



ACTIVITY REPORT

1ST JULY 2019 - 30TH JUNE 2023

NATIONAL AUDIT CHAMBER
OF THE REPUBLIC OF
SOUTH SUDAN



National Audit Chamber of South Sudan

National Audit Chamber. Head office Juba ,
South Sudan.

Twitter: @nacsouthsudan

Facebook: National Audit Chamber of South Sudan

Website- nac.gov.ss

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List of Abbreviations

AFROSAI-E	African Organisation of English-Speaking Supreme Audit Institutions
AG	Auditor General
BOSS	Bank of South Sudan
CAM	Compliance Audit Methodology
CPA	Certified Public Accountant
DAG	Deputy Auditor General
EAC	East African Community
ERP	Enterprise Resource Planning
FAM	Financial Audit Methodology
FY	Financial Year
GDI	Gender Diversity and Inclusion
GEMS	Governance and Economic Management Support Project
GOSS	Government of South Sudan
HR	Human Resources
ICT	Information and Communication Technology
ICPAU	Institute of Certified Public Accountants Uganda
IDI	INTOSAI Development Initiative
IMF	International Monetary Fund
INTOSAI	International Organisation of Supreme Audit Institutions
ISSAIs	International Standards of Supreme Audit Institutions
MOFP	Ministry of Finance and Planning
NAC	National Audit Chamber
NORMA	Non-Oil Revenue Mobilisation and Accountability Project
PAC	Public Accounts Committee
PESA	Professional Education for SAI Auditors
PFM	Public Finance Management
QA	Quality Assurance
QAR	Quality Assurance Review
QC	Quality Control
QMS	Quality Management System
R-ARCSS	Revitalised Agreement on the Resolution of Conflict in the Republic South Sudan
RCF	Rapid Credit Facility
ROSS	Republic of South Sudan
SAI	Supreme Audit Institution
SDGs	Sustainable Development Goals
SP	Strategic Plan
SSP	South Sudan Pound
UNGA	United Nations General Assembly

I. Foreword by the Auditor General

As the Auditor General of the National Audit Chamber of South Sudan, it is with great pride and a sense of reflection that I present the annual activity report for the period spanning from July 2019 to June 2023.

This four-year period has been a journey marked by challenges and remarkable achievements for the National Audit Chamber. It has been a time of growth, adaptation, and unwavering commitment to our constitutional mandate of ensuring transparency, accountability, and integrity in the management of public resources.

Amidst the myriad of challenges faced, including budgetary constraints, delays in executive cooperation, and the impact of the COVID-19 pandemic on our operations, our dedicated team has persevered. We've strived to maintain the highest standards of auditing practices, emphasizing collaboration, innovation, and continuous improvement.

During this period, we have achieved significant milestones. Collaborative efforts have enabled the development of a comprehensive strategic plan, laying a robust foundation for our future endeavors. Enhancing our audit methodologies and embracing technological advancements reflect our commitment to staying at the forefront of our field.

Our commitment to serving the nation has been demonstrated through submitting several audit reports to the Transitional National Legislative Assembly, despite challenges in their subsequent discussions. Furthermore, our steps towards conducting audits aligned with the revitalized peace agreement underscore our dedication to supporting national priorities.

The challenges we've encountered have only strengthened our resolve. We remain steadfast in pursuing financial and administrative independence, recognizing these as fundamental pillars for effective and impartial auditing.

As we progress, I extend my deepest gratitude to the entire team at the National Audit Chamber for their unwavering dedication, resilience, and professionalism. Our achievements are a testament to their hard work and commitment to upholding the highest standards of public accountability.

I also appreciate our stakeholders, partners, and the Transitional National Legislative Assembly's continued support and collaboration. Together, we can overcome challenges and further enhance the integrity of our operations, ensuring a more transparent and accountable governance framework for the benefit of all South Sudanese citizens.

Sincerely,

Amb. Steven Kilion Wonda

Auditor General

The Republic of South Sudan

2. Executive Summary

The period from 2019 to June 2023 was a transformative journey for the National Audit Chamber (NAC), marked by significant achievements, strategic advancements, and notable challenges. Collaborative efforts and dedication have propelled the NAC towards fulfilling its mandate while striving for operational excellence.

Key Achievements:

Strategic Planning and Partnership Development:

In partnership with key stakeholders, the NAC successfully developed a comprehensive strategic plan for 2019-2024. This milestone provided a roadmap for organizational growth and laid the foundation for strategic collaborations and partnerships that have proven instrumental in our progress.

Audit Methodology Enhancement:

A concerted effort was made to improve audit methodologies across financial, compliance, and performance audits. Collaborative initiatives with partners led to the adoption of refined audit practices, ensuring greater accuracy, efficiency, and adherence to global standards.

ICT Strengthening and Digitalization:

Recognizing the significance of technological advancement, the NAC took substantial strides in bolstering its ICT infrastructure and embracing digitalization with the support of partners. This initiative aimed to enhance audit and operational efficiency.

Audit Reports and Peace Agreement Audits:

Several audit reports were diligently prepared and submitted to the Transitional National Legislative Assembly, reflecting our commitment

to transparency and accountability. Furthermore, efforts were initiated to undertake audits aligned with the revitalized peace agreement, aligning our work with national priorities. NAC was also involved in regional audits within the East African Community.

Challenges Faced:

Budgetary Constraints:

The NAC encountered challenges due to low budgetary support, impacting the execution of planned activities and hindering optimal performance.

Assembly's Discussion of Audit Reports:

Despite submitting reports, challenges persisted as they were not discussed by the Assembly, impeding the crucial feedback loop necessary for accountability and improvement.

Delayed Financial Statements and Administrative Independence:

Delays in the executive's preparation of financial statements posed challenges to our audit timelines. Additionally, the lack of financial and administrative independence hindered our operational agility.

Infrastructure Development Delays and COVID-19 Impact:

The completion of our new building faced delays, impacting our operational capabilities. Moreover, the COVID-19 pandemic disrupted activities, necessitating adaptations and altering our operational landscape.

Moving Forward:

Despite challenges, the NAC remains resolute in its commitment to fostering transparency, accountability, and excellence in audit practices. Efforts will continue to mitigate challenges,

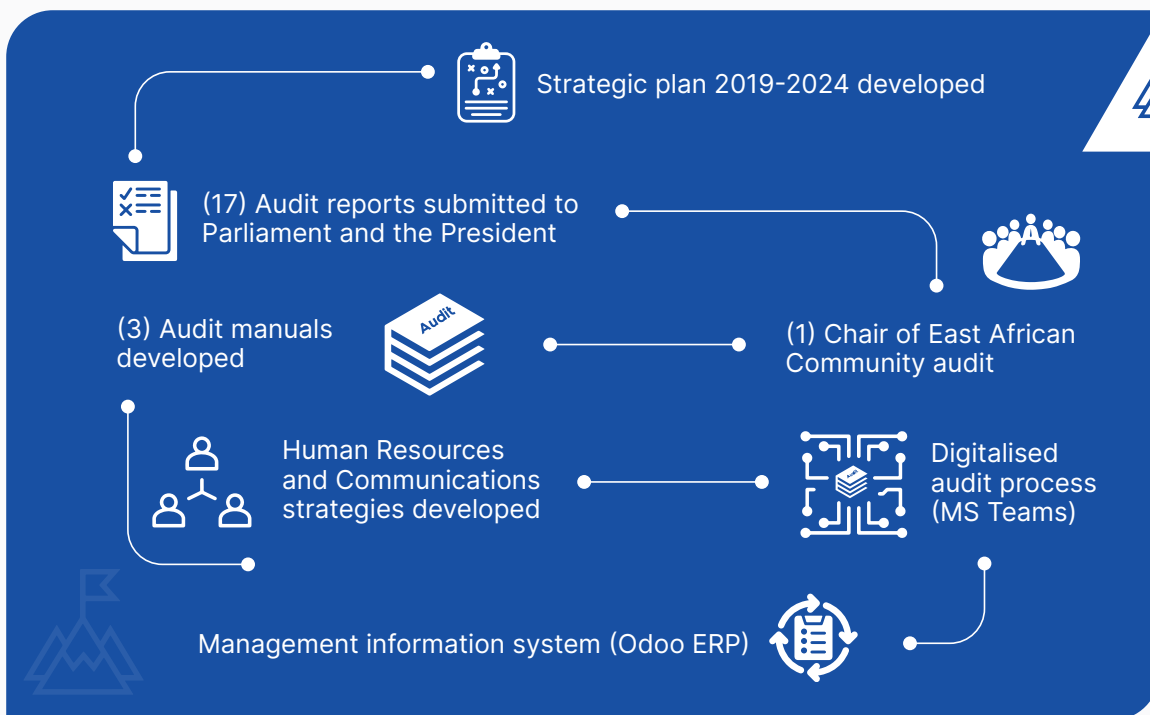
seeking increased budgetary support, advocating for discussion of audit reports, and emphasizing the importance of financial and administrative independence.

In conclusion, the period from 2019 to June 2023 has been marked by significant strides and challenges

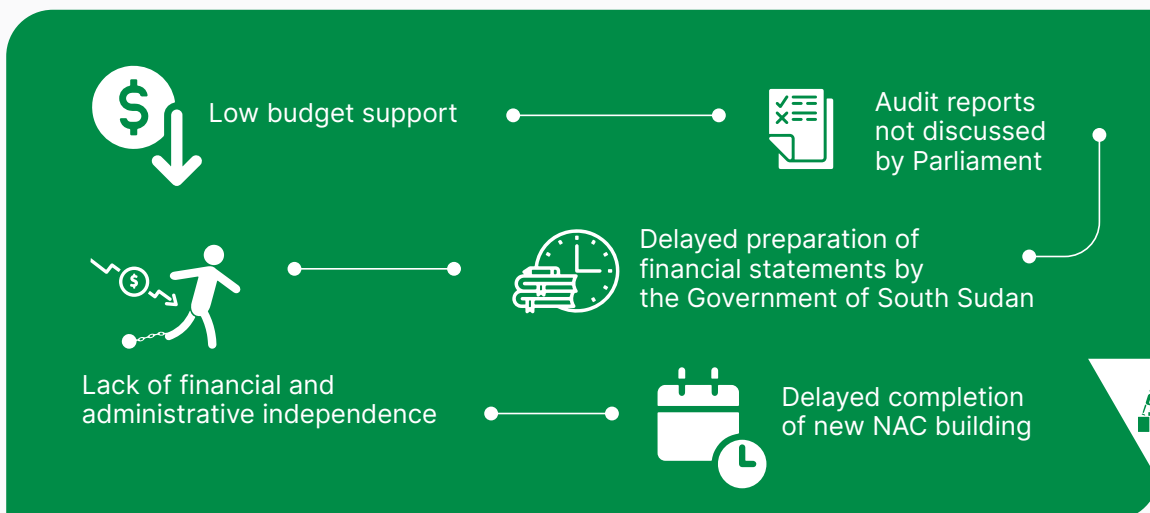
for the National Audit Chamber. Through resilience, collaboration, and a steadfast dedication to our mandate, we remain poised to overcome hurdles and continue our mission of upholding the highest auditing standards while adapting to the evolving landscape.

Performance highlights

Achievements during the period



Challenges



Chapter 1: Who we are

1.1 Our Historical Background

The Supreme Audit Institution (SAI) was established in 2006 by the semi-autonomous government of Southern Sudan (GOSS) under Article 195 of the Interim Constitution of Southern Sudan (ICSS) of 2005. After independence in 2011, its name was changed from the Southern Sudan Audit Chamber (SSAC) to a full SAI under the name the National Audit Chamber (NAC) of South Sudan. The NAC was admitted to AFROSAI, AFROSAI-E, and INTOSAI in 2012.

Like most English-speaking African countries, the Republic of South Sudan (RSS) adopted the Parliamentary (Westminster) model of Supreme Audit Institutions. Its independence from the executive, judiciary, and legislature is enshrined in the Constitution and the Audit Act, 2011 to carry out the functions of an oversight institution.

1.2 Our legal framework and mandate

NAC was established under Article 186 (1) of the Transitional Constitution of the Republic of South Sudan, 2011 (as amended) which provides for the establishment of an independent institution to be known as the National Audit Chamber. The constitutional provision was operationalized by enacting the Southern Sudan National Audit Chamber Act, 2011. The Act does not give the Chamber financial and administrative independence as required by the Lima Declaration and UN Resolution 66.

NAC, as the Supreme Audit Institution, is mandated by the Transitional Constitution to ensure public accountability of government bodies and institutions and provide independent assurance to the President and the Legislative Assembly on the probity of public financial management of the Executive, Judiciary, State Local Governments, independent commissions, commercial corporations and all other public funds in

the Republic of South Sudan.

Section 52 of the Public Financial Management and Accountability Act, 2011 of the Republic of South Sudan further expounds on the role of the Auditor General.

1.3 How do we deliver this mandate?

The Constitution mandates NAC to set auditing standards for the whole country and supervise the financial performance of all levels of government, including revenue collection and expenditure, in accordance with the budgets approved by their respective legislatures. Furthermore, Article 7(1) of the Southern Sudan Audit Chamber Act, 2011 also mandates NAC to examine, verify, inquire into, audit, and report on the accounts of executives, assembly, judiciary, the accounts of the States, local government, independent Commission, Public Institutions, Commercial Corporations, Public Funds, and any other institutions in the Republic of Southern Sudan.

In performing his role, the Auditor General reports on the effective and lawful use of public resources. The audit reports of the Ministries, Departments, and Agencies are submitted to the Assembly, the President, the Governor, the State Assembly, and the Council of States.

1.4 The Revitalised Agreement on the Resolution of Conflict in the Republic of South Sudan (R-ARCSS)

Section 4.5 of the R-ARCSS, signed in September 2018, provides for the review of the Southern Sudan Audit Chamber Act, 2011, and guarantees its independence. The agreement also allows the Chamber to perform its functions without political interference.

Section 4.8 requires the Auditor General to audit aspects of petroleum revenues as follows:

- Review and audit the previous allocation and transfer of the 2% and 3% made to oil-producing states since 2011.
- Review and audit all oil revenues due to the National Government and their allocation in the budget since 2011.

1.5 INTOSAI Principles

These principles consist of founding and core principles for Supreme Audit Institutions. The founding principles have historical significance and specify the role and functions, which SAIs should aspire to. The core principles support an SAI's founding principles, clarifying its role in society as well as high-level prerequisites for its proper functioning and professional conduct.

1.5.1 INTOSAI core principles

1.5.1.1 INTOSAI P-10 Mexico Declaration on SAI Independence

The Mexico Declaration that was endorsed during the XIX Congress of the International Organization of Supreme Audit Institutions (INTOSAI) meeting in Mexico in 2007 elaborates on SAI independence as laid out in the Lima Declaration. It presents eight core principles- or pillars- of SAI independence.

The United Nations General Assembly (UNGA) in its Resolutions 66/209 of 2011 and 69/228 of 2014 has also recognized the vital role of Supreme Audit Institutions (SAIs) in promoting the efficiency, accountability, effectiveness, and transparency of public administration, which is conducive to the achievement of national development objectives and priorities as well as the internationally agreed development goals.

1.5.1.2 INTOSAI P-12 The Value and Benefits of Supreme Audit Institutions – making a difference to the lives of citizens

Public sector auditing, as championed by the Supreme Audit Institutions (SAIs), is an essential factor in making a difference in the lives of citizens.

The auditing of government and public sector entities by SAIs positively impacts trust in society because it focuses the minds of the custodians of public resources on how well they use those resources. Such awareness supports desirable values and underpins accountability mechanisms, leading to improved decisions. Once SAIs' audit results have been made public, citizens can hold the custodians of public resources accountable. In this way, SAIs promote public administration's efficiency, accountability, effectiveness, and transparency.

1.5.1.3 INTOSAI P-20 Principles of Transparency and Accountability

SAIs form part of an overall legal and constitutional system within their respective countries and are accountable to various parties, including legislative bodies and the public. SAIs are also responsible for planning and conducting the scope of their work and using proper methodologies and standards to ensure that they promote accountability and transparency over public activities, meet their legal mandate and fulfil their responsibilities entirely and objectively.

1.6 Our Vision, Mission, and Strategic Priorities

NAC developed a Strategic Plan (SP) for 2019 - 2024 through a consultative process with internal and external stakeholders including NAC staff, development partners, and regional bodies. The SP is based on the model prescribed by the International Organization for Supreme Audit Institutions (INTOSAI) and the African Organization for English-speaking Supreme Audit Institutions (AFROSAI-E) both of which NAC is a member. The SP assumes coordination and collaboration with other good governance institutions in and out of the Republic of South Sudan and the Public Accounts Committee (PAC) of the National Assembly. Furthermore, the plan contains well-defined focus areas, strategic objectives, actionable strategies, performance measurement indicators, and factors that could hinder the achievement of the set targets.

1.6.1 Overview of the NAC strategic plan

NAC VISION

To be recognized as a Centre of Audit Excellence by our Stakeholders.

MISSION STATEMENT

To Audit and Report to the President and Parliament on the proper accounting and use of public resources to enhance effective accountability.

STRATEGIC OUTCOMES

1. Public Account Committee follow-up on the audit reports.
2. Audit findings are covered in the media enabling interested stakeholders to engage in accountability.
3. Executive follow-up of audit findings.
4. Central government financial statements issued on time.
5. State government financial statements issued on time.
6. Improved compliance with rules and regulations.

STRATEGIC OUTCOMES

1. Annual Financial and Compliance Audit report issued for Central Government including recommendations for compliance with key rules and regulations.
2. Audit reports of the Central Bank and government owned companies issued annually.
3. Audit report 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 report.
8. Annual seminar for the PAC presenting the main audit findings and status of previous year's recommendations.

FOCUS AREAS

Strengthen NAC Independence.

Enhance the Quality and Impact of Audit Services.

Strengthen Internal Governance System and Structures.

Human Resources developed and Staff Welfare improved.

Strengthen Advocacy and Stakeholders Engagement.

FOCUS AREAS



Shared vision



Integrity



Team work



Inspirational leadership



Making a difference

1.6.2 Our core values



Integrity

We are committed to carry out our operations with highest standards, fairness, and objectivity.



Teamwork

To collaborate as a team to achieve a common goal and complete tasks in the most efficient and effective manner.



Shared Vision

To have a collective understanding of the strategic goal and communicate clearly to stakeholders.



Inspirational Leadership

To create a sense of direction and momentum for change



Making a Difference

To provide reliable, accurate and timely audit report which is acted upon by the legislature and executive for improving the life of the citizens.

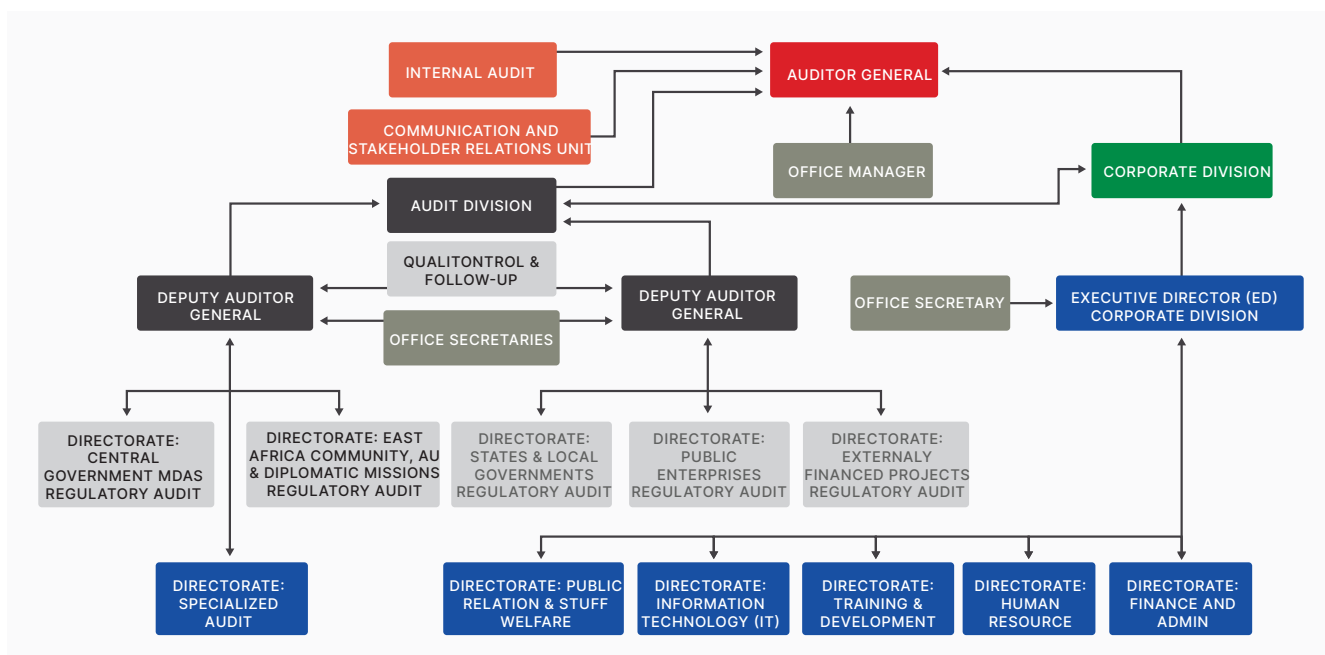
1.7 NAC Organisational Structure

NAC is headed by the Auditor General (AG) and deputized by two Deputy Auditors General (DAGs). One DAG heads three audit Directorates: National government MDAs, Specialized audits (including Forensic, Performance, and Environmental audits), regional Bodies, and diplomatic mission audits. The other DAG heads three Directorates: State and Local Government audit, Public Enterprise audit, and Externally Financed Projects and Partners Cooperation audit.

The Corporate Division is headed by the Executive Director, who oversees five directorates: Information Technology (IT), Public Relations (PR) and Staff Welfare, Training and Development, Human Resources (HR), and Finance and Administration.

NAC currently has a total of 157 staff.

NAC Organogram



1.8 NAC Office

NAC is currently based in Juba, Central Equatoria State. However, NAC's new building in Juba has faced significant delays due to issues with the contractor, which has made it difficult for all staff and operations to shift to the new premises.



Picture 1: NAC current office, Juba



Picture 2: NAC new building, Juba

1.9 Why do we prepare this report?

INTOSAI P-20 Principle 6 requires SAIs to manage their operations economically, efficiently, effectively and in accordance with laws and regulations and report publicly on these matters. SAIs should assess and report on their operations and performance in all areas, such as financial audit, compliance audit, jurisdictional activities (SAIs constituted as Courts), performance audit, programme evaluation, and conclusions regarding government activities.

INTOSAI P-12 Principle 8 on ensuring appropriate transparency and accountability of SAIs requires SAIs to perform their duties in a manner that provides for accountability, transparency, and good public governance.

Section 43 of the Southern Sudan Audit Chamber Act, 2011 requires that the Auditor General shall

prepare an annual report of his/her activities during that financial year and present it to the Assembly and the President not later than March 31st of the subsequent year. That report shall comprise a statement of financial performance, a statement of cash flows, and a statement of financial position. The Act further requires NAC to prepare its budget for the coming financial year and to give a description of the activities completed during the previous year and to what extent it has met its previous year's objectives. NAC is also required to set its annual objectives.

1.9.1 Scope of the Report

This report covers the period from 1st July 2019 to 30th June 2023.

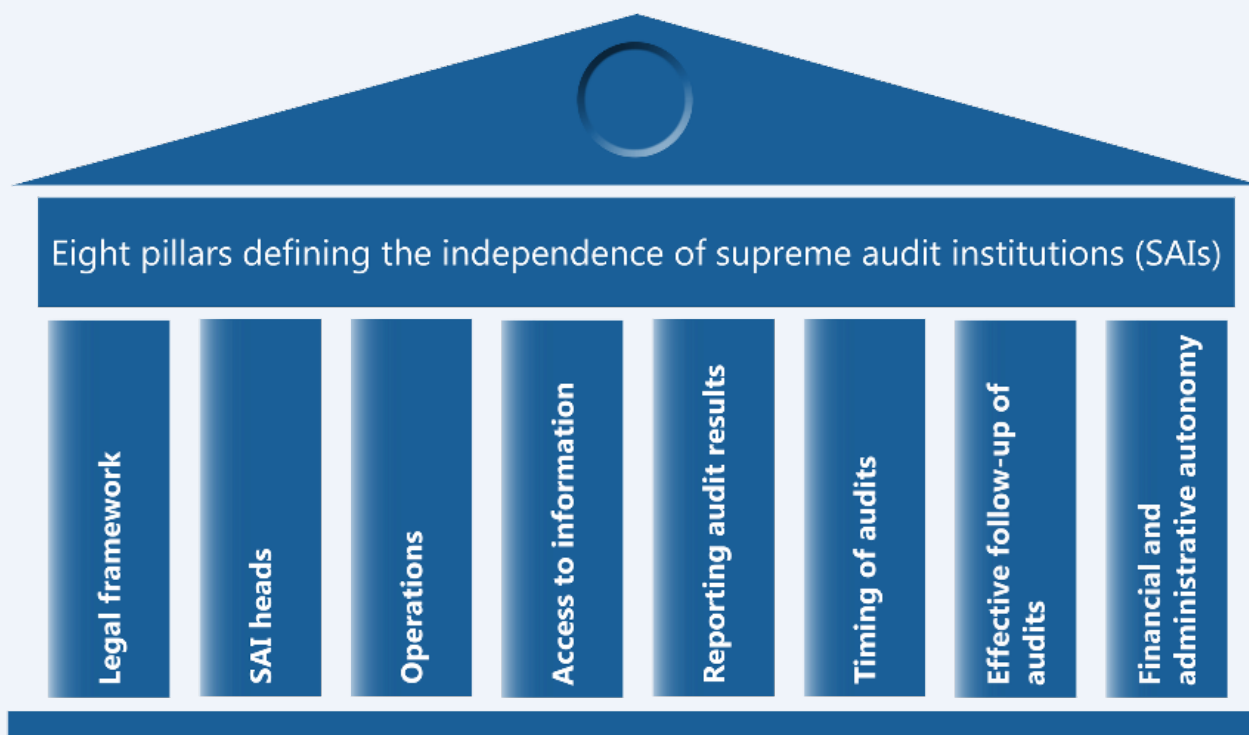
Chapter 2: Our Performance

2.1 Overall performance of the strategic plan

The illustration in **Appendix 1** shows NAC's progress in achieving the strategic objectives within the SP as of 30th June 2023.

2.2 NAC independence

INTOSAI P-10 lays out 8 core principles for SAI independence, which flow from the Lima Declaration and decisions made at the XVII Congress of INTOSAI (in Seoul, Korea), as essential requirements of proper public sector auditing.



The NAC's current legal framework does not provide full financial and administrative independence as required by INTOSAI P-10.

NAC is, however, in the process of reviewing and amending the SSACA 2011 to strengthen its independence. The new audit bill is in the National Legislative Assembly for deliberations and approval. Once passed by the Assembly, it will be sent to the President for assent and signature into law.

2.3 Our Audit services

The NAC SP 2019-2024 consists of 8 strategic outputs, 6 of which relate to the delivery of audits (financial, compliance, performance, investigative) across the National Government and the States and Local Governments.

2.3.1 Types of audits conducted



2.3.1.1 Financial Audit

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

The mandate of NAC to undertake financial audits is provided for 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 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.



2.3.1.2 Compliance Audit

The objective of the compliance audits is to assess whether the activities of public-sector entities are in accordance with the authorities (legal framework) governing them. This involves reporting on the degree to which the audited entity complies with the established criteria.

Section 7(1)(l) 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.



2.3.1.3 Performance Audit

Performance audits aim to assess the economy, efficiency, and effectiveness in the use of public funds.

Section 15 of the SSACA, 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.



2.3.1.4 Investigative Audit

Investigative audits aim to establish evidence and facts to be presented for prosecution.

The power of the Auditor-General to investigate is provided under Section 14 of the SSACA, 2011.



2.3.2 Audit Universe

As of 30 June 2023, the audit universe comprised one-hundred and sixteen (116) National Government entities and two-hundred and four (204) State Government entities totaling to 320 entities.

Table 1 – Summary of Audit Universe

s/n	Level of Government	Type of Audit Entities	Total Audit Population (No of Entities/ Projects)
1	National Government	MDAs	79
		Public Banks and Public Commercial Banks	4
		Public Companies and Corporations	9
		Public Universities	9
		Donor-Funded Projects	15
2	States and Local Governments	States and Administrative Areas	13
		State Assemblies	13
		State Independent Commissions	78
		Counties	90
		City Councils	10
		Total	320

NAC's auditees are ranked and selected based on the results of risk assessment criteria of all government entities. The risk assessment criteria include budgetary allocation, audit history, stakeholder interest, risk of fraud, and adverse publicity.

2.3.3 Audit Standards and Manuals

Section 33(1) of the SSACA 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 complies with the International Standards for Supreme Audit Institutions (ISSAIs) issued by INTOSAI while undertaking audits. This promotes quality and consistency across all the engagements undertaken by the NAC.

The NAC has developed financial, compliance, and performance audit manuals in line with AFROSAI-E guidelines and the ISSAIs, which audit staff are implementing during audit engagements. Regular and timely updates of the manuals are also planned.

2.3.4 Overview of the Audit Process

s/n	Audit Stage	Key Outputs
1	Overall annual audit planning (Office-wide)	<ul style="list-style-type: none"> • Approved annual audit plan • Entity ranking and prioritisation • Resource allocation for all audits
2	Pre-engagement activities	<ul style="list-style-type: none"> • Audit entrance meetings • Code of ethics forms
3	Audit Planning	Overall audit strategy (respective audits)
4	Audit Execution	Sufficient and appropriate audit evidence
5	Audit Reporting	<ul style="list-style-type: none"> • Management letters • Auditee responses • Exit meetings • Final audit report to the President and National Assembly
6	Follow up	Status of implementation of audit recommendations

2.3.5 Audit opinions

The infographic details four types of audit opinions:

- Unqualified opinion (Clean Opinion):** Represented by a thumbs up icon. Financial statements are free from any material errors and omissions. Status: CORRECT.
- Qualified opinion:** Represented by a thumbs up icon with a hand. There are some major exceptions to the accounting rules but, overall, financial statements are fairly presented. Status: FAIRLY REPRESENTED.
- Adverse opinion:** Represented by a thumbs down icon. There are material and pervasive issues in the financial reports. Financial statements are misrepresented or misstated. Status: WRONG.
- Disclaimer of opinion:** Represented by a thumbs down icon with a hand. Auditors are unable to express an opinion. Status: INSUFFICIENT EVIDENCE.

Source: 365financialanalyst.com

2.3.6 Audit documentation system

NAC is gradually shifting from paper-based audits and has digitalized the audit working papers using Microsoft Teams. This has enhanced the ICT literacy levels within the SAI and simplified supervision and review of the audit work, leading to improved quality and timely completion of audit assignments.

2.3.7 Audit quality management

NAC's quality management system involves both Quality Control and Quality Assurance.

2.3.7.1 Quality Control

The engagement team members should perform Quality Control (QC) procedures for every audit. Team members perform QC procedures on different levels, including those with delegated responsibility for the audit. QC is 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

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

2.3.7.2 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.

AFROSAI-E however undertook a Quality Assurance Review (QAR) in 2022, which also included a review of NAC's audits. The review established that whereas progress has been made toward the implementation of ISSAIs, more work needs to be done to ensure audits fully comply with ISSAIs.

2.3.8 Audits Completed During the Reporting Period

2.3.8.1 Status of audits as per the R-ARCSS

Review and audit the previous allocation and transfer of the 2% and 3% made to oil-producing states since 2011.

NAC audited the accounts of 2% and 3% share of net oil revenue of oil-producing states and communities from 2011 to 2020. The audit report was submitted to the Office of the Speaker of the Council of States, discussed by the Council, Resolutions passed by the Council and the report is published on NAC's website.

Review and audit all oil revenues due to the National Government and their allocation in the budget since 2011.

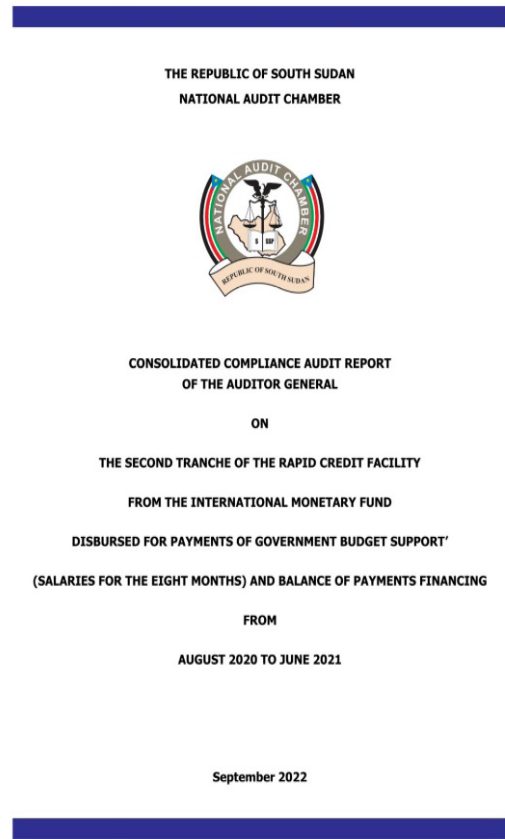
In 2022, NAC commenced the audit of the remaining 95% of petroleum revenues from 2013 to 2023. The audit is being undertaken in the Ministry of Finance and Planning, Ministry of Petroleum, and the Bank of South Sudan with an expected completion timeline of **Q1 of 2024**.

2.3.8.2 In-house audits

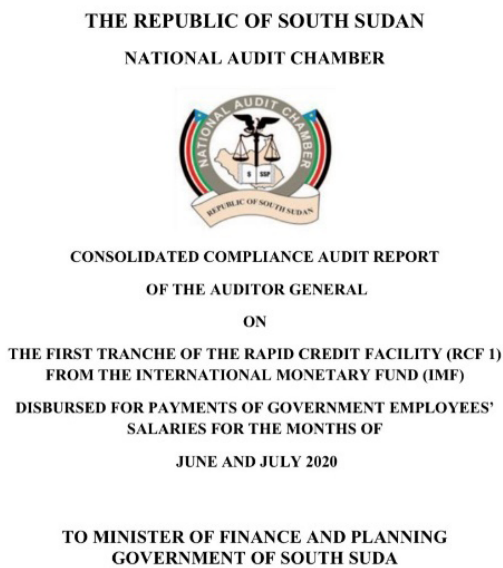
Audit Type	Audit	Status
	Backlog audit of GOSS consolidated financial statements from January 2011 to June 2014	Audit fieldwork completed. Awaiting signed financial statements from MOFP before AG's signature
Compliance Audits	Audit of the first tranche of the Rapid Credit Facility (RCF) from the International Monetary Fund (IMF) to GOSS	Audit report submitted to the President.
	Audit of the second tranche of the Rapid Credit Facility (RCF) from the International Monetary Fund (IMF) to GOSS	Audit report submitted to the President.
Performance Audits	Audit of Juba Rumbek Road	Audit report submitted to the President and the National Assembly
Special Audit (Investigation Audit)	Special Audit Report on the Accounts of 2% and 3% Share of Net Oil Revenue of Oil Producing States and Communities	Audit conducted in 2021 and submitted to the Council of State by the AG in March 2021
	Investigative Audit on the Treasury Cash Deficit at the Agricultural Bank of South Sudan	Report issued to the Prosecutor Attorney in March 2022
	Investigative Audit on the 3% Account of Greater Melut Community Development Committee.	Report issued to the Prosecutor Attorney in September 2022
	Investigative Audit on the Accounts of Nile Drilling and Service Company Ltd	Report issued to the Prosecutor Attorney in December 2022
	Investigative Audit on the 3% Account of Greater Ruweng Community Development Committee	Report issued to the Prosecutor Attorney in May 2023
	Investigative Audit Report on the Misappropriation of Public Fund and Unauthorized Acquisition of Financial Forms.	Report issued to the Prosecutor Attorney in November 2019
	Investigative Audit on the Transactions Between Accounts of Stanbic Bank Kenya Ltd, South Sudan Commercial Bank and the Bank of South Sudan.	Report issued to the Prosecutor Attorney in December 2022
	Investigative Audit on the Fraudulent Acquisition and use of Financial Forms and Other receipts by Officers and Non-Commissioned Officers in the Department of Immigration.	Report issued to the Prosecutor Attorney in January 2019
	Investigative Audit on Specific Transaction of USD 42,000,000 regarding Penal Code Case against Hon. Deng Tong Kuol	Audit in progress.



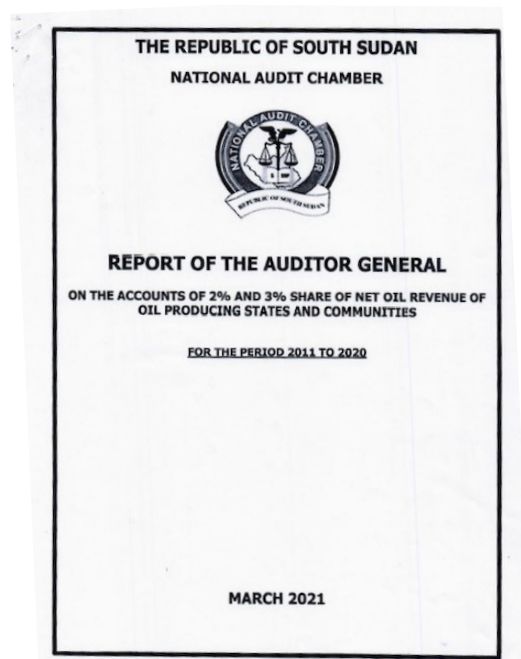
Picture 3: G signing audit on IMF covid emergency funding 2022



Picture 4: Audit report on second round of IMF funding 2022



Picture 5: Audit report on first round of IMF funding 2021



Picture 6: Audit report on oil revenue sharing 2021

2.3.8.3 Outsourced Audits

Audit type	Audits	Status
Financial Audit	Financial Audit of the Bank of South Sudan for FY 2016 to 2020	Reports submitted to the Bank and TNLA
	Financial audit of the Ivory Bank for financial years 2018 and 2019	Audit completed and submitted to the audited entity
	Financial audit of the Agricultural Bank of South Sudan FYs 2013 to 2018	Audit report completed but not submitted to parliament.
	Financial audit of Juba Electricity Distribution Co Ltd 2019 – 2022	Audit completed and reports submitted to the audited entity
	Juba Power Distributions Systems Rehabilitation and Expansions Project 2021 and 2022	Audit completed
	Non-Oil Revenue Mobilization and Accountability (NORMA) Audited for FY 2019 to 2022	Reports submitted to the audited entities and AfDB
	Good Governance and Capacity Building in Natural resource Management (GGCB-NRM) for FY 2016 to 2020	Reports submitted to the audited entities and AfDB
	Gender Equality and Economic Empowerment for Inclusive Growth (GEEM-IG) for FY 2017 to 20220	Reports submitted to the audited entities and AfDB
	Resilient Water Project for Improve Livelihood (RWPIIJ) for FY 2021 to 2022	Reports submitted to the audited entities and AfDB
	South Sudan Strategic Water Supply and Sanitation Improvement Project for FY 2021 to 2022	Reports submitted to the audited entities and AfDB

2.3.8.4 Audit reports submitted to the Transitional National Legislative Assembly in June 2022

s/n	Audit report	Year completed	Audit type
1	Bank of South Sudan 2016-2019	2021	Financial Audit
2	Bank of South Sudan 2019-2020	2022	Financial Audit
5	Rapid Credit Facility (RCF1)	2022	Compliance Audit
6	Rapid Credit Facility (RCF2)	2022	Compliance Audit
7	Oil Producing States 2% and 3 %	2022	Compliance Audit

2.3.9 Follow-up and Implementation of Audit Recommendations

The SSACA requires the Auditor General to submit the audit reports of the Ministries, Departments and Agencies to the Assembly, the President, the Governors, the State Assemblies and the Council of States.

The Transitional National Legislative Assembly of the RoSS was constituted in 2021 and the Public Accounts Committee in 2022. The Auditor General submitted audit reports from 2010 to the Assembly in June 2022 for tabling and discussion.

Due to various challenges, no audit reports have been discussed by the Assembly since submission, which hinders the effective follow-up and implementation of audit recommendations.

2.4 Our ICT and Digitalisation Journey

With the support of development partners and in line with focus area 3 of the SP, NAC has made tremendous strides in digitalisation of audit and non-audit processes. Key achievements include:

- Development of an ICT Strategy and Policy in 2021
- Recruitment of an ICT advisor to oversee the implementation of the ICT strategy

- Procurement of 80 laptops and Microsoft 365 licenses for NAC staff including official email access
- Procurement of mobile internet devices to support audit fieldwork
- Set up fiber internet in the new NAC building
- Training of all NAC staff on essential Microsoft packages
- Procurement of an ERP system to manage non-audit processes such as finance, HR and asset management, etc.

2.4.1 Benefits of digitalisation

This investment in ICT tools and digitalisation has led to various advantages including;

- Efficiency gains in all NAC's internal processes.
- Audit working papers and files can now quickly be reviewed by supervisors and peers
- Better collaboration amongst audit team members.
- The NAC has also developed a digital database for various documents and information, which is secure and easily accessible.



Picture 7: Delivery of desktop computers to support ODOO system 2023 ODOO system server



Picture 8: ICT training for selected NAC staff 2023



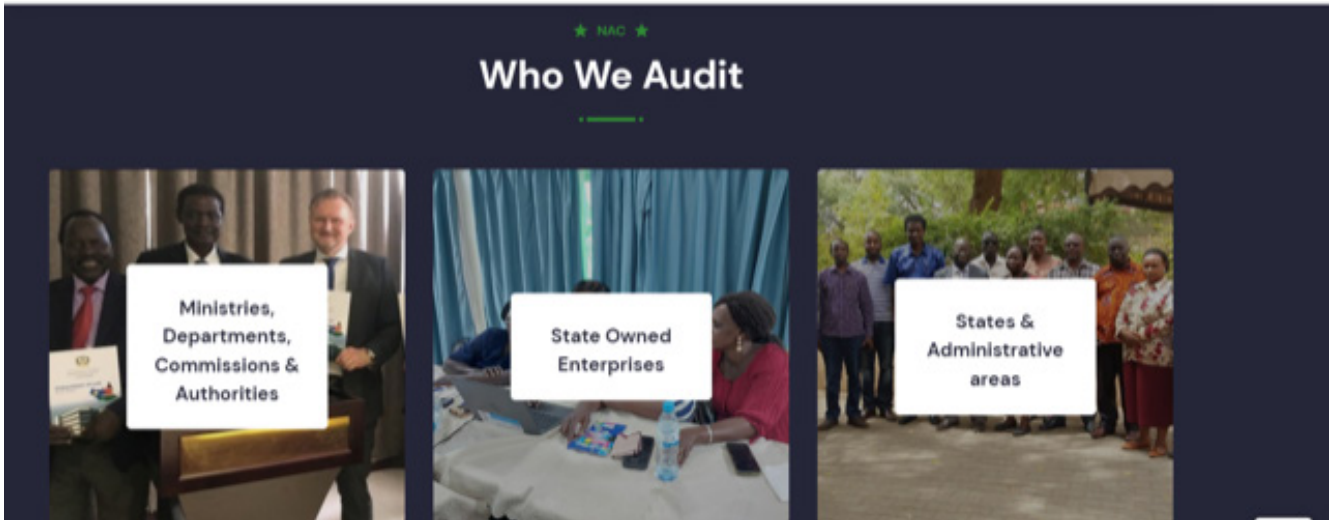
Picture 9: Delivery of first round of laptops under NAC SCP project 2021



Picture 10: Delivery of internet routers to NAC office



Picture 11: Delivery of second round of 60 laptops under NAC SCP 2022



Picture 12: New NAC website launched 2022

2.5 Strategic Management

INTOSAI-P 12 on the Value and Benefits of SAIs¹, underscores that SAIs should act as model institutions and set an example in how they plan and govern their operations. SAIs should also be objective and transparent in reporting on their performance. Strategic management has always been important in fostering effective, accountable, and inclusive SAIs that positively influence the quality of public sector governance and service delivery for the value and benefits of all.

The NAC develops annual operational plans in line with the strategic plan and has set up an operational planning team of ten (10) staff from all directorates to monitor its implementation.

2.6 Our People

Section 23 of the SSACA requires that the Auditor General on an annual basis shall prepare a detailed organisational chart reflecting the staffing requirements of the Chamber for the next financial

year, which shall be subject to approval of the President and the Assembly, after consultation with the Minister responsible for Labour and Public Service.

Auditors appointed by the NAC shall possess the necessary academic credentials, professional qualifications, and experience, and expertise of the audit of Government accounts and systems, Government owned entities and preferably shall hold a recognised professional accountancy or auditing qualification.

The NAC is currently updating the NAC HR policy with support from SAI Kenya and AFROSAI-E, which should align with the new legal framework likely to be approved later in 2023.

The NAC currently lacks full administrative autonomy and hence relies on the Ministry of Labour, Public Service and Human Resources Development to recruit and deploy HR staff.

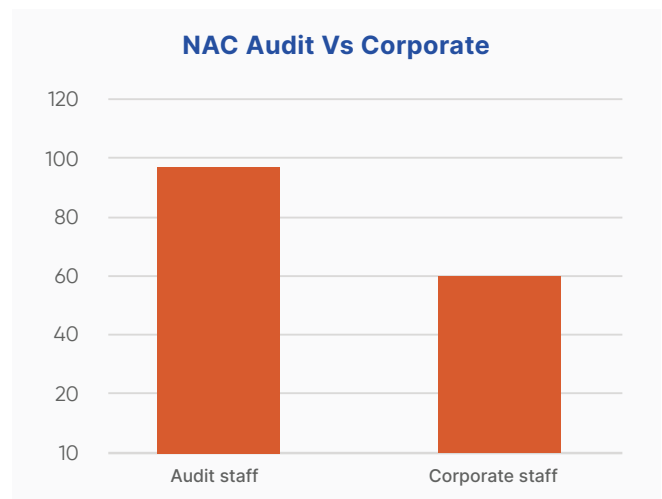
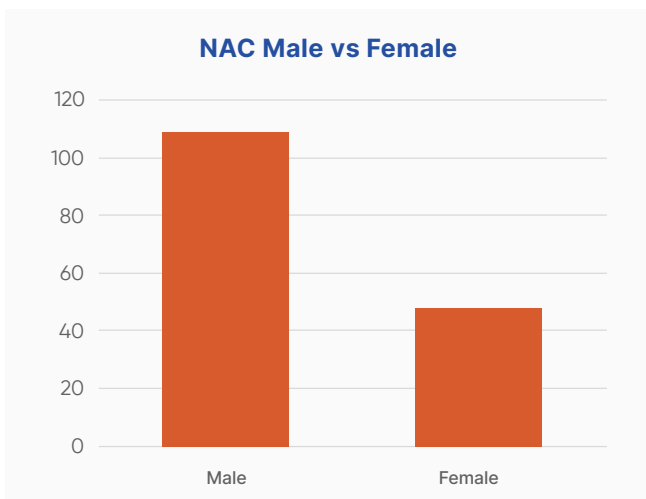


Picture 13: NAC staff during the launch of audit manuals in September 2022

2.6.1 Staff Levels

As of 30th June 2023, the NAC had a staff composition of 157 staff consisting of both audit and corporate staff as per the table below.

S/N	Audit staff	Corporate staff	Total
Male	74	35	109
Female	23	25	48
Total	97	60	157



2.6.2 Recruitments and Promotions

During this reporting period, the NAC has recruited seven (7) staff at various grades as per the table below:

2.6.2.1 Recruitments

Grades	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 7	Grade 8	Grade 9	
Male	0	0	0	0	1	0	4	2	7
Female	0	0	0	0	0	0	0	0	0
Grand Total	0	0	0	0	1	0	4	2	7

2.6.2.2 Promotions

Promotions form part and parcel of a good human resource practice. During the period under review, several staff members who have shown resolve for credibility and professionalism were promoted across the grades in line with the human resources policy.

The NAC has also promoted staff at different grades as per the table 7 below:

Grades	Grade 1 special	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 7	Grade 8
Male	1	0	5	6	6	9	4	11
Female	0	0	0	1	0	0	5	2
Grand Total	1	0	5	7	6	9	9	13

2.6.3 Performance Measurement

The NAC planned to develop and implement a performance appraisal system per strategic objective 3 under focus area 4 of the SP. This involves setting clear goals for staff at the beginning of the year, ensuring

staff supervisors and tasks are well allocated, clear templates are developed, circulated and staff are trained on their use.

The performance measurement system is still under development with the support of peers from SAI Kenya and an updated NAC HR policy.

capacity building by promoting learning and knowledge sharing. SAls should promote continuous professional development that contributes to individual, team, and organizational excellence.

The NAC has developed a training and professional development strategy currently being implemented. NAC develops annual training plans as part of the operational planning process. The tables below show the training and professional development interventions undertaken during the reporting period:

2.6.4 Staff training and professional development

INTOSAI P-12 principle 12 requires that SAls ensure

2.6.4.1 Trainings Undertaken

	Training undertaken	Duration	Number of Staff	Supporting Provider/ Partner - Location	Year
1	Financial and Compliance Audit Methodology	1 week (held 4 times)	All audit staff (80)	SAI Kenya, AFROSAI-E, IDI - Juba	2019-2023
2	Performance Audit Module Training	2 weeks	5 performance audit staff	AFROSAI-E – Entebbe Uganda	2023
3	Quality Control Training	2 days	All supervisors	SAI Kenya - Juba	2023
4	Audit of Extractive Industries	1 week (attended twice)	7 staff	AFROSAI-E - Pretoria South Africa	2022/2023
5	Information Systems Audit training	1 week	1 staff	AFROSAI-E Pretoria South Africa	2022
6	Microsoft 365	1 week	All NAC staff with laptops (80)	Dynamic Consult and SAI Kenya - Juba	2022
7	Basic Computer Use	1 week	All NAC staff with laptops (80)	NAC ICT advisor - Juba	2022
8	Microsoft Office Skills	1 week	50 NAC staff	SAI Kenya and NAC ICT Advisor - Juba	2022
9	ICT benchmarking workshop	3 days	2 staff	SAI Kenya – Nairobi Kenya	2023
10	Annual HR training workshop	1 week	3 staff	AFROSAI-E – Dar es salaam Tanzania	2023
11	Sub - Reginal Workshop on FAM and CAM - in June 2023	1 Week	3 staff	AFROSAI-E Moritus	2023
12	AFROSAI-E Strategic review and Governing Board Meeting - in May 2022	1 Week	4 (AG, DAG, and 2 Senior Auditors)	AFROSAI-E - Gambia	2022/2023
13	SADORPAC Meeting- in October 2022	1Week	DAG and 2 PAC Members	SADORPACK- Botswana	2022

2.6.4.2 Professional Development programmes

	Programme/Course	Number of staff	Provider/Partner
1	Certified Public Accountant - Uganda	6 staff	CPA Uganda – Distance learning
2	Professional Education for SAI Auditors (PESA)	10 staff	IDI - Online

Regarding the CPA Uganda program, NAC staff have struggled to pass the exams due to several challenges including poor internet quality to attend online classes. NAC is currently seeking alternative locally provided courses to enable students to have more in class interactions and hopefully improve pass rates.

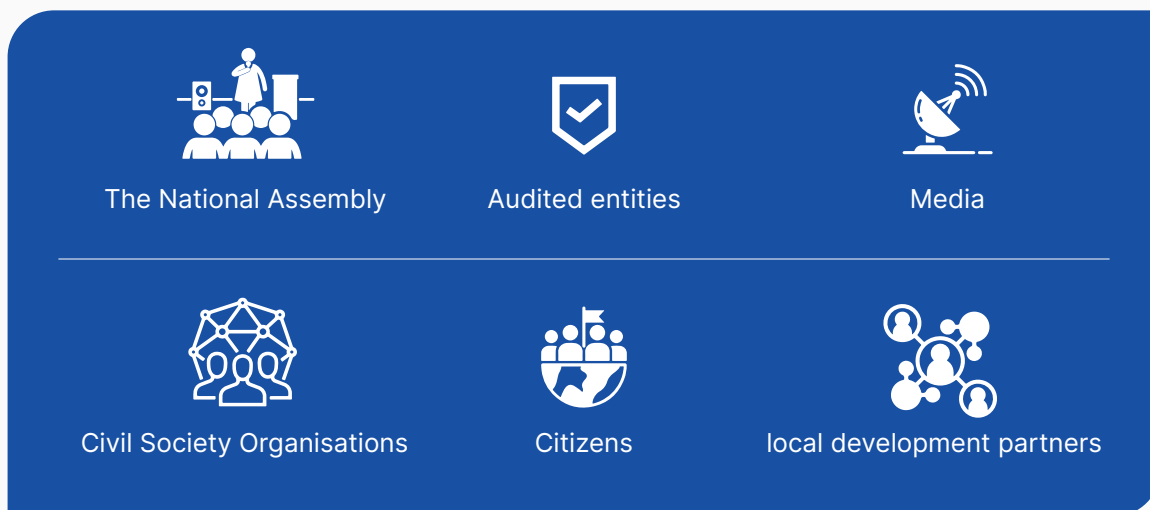
Regarding IDI's PESA program, NAC staff are undertaking online classes and will be eligible to sit for online exams in early 2024. The 2 NAC DAGs were nominated as supervisors and mentors to support the staff throughout the course.

INTOSAI-P-12 Principle Six (6) requires SAIs to communicate effectively with stakeholders. Focus area 5 of NAC's Strategic Plan 2019-2024 relates to strengthening advocacy and stakeholder engagement. NAC also developed a Stakeholder Engagement Strategy 2019-2024 that sets out the communication principles for NAC and its units to ensure effective, transparent, accurate, and timely communication. NAC pursues an integrated communication approach that projects a single identity internally and externally and primarily targets its Stakeholders. Clear and consistent messages are necessary for a sustainable internal and external position.

2.7 Our Stakeholder engagement

2.7.1 Our key stakeholders

National stakeholders



International stakeholders



2.7.2 Engagements with stakeholders

The National Assembly

Since the Transitional National Legislative Assembly was constituted and the Public Accounts Committee formed, the NAC has had several engagements

with the committee's leadership to discuss ways of collaboration and ensure the audit reports are tabled and discussed. The NAC has held one sensitisation workshop on their role and mandate for PAC members. More sensitisation workshops are planned in the FY 2023/2024.



Picture 14: NAC visit to PAC at the TLNA in January 2023



Picture 15: NAC engagement with PAC at the TLNA 2022

The Executive and audited entities

The NAC has held audit entrance meetings with various auditees including the Ministry of Finance and Planning. This enables the auditees to understand the purpose of the audits and the audit process. The NAC held two sensitisation workshops in 2023 for auditees. First, for Undersecretaries and Accounting Officers and then a workshop for Directors General of Accounts and Internal audit of Central Government. Both workshops were timely and beneficial in explaining the mandate of the NAC and the role of accounting officers in ensuring timely and quality financial reporting. Follow-up workshops have been planned for FY 2023/2024 for Central Government and the States.



Picture 16: NAC engagement with the Ministry of Finance to kickstart the financial audits October 2022



Picture 17: NAC kick-off meeting with Ministry of Finance and Planning team in January 2023

Development partners

NAC holds annual meetings with the various development partners supporting NAC and the Auditor General is part of the Public Finance Management (PFM) Oversight Committee. This Committee is charged with implementing PFM reforms to enhance good governance.



Picture 18: NAC meeting with the AFDB Juba



Picture 19: NAC meeting with IDI and OAGK at NAC office NAC meeting with the IMF in Juba



Picture 20: NAC meeting with the World Bank in Juba



Picture 21: World Bank visit to NAC's new building



Picture 22: International and regional bodies

NAC is a member of the International Organization for Supreme Audit Institutions (INTOSAI), the African Organisation of Supreme Audit Institutions (AFROSAI), and the African Organisation for English-Speaking Supreme Audit Institutions (AFROSAI-E). The NAC participates in relevant institutions' programs, including training and governing board meetings.

The NAC is also a member of the East African Community Audit Commission and was chair of the Commission for FY 2022/2023.



Picture 23: NAC attending AFROSAI-E Governing Board in the Gambia May 2022



Picture 24: NAC attending AFROSAI-E Governing Board in Ghana May 2023



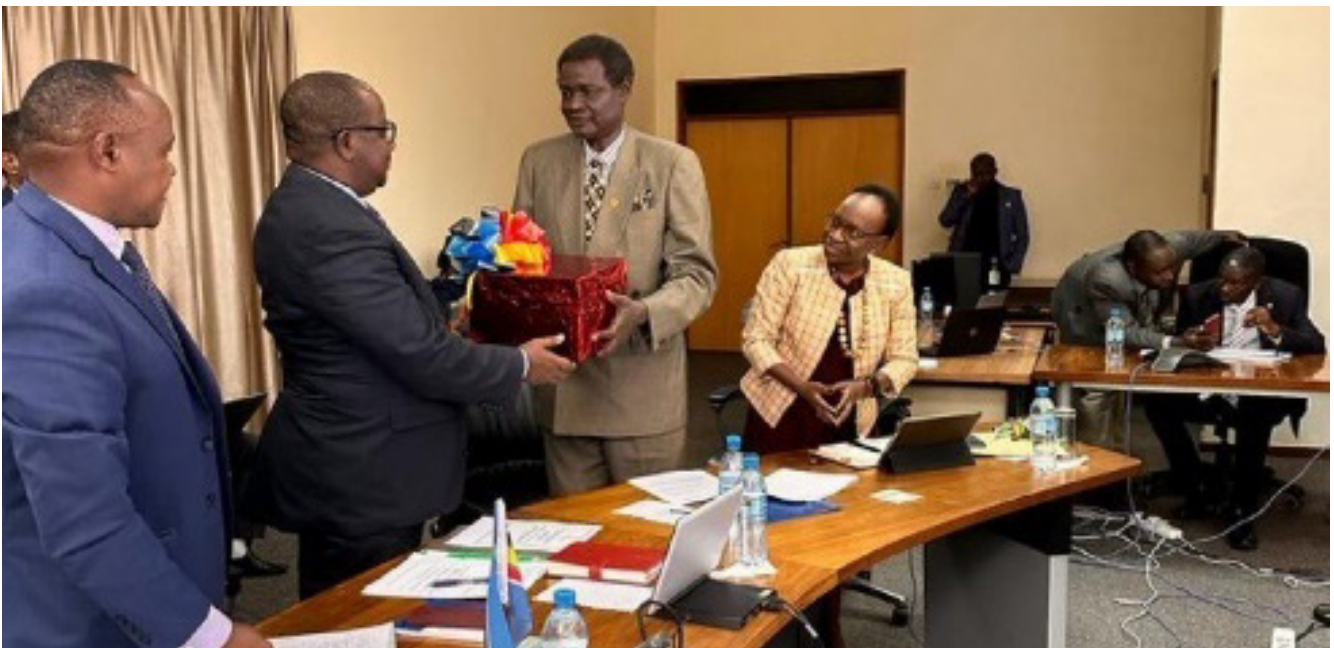
Picture 25: NAC AG with CEO AFROSAI-E and AG South Africa during Governing Board in Ghana



Picture 26: NAC AG receiving the chairmanship of the E. African Audit Commission 2023



Picture 27: NAC AG handing over the chairmanship of the Audit Commission to OAG Kenya



Picture 28: NAC AG presenting the audit report to the EAC

Chapter 3: Our Partnerships



Norwegian Ministry
of Foreign Affairs



3.1 NAC Strategic Change Project

The NAC, INTOSAI Development Initiative (IDI), SAI Kenya, and AFROSAI-E entered a cooperation agreement to support NAC in implementing the SP 2019-2024. SAI of Kenya, SAI of Norway, and AFROSAI-E provide technical peer support in audit, strategic management, ICT, HR, and stakeholder engagement. NAC leads the Project Management Team and Project Steering Committee. The Project is funded through the Norwegian Embassy in Juba and is phase 2 of support to NAC after the peer support project from 2017 to 2020.

3.2 Non-Oil Revenue Mobilisation and Accountability in South Sudan (NORMA -I) - African Development Bank (AFDB)

The NAC receives support from the AfDB under this project for audit capacity building, including the development of a non-oil revenue audit manual

and stakeholder engagement training. The project will also support the training of PAC members in collaboration with the NAC and AFROSAI-E.

3.3 Public Finance and Institutional Strengthening Project - World Bank

The NAC is a beneficiary institution of the project that was approved in 2022 and ending in 2026 under the Ministry of Finance and Planning and financed by the World Bank. Over the project period, NAC will receive support in audit capacity building, ICT infrastructure, vehicles, etc.

3.4 Governance and Economic Management Support Project (GEMS)- UNDP

The project has supported NAC in setting up a management information system (Odoo ERP) that has digitalised finance, HR, and other internal non-audit processes functions within the NAC.

Chapter 4: Our contribution to the Sustainable Development Goals (SDGs)

The NAC recognizes the importance of making a difference in the lives of citizens in line with INTOSAI-P-12 and contributing to the achievement of the Sustainable Development Goals (SDGs).



The NAC has completed and is currently undertaking audits relevant to the SDGs:

Goal 9: Industry, Innovation and Infrastructure – Build resilient infrastructure, promote inclusive industrialisation and foster innovation

We completed a performance audit of the construction of Juba-Rumbek Road in the Ministry of Roads and Bridges.

Goal 4: Quality Education – Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all

Ongoing performance audit on the Provision of basic education in primary schools in the Ministry of General Education.

Goal 10: Reduced inequalities – Reduced inequality with and among countries

Completed compliance audit of 2% and 3% Share of Net Oil Revenue of Oil Producing States and Communities.

Goal 5: Gender equality - Achieve gender equality and empower all women and girls

An internal Gender Diversity and Inclusion assessment was conducted under the NAC Strategic Change project. The assessment results

and recommendations have helped improve inclusion and gender balance within operations. For example, more females are involved in audits and trainings and have also benefited from special training sessions on ICT and the use of digital tools for audit.



Picture 29: NAC GDI assessment 2021



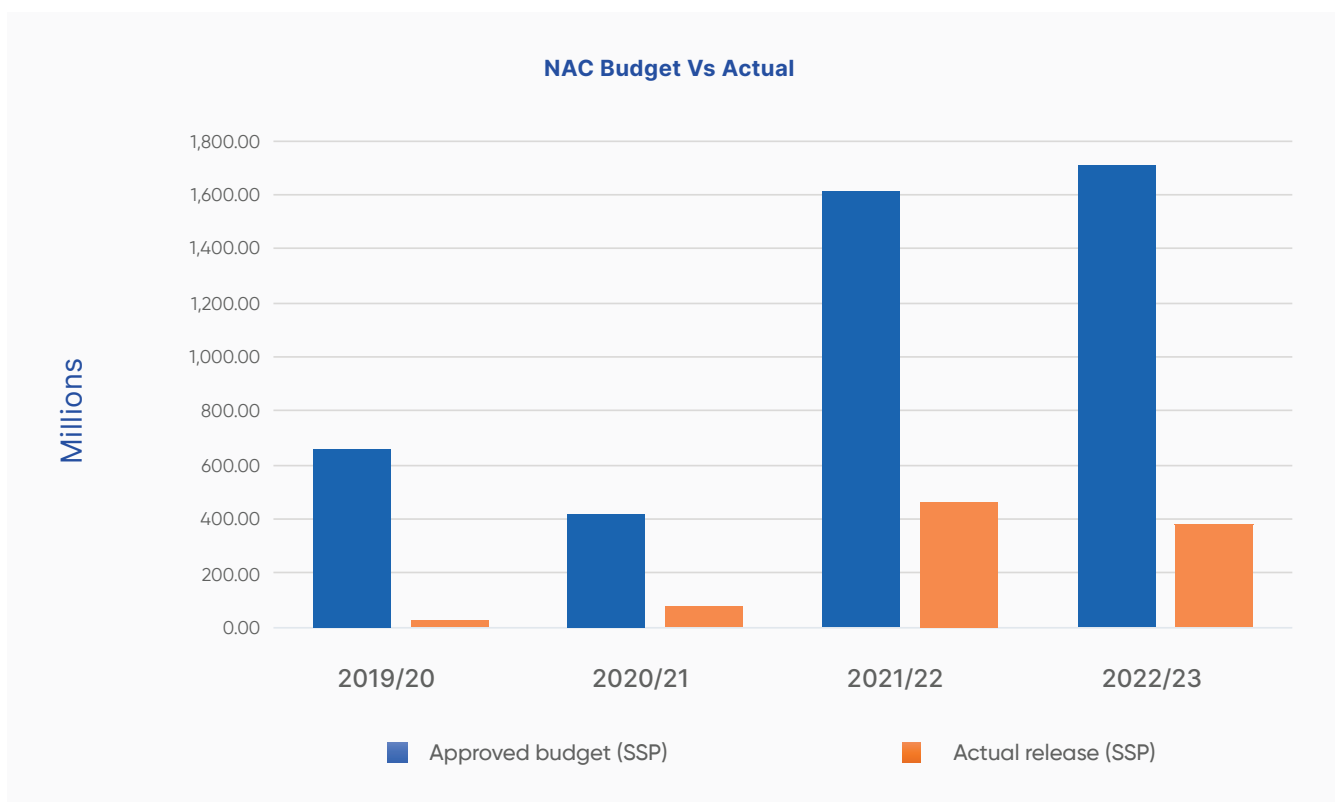
Picture 30: NAC ICT training for female auditors 2023

Chapter 5: Our financial performance

The NAC is funded by the Government of South Sudan through appropriations by the National Assembly and monthly releases from the Ministry of Finance and Planning.

5.1 Budget performance for the period

From the financial year 2019/20 to 2022/2023, the NAC received an average of **18%** of the approved budget as per the chart and tables below.



5.1.1 FY 2019/2020

Description	Approved budget (SSP)	Actual release (SSP)	Variance (SSP)	Percentage
Wages and salaries	60,007,759.00	7,542,394.00	- 52,465,365.00	- 87%
Use of Goods and services	201,601,843.00	15,057,674.00	- 186,544,169.00	- 93%
Capital expenditure	400,000,000.00	0.00	- 400,000,000.00	- 100%
Total	661,609,602.00	22,600,068.00	- 639,009,534.00	- 97%

5.1.2 FY 2020/2021

Description	Approved budget (SSP)	Actual release (SSP)	Variance (SSP)	Percentage
Wages and salaries	60,007,759.00	13,743,829.00	- 46,263,930.00	- 77%
Use of Goods and services	120,961,106.00	66,520,185.00	- 54,440,921.00	- 45%
Capital expenditure	240,000,000.00	0.00	- 240,000,000.00	- 100%
Total	420,968,865.00	80,264,014.00	- 340,704,851.00	- 81%

5.1.3 FY 2021/22

Description	Approved budget (SSP)	Actual release (SSP)	Variance (SSP)	Percentage
Wages and salaries	120,015,518.00	26,472,174.00	- 93,543,344.00	- 78%
Use of Goods and services	1,252,340,071.00	431,559,052.00	- 820,781,019.00	- 66%
Capital expenditure	240,000,000.00	0.00	- 240,000,000.00	- 100%
Total	1,612,355,589.00	458,031,226.00	- 1,154,324,363.00	- 72%

5.1.4 FY 2022/23

Description	Approved budget (SSP)	Actual release (SSP)	Variance (SSP)	Percentage
Wages and salaries	144,018,622.00	31,493,709.00	- 112,524,913.00	- 78%
Use of Goods and services	1,277,386,872.00	347,523,184.00	- 929,863,688.00	- 73%
Capital expenditure	288,000,000.00	0.00	- 288,000,000.00	- 100%
Total	1,709,405,494	379,016,893.00	- 1,330,388,601.00	- 78%

5.2 NAC's financial reporting

Section 43 (2) of the SSACA requires the Auditor General to prepare an annual report of its activities including a statement of financial performance, cash flow, budget, balance sheet, and a copy of the auditor's report.

The NAC has completed the preparation of financial

statements from FY 2013/2014 to FY 2019/2020 and has issued a tender for an independent external auditor to audit and issue an opinion on the financial statements. Once completed, the audit report will be submitted to the Transitional National Legislative Assembly and made public on NAC's website.

Chapter 6: Major challenges



Inadequate financial and administrative independence



Non-closure of accounts and preparation of consolidated financial statements by the Ministry of Finance and Planning.



Delayed deliberation on Audit Reports by the Transitional National Assembly



Low implementation of audit recommendations by the Executive



Lack of follow-up and implementation of audit findings and recommendations by the parliament.



Inadequate NAC infrastructures such as IT facilities etc.



Changes in States and Local Government entities and boundaries impeded audit planning and operations.



Logistical and operational challenges.

Appendices

Appendix 1: Overall performance of the strategic plan

NAC Strategic outcomes: Improve governance, accountability and transparency							
Public Account-Committee follow-up on the audit reports	Executive follow-up of audit findings	Central government financial statement issued on time	Central Bank and government owned companies issue their financial statements on time.			States and Local governments financial statements issued on time	
NAC Strategic outputs: Execution of prioritized audits and reporting							
1. Annual Financial and Compliance Audit report issued for Central Government including recommendations for compliance with key rules and regulations	2. Audit reports of the Central Bank and government owned companies issued annually	3. Audit report covering the States and Local Government 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	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
Focus area 1: Strengthen NAC Independence	Focus area 2: Enhance the Quality and impact of Audit Services		Focus area 3: Strengthening Governance System and Structure		Focus area 4: HR Development and Staff Welfare	Focus Area 5: Strengthen Advocacy and Stakeholders Engagement	
1.1 A reviewed Audit Act submitted to the Presidency, Parliament & Constitutional Review Commission and enacted.	2.1 Annual Overall Audit Plan (AAP) developed and are communicated with the auditees.	2.6 NAC participation in the most relevant regional trainings.	3.1 Annual operational planning (AOP), monitoring and reporting system implemented	3.7 ICT archive policy developed and implemented	4.1 Human Resource Policy and Strategy Reviewed and Implemented	5.1 Stakeholder engagement strategy established and in use	
1.2 Support for NAC financial and Administrative Independence among key stakeholders achieved.	2.2 NAC annual overall audit plans (AAP) are implemented	2.7 NAC holds its own Internal Technical update and shares experiences systematically.	3.2 Leadership and Management's skills strengthened	3.8 Internet in place in NAC for all staff	4.2 Annual Training plan for audit and non-audit staff in place and implemented	5.2 Public Relation (PR) and communication function in place	
1.3 Rules & Regulation for the NAC Act established	2.3 AFROSAI-E Financial and Compliance Audit Manuals and A-SEAT tool customized and implemented, including quality control practices	2.8 Develop NAC database of past and on-going audits.	3.3 Operative Internal Audit unit in NAC	3.9 Organizational Structure reviewed, approved and implemented	4.3 Performance appraisal system developed and implemented.	5.3 NAC Website renewed and regularly updated	
1.4 External audit of NAC operations	2.4 AFROSAI-E Performance Audit Manual (PAM) and A-SEAT tool customized and implemented, including quality control practices	2.9 Enhancing the Quality Control Unit by coaching the staff & External Quality Assurance peer review annually.	3.4 ICT-strategy reviewed and implemented	3.10 Assets and Financial management system improved	4.4 Establish senior management retention and succession plans.	5.4 National Professional Accountancy Organization (PAO) established	
1.5 Sufficient NAC annual budgets to enable implementation of the SP sourced.	2.5 Available guidelines for audit of selected areas adopted and in use, including forensic audits, audit of environmental risks, procurements, IFMIS, petroleum, corporate governance.		3.5 ICT-unit established	3.11 Transport services sufficient for audit operations.	4.5 Staff remuneration at a comparable level with SAls in the region	5.5 PAC is assisted by NAC to be able to monitor implementation of audit findings and recommendations.	
			3.6 All staff have sufficient ICT-hardware and software to do their job efficiently	3.12 NAC premises completed and maintained	4.6 Staff Saving Cooperative Credit Society (SACCO) established.	5.6 Regular dialogue with the Anti-Corruption Commission and the Prosecutor General established	
					4.7 A Professional Development programme established		

Dark green – Full implementation **Light green** – Partly implemented or in progress **White** – Not implemented/not started



National Audit Chamber of South Sudan

National Audit Chamber. Head office Juba ,
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Website- nac.gov.ss