



Date: 18/09/2023

**TERMS OF REFERENCE FOR THE PROVISION OF INSTITUTIONAL AUDIT SERVICES
FOR WATER FOR SOUTH SUDAN FOUNDATION & WATER INSTITUTE OF SOUTH
SUDAN, NOVEMBER 2023.**

Background

Water for South Sudan Foundation is a national organization that delivers sustainable quality-of-life services to and with the people of South Sudan by efficiently providing access to clean, safe water, and improving hygiene and sanitation practices in areas of great need in South Sudan. WFSSF has an affiliated organization called Water Institute of South Sudan which has expenses less than \$50,000 annual expenditure.

Water for South Sudan Foundation delivers humanitarian intervention specializing in WASH, Hygiene, and Sanitation with the main Office in Wau, Eastern Bank, Western Bahr el Ghazal State-Wau. The organization also has an Office in Juba, Central Equatoria State, and in Kuajok, the headquarters of Warrap State.

Scope of The Audit

The Audit will generally look at the institutional expenses incurred during the 2022-2023, financial year with an amount of \$2,000,000. The Audit will also evaluate the adequacy and effectiveness of the organization's corporate governance processes, risk management, and internal control systems and the quality of performance in carrying out assigned responsibilities to achieve the organization's stated goals and objectives.

Duration of engagement

The proposed agreed-upon procedures below will be performed for the period of November 2023 and the audit exercise will commence on 06 November 2023 and ends on 10 November 2023 with the draft audit report to be shared with the management on 24 November 2023 and the final Audit report on 30 November 2023.

The objective of the Audit:

I. The objective of the audit of WFSSF's financial statements is to enable the auditors to express an independent professional opinion on the financial position of WFSSF for the year 2022-2023 and to ensure that the funds utilized for WFSSF's activities have been used for their intended purposes.





2. The books of accounts of WFSSF provide the basis for the preparation of the WFSSF's Financial Statements. Proper books of accounts as required by law have been maintained by WFSSF and also maintain adequate internal controls and supporting documentation for the transactions.

3. Report on the implementation status of the recommendations pertaining to previous period audit reports.

Scope of the Audit

The audit will be carried out in accordance with the International Standards on Auditing (ISA) and will include tests and verification procedures as the auditors deem necessary.

1. Verify all funds have been used in accordance with the established rules and regulations of WFSSF and only for the purposes for which the funds were provided.

2. Appropriate supporting documents, records, and books of accounts relating to all activities have been kept. Clear linkages should exist between the books of accounts and the financial statements.

3. The financial statements have been prepared by WFSSF management in accordance with applicable accounting standards and give a true and fair view of the financial position of WFSSF and of its receipts and expenditures for the period ended on that date.

4. Comprehensive assessment of the adequacy and effectiveness of the accounting and overall internal control system to monitor expenditures and other financial transactions.

5. Express an opinion as to the reasonableness of the financial statements in all material respects.

6. Include in their reports opinion on compliance with procedures designed to provide reasonable assurance of detecting misstatements due to errors or fraud that are material in the financial statements.

7. Conduct entry and exit meetings with the Management of WFSSF.

8. In addition to the regular audit report, the auditors will prepare a Management Letter.

Audit Duration:

The audit work shall be completed within 5 working days from the date of commencement of the audit.





Water for South Sudan Foundation

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Deliverables:

1 The Auditors on completion of the audit work will submit 5 (five) original copies of the Audit Report appended to the Financial Statements for the year ended along with the reports to the attention of the Finance Manager, Country Director and Board Chairman.

2 Management letter in accordance with the scope of work described here before.

Qualification of the Audit Firm:

The audit firms based in South Sudan, East Africa region and having affiliation/membership with an internationally reputed audit firm will be eligible to apply.

Audit Fees:

The audit fees will be fixed through a competitive bidding process.

Technical & Financial Proposals

For interested audit firms, kindly prepare your Technical & financial proposal and address your mail to dominic.dot@waterforsouthsudan.org and copy lynn.malooly@waterforsouthsudan.org, ajang.agok@waterforsouthsudan.org and angelo.biet@waterforsouthsudan.org.

The advert will be up for two weeks starting from 18/9/2023 to 29/9/2023. Technical and financial proposals after 29/9/2023 will not be considered.

Prepared by: Angelo Biet Girwel

Position: Finance Manager



Approved by: Ajang Abraham Agok

Position: Country Director