports and purchase of airport equipment	Ministry of Transport	July 2023	December 2023	Directorate of Central Government Audit
7.Utilization of 3% from the Sales of Crude Oil to the Ministry of Petroleum	Ministry of Petroleum	On going	December 2023	Directorate of Central Government Audit
8.Collection and accounting of revenues collected by States and City Councils	1. Central Equatoria 2. Eastern Equatoria 3. Northern Bahr -El – Ghazal 4. Unity 5. Lakes	January 2024	March 2024	Directorate of States Audit

	6. Western Equatoria			
9. Establishment of Mechanized Agriculture	Ministry of Agriculture and Food Security	March 2024	June 2024	Directorate of Central Government Audit
10. Procurement of drugs	Ministry of Health	March 2024	June 2024	Directorate of Central Government Audit
11. Utilization of CDF	National Legislative Assembly	March 2024	June 2024	Directorate of States Audit
12. Issuance of Exploration and Mining Licenses	Ministry of Mining	March 2024	June 2024	Directorate of Central Government Audit
13. Procurement of vehicles	Council of States	March 2024	June 2024	Directorate of States Audit
14. Management of Petroleum Revenue Accounts	Ministry of Petroleum Ministry of Finance BOSS	July 2023	December 2023	Directorate of Central Government Audit
15. Budgetary controls, disbursements and budgetary performance	Ministry of Finance	January 2024	June 2024	Directorate of Central Government Audit
16. Audit on Utilization of the disbursements to GOSS under the Food Shock Window of the IMF Rapid Credit Facility	Ministry of Finance, BOSS and other concerned entities	March 2024	June 2024	Directorate of Central Government Audit and Directorate of States Audit

Performance Audits

Section 15 of the Southern Sudan Audit Chamber Act, 2011 provides that the Auditor-General may, for the purposes of establishing the economy, efficiency and effectiveness of any expenditure or use of resources by any Ministry or department in respect of which appropriated accounts are required to be prepared under the provisions of this Act or any

public authority or other public body to which the provisions of section 43 applies, enquire into, examine, investigate and report, in so far as he or she considers necessary, on:

(a) The expenditure of public monies and the use of resources by such Ministries, department and all such public authorities and other bodies;

(b) The conduct of, and the performance of, their functions by accounting officers, heads of departments and Chief Executives of all such departments and public authorities and other bodies.

The Chamber has planned to provide new information, analysis, and insights to promote economical, effective and efficient governance through performance audits. A dedicated performance audit team has been appointed and will undergo the AFROSAI E three-module performance audit course through the support of our development partners. In addition, the Chamber will undertake performance audits as follows:

Table 5 - Performance Audits

Audit Topic / Prioritized auditee	Objectives	Start Date	End Date	Responsibility
Provision of Basic Education in Public Primary Schools within Juba City Council	To assess the quality of basic education	July 2023	February 2024	Performance Audit Unit
Efficiency of service delivery by Juba University	To assess the quality education provided	TBD	TBD	Performance Audit Unit
Assets Management at the National Ministry of Housing	To assess the management of assets in Ministry of Housing	July 2023	February 2024	Performance Audit Unit

Investigative and Special Audits

The power of the Auditor-General to investigate is provided under Section 14 of the SSACA, 2011. The Audit Chamber will carry out investigative audits where needed for such audits is identified or upon request by stakeholders.

Follow-up on Presentation of Financial Statements by States and Spending Agencies
Section 36 of the SSACA, 2011 provides the circumstances under which the Auditor-General may issue special reports to the President and the Assembly and the procedure for transmission of such reports. The Chamber intends to invoke Section 36(3-4) of the Act and bring to the attention of the Assembly, the wide-spread non-compliance with Article 183(2) of the Constitution requiring all levels of government to hold all income and revenue received in public accounts subject to public scrutiny and accountability and with Section 50 (1-2) of PFMAA, 2011 requiring accounting officers for all government entities to prepare and submit financial statements for audit. The issue of the report on this matter is also consistent with the responsibility provided under Section 7(1) (e) of SSACA, 2011 to follow-up the presentation of the accounts of the Ministries, Departments, Commercial Corporations, other entities and Funds of the Government or any other accounts entitled to audit thereto, on a pre-determined fixed date and notifying the President and the Assembly about any delay of presentation of such accounts.

Accounting Officers for States and Spending Agencies will be reminded about their responsibility for preparation and submission of financial statements and notified of the intention of the Chamber to issue a special report on the matter.

Updating of Audit Manuals and Working Papers

Section 7(1)(b) of Southern Sudan Audit Chamber Act, 2011 requires NAC to ensure the professionalism in the audit of entities subject to audit in accordance with international auditing standards while Section 33(1) requires the Auditor General to prescribe and periodically update a Technical Manual for the Chamber laying down the mandates and methodologies for conducting different types of audits such as Value for Money and Compliance. The NAC conducts audits in accordance with ISSAIs. Audit Manuals for Financial, Compliance and Performance Audits have already been developed in line with the AFROSAI-E guidelines. The Manuals and the Audit Working Papers will be updated in the first quarter of the year in light of the changes to the ISSAIs. Support to this activity will be provided under the NAC Strategic Change Project.

Audit Documentation System

NAC had digitalized the audit process and the audit working papers through Microsoft Teams. This has not only enhanced the ICT literacy levels within the SAI but also simplified supervision and review of the audit work leading to improved quality and timely completion of audit assignments.

Quality Control and Quality Assurance

Quality Control

Quality control procedures should be performed by the engagement team members for every audit. Quality control procedures are performed by team members on different levels, including the person with delegated responsibility for the audit. Quality control shall be undertaken throughout the audit process in accordance with the quality control checklists in the NAC audit manuals at the following levels:

- First level review - Team Leader
- Second level review - Audit Manager or Supervisor
- Third level review - Director of audit or Deputy Auditor-General

Allocation of quality control responsibilities including reviews will also be based on competence and capabilities.

Engagement quality reviews will be performed for at least one audit issued by every Director of Audit and for all audits where the report contains contentious matters.

Quality Assurance

In accordance with ISSAI 140 – Quality Management for SAIs - and as part of the monitoring of the Chamber's System of Quality Management (QMS) to provide reasonable assurance that the policies and procedures relating to the QMS are relevant and adequate and are operating effectively, the Chamber will formally establish a Quality Assurance Unit. The scope of the Unit will include Audit Engagement Reviews – to assess the effectiveness of the implementation of the QMS in audit engagements performed by the Office and other reviews to assess the design and implementation of the QMS at the organization level.

Quality Assurance Reviews (QAR) will also be undertaken by peer SAIs and by the AFROSAI-E.

NAC Annual Reports

Section 184(8) of the Transitional Constitution of South Sudan requires the National Auditor General to present an annual report to the President and the National Legislature. Section 43(1) of the SSACA, 2011 requires that the Auditor General shall prepare an Annual Report of its activities during that financial year and shall present to the Assembly and the President not later than March 31st of the subsequent year. Section 43(2) of the SSACA provides the

content of the Annual Report. The Chamber has planned to prepare and submit the Activity Report for the year 2022/2023 and all the other years in arrears.

External Audit of NAC Financial Statements

In order to lead by example and in accordance with Principle 8 of INTOSAI-P 12- The value and benefits of Supreme Audit Institutions, the financial statements for the Chamber for eight (8) financial years 2013 to 2020 have been finalized. The external auditors will be engaged to audit these financial statements in accordance with Section 42 of the SSACA, 2011.

Regional Audits

As a member of the East African Audit Commission, the Chamber will participate in the audit of the EAC providing the NAC audit staff with the opportunity to exchange knowledge and skills with their peers in the region.

Professional Development for Auditors

In addition to audit assignments, the Audit Division will be engaged in professional development activities across the office such as:

- Auditors to attend AFROSAI-E audit workshops and audit technical updates and refresher workshops.
- Attend professional development trainings and workshops.
- Register NAC staff for the IDI PESA Training Programme
- Conduct quarterly meetings with audit supervisors to monitor the audit plan.

Stakeholder Engagement

For SAIs to be a credible source of independent and objective insight, supporting beneficial change in the public sector, INTOSAI P-12 – Value and benefits of SAIs encourages SAIs to have a meaningful and effective dialogue with stakeholders about how their work facilitates improvement in the public sector. To ensure stakeholder's expectations and changing and emerging risks in the audit environment are appropriately responded to, the Audit Chamber will engage with auditee representatives, Parliament (PAC), media and other stakeholders.

NAC Development Partners in Implementation of the Audit Plan

INTOSAI Development Initiative - NAC Strategic Change Project 2020-2024

The NAC Strategic Change Project is implemented as a partnership between NAC, IDI, OAG Kenya, AFROSAI-E and OAG Norway. IDI oversees overall project management whereas the

other partners provide technical support through peers in line with NAC's annual plan. The Project is organized and aligned with NAC's Strategic Plan and priorities. The Project components comprise NAC's strategic outputs and focus areas:

- i. Strengthen NAC independence.
- ii. Enhance the quality and impact of audit services.
- iii. Strengthen internal governance system and structures.
- iv. Human resources developed and staff welfare improved.
- v. Strengthen advocacy and stakeholder engagement.

To enhance the quality and impact of audit services, OAG-K has appointed five peers to provide support to financial and compliance audits and two (2) peers to support the performance audit team. The Audit Advisor has also been appointed to work closely with NAC and provide coaching and on-the-job support to the NAC audit staff to perform the planned audits. The activities under the NAC-SCP will include:

1. Training NAC audit staff on compliance audits, financial audits, performance audits, quality management, ICT soft skills and public sector auditing.
2. Technical on-the-job support to financial, compliance and performance audits.
3. Sponsoring NAC audit staff to attend AFROSAI E trainings, workshops and forums.
4. Sponsoring NAC staff for the IDI PESA Programme and Professional courses (CPA).
5. Support for the update of the audit manuals and working papers.
6. Sponsoring internet connectivity and maintenance of laptops at the Chamber
7. Support to stakeholder engagement activities including auditees and Parliament.
8. Support to the review of NAC Human Resource Policies and Procedures Manual, Performance Appraisal System and Code of Conduct.
9. Support to development a quality management system.

African Development Bank

NAC is listed as one of the direct beneficiaries in the Non-Oil Revenue Mobilization and Accountability in South Sudan (NORMA -SS) Project. As per the second Component of the Project – Enhancing financial control, accountability and oversight, the Project aims to build capacity to strengthen internal and external audit functions. During the Audit Plan period, AFDB will support NAC by:

1. Supporting short-term training on modern audit practices offered by regional and international SAIs, INTOSAI, AFROSAI etc.
2. In collaboration with AFROSAI E, support NAC to customize a manual for audit of non-oil revenue.
3. With technical assistance from AFROSAI E, train members of the Public Accounts Committee.
4. Conducting workshops to sensitize government officials on the provisions of the Public Financial Management and Accountability Act.
5. Supporting NAC in-house training – induction of new employees, FAM and CAM.

The World Bank

To strengthen the oversight capacity of the National Audit Chamber (NAC) and its ability to carry out its mandate in the Audit Plan period, the World Bank through the Public Financial Management and Institutional Strengthening (PFMIS) Project will support NAC by:

1. Funding the auditing the backlog of the financial statements of the Government.
2. Capacity development including leadership and management skills.
3. Procurement of vehicles, laptops, desktops, printers and other ICT equipment.
4. Supporting travel costs to States and Administrative Areas.
5. Equipping the NAC offices in the new building with digital equipment, furniture and Internet services.
6. Establishing a specialized training Centre in the New building.
7. Solarization of NAC new building.

Risks and Mitigation Measures

The risks facing the Implementation of the Audit Plan as well as the mitigation measures are highlighted in **Table 6**:

Table 6 – Risks and Mitigation Measures

No.	Risk Identified	Mitigation Measures
1.	Inadequate funding to implement audit activities	<ul style="list-style-type: none"> • Continuous dialogue with Government and development partners donors to provide sufficient operational support to NAC. • Prioritization of audit activities by NAC
2.	Non-submission of financial statements by government entities	<ul style="list-style-type: none"> • NAC will follow-up with the Accounting Officers and issue a special report to the President and Parliament • Engagement with auditees to encourage accountability

		through preparation and submission of financial statements.
3.	Lack of cooperation from auditees	<ul style="list-style-type: none"> Engagement with auditees to remind them about respective responsibilities of Accounting Officers and Auditor-General. Utilize available opportunities including high-level meetings to discuss denial of unrestricted access.
4.	Inadequate audit skills for the new staff	Continuous trainings and workshops
5.	Inadequate working tools for auditors e.g laptops, internet connectivity, conducive office space	Continuous dialogue with Government and Development Partners for funds to provide auditors with necessary tools to work efficiently and effectively and also to provide a conducive work environment.
6.	Insecurity in the States	<ul style="list-style-type: none"> Security briefs before dispatching audit teams. Requesting for provision of security to the audit teams
7.	Demotivated work force	<ul style="list-style-type: none"> Follow-up with relevant actors for approval of the NAC Bill Explore ways of improving staff welfare matters within the existing framework.

Monitoring and Evaluation Framework

The Monitoring and Evaluation of the planned activities shall be the responsibility of the various divisions. Divisions are required to report on their activity progress on a monthly basis to the two DAGs, which shall be consolidated into a monthly overall NAC audit progress.

The monthly NAC Overall Audit Progress shall be discussed at the NAC monthly Senior Management meetings and any challenges or slow progress noted and mitigated. The progress of the implementation of the Audit Plan at the Divisional Level will be assessed on a quarterly basis.

Key performance Indicators

The specific key performance indicators shall be as described in the Directorate Audit Plans but shall encompass: the number of entrance meetings held, the number of audit plans prepared, the number of management letters issued, the number of exit meetings held, the

number of final audit reports submitted, and the number of final audit reports issued by the Auditor-General.

Approved:

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Amb. Steven K. Wonda

Auditor-General

Appendices

Appendix I – Central Government Entities

MINISTRIES, DEPARTMENTS AND AGENCIES	PUBLIC UNIVERSITIES	PUBLIC COMPANIES AND CORPORATIONS	PUBLIC BANKS AND PUBLIC COMMERCIAL BANKS	DONOR-FUNDED PROJECTS
Sector:	1. Juba University	1. Nile Petroleum Corporation & 7 Subsidiaries	1. Bank of South Sudan	1. Non-Oil Revenue Mobilization and Accountability (NORMA) Implemented by Ministry of Finance and Planning
Accountability	2. Upper Nile University	2. Juba Electricity Distribution Company (JEDCO)	2. Ivory Bank	2. Gender Equality & Economic Empowerment for Inclusive Growth (GEEEIG), Implemented by Ministry of Gender
1. National Bureau of Statistics	3. Bahr El Ghazal University		3. Agricultural Bank of South Sudan	3. Strategic Water Supply & Sanitation Improvement Project (SWSSP), Implemented by South Sudan Urban Water Corporation (SSUWC)
2. Anti- Corruption Commission	4. Rumbek University		4. Cooperative Bank of South Sudan	4. Resilient Water Project for improve Livelihood (RWPII), Implemented by South Sudan Urban Water Corporation (SSUWC)
3. South Sudan Reconstruction & Development Funds	5. John Garang University			5. Public Finance Management and Institutional Strengthening Project (PFMIS), Implemented by Ministry of Finance and Planning
4. Fiscal Financial Allocation & Monitoring	6. Northern Bahr-El-Ghazal University			6. South Sudan Women's Social and Economic Empowerment Project
Economic	7. Torit University			7. South Sudan Resilient Agricultural Livelihoods Project
1. Petroleum and Gas Commission	8. Western Equatoria University			8. South Sudan Enhancing Community Resilience and Local Governance Project
2. Ministry of Mining	9. Bentui University			9. South Sudan Enhancing Community Resilience and Local Governance Project Phase II
3. Ministry of Petroleum				10. South Sudan Productive Safety Net for Socioeconomic Opportunities Project
4. South Sudan Urban Water Corporation				11. Building Skills for Human Capital Development in South Sudan

5. Electricity Corporation

6. Ministry of Land Housing & Urban Development

7. Ministry of Finance & Planning

8. National Revenue Authority

9. Ministry of Water Resource & Irrigation

10. National Bureau of Standards

11. Ministry of Investment

12. Ministry of Trade & Industry

Education

1. Ministry of Higher Education, Science & Technology

2. Ministry of General Education & Instruction

3. National Examination Council

Health

1. Drug and Food Control Authority

2. Ministry of Health

3. HIV/AIDS Commission

Infrastructure

1. Ministry of Transport

2. Ministry of Energy & Dams

3. South Sudan Civil Aviation Authority

12. South Sudan Energy Sector Access and Institutional Strengthening Project

13. Emergency Locust Response Project

14. Good Governance and Capacity Building in Natural Resource Management (GGCB-NRM)

15. Juba Power Distribution System Rehabilitation and Expansion Project

4. South Sudan Roads Authority
5. Ministry of Roads & Bridges

Natural Resources & Rural Development

1. Ministry of Livestock & Fisheries Industry
2. South Sudan Land Commission
3. Ministry of Environment & Forestry
4. Ministry of Agriculture & Food Security
5. Ministry of Wildlife Conservation & Tourism

Public Administration

1. Access to Information Commission
2. Ministry of Parliamentary Affairs
3. South Sudan Civil Service Commission
4. Ministry of Federal Affairs
5. Ministry of Foreign Affairs & International Cooperation
6. Media Authority
7. Ministry of Information
8. Ministry of Telecommunication & Postal Services
9. National Communication Authority
10. South Sudan Broadcasting Commission
11. Ministry of Cabinet Affairs

12. Council of States
13. Employees Justice Chamber
14. South Sudan Local Government Board
15. National Constitution Review Commission
16. National Elections Commission
17. National Legislative Assembly
18. Northern Corridor Implementation Authority
19. Parliamentary Service Commission
20. Peace Commission
21. South Sudan Public Grievances Chamber
22. Ministry for East African Affairs
23. Ministry of Labour
24. Political Parties Council
25. Ministry of Presidential Affairs
26. Ministry of Peace Building
27. Ministry of Public Service & Human Resource Development
28. Universal Service Access Fund

Rule of Law

1. Bureau of Community Security & Small Arms Control

2. Commission for Refugees Affairs

3. South Sudan Human Rights Commission

4. South Sudan Law Review Commission

5. Ministry of Justice & Constitutional Affairs

6. Ministry of Interior

7. Police Service

8. Prisons Service

9. Fire Brigade

10. South Sudan Judiciary

11. Judicial Service Commission

Security

1. Ministry of Defence

2. Veterans Affairs

3. Disarmament, Demobilization & Reintegration Commission

4. National De-Mine Action Authority

5. Financial Intelligence Unit (FIU)

6. National Security Service

Social & Humanitarian Affairs

1. Ministry of Culture, Museums and National Heritage

2. Ministry of Gender, Child & Social Welfare

3. Ministry of Humanitarian Affairs & Disaster Management

4. South Sudan Relief &
Rehabilitation Commission

5. Ministry of Youth and
Sports

6. War Disabled, Widows &
Orphans Commission

Appendix 2 – State Government Entities

No.	South Sudan States	Secretariat General	State Assemblies	Independent Commissions	Counties	City Councils	Total
1.	Central Equatoria State	1	1	6	6	1	15
2.	Western Equatoria State	1	1	6	8	1	17
3.	Eastern Equatoria State	1	1	6	10	1	19
4.	Western Bahar El Ghazal State	1	1	6	3	1	12
5.	Northern Bahr-El-Ghazal State	1	1	6	5	1	14
6.	Jonglei State	1	1	6	9	1	18
7.	Lakes State	1	1	6	8	1	17
8.	Unity State	1	1	6	7	1	16
9.	Upper Nile State	1	1	6	13	1	22
10.	Warrap State	1	1	6	6	1	15
	Sub-total	10	10	60	75	10	165
1.	Ruweng Administrative Area	1	1	6	8	0	16
2.	Abyei Administrative Area	1	1	6	5	0	13
3.	Pibor Administrative Area	1	1	6	2	0	10
	Sub-total	3	3	18	15	0	39
	Grand Total	13	13	78	90	10	204

Appendix 3 - Risk Assessment

S/N	Public Administration	Approved Budget 2022-2023	Fiscal Budget			Past Experience			Stakeholders' Interest in the Auditee			Risk of Fraud and Adverse Publicity			Total Score	Risk Level (H/M /L) RA
			Rating	Weight	Score	Rating	Weight	Score	Rating	Weight	Score	Rating	Weight	Score		
1	Ministry of Presidential Affairs	14,917,126,189	1	40	40	1	10	10	1	20	20	1	20	20	90	H
2	Ministry of Cabinet Affairs	11,751,208,976	1	40	40	1	10	10	1	20	20	1	20	20	90	H
3	Ministry of Labor	245,288,657	0.25	40	10	0.5	10	5	0.5	20	10	0.5	20	10	35	L
4	Ministry of Foreign Affairs & International Cooperation	81,632,479,587	1	40	40	1	10	10	1	20	20	1	20	20	90	H
5	Parliamentary Affairs	2,066,649,324	0.75	40	30	0.5	10	5	0.5	20	10	0.5	20	10	55	M
6	National Election Commission	73,446,021	0.25	40	10	0	10	0	1	20	20	1	20	20	50	M
7	South Sudan Civil Service Commission	33,064,761	0.25	40	10	0	10	0	0.25	20	5	0.25	20	5	20	L
8	Local Government Board	23,854,702	0.25	40	10	0	10	0	0.25	20	5	0.25	20	5	20	L
9	Employee Justice Chamber	26,575,436	0.25	40	10	0	10	0	0.25	20	5	0.25	20	5	20	L
10	Public Grievance Chamber	21,636,497	0.25	40	10	0	10	0	1	20	20	0.25	20	5	35	L
11	National Legislative Assembly	60,736,387,043	1	40	40	1	10	10	1	20	20	1	20	20	90	H
12	Council of States	15,040,336,915	1	40	40	1	10	10	1	20	20	1	20	20	90	H
13	National Constitution Review Commission	75,444,684	0.25	40	10	0.25	10	2.5	1	20	20	0.25	20	5	37.5	L
14	Parliamentary Service Commission	417,580,414	0.25	40	10	1	10	10	1	20	20	1	20	20	60	M

15	Ministry of Federal Affairs	3,542,338,062	0.75	40	30	0	10	0	1	20	20	20	1	20	20	20	20	70	H
16	Northern Corridor Implementation Authority	26,563,136	0.25	40	10	0.25	10	2.5	0.5	20	20	20	0.5	20	20	10	32.5	L	
17	Ministry of Public Service & Human Resource Development	246,828,023	0.25	40	10	1	10	10	1	20	20	20	1	20	20	20	60	M	
18	Media Authority	24,950,762	0.25	40	10	0	10	0	1	20	20	20	0.25	20	5	35	L		
19	Ministry of East Africa affairs	204,276,531	0.25	40	10	0.5	10	5	0.5	20	20	20	1	20	20	45	L		
20	Ministry of Peace Building	1,433,051,224	0.75	40	30	1	10	10	1	20	20	20	1	20	20	80	H		
21	National Communication Authority	409,875,892	0.25	40	10	1	10	10	1	20	20	20	1	20	20	60	M		
22	Peace Commission	134,393,824	0.25	40	10	1	10	10	1	20	20	20	1	20	20	60	M		
23	South Sudan Broadcasting Corporation	354,061,923	0.25	40	10	1	10	10	1	20	20	20	0.75	20	15	55	M		
24	Access to Information Commission	26,230,004	0.25	40	10	0.25	10	2.5	0.5	20	20	20	0.5	20	10	32.5	L		
25	Political Parties Council	109,072,922	0.25	40	10	0	10	0	1	20	20	20	1	20	20	50	M		
26	Ministry of Information	2,703,387,717	0.75	40	30	1	10	10	1	20	20	20	1	20	20	80	H		
27	Telecommunications and Postal Services	448,000,000	0.25	40	10	0.75	10	0.75	1	20	20	20	0.75	20	15	45.75	L		
28	Universal Service Access Fund	27,000,000	0.25	40	10	0	10	0	1	20	20	20	0.25	20	5	35	L		
Subtotal		196,751,109,226	12.75	1120	510	15	280	143.25	23.25	560	465	20.25	560	405	1,523				
Economic																			
1	Electricity Corporation	438,090,057	0.25	40	10	1	10	10	1	20	20	20	1	20	20	60	M		
2	Ministry of Investment	329,106,276	0.25	40	10	1	10	10	1	20	20	20	1	20	20	60	M		
3	Lands Housing and Urban development	742,173,332	0.5	40	20	0.5	10	5	1	20	20	20	0.5	20	10	55	M		
4	Ministry of Mining	24,182,846,777	1	40	40	1	10	10	1	20	20	20	1	20	20	90	H		
5	Ministry of Trade, Investment, and Industry	856,344,366	0.5	40	20	1	10	10	1	20	20	20	1	20	20	70	H		
6	National Bureau of Standards	144,969,684	0.25	40	10	1	10	10	1	20	20	20	1	20	20	60	M		
7	Ministry of Petroleum	18,918,670,874	1	40	40	1	10	10	1	20	20	20	1	20	20	90	H		
8	Urban Water Corporation	235,176,986	0.25	40	10	1	10	10	1	20	20	20	1	20	20	60	M		

9	Ministry of Water Resources and Irrigation	1,274,295,370	0.75	40	30	1	10	10	1	20	20	1	20	20	20	20	80	H
10	Finance and Planning	72,183,425,595	1	40	40	1	10	10	1	20	20	1	20	20	20	20	90	H
11	National Revenue Authority	19,976,709,143	1	40	40	1	10	10	1	20	20	1	20	20	20	20	90	H
12	Petroleum & Gas Commission	181,597,066	0.25	40	10	1	10	10	1	20	20	1	20	20	20	20	60	M
	Subtotal	139,463,405,526	7	480	280	11.5	120	115	12	240	240	11.5	240	240	230	865		
	Education																	
1	Ministry of General Education and Instruction	81,965,179,865	1	40	40	1	10	10	1	20	20	1	20	20	20	20	90	H
2	Ministry of Higher Education, Science & Technology	22,732,281,457	1	40	40	1	10	10	1	20	20	1	20	20	20	20	90	H
3	National Examination Council	800,350,536	0.5	40	20	1	10	10	1	20	20	1	20	20	20	20	70	H
	Subtotal	105,497,811,858	2.5	120	100	3	30	30	3	60	60	3	60	60	60	250		
	Health																	
1	Drug and Food Control Authority	23,498,777	0.25	40	10	1	10	10	1	20	20	1	20	20	20	20	60	M
2	HIV/Aids Commission	559,353,830	0.5	40	20	0.5	10	5	0.5	20	10	0.5	20	20	10	45	L	
3	Ministry of Health	32,986,918,219	1	40	40	1	10	10	1	20	20	1	20	20	20	20	90	H
	Subtotal	33,569,770,826	1.75	120	70	2.5	30	25	2.5	60	50	2.5	60	50	50	195		
	Infrastructure																	
1	South Sudan Civil Aviation authority	591,312,202	0.5	40	20	1	10	10	1	20	20	1	20	20	20	20	70	H
2	Energy & Dams	2,123,884,198	0.75	40	30	1	10	10	1	20	20	1	20	20	20	20	80	H
3	South Sudan Roads Authority	3,009,930,493	0.75	40	30	1	10	10	1	20	20	1	20	20	20	20	80	H
4	Ministry Roads& Bridges	242,295,149,385	1	40	40	1	10	10	1	20	20	1	20	20	20	20	90	H
5	Ministry of Transport	1,989,899,500	0.75	40	30	1	10	10	1	20	20	1	20	20	20	20	80	H
	Subtotal	250,010,175,778	3.75	200	150	5	50	50	5	100	100	5	100	100	100	400		

Natural Resources																
1	Ministry of Agriculture & Food Security	55,963,999,996	1	40	40	1	10	10	1	20	20	20	20	20	90	H
2	Land Commission	56,468,629	0.25	40	10	0.25	10	2.5	0.25	20	20	5	20	5	22.5	L
3	Livestock & Fisheries Industry	3,266,396,910	0.75	40	30	0.5	10	5	1	20	20	10	20	10	65	M
4	Ministry of Environment & Forestry	376,644,508	0.25	40	10	1	10	10	1	20	20	20	20	20	60	M
5	Ministry of Wildlife Conservation & Tourism	4,920,720,452	0.75	40	30	1	10	10	1	20	20	20	20	20	80	H
Subtotal		64,584,230,495	3	200	120	4	50	38	4.25	100	85	4	100	75	318	
Rule of Law																
1	Police	12,344,491,421	1	40	40	1	10	10	1	20	20	1	20	20	90	H
2	Prisons	5,666,295,558	0.75	40	30	1	10	10	1	20	20	1	20	20	80	H
3	Bureau of Community Security & small arms Control (CSSAC)	32,280,170	0.25	40	10	0.5	10	5	1	20	20	1	20	20	55	M
4	Ministry of Interior Headquarters	4,966,378,741	0.75	40	30	1	10	10	1	20	20	1	20	20	80	H
5	Fire Brigade	1,965,396,700	0.75	40	30	1	10	10	1	20	20	1	20	20	80	H
6	Judiciary of Southern Sudan	2,130,620,533	0.75	40	30	1	10	10	1	20	20	1	20	20	80	H
7	Judicial Service Commission	13,393,438	0.25	40	10	1	10	10	1	0	0	1	0	0	20	L
8	Ministry of Justice & Constitutional Affairs	3,019,256,200	0.75	40	30	1	10	10	1	20	20	1	20	20	80	H
9	Law Review Commission	106,729,232	0.25	40	10	0.5	10	5	0.5	20	10	0.5	20	10	35	L
10	Commission for Refugees Affairs	45,770,088	0.25	40	10	0.5	10	5	0.5	20	10	0.5	20	10	35	L
11	South Sudan Human Rights Commission	36,424,661	0.25	40	10	0.5	10	5	0.5	20	10	0.5	20	10	35	L
Subtotal		30,327,036,742	6.00	440	240	9	110	90	9.50	200	170	10	200	170	670	
Security																

1	Ministry of Defense	48,290,200,024	1	40	40	1	10	10	1	20	20	1	20	20	20	90	H
2	Disarmament, Demobilization & Reintegration	99,444,191	0.25	40	40	0.5	10	5	0.5	20	20	10	0.5	20	10	35	L
3	De-Mining Authority	53,631,490	0.25	40	40	0.5	10	5	0.5	20	20	10	0.5	20	10	35	L
4	Veteran Affairs	12,024,078,017	1	40	40	1	10	10	1	20	20	20	1	20	20	90	H
5	Financial Intelligence Unit (FIU)	260,486,195	0.25	40	40	1	10	10	1	20	20	20	1	20	20	60	M
6	National Security Service	11,758,355,583	1	40	40	1	10	10	1	20	20	20	1	20	20	90	H
	Subtotal	72,486,195,500	3.75	240	150	5	60	50	5	120	100	120	5	120	100	400	
	Social and Humanitarian																
1	Ministry of Culture, Museums and National Heritage	1,405,760,078	0.75	40	10	1	10	10	1	20	20	20	1	20	20	60	M
2	Relief & Rehabilitation Commission(SSRRC)	219,462,533	0.25	40	10	0.75	10	7.5	0.75	20	20	15	0.75	20	15	47.5	L
3	Ministry of Humanitarian Affairs & Disaster	1,167,685,654	0.75	40	10	0.75	10	7.5	0.75	20	20	15	0.75	20	15	47.5	L
4	Ministry of Gender, Child & Social Welfare	956,465,373	0.5	40	40	0.25	10	2.5	1	20	20	20	0.5	20	10	72.5	H
5	Ministry of Youth and Sport	1,424,007,753	0.75	40	10	0.75	10	7.5	0.75	20	20	15	0.75	20	15	47.5	L
6	War Disabled, Widows & Orphans Commission	162,073,392	0.25	40	10	0.5	10	5	0.5	20	20	10	0.5	20	10	35	L
	Subtotal	5,335,454,783	3.25	240	90	4	60	40	4.75	120	95	120	4.25	120	85	310	
	Accountability																
1	Anti-corruption	137,956,061	0.25	40	20	1	10	10	1	20	20	20	0.25	20	5	55	M
2	National Bureau of Statistics	160,496,144	0.25	40	40	0.75	10	7.5	0.75	20	20	15	0.75	20	15	77.5	H
3	Fiscal and Financial Allocation & Monitoring	22,965,786	0.25	40	10	0.25	10	2.5	0.25	20	20	5	0.25	20	5	22.5	L
4	Reconstruction and Development Fund	46,501,322	0.25	40	10	0.25	10	2.5	0.25	20	20	5	0.25	20	5	22.5	L
	Subtotal	367,919,313	1	160	80	2.25	40	22.5	2.25	80	45	80	1.5	80	30	177.5	

State Block Grant																	
1	Central Equatoria	12,636,451,103	1	40	10	1	10	10	1	20	20	1	20	20	20	60	M
2	Eastern Equatoria	8,852,309,185	1	40	20	1	10	10	1	20	20	1	20	20	20	70	H
3	Jonglei	12,055,041,538	1	40	10	1	10	10	1	20	20	1	20	20	20	60	M
4	Lakes	11,371,741,005	1	40	20	1	10	10	1	20	20	1	20	20	20	70	H
5	Norther Bahr El-Ghazal	13,025,157,361	1	40	20	1	10	10	1	20	20	1	20	20	20	70	H
6	Unity	8,202,612,670	1	40	20	1	10	10	1	20	20	1	20	20	20	70	H
7	Upper Nile	10,272,541,068	1	40	20	1	10	10	1	20	20	1	20	20	20	70	H
8	Warrap	14,435,891,566	1	40	20	1	10	10	1	20	20	1	20	20	20	70	H
9	Western Bahr El-Ghazal	8,512,688,633	1	40	20	1	10	10	1	20	20	1	20	20	20	70	H
10	Western Equatoria	8,554,088,426	1	40	20	1	10	10	1	20	20	1	20	20	20	70	H
11	Abyei	3,098,263,537	1	40	10	1	10	10	1	20	20	1	20	20	20	60	M
12	Greater Pibor Admin Area	2,682,781,041	1	40	20	1	10	10	1	20	20	1	20	20	20	70	H
13	Ruweng	2,774,723,838	1	40	20	1	10	10	1	20	20	1	20	20	20	70	H
Subtotal		116,474,290,971	13	520	230	13	130	130	13	260	260	13	260	260	880		
Grand Total		1,014,867,401,018	58	3,840	2,020	74	960	733	85	1,900	1,670	79	1,900	1,565	5,988		

NAC Rating Criteria – Notes

Indicator 1: Fiscal Budget			Indicator 2: Past Experience		
Amount (SSP)	Rating	Proportion	State of Internal Controls and Processes	Rating	Proportion
Over SSP 108	4 Out 4	1	Internal controls and governance processes not established	4 Out 4	1
SSP 1B to SSP 108	3 Out 4	0.75	Internal controls and governance processes generally established but not functioning	3 Out 4	0.75
SSP 500 M to SSP 1B	2 Out 4	0.5	Internal Controls and Governance Processes Established but Need Improvement	2 Out 4	0.5
Less than SSP 500M	1 Out 4	0.25	Internal Controls and Governance Processes Established and Functioning Well	1 Out 4	0.25
			Entities not audited	No Experience	1

Indicator 3: Stakeholders' interest			Indicator 4: Risk of Fraud and Adverse Publicity		
Category	Rating	Proportion	Category	Rating	Proportion
Very High	4 Out 4	1	Very High	4 Out 4	1
High	3 Out 4	0.75	High	3 Out 4	0.75
Medium	2 Out 4	0.5	Medium	2 Out 4	0.5
Low	1 Out 4	0.25	Low	1 Out 4	0.25

Total Score	Rank
100 to 80	High
80 to 60	Medium
Less than 60	Low

