

THE REPUBLIC OF SOUTH SUDAN NATIONAL AUDIT CHAMBER

A N N U A L A U D I T P L A N

2024 - 2025



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
PFMAA:	Public Financial Management and Accountability Act, 2011
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
TNLA:	The Transitional National Legislative Assembly
WB:	The World Bank





Foreword by the Auditor-General

The National Audit Chamber is established under Article 186(1) of the Transitional Constitution of the Republic of South Sudan as the independent audit institution of the Republic of South Sudan.

INTOSAI-P 12 – The Values and Benefits of Supreme Audit Institutions – making a difference to the lives of citizens provides that the auditing of government and public sector entities by SAIs has a positive impact on trust in society because it focuses the minds of the custodians of public resources on how well they use those resources.

The NAC 2024-2025 Operational Plan and Audit Plan demonstrate the resolve of NAC to:

1. Strengthen the accountability, transparency and integrity of government and public sector entities through conducting financial, compliance, performance and specialised audits, investigations and other audits as provided for by the Southern Sudan Audit Chamber Act, 2011 and communicating on the audit results.

2. Demonstrate ongoing relevance to citizens, Parliament and other stakeholders through sustained stakeholder engagement and communication, selecting subject matters and audit topics that respond to key issues affecting society, building the capacity of the NAC staff and management and collaborating both nationally and internationally as an active partner in the auditing profession.
3. Be a model organization by remaining accountable through use of ISSAIs in our audits and appropriate audit methodologies and processes, publishing our annual activity reports, preparation of NAC financial statements, establishing a system of audit quality management, continued professional development of NAC members and promotion of knowledge sharing through participation in INTOSAI activities and building networks with other SAIs and relevant institutions.

This Audit Plan is developed with due consideration of the fact that it will be implemented during the transition period from the Strategic Plan 2019-2024 to the new Strategic Plan 2025-2029.

I encourage all staff to commit to deliver on the Plan and reach out to all our stakeholders to collaborate with NAC in her mission to make a difference.

Amb. Steven Kilion Wondu

**Auditor General,
Republic of South Sudan**

INTRODUCTION

Background

The Annual Audit Plan 2024-2025 is aligned to the NAC Strategic Plan 2019-2024 and the Annual Overall Operational Plan 2024-2025. The Strategic Plan 2019-2024 sets out eight (8) prioritized strategic outputs for NAC:

1. Annual financial and compliance audit reports are issued for National Government including recommendations for compliance with key rules and regulations.
2. Audit reports covering the Bank of South Sudan and local government - owned companies are issued annually.
3. Audit reports covering the States, Administrative Areas and Local governments including recommendations for issuing of financial statements and compliance with key rules and regulations.
4. Performance audit reports are 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.

The audit work and the audit results of NAC will also feature prominently in the NAC Strategic Plan 2025-2029 (currently under development).

In the past year, NAC made the following achievements:

Audit of the IMF Rapid Credit Facility through the Food Shock Window was completed, and the report issued and publicized.

1. The performance audit report on the construction of Juba-Rumbek Road was presented and discussed in Parliament.
2. A new performance audit on the provision of basic education in public primary schools within Juba Municipality was initiated.
3. The reports on the financial audit of the 2011-2014 consolidated financial statements of GOSS were issued and submitted to Parliament.
4. The Chamber commenced and finalized compliance audits on various subject matters in twelve (12) selected Ministries.
5. The Chamber conducted various investigative /special audits upon requests by various stakeholders including the Council of States, Prosecutor-General and the Oil-Producing States communities.
6. The Chamber reviewed and finalized audits of the Bank of South Sudan, Ivory Bank and South Sudan Agricultural Bank outsourced to private audit firms.

7. The Chamber chaired the EAC Audit Commission for the financial year ended 30 June 2022.
8. The Chamber conducted a stakeholder workshop in August 2023 with members of the Public Accounts Committee.

The Annual Operational Plan 2024-2025 provides the expected outputs for the year, the activities to be undertaken and their costs as well as prioritized activities in view

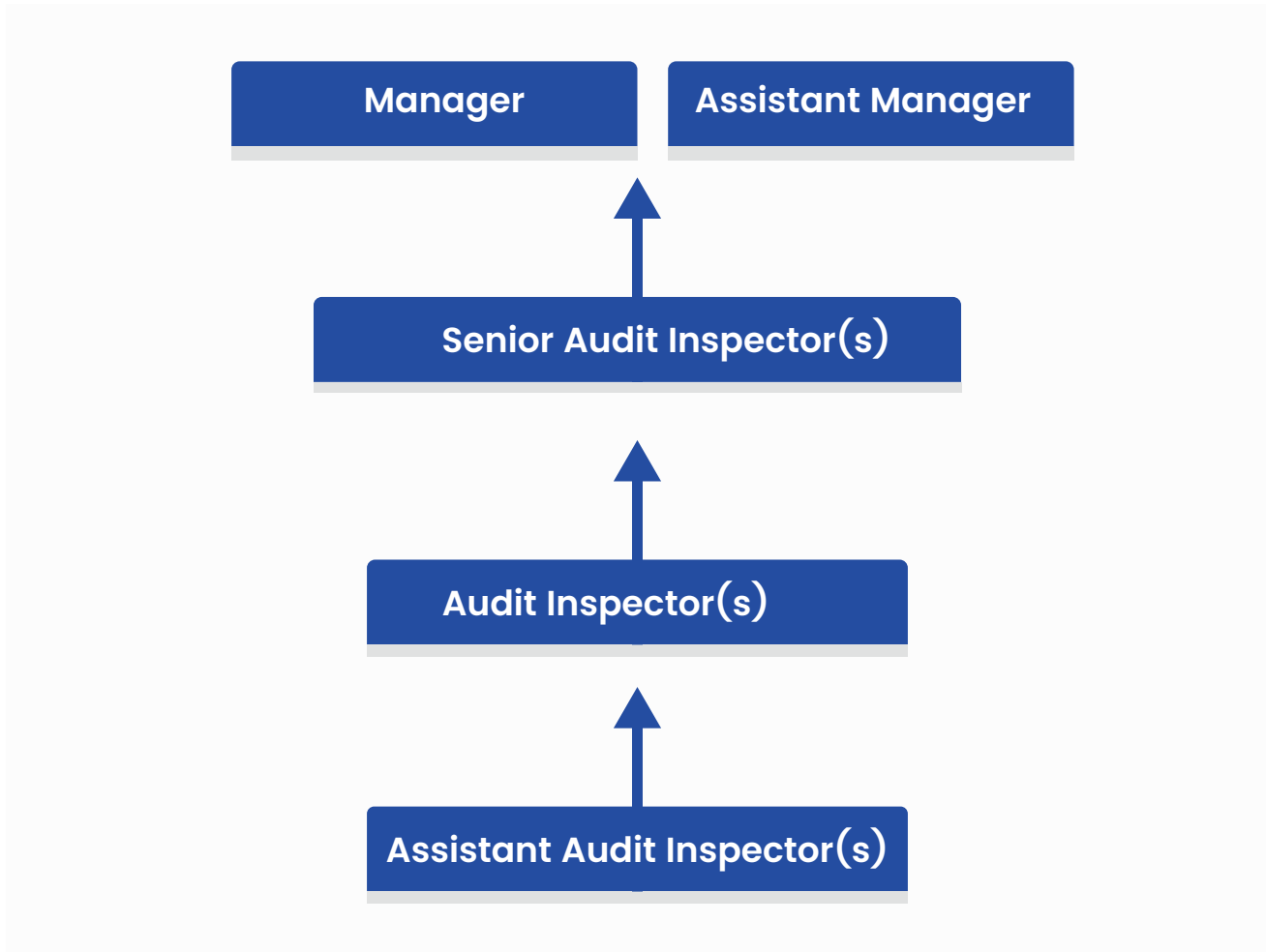
of budgetary constraints.

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)	10	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	17	Assisting in implementation of the work plan and achievement of agreed targets at the sector / audit engagements.
Audit Inspectors	29	Assisting in implementation of the work plan and achievement of agreed targets at the sector / audit engagements.
Assistant Audit Inspectors	84	Assisting in implementation of the work plan and achievement of agreed targets at the sector / audit engagements.
TOTAL	160	



An audit team will comprise:

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 186 – 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 2024, the total audit population comprised one-hundred and twenty-three (123) National Government entities comprising 88 MDAs, 9 institutions of higher learning, 9 public companies, 3 public banks and 14 donor-funded projects **(Appendix I)**. There were also four-hundred and one (401) 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	National Government	MDAs	88	14	0	14	74
		Public Banks and Public Commercial Banks	3	3	3	0	0
		Public Companies and Corporations	9	1	1	0	8
		Public Universities and Polytechnics	9	0	0	0	9
		Donor-Funded Projects	14	14	0	14	0
		Total	123	32	4	28	91
2	States and Local Governments	States Ministries	197	51	0	51	146
		Secretariat General	13	3	0	3	10
		State Assemblies	13	3	0	3	10
		State Independent Commissions	78	0	0	0	78
		Counties	90	0	0	0	90
		City Councils	10	3	0	3	7
		Total	401	60	0	60	341

Based on available resources, ninety-one (92) auditees ranked high-risk and medium risk will be audited by NAC in the fiscal year 2024-2025. The audit of four (4) entities comprising a public corporation and public banks 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 her 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 was 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 2024	Ministry of Finance	MDA	On submission of financial statements		Directorate of National Government Audit
Audit of financial statements for the year ended 30 June 2022,2023 and 2024	Bank of South Sudan *	Public banks	December 2024	June 2025	Directorate of States Audit
Audit of financial statements for the financial years ended 2019/2020, 2020/2021,2021/2022, 2022/2023 and 2023/2024	Ivory Bank *	Public banks	December 2024	June 2025	Directorate of National Government Audit
Audit of financial statements for the financial years 2018/2019. 2019/2020, 2020/2021, 2021/2022,2022/2023 and 2023/2024	Agricultural Bank *	Public banks	December 2024	June 2025	Directorate of National Government Audit
Audit of financial statements for the year ended 30 June 2024	Juba Electricity Distribution Company*	Public Companies and Corporations	April 2025	June 2025	Directorate of States Audit
2023/2024 Statutory audit	Pension Fund	Public Fund	July 2024	December 2024	Directorate of National Government Audit
Audit of 2023/2024 financial statements and backlog	South Sudan Revenue Authority	Revenue Authority	On submission of financial statements	TBD	Directorate of National Government Audit

Audit of financial statements for the year ended 30 June 2024	Non-Oil Revenue Mobilization and Accountability (NORMA) Implemented by Ministry of Finance and Planning	Donor Funded Project – AfDB	October 2024	December 2024	Directorate of States Audit
Audit of financial statements for the year ended 30 June 2024	Gender Equality & Economic Empowerment for Inclusive Growth (GEEEIG), Implemented by Ministry of Gender	Donor Funded Project – AfDB	October 2024	December 2024	Directorate of States Audit
Audit of financial statements for the year ended 30 June 2024	Strategic Water Supply & Sanitation Improvement Project (SWSSP), Implemented by South Sudan Urban Water Corporation (SSUWC)	Donor Funded Project – AfDB	October 2024	December 2024	Directorate of States Audit
Audit of financial statements for the year ended 30 June 2024	South Sudan Women’s Social and Economic Empowerment Project	Donor Funded Project – WB	October 2024	December 2024	Directorate of States Audit

Audit of financial statements for the year ended 30 June 2024	Resilient Water Project for improve Livelihood (RWPII), Implemented by South Sudan Urban Water Corporation (SSUWC)	Donor Funded Project – AfDB	October 2024	December 2024	Directorate of States Audit
Audit of financial statements for the year ended 30 June 2024	Public Finance Management and Institutional Strengthening Project (PFMIS), Implemented by Ministry of Finance and Planning	Donor Funded Project – WB	October 2024	December 2024	Directorate of States Audit
Audit of financial statements for the year ended 30 June 2024	South Sudan Resilient Agricultural Livelihoods Project	Donor Funded Project – WB	October 2024	December 2024	Directorate of States Audit
Audit of financial statements for the year ended 30 June 2024	South Sudan Enhancing Community Resilience and Local Governance Project	Donor Funded Project – WB	October 2024	December 2024	Directorate of States Audit

Audit of financial statements for the year ended 30 June 2024	South Sudan Productive Safety Net for Socio-economic Opportunities Project	Donor Funded Project – WB	October 2024	December 2024	Directorate of States Audit
Audit of financial statements for the year ended 30 June 2024	Building Skills for Human Capital Development in South Sudan	Donor Funded Project – WB	October 2024	December 2024	Directorate of States Audit
Audit of financial statements for the year ended 30 June 2024	Building Skills for Human Capital Development in South Sudan	Donor Funded Project – WB	October 2024	December 2024	Directorate of States Audit
Audit of financial statements for the year ended 30 June 2024	Emergency Locust Response Project	Donor Funded Project – WB	October 2024	December 2024	Directorate of States Audit
Audit of financial statements for the years ended 2020/2021, 2021/2022, 2022/2023 and 2023/2024	Good Governance and Capacity Building in Natural Resource Management (GCB-NRM)	Donor Funded Project – WB	October 2024	December 2024	Directorate of States Audit
Audit of financial statements for the year ended 30 June 2024	Juba Power Distribution System Rehabilitation and Expansion Project	Donor Funded Project	October 2024	December 2024	Directorate of States 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)(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.

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 twelve (12) entities with a high and medium risk ranking. The following audits will be prioritized:

Table 4 – Compliance Audits

Subject matter	Prioritized auditee	Start Date	End Date	Responsibility
1.Construction / Renovation of classrooms – IMF and GOSS funds	Ministry of General Education and Instruction	July 2024	June 2025	Directorate of National Government Audit
2.Procurement and distribution of medicine and medical supplies – IMF and GOSS funds	Ministry of Health	July 2024	June 2025	Directorate of National Government Audit

3.Construction of buildings and other development projects	Transitional National Legislative Assembly	July 2024	June 2025	Directorate of National Government Audit
4.Construction of roads and bridges	Ministry of Roads and Bridges	July 2024	June 2025	Directorate of National Government Audit
5.Collection and accounting for Nationality, Passport and Immigration fees	Directorate of Civil Registry, Nationality, Passports, and Immigration	July 2024	June 2025	Directorate of National Government Audit
6.Procurement of Vehicles	Council of States	July 2024	June 2025	Directorate of National Government Audit
7. Audit of NilePet Revenue Entitlement, Audit of Cost Recovery and 3% Funding from Oil Revenue to the Ministry of Petroleum.	Ministry of Petroleum	July 2024	June 2025	Directorate of National Government Audit
8.Collection and accounting of revenues collected by States and City Councils /Utilization of transfers received from Central Government /Management of assets	1. Central Equatoria 2. Eastern Equatoria 3. Northern Bahr –El – Ghazal	January 2025	June 2025	Directorate of States Audit

9.National Projects	Ministry of Agriculture and Food Security	July 2024	June 2025	Directorate of National Government Audit
10.Collection of fines, penalties and other fees	Judiciary	July 2024	June 2025	Directorate of National Government Audit
11.Payment of overtime and incentives	Ministry of Veteran Affairs	July 2024	June 2025	Directorate of States Audit
12.Purchase of vehicles and specialized equipment	Ministry of Mining	March 2024	June 2024	Directorate of National Government Audit
13. Budgetary process, controls, disbursements, and budgetary performance	Ministry of Finance and selected spending agencies	July 2024	June 2025	Directorate of National Government Audit
14. Recruitment and Human Resource Practices	Ministry of Finance and Ministry of Public Service	July 2024	June 2025	Directorate of National Government
15. Construction of buildings and other development projects	Ministry of Finance and Planning	July 2024	June 2025	Directorate of National Government
16. Management of public debt	Ministry of Finance and Planning	July 2024	June 2025	Directorate of National Government
17. Collection and accounting for revenue	Juba City Council	July 2024	June 2025	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 continue providing new information, analysis, and insights to promote economical, effective and efficient governance through performance audits. Members of the dedicated performance audit team are expected to complete 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
Supply of clean water in Juba City		September 2024	June 2025	Performance Audit Team 1
Waiting time for government services at the National Ministry of Interior – obtaining National ID and Passports		September 2024	June 2025	Performance Audit Team 2

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 the need for such audits is identified or upon request by stakeholders.

Execution of the investigations that already commenced in 2023/2024 will proceed in the 2024/2025 Audit Plan. Any additional investigative audits that arise will also be undertaken.

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 widespread 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.

Having reminded Accounting Officers for States and Spending Agencies about their responsibility for preparation and submission of financial statements, the Chamber will issue a report on the matter to the TNLA.

A workshop with the accountants of various spending agencies to sensitize them on

the mandate of NAC as well as the IPSAS requirements with regard to financial reporting will be held. Both the IDI and WB have committed to assist in unlocking the submission of the backlog financial statements and promoting accountability through timely financial reporting.

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.

With the FAM and CAM Manuals and the Audit Working Papers having been updated in the prior year, staff will be sensitized and trained about the new Manuals and Working Papers. The new Manuals and working papers will be adopted for all Financial and Compliance audits.

Working papers for the audit of donor-funded projects will also be developed and the capacity of staff in undertaking these audits strengthened.

Audit Documentation System

The audit process and the audit working papers will be documented in Microsoft Teams. This will also remain a useful tool for internal communication in NAC. This will not only enhance the ICT literacy levels within the SAI but also simplify supervision and review of the audit work leading to improved quality and timely completion of audit assignments.

Quality Control and Quality Assurance

2.8.1 Quality Control at the audit engagement level

Quality control procedures will be performed by the engagement team members for every audit and 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 two audits issued and for audits where the report contains contentious matters.

2.8.2 Quality Management at the Organizational level

The fundamental principles of public sector auditing require NAC to design, implement and operate a system of quality management to obtain reasonable assurance that NAC carries out all audits and other engagements at a consistently high level of quality and in accordance with ISSAI 140, NAC will conduct a needs assessment analysis to establish the extent to which the quality management system in place complies with the requirements for a System of Audit Quality Management (SoAQM) provided in ISSAI 140. The areas that need improvement will be identified and actions proposed to address areas where existing NAC policies and procedures are not adequate. NAC will develop an action plan to detail the proposed actions, assign responsibilities, identify any risks, challenges and mitigating measures and specify the timelines to implement the proposed actions to address the needs.

To obtain relevant, reliable, and timely information about the design, implementation, and operation of the SoAQM, the Chamber will formally establish a Quality Assurance Unit.

To evaluate the system and conclude on the extent to which its objectives are being achieved at least annually, the Internal Audit Unit will be established. Otherwise, Peer SAIs or the regional bodies will be requested to undertake the evaluation.

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 the Auditor-General to prepare an Annual Report of the activities of the Chamber and present it to the Assembly and the President not later than 31 March of the subsequent year. Section 43(2) of the SSACA provides the content of the Annual Report. Having issued the Activity Report for the year 2022/2023 and all the other prior years, NAC is poised for the timely issue of the 2023/2024 Annual Report.

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 of the Chamber for ten (10) financial years 2013 to 2023 have been finalized and an external auditor identified in accordance with Section 42 of the SSACA, 2011. The audit will commence upon receipt of the funds required for this activity.

Regional Audits

As a member of the East African Audit Commission, the Chamber will participate in the audit of the EAC Organs and Institutions, 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 more NAC staff for the IDI PESA Training Programme and CPA (K) – including recently recruited staff.
- Sponsor one or two staff for the CISA certification and or use of CAATs.

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 resource 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 including audit of donor-funded projects.
3. Sponsoring NAC staff for the IDI PESA Programme and Professional courses (CPA).
4. Support for the sensitization of the updated audit manuals and working papers.
5. Sponsoring internet connectivity and maintenance of laptops at the Chamber
6. Support to stakeholder engagement activities especially auditees and Parliament.
7. Support to the implementation of NAC Human Resource Policies and Procedures Manual, Performance Management System and Code of Conduct.
8. Support to development a SoAQM.

As the NAC Strategic Plan 2019-2024 comes to a close, the Project will assist NAC undertake a SAI-PMF Assessment and develop a new Strategic Plan by October 2024. The input of all NAC stakeholders will be sought and considered. The perspectives

of the Regional Bodies and selected Peer SAIs will also be invited to enrich the final outcome.

The members of the NAC Steering Committee, in the meeting held in April 2024 expressed their willingness to explore ways of further collaboration. Based on the SAI PMF results and the new Strategic Plan, the Project Management Team will work on the proposals for another phase of the Project.

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 of 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	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	NAC will issue a special report to Parliament on the matter and cultivate a working relationship with PAC Engagement with auditees to encourage accountability through preparation and submission of financial statements.

3.	Lack of cooperation from auditees	Engagement with auditees to remind them about the respective responsibilities of Accounting Officers and Auditor-General. Utilize available opportunities including high-level meetings to discuss denial of unrestricted access. Issue compliance audit reports and highlight incidences of denial of documents in the reports.
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	Security briefs before dispatching audit teams. Requesting for provision of security to the audit teams
7.	Demotivated work force	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 a responsibility of the various audit 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

Goal Statement	Strategic objectives	Annual objectives	Performance measures / indicators
To audit and report to the President and Parliament on the proper accounting and use of public resources to enhance effective accountability	Annual Financial and Compliance Audit report issued for National Government (NG) including recommendations for compliance with key rules and regulations.	To conduct financial audits for the consolidated financial statements of GOSS as submitted by the Ministry of Finance or any other financial statements submitted by NG entities To conduct compliance audits on selected subject matters in identified entities	Number of financial audits for submitted financial statements Number of compliance audits issued
	Audit reports covering the Central Bank and Local government - owned companies issued annually.	To audit and report on the submitted financial statements of the BoSS To audit and report on the financial statements submitted by any Local-government owned companies	For submitted financial statements, number of audit reports issued
	Audit reports covering the States and Local governments including recommendations for issuing of financial statements and compliance with key rules and regulations.	To conduct compliance audits in at least two States and one local government	Number of compliance audit reports issued for States and local governments
	Performance audit reports issued for the main sectors.	To conduct at least two performance audits on selected topics	Number of performance audit reports issued
	Special audit reports of donor funded projects.	To conduct financial audits for all financial statements submitted for donor-funded projects	Number of audit reports issued for donor-funded projects
	Investigative audit reports in selected areas.	To conduct investigative audits as requested by Parliament and other Stakeholders	Number of investigative audit reports issued for requested investigations
	Annual NAC Activity (Performance) report.	To issue the NAC 2023/2024 Annual Report	Annual Report developed and issued
	Annual seminar for the PAC presenting the main audit findings and status of previous year's recommendations	To hold at least one workshop with PAC members	Number of PAC workshops held

The audit-specific key performance indicators (KPIs) 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:

.....

Amb. Steven K. Wonda
Auditor-General

Appendices

Appendix I – National Government Entities

MINISTRIES, DEPARTMENTS AND AGENCIES	PUBLIC UNIVERSITIES AND POLYTECHNICS	PUBLIC COMPANIES AND CORPORATIONS	PUBLIC 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 (GEEEEIG), Implemented by Ministry of Gender
1. Anti-Corruption Commission	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. National Audit Chamber	4. Rumbek University			4. South Sudan Women's Social and Economic Empowerment Project
3. Fiscal & Financial Allocation & Monitoring Commission	5. John Garang University			5. Resilient Water Project for improve Livelihood (RW-PIL), Implemented by South Sudan Urban Water Corporation (SSUWC)

4. National Bureau of Statistics	6. Northern Bahr-El-Ghazal Polytechnic			6. Public Finance Management and Institutional Strengthening Project (PFMIS), Implemented by Ministry of Finance and Planning
5. Reconstruction & Development fund	7. Torit Polytechnic			7. South Sudan Resilient Agricultural Livelihoods Project
Economic	8. Western Equatoria Polytechnic			8. South Sudan Enhancing Community Resilience and Local Governance Project
1. Electricity Corporation	9. Bentiu Polytechnic			9. South Sudan Productive Safety Net for Socioeconomic Opportunities Project
2. Ministry of Lands, Housing & Urban Development				10. Building Skills for Human Capital Development in South Sudan
3. Ministry of Mining				11. South Sudan Energy Sector Access and Institutional Strengthening Project
4. Ministry of Trade, Investments & Industry				12. Emergency Locust Response Project
5. National Bureau of Standards				13. Good Governance and Capacity Building in Natural Resource Management (GCB-NRM)
6. Ministry of Petroleum				14. Juba Power Distribution System Rehabilitation and Expansion Project
7. Urban Water Corporation				

8. Ministry of Water Resources & Irrigation				
9. Ministry of Finance and Planning				
10. National Revenue Authority				
11. Petroleum & Gas Commission				
12. Public Procurement and Disposal of Assets Authority				
13. Ministry of Investment				
Education				
1. Ministry of General Education & Instruction				
2. Ministry of Higher Education, Science & Technology				
3. National Examinations Council				
4. Research and Development Center				
5. (SSF) Student Support Fund				

Health				
1. Drug and Food Control Authority				
2. HIV and Aids Commission				
3. Ministry of Health				
4. South Sudan Medical Council				
Infrastructure				
1. South Sudan Civil Aviation Authority				
2. South Sudan Roads Authority				
3. Ministry of Energy & Dams				
4. Ministry of Transport				
5. Ministry of Roads and Bridges				
Natural Resources and Rural				
1. Ministry of Agriculture & Food Security				
2. Land Commission				
3. Ministry of Environment and Forestry				

4. Ministry of Wildlife Conservation and Tourism				
5. Livestock & Fisheries Industry				
Public Administration				
1. Ministry of Cabinet Affairs				
2. National Elections Commission				
3. Ministry of Federal Affairs				
4. Local Government Board				
5. Media Authority				
6. Ministry of East African Affairs				
7. Ministry of Peace Building				
8. National Constitution Review Commission				
9. National Communication Authority				
10. Public Grievances Chamber				
11. Access to Information Commission				

12. Civil Services Commission				
13. Ministry of Foreign Affairs				
14. Parliamentary Service Commission				
15. Parliamentary Affairs				
16. Council of States				
17. Northern Corridor Implementation Authority				
18. Political Parties Council				
19. Employees Justice Chamber				
20. Ministry of Information				
21. Ministry of Presidential Affairs				
22. Telecom and Postal Services				
23. Ministry of Public Service & Human Resource Development				
24. Peace Commission				
25. South Sudan Broadcasting Corporation				
26. Ministry of Labour				
27. National Legislative Assembly				

28. Universal Service Access Fund				
Rule of Law				
1. Community Security and Small Arms				
2. Human Rights Commission				
3. Commission For Refugee Affairs				
4. Law Review Commission				
5. Ministry of Interior HQ				
6. Ministry of Justice and Constitutional Affairs				
7. Fire Brigade				
8. Judiciary of South Sudan				
9. Police Service				
10. Prison Service				
11. Judicial Service Commission				
Security				
1. De-Mining Authority				
2. Disarmament, Demobilization and Reintegration				
3. Financial Intelligence				

4. National Security				
5. Ministry of Defense				
6. Veteran Affairs				
Social and Humanitarian Affairs				
1. Relief and Rehabilitation Commission				
2. War Disabled, Widows and Orphans				
3. Ministry of Culture, Museum and National Heritage				
4. Ministry of Gender, Children and Social Welfare				
5. Ministry of Humanitarian Affairs & Disaster Management				
6. Ministry of Youth and Sport				

Appendix 2 – State Government Entities

No.	South Sudan States	State Ministries	Secretariat General	State Assemblies	Independent Commissions	Counties	City Councils	Total
1.	Central Equatoria State	17	1	1	6	6	1	32
2.	Western Equatoria State	17	1	1	6	8	1	34
3.	Eastern Equatoria State	17	1	1	6	10	1	36
4.	Western Bahar El Ghazal State	17	1	1	6	3	1	29
5.	Northern Bahr-El-Ghazal State	17	1	1	6	5	1	31
6.	Jonglei State	17	1	1	6	9	1	35
7.	Lakes State	17	1	1	6	8	1	34
8.	Unity State	17	1	1	6	7	1	33
9.	Upper Nile State	17	1	1	6	13	1	39
10.	Warrap State	17	1	1	6	6	1	32
Sub-total		170	10	10	60	75	10	335

1.	Ruweng Administrative Area	9	1	1	6	8	0	25
2.	Abyei Administrative Area	9	1	1	6	5	0	22
3.	Pibor Administrative Area	9	1	1	6	2	0	19
Sub-total		27	3	3	18	15	0	66
Grand Total		197	13	13	78	90	10	401

4	Ministry of Trade, Investments & Industry	1,499,657,429	1	40	40	40	40	40	0.75	20	15	0.5	20	20	10	20	10	75	M
5	National Bureau of Standards	393,013,063	0.75	40	30	20	10	0.5	20	20	10	0.5	20	20	10	60		60	L
6	Ministry of Petroleum	495,108,160	0.75	40	30	20	10	0.5	20	20	10	0.5	20	20	10	60		60	L
7	Urban Water Corporation	512,082,808	0.75	40	30	20	10	0.5	20	20	10	0.5	20	20	10	60		60	L
8	Ministry of Water Resources & Irrigation	2,094,852,052	1	40	40	20	15	0.5	20	20	10	0.5	20	20	10	75		75	M
9	Ministry of Finance and Planning	751,278,525,273	1	40	40	20	20	1	20	20	20	1	20	20	20	100		100	H
10	National Revenue Authority	6,906,830,679	1	40	40	20	20	0.5	20	20	10	0.5	20	20	10	80		80	H
11	Petroleum & Gas Commission	332,952,245	0.75	40	30	20	10	0.5	20	20	10	0.5	20	20	10	60		60	L
12	Public Procurement and Disposal of Assets Authority	2,467,126,879	1	40	40	20	15	0.5	20	20	10	0.5	20	20	10	75		75	M
13	Ministry of Investment	645,920,690	0.75	40	30	20	10	0.5	20	20	10	0.5	20	20	10	60		60	L
	Education Sector																		
1	General Education & Instruction	91,366,880,174	1	40	40	20	20	0.75	20	20	15	0.75	20	20	15	90		90	H

9	National Communication Authority	219,115,430	0.75	40	30	0.5	20	10	0.5	20	20	10	0.5	20	20	10	60	L
10	Public Grievances Chamber	103,619,617	0.75	40	30	0.5	20	10	0.5	20	20	10	0.5	20	20	10	60	L
11	Access to Information Commission	122,487,299	0.75	40	30	0.5	20	10	0.5	20	20	10	0.5	20	20	10	60	L
12	Civil Services Commission	148,569,565	0.75	40	30	0.5	20	10	0.5	20	20	10	0.5	20	20	10	60	L
13	Ministry of Foreign Affairs	51,688,474,379	1	40	40	1	20	20	0.5	20	20	10	0.75	20	15	85	H	
14	Parliamentary Service Commission	853,566,877	0.75	40	30	0.5	20	10	0.5	20	20	10	0.5	20	20	10	60	L
15	Parliamentary Affairs	2,454,004,709	1	40	40	0.75	20	15	0.5	20	20	10	0.5	20	20	10	75	M
16	Council of States	27,652,286,443	1	40	40	1	20	20	0.5	20	20	10	0.5	20	20	10	80	H
17	Northern Corridor Implementation Authority	82,362,270	0.5	40	20	0.5	20	10	0.5	20	20	10	0.5	20	20	10	50	L
18	Political Parties Council	135,024,154	0.75	40	30	0.5	20	10	0.5	20	20	10	0.5	20	20	10	60	L
19	Employees Justice Chamber	115,466,314	0.75	40	30	0.5	20	10	0.5	20	20	10	0.5	20	20	10	60	L
20	Ministry of Information	4,086,588,914	1	40	40	0.75	20	15	0.5	20	20	10	0.5	20	20	10	75	M
21	Ministry of Presidential Affairs	32,175,454,220	1	40	40	1	20	20	0.5	20	20	10	0.5	20	20	10	80	H
22	Telecom and Postal Services	707,754,963	0.75	40	30	0.5	20	10	0.5	20	20	10	0.5	20	20	10	60	L
23	Ministry of Public Service & Human Resource Development	625,500,772	0.75	40	30	0.5	20	10	0.5	20	20	10	0.5	20	20	10	60	L
24	Peace Commission	242,461,159	0.75	40	30	0.5	20	10	0.5	20	20	10	1	20	20	20	70	M

25	South Sudan Broadcasting Corporation	690,699,916	0.75	40	30	0.5	20	10	20	0.5	20	10	1	20	20	20	70	M
26	Ministry of Labour	583,580,127	0.75	40	30	0.5	20	10	20	0.5	20	10	1	20	20	20	70	M
27	National Legislative Assembly	93,192,836,691	1	40	40	1	20	20	20	0.75	20	15	0.75	20	15	20	90	H
28	Universal Service Access Fund	66,303,220	0.5	40	20	0.5	20	10	20	0.5	20	10	0.5	20	10	20	50	L
	Rule of Law Sector																	
1	Community Security and Small Arms	135,929,491	0.75	40	30	0.5	20	10	20	0.5	20	10	0.5	20	10	20	60	L
2	Human Rights Commission	155,218,406	0.75	40	30	0.5	20	10	20	0.5	20	10	0.5	20	10	20	60	L
3	Commission For Refugee Affairs	194,512,256	0.75	40	30	0.5	20	10	20	0.5	20	10	0.5	20	10	20	60	L
4	Law Review Commission	184,667,690	0.75	40	30	0.5	20	10	20	0.5	20	10	0.5	20	10	20	60	L
5	Ministry of Interior HQ	11,998,811,114	1	40	40	1	20	20	20	0.5	20	10	0.5	20	10	20	80	H
6	Ministry of Justice and Constitutional Affairs	4,594,195,893	1	40	40	0.75	20	15	20	0.5	20	10	0.5	20	10	20	75	M
7	Fire Brigade	6,794,922,500	1	40	40	0.75	20	15	20	0.5	20	10	0.5	20	10	20	75	M
8	Judiciary of South Sudan	3,705,177,816	1	40	40	0.75	20	15	20	0.5	20	10	0.5	20	10	20	75	M
9	Police Service	46,245,206,337	1	40	40	1	20	20	20	0.75	20	15	0.5	20	10	20	85	H
10	Prison Service	18,831,502,997	1	40	40	1	20	20	20	0.5	20	10	0.5	20	10	20	80	H
11	Judicial Service Commission	72,133,983	0.5	40	20	0.5	20	10	20	0.5	20	10	0.5	20	10	20	50	L
	Security Sector																	
1	De-Mining Authority	138,049,949	0.75	40	30	0.5	20	10	20	0.5	20	10	0.5	20	10	20	60	L

NAC Rating Criteria		Fiscal budget		Indicator 2		Past Experience	
1	Indicator 1	2	Proportion	Opinion type	Rating	Proportion	
	Amount (SSP)						
	Over SSP 1 bil.		1	Disclaimer	4 out of 4	1	
	SSP 100 m to SSP1 bil.		0.75	Averse	3 out of 4	0.75	
	SSP 50m to SSP 100 m		0.50	Qualified/Except for	2 out of 4	0.50	
	Less than SSP 50m		0.25	Un qualified/Clean	1 out of 4	0.25	
3	Indicator 3	4	Stakeholders' interest	Indicator 4	Risk of fraud and adverse publicity		
	Category		Proportion	Category	Rating	Proportion	
	High		1.00	High	4 out of 4	1	
	Medium		0.75	Medim	3 out of 4	0.75	
	Low		0.50	Low	2 out of 4	0.5	
	Risk Levels						
	Total Score of 80 and above		High				
	70 to 79		Medium				
	Less than 70		Low				

NAC Audit Calendar 2024-2025

		NAC Audit Plan FY 2024 – 2025											
		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
S/N	Task/Entity												
Financial Audits													
1	Submission of backlog consolidated financial statements and financial statements from individual entities is expected.												
Compliance Audits													
1	As per the list in Table 4												
Performance Audits													
As per the list in Table 5													
Donor Funded Projects Audits													
1	Listed Projects in Table 3												
Investigative Audits													
1	Ongoing audits and as per the requests received												



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

Website: www.nac.gov.ss
Phone: +211 922 949363,
Email: OAG@nac.gov.ss
Location: Head office Juba,
South Sudan

