



**UNIVERSAL INTERVENTION AND DEVELOPMENT ORGANISATION  
(UNIDOR)**

**EXPENDITURE VERIFICATION AUDIT REPORT FOR  
SOUTH SUDAN HEALTH POOLED FUND (HPF 2) CONTRACT**

**IN**

**LEER & MAYENDIT COUNTIES, UNITY STATE SOUTH SUDAN**

**LOT 15**

**FOR THE PERIOD 1<sup>ST</sup> JULY 2018 TO 30<sup>TH</sup> SEPTEMBER 2018**

Compiled by

M.G.N. Njung'e &Co

Certified Public Accountants



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## 1. List of Abbreviations and Acronyms

Abbreviation	Definition
UNIDOR	Universal Intervention and Development Organisation
HPF	Health Pooled Fund
DFID	Department for International Development
Lot 15	Mayendit & Leer Counties
TOR	Terms of Reference
CHD	Country Health Department
PHCC	Primary Health Care Centre
PHCU	Primary Health Care Unit
MOH	Ministry of Health
GBP	Great Britain Pound
USD	United States Dollar
ED	Executive Director
SSP	South Sudan Pound
M & E	Monitoring & Evaluation

## 2. AUDITORS REPORT

12th October 2018

James Keah  
Executive Director  
UNIDO  
Hai -Tongping Kololo Road  
Juba  
South Sudan.

Attention : James Keah.

Dear Sir,

**EXPENDITURE VERIFICATION AUDIT REPORT  
FOR  
THE DFID POOL – FINANCED GRANT CONTRACT  
“HEALTH POOLED FUND 2 ”  
PROJECT IN LEER AND MAYENDIT COUNTIES  
(LOT 15)  
FOR THE PERIOD 1ST JULY 2018 TO 30<sup>TH</sup> SEPTEMBER 2018**

In accordance with the engagement contract letter between UNIDO (the beneficiary) and MGN Njunge & Co. (the Audit firm) dated 27th July 2018, the award letter from Health Pooled Fund dated 19<sup>th</sup> July 2018 and the Terms of Reference attached thereto which are also attached in section 7 in this report, we provide our Expenditure Verification Audit Report (the Report) with respect to the accompanying financial report you provided for the period 1 July 2018 to 30 September 2018. The financial report is in section 5 of this report.

You requested certain procedures to be carried out in connection with the grant contract relating to the DFID-Pool Funded “South Sudan Health Pooled Fund” Project in Leer and Mayendit Counties, South Sudan.

Our report consists of this letter and details set out in:

- a) Section 3 (Information about the Grant and the Project)
- b) Section 4 (Procedures performed and Factual Findings)
- c) Section 4.4 (Management letter highlighting significant internal control findings including instances of non –compliance with the terms of the grant contract with respect to the use of funds provided under the grant for the period 1<sup>st</sup> July 2018 to 30<sup>th</sup> September 2018).



## Objective of the Engagement

Our responsibility is to provide a monthly audit expense verification for July, August and September 2018 which is an engagement to perform certain agreed-upon procedures with regard to the Financial Report for the Contract between **UNIDO** and **Crown Agents Limited** the 'Contracting Authority'. The objective of this monthly expense verification audit is for us to carry out certain procedures to which we have agreed and to submit to UNIDO a report of factual findings and Management Letter with regard to the procedures performed.

## Scope of work

Our engagement was undertaken in accordance with:

- The Terms of Reference in **Annex 3 (of the TOR)** to this report
- International Standard on Related Services ('ISRS') 4400 Engagements to perform Agreed-upon Procedures regarding Financial Information as promulgated by the International Federation of Accountants ('IFAC');
- The Code of Ethics for Professional Accountants issued by the IFAC. Although ISRS 4400 provides that independence is not a requirement for agreed-upon procedures engagements, the Contracting Authority requires that the auditor also complies with the independence requirements of the Code of Ethics for Professional Accountants;

## Procedures performed

As requested, we have only performed the procedures listed in Annex 2A of the terms of reference for this engagement (see Section 7 of this Report).

These procedures have been determined solely by the Crown Agents Limited (the Contracting Authority) and the procedures were performed solely to assist the Contracting Authority in evaluating whether the expenditure claimed by UNIDO in the accompanying Financial Report is eligible in accordance with the terms and conditions of the Contract.

## Sources of Information

The Report sets out information provided to us by the management of UNIDO in response to specific questions or as obtained and extracted from UNIDO's accounts and records.

## Factual Findings

The total expenditure which is the subject of this audit report amounts to **GBP 228,644.65**.

The Expenditure Coverage Ratio is **80 %**. This ratio represents the total amount of expenditure verified by us expressed as a percentage of the total expenditure which has been subject of this expenditure verification. The latter amount is equal to the total amount of expenditure reported by UNIDO in the Financial Report and claimed by you for deduction from the total sum of pre-financing under the Contract as per your Request for Payment of 28 August 2018 and 25 August 2018.

