



TERMS OF REFERENCE
END OF PROJECT AUDIT OF EDUCATION OUT LOUD

NATIONAL EDUCATION COALITION PROJECT FUNDED BY OXFAM-IBIS

Introduction

The Education Out Loud (EOL) program is a Global Partnership for Education (GPE) funded program with the goal of strengthening civil society advocacy and influencing work in education policy processes, promote inclusion and learning, enhance accountability and transparency in education policy and create an enabling global and transnational environment for civil society engagement. The program is managed by Oxfam IBIS as the grant agent and implemented in 62 countries across the world.

Objectives of EOL

The overall Goal of Education Out Loud is to enhance civil society capacity to further GPE 2020 goals in learning, equity, and stronger systems, by improving the participation of civil society, their efforts to strengthen advocacy and to ensure transparency and increased effectiveness in national educational policy and implementation processes.

In particular, Education Out Loud has three specific objectives namely:

- a) Strengthen national civil society engagement in education planning, policy dialogue and monitoring;
- b) Strengthen civil society roles in promoting the transparency and accountability of national education sector policy and implementation; and
- c) Create a stronger global and transnational enabling environment for national civil society advocacy and transparency efforts.

About the National Education Coalition

The National Education Coalition (NEC) is a network of civil society organizations supporting advocacy on the rights to education for all in South Sudan. The Network is hosted by Oxfam South Sudan Program. It is one of the sixteen (16) National Education Coalitions (NECs) under the Regional Management Unit (RMU) based in Kampala, Uganda that are implementing Operational Component I (OC I) of EOL Programme in the Horn, East and Southern Africa.

Objectives of the audit

1. The objective of the NEC financial statements is to enable the auditors to express an independent professional opinion on the financial position of the



NEC and to ensure that the funds utilized for EOL funded activities have been used for their intended purposes.

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

Procurement of Audit Services

1. The auditor shall be appointed by the National Education Coalition (NEC) administration following a strict procurement process assuring that competitive and independent quotations were obtained.
2. The auditor must be a chartered accountant or poses similar qualifications and title in South Sudan and must be able to conduct the audit in accordance with national laws and the International Standards on Auditing (ISA).

Timing and duration of the Audit

3. The audit must be planned to take place starting latest by 8th January 2024 with the final report provided no later than 8th February 2024.

Audit Scope

4. The scope of the audit is the project audit of the OCI EOL grant agreement for its entire implementation period, where applicable. The National Education Coalition management must give the auditor access to the grant agreement(s) and all related documents (annexes, reports...).
5. As part of the audit the auditor will examine the organisational structure and existing procedures with special focus on governance; accounting practices; financial management; internal control; Fraud, bribery, and corruption; risk management.
6. The audit of financial transactions will be based on spot check examinations of the quality of voucher material and its correct recording in the books, with a view, among other things, to assessing its significance and risk.

7. At the audit the auditor will verify:

7.1. that the accounts and reconciliations are correct and accurate and do not contain significant errors or omissions

7.2. that the financial provisions (accounting policies) contained in agreements with local regulations and Oxfam have been complied with



7.3. that the transactions comprised by the accounts are in conformity with the conditions and general objectives for the grants as agreed with Oxfam IBIS and the budget.

8. The following are examples of the performance areas that the NEC must practise satisfactorily, and that the auditor will inspect, most likely through random spot checks.

8,1. The procedures and control mechanisms related to approval of vouchers are satisfactory. The approval of a voucher must ensure that the voucher is based on thrift.

8,2. Payroll costs for individual staff are reasonable when compared with relevant comparable organisations, salary statistics, guidelines, or the like.

8.3. Competitive quotations are being obtained in relation to procurement of goods and services.

8.4. Available assets are being kept in an appropriate manner and according to rules and regulations.

9. Additionally, the auditor will assess any exchange rate gain or loss generated at the end of the project.

10. The NEC's management is required to give the auditor any information that may be material to the auditor's assessment of the accounts and of the organisation's administration of the grant. Similarly, the organisation management must give the auditor access to initiating any examination that s/he considers necessary, and ensure that the auditor receives the information and assistance needed for performing the audit. If possible, the auditor shall perform its audit being physically at the organisation's premises.

Deliverables

11. The audited accounts must carry the auditor's statement (audit report), stating that the accounts have been audited in accordance with the stipulations and guidelines in the present ToR.

12. The audited accounts should also be accompanied with a management letter containing material weaknesses observed together with recommendations to address them. These documents must be provided no later than the 8th of February 2024. The auditor's statement must be issued in accordance with the ISA 7800/805

Date of submission of tenders: Not later than 05/12/2023 at 4:00pm

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**nationaleducationcoalitionssd@gmail.com OR hand delivery at
Oxfam South Sudan Programme, Opp. Dr John Garang
International School, Thongpiny Area-JUBA.**

