

Scope and Objectives of Engagement for Payroll Compliance Review

Purpose:

Samaritan's Purse seeks a qualified CPA firm to conduct a comprehensive payroll compliance review for the period spanning from September 2022 to August 2023. The primary objective of this review is to assess and ensure the adherence of Samaritan's Purse to South Sudan's labor laws. This evaluation will take place at the Samaritan's Purse office located between Quality Hotel and Landmark Hotel in Hai Cinema.

Goal:

The primary goals of this engagement are to instill confidence in the accuracy of employee net pay calculations, validate the proper execution of employer's contributions and tax remittances, and confirm complete compliance with local labor regulations.

Expectations from the Firm:

The selected firm is tasked with meticulously reviewing the payroll calculations for the specified time frame (September 2022 - August 2023). The firm should validate the following:

- Accurate application of tax rates.
- Correct withholding of taxes and deductions by Samaritan's Purse (SP).
- Accurate calculation and taxation of overtime.
- Correct computation of social insurance, gratuity, and severance benefits.
- Appropriate fulfillment of mandatory employer contributions in line with employee contributions.
- Accurate calculation and disbursement of terminal dues (social insurance and gratuity) upon an employee's service termination.
- Validity of employment contracts for all individuals listed in the payroll.
- Alignment of payroll figures with corresponding contract terms.
- Absence of any "ghost workers" within the payroll system.
- Conduct an on-site review at the Samaritan's Purse office in Juba.
- Completion of the review within a timeframe of five (5) working days.
- Submission of a comprehensive written report confirming Samaritan's Purse's compliance with South Sudan labor laws.
- Adherence to the terms stipulated within the engagement contract. Any breach of this agreement may result in contract termination or fee reduction.

Exclusions:

It is important to note that the reviewing firm is not expected to undertake the following tasks:

- Review pay distribution procedures.
- Conduct individual pay calculation reviews for all employees.
- Provide an opinion on the compensation amounts designated by Samaritan's Purse.
- Evaluate Samaritan's Purse's financial practices or internal control mechanisms.

Qualifications:

To be eligible for this engagement, the CPA firm must meet the following criteria:

- Possession of relevant professional licenses, including CPA accreditation.
- Profound expertise in South Sudan labor laws.
- Recent experience in conducting reviews for a minimum of three (3) international non-governmental organizations (INGOs) within the past twelve (12) months.

Should your firm meet these qualifications and agree with the engagement scope, kindly express your interest to initiate further discussions.