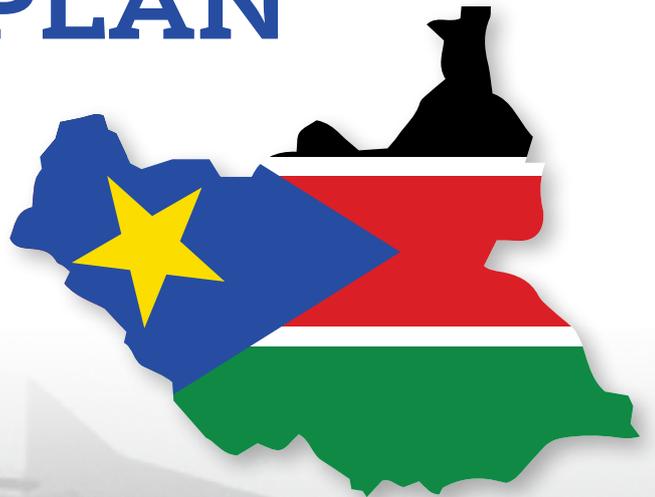




REPUBLIC OF SOUTH SUDAN
NATIONAL AUDIT
CHAMBER

STRATEGIC PLAN

2019–2024



OVERVIEW OF THE NAC STRATEGIC PLAN

NAC VISION

To be recognized as a Centre of Audit
Excellence by our Stakeholders.

MISSION STATEMENT

To Audit and Report to the President and Parliament on
the proper accounting and use of public resources to
enhance effective accountability.

STRATEGIC OUTCOMES

1. Public Account Committee follow-up on the audit reports.
2. Audit findings are covered in the media enabling interested stakeholders to engage in accountability.
3. Executive follow-up of audit findings.
4. Central government financial statements issued on time.
5. State government financial statements issued on time.
6. Improved compliance with rules and regulations.

STRATEGIC OUTPUTS

1. Annual Financial and Compliance Audit report issued for Central Government including recommendations for compliance with key rules and regulations.
2. Audit reports of the Central Bank and government owned companies issued annually.
3. Audit report covering the States and Local Governments, including recommendations for issuing of financial statements and compliance with key rules and regulations.
4. Performance audit reports issued for the main sectors.
5. Special audit reports of donor funded projects.
6. Investigative audit reports in selected areas.
7. Annual NAC Activity report.
8. Annual seminar for the PAC presenting the main audit findings and status of previous year's recommendations.

FOCUS AREAS

Strengthen NAC
Independence.

Enhance the Quality and
Impact of Audit Services.

Strengthen Internal
Governance System and
Structures.

Human Resources
developed and Staff
Welfare improved.

Strengthen Advocacy
and Stakeholders
Engagement.

VALUES



Shared vision



Integrity



Team work



Inspirational leadership



Making a difference

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ACRONYMS

| | |
|-----------|--|
| ACCA | Association of Certified Chartered Accountants |
| AG | Auditor General |
| AFROSAI | African Organization of Supreme Audit Institutions |
| AFROSAI-E | African Organization of Supreme Audit Institutions for English Speaking Countries |
| ACRSS | Agreement on the Resolution of Conflict in the Republic of South Sudan |
| ETR | End-Term Review |
| ICSS | Interim Constitution of Southern Sudan |
| ICT | Information & Communication Technology |
| IDI | INTOSAI Development Initiative |
| INTOSAI | International Organization of Supreme Audit Institutions |
| IPSAS | International Public Sector Accounting Standards |
| ISA | International Standards of Auditing |
| MDAs | Ministries, Departments, and Agencies |
| MTR | Mid-Term Review (of the SP) |
| NAC | National Audit Chamber |
| NLA | National Legislative Assembly (also referred to as Parliament) |
| PAC | Public Accounts Committee |
| PFMA | Public Financial Management Act |
| R-ACRSS | Revitalized Agreement on the Resolution of Conflict in the Republic of South Sudan |
| RSS | Republic of South Sudan |
| SACCO | Savings and Credit Cooperative society |
| SAI | Supreme Audit Institution |
| SP | Strategic Plan |
| SSAC | Southern Sudan Audit Chamber |
| SWOT | Strengths, Weaknesses, Opportunities and Threats |
| TNA | Training Needs Assessment |
| WB | World Bank |

II FOREWORD



AMBASSADOR

Steven Kiona Wöndu

Auditor General, Republic of
South Sudan

This is the third development Strategic Plan (SP) for the National Audit Chamber (NAC) of South Sudan covering the fiscal years 2019/2024. This SP is largely informed by the strategic goals that were set in the predecessor plan, which covered the calendar years 2016-2018. This period witnessed breakout of civil war and reduction of oil production and oil revenue, affecting the delivery of services to the public, including NAC.

The SP was generated through a consultative process involving stakeholders internal and external to NAC. The Plan was developed based on benchmarking, and inputs from stakeholders especially the staff and management of NAC and representatives of the Development Partner. It is based on the model prescribed to by INTOSAI and AFROSAI-E, the international professional organizations to which NAC is a member. The SP has assumed greater coordination and collaboration with other good governance institutions in South Sudan and abroad and a strengthened Public Accounts Committee of the National Legislature. Furthermore, the Plan contains well defined focus area, strategic objectives, actionable strategies, performance measurement and indicators, and factors that could hinder achievement of the set targets.

This SP is the auditors' interpretation of the provisions of the Transitional Constitution of South Sudan (2011)

that established the South Sudan National Audit Chamber and defined its role as an integral part of the government. This elaboration is an attempt to extract operational plans from the provisions of the constitution and also from that of the August 2015 Agreement on the Resolution of Conflict in the Republic of South Sudan (ACRSS), read together with September 2018 Revitalized Peace Agreement, the South Sudan National Audit Chamber Act (2011) and INTOSAI/AFROSAI-E. This SP presents systematized documentation to remind ourselves in the Chamber what we have to do, when and how. It is our internal reference guide for delivering the core operational services, for internal management, and for developing a world class Supreme Audit Institution (SAI). Each and every official of the Chamber has a role to play and a contribution to make for the success of this Strategic Plan and eventually for the emergence of the National Audit Chamber of South Sudan as an institution of international standards.

This SP is formulated by NAC senior staff with a support from AFROSIA-E therefore all NAC staff are committed to owning it and are expected to ensure its full implementation. If implemented, the Plan will enable NAC to leapfrog and become a Level Three Supreme Auditing Institution within the time-frame of the SP.

This Plan is a communication to our principals, the people of South Sudan, of the steps we intend to take to deliver the service that we have been mandated to provide to society. While the Annual Audit Reports will indeed be availed to the citizenry, most of our interaction with the public will among others be conducted indirectly through the President, the Legislative Assembly, Civil Society and the media.

We live and work in a global environment in which the task of nation building is shared. The SP is a communication to our friends and partners in development. It helps them understand our aspirations, evaluate our capabilities, appreciate our difficulties, and make a determination of whether we should be helped and if so, how.

Public Audit is governed, not only by national statutes but also by international professional standards, rules and procedures. This SP is our communication to our peers in the International Organization of Supreme Audit Institutions (INTOSAI) of our vision and how we plan to conduct the affairs of the profession in the Republic of South Sudan. This document will enable them to evaluate our thinking and, hopefully, assist us where we fall short of the generally accepted standards and practices.

This SP is a notice to all stakeholders that we have the will to do what is required of us. However, there are constraints and obstacles which we cannot surmount on our own. To pilot this through to success, the Chamber will require the support of those with the means to supply the necessary resources, and the cooperation of the leadership of the country and the various institutions the Chamber is mandated to oversee.

To facilitate the reader, I have started with the historical background of public audit in South Sudan, achievements

“ Each and every official of the Chamber has a role to play and a contribution to make for the success of this Strategic Plan and eventually for the emergence of the National Audit Chamber of South Sudan as an institution of international standards. ”

made on implementation of the preceding SP and traversed through the vision and mission of NAC, its core values, its strengths and weaknesses and its opportunities and threats. It is in this context I want to set sail to our carefully selected strategic outcomes and strategic outputs for the next five years. These are selected to fit the current situation in South Sudan and how we as a national accountability institution can add value to the national development. For us to meet the strategic outputs and outcomes, we will develop our capacities in five focus areas namely; strengthen NAC Independence, Enhance the Quality and Impact of the Audit Services, Strengthening Internal Governance System and Structure, Building Human Resources and Training Capacity of NAC and Enhance Advocacy and Stake Holders Engagement. The efforts of my leadership and the contributions of my colleagues will have to recognize certain critical factors for the success of SP including implementation challenges and monitoring and evaluation.

I would like to record here my deep appreciation of the contributions made by the NAC SP Team tasked with the review exercise, led by Mr. Tombe Logale Lukak. I appreciate the immense contribution from our partners, especially the technical support by the INTOSAI Development Initiative (IDI) and AFROSAI-E, sponsored by the Government of Norway.

Finally, as the first Auditor General of the Republic of South Sudan, I see this document as my humble contribution to the legacy of the South Sudan National Audit Chamber and its emergence as a credible authority for government oversight. When my time to leave comes, my successors should have a firm foundation to build on.

III EXECUTIVE SUMMARY

The Southern Sudan Audit Chamber (SSAC) was established in 2006 under Article 195 of the Interim Constitution of Southern Sudan (ICSS) of 2005. After the independence, the SAI was renamed the National Audit Chamber (NAC) as per National Audit Chamber Act 2011.

The SP charts a clear roadmap for 2019-2024 for NAC to become a center of excellence Supreme Audit Institution. Careful analysis, benchmarking, inputs from staff and our partners have led to a well-defined mission, vision, and value statements that are consistent with the spirit and intent of NAC law and the expectation of staff, management, DPs and the people of South Sudan.

Strategic outcomes have been defined as those results that NAC can substantially contribute to, but which are not within the control of NAC. The prioritized strategic outcomes for NAC in the period 2019-2024 include; Central and state government financial statements issued on time, Public Account Committee follow-up on the audit reports, Audit findings are covered in the media enabling interested stakeholders to engage in accountability and Improved compliance with rules and regulations.

Strategic output on the other hand are those results that are to a larger extent within the control of NAC as they are direct products of our processes. The prioritized strategic outputs are those that are assumed to be most important to lead to the strategic outcomes and they include; annual regularity (financial and Compliance) audit reports, performance reports, special and investigative audit reports, NAC annual performance report and PAC reports.

For the strategic planning period, NAC has identified five focus areas for capacity development. For each focus area, objectives have been set enabling operational direction and focus.

The focus areas are as follows:

- (1) Strengthen NAC Independence;
- (2) Enhance the Quality and Impact of Audit services;
- (3) Strengthen Internal Governance System and Structures;
- (4) Human Resources developed and Staff Welfare improved, and
- (5) Strengthen Advocacy and Stakeholders Engagement.

To monitor the progress and result of the SP, the inbuilt milestone measures will include; Quarterly reports (QRs) NAC assessing the Operational plan and milestones progress, Annual reporting done through the NAC Activity Report, a Midterm evaluation review (MTR) of the SP and finally an End-of term review (ETR) will be carried out by September of year 2024.

Full implementation of the SP will enable NAC to execute its full audit mandate. It will also make NAC a proactive strategic partner to the Government and its DPs in the reform effort to play its role in building a strong and sustainable Public Financial Management (PFM) and good governance systems. Specifically, the SP will be addressing the Government of the Republic of South Sudan Vision 2040 pillar of building and fostering a Democratic and Accountable Nation.

The strategy also seeks to contribute to the realization of the United Nations Sustainable Development Goals in South Sudan, both in the medium and long term.

INTRODUCTION

Like most English speaking African countries, the Republic of South Sudan (RSS) has adopted the parliamentary (Westminster) model of Supreme Audit Institution (SAI). Its independence from the executive, judiciary and the legislature is enshrined in the Constitution and the Audit Act 2011 in order to carry the functions of oversight institutions.

1.1 Historical Background

The Supreme Audit Institution (SAI) was established in 2006 by the semi-autonomous government of Southern Sudan (GOSS) under Article 195 of the Interim Constitution of Southern Sudan (ICSS) of 2005. After independence in 2011, its name was changed from Southern Sudan Audit Chamber (SSAC) to full SAI under the name National Audit Chamber (NAC). The NAC was admitted to AFROSAI, AFROSAI-E and INTOSAI in 2012.

1.2 Legal Framework

NAC was established under Article 186 (1) of the Transitional Constitution of the Republic of South Sudan, 2011 which provides for the establishment of an independent institution to be known as the National Audit Chamber. The constitutional provision was operationalized through enactment of the National Audit Chamber Act, 2011.

The NAC Audit Act, 2011 does not give the Chamber financial and administrative independence as required by Lima Declaration and UN Resolution 66. The Auditor General continues to push for amendments to the Constitution and legal provisions in regards to guaranteeing adequate independence of NAC. For example, NAC Act is reasonably satisfactory except for two provisions that have the effect of undermining the constitutional interpretation of independence.



NAC top management addressing staff in the new headquarter building, August 2018.

Its budget is controlled by the primary auditee, the Ministry of Finance. The staffing function is subordinated to another main auditee, the Ministry of Public Service.

1.3 Mandate

NAC, as the Supreme Audit Institution, is mandated by the Transitional Constitution to ensure public accountability of government bodies and institutions and provide independent assurance to the President and the Legislative Assembly on the probity of public financial management of the Executive, Judiciary, States, and Local Governments, independent commissions and all public corporations / institutions in the Republic of South Sudan.

The specific functions and duties of the Chamber are contained in Clause 7 of the Southern Sudan National Audit Chamber Act, 2011.

1.4 NAC Structure

NAC is headed by the Auditor General (AG) and deputized by two Deputy Auditor Generals (DAGs); one heads three audit Directorates: Central government MDAs, Specialized audits (includes: Forensic, Performance, Environmental audits), and Regional Bodies & Diplomatic Mission audit and the other heads three Directorates: State & Local Government audit, Public Enterprise

1.5 Planning context

South Sudan is a low population density, landlocked country, highly dependent on oil production, but also endowed with abundant natural resources. The Republic of South Sudan emerged in 2011 from decades of conflict as the world's newest independent country, with huge state and peace building challenges, and extreme institutional and socio-economic deficits. Seven years after independence, South Sudan remains one of the world's most conflict-affected and fragile countries, and has not been able to emerge from cycles of violence. South Sudan is embroiled in a low intensity conflict with Sudan over border issues and oil transit fees, and more recently there has been an outbreak of conflict in December, 2013 within its borders. However, peace efforts spearheaded by regional and international leaders have culminated in signing of the first Agreement on the Resolution of Conflict in the Republic of South Sudan (ACRSS) in August 2015, which was not implemented properly because of 2016 political unrest. A Revitalized Agreement on the Resolution of Conflict in the Republic of South Sudan (R-ACRSS) was signed in September 2018, which is under implementation.

History shows that young countries, especially those emerging from armed conflict tend to face malpractices over the management of public resources. South Sudan has embarked on the process of building systems aimed at fostering accountability. While NAC and the AG are on the frontline to combat corruption, fraud and misappropriation, the best chance for protecting public resources is to help decrease the opportunity for people to undermine the public trust. This can be done in a most cost effective and efficient manner by reforming government institutions, re-engineering

audit, and Externally Financed Projects & Partners Cooperation's audit.. The Corporate Division is headed by the Executive Director, who oversee five directorates: Information Technology (IT), Public Relation (PR) & Staff Welfare, Training & development, Human Resource (HR) and Finance & Administration, (See Appendix III)



NAC staff in front of the new headquarter building.

accountability processes, and putting into place effective internal controls systems and mechanisms over public financial management.

The few funding agencies that may be willing to provide resources to South Sudan may put conditions revolving around peace before releasing their money. Attracting and retaining talent at NAC may also be a challenge due to the volatile security situation and inability of the fledgling economy to afford good packages.

Allocation of resources tends to be skewed in favour of security in situations of armed conflict. NAC must devise strategies of raising money externally to fund implementation of the SP in case allocations from Government are not sufficient.

Stakeholders will need to be sensitized on the mandate of NAC including roles and responsibilities in the audit of the public sector. Issues on the independence of NAC must be clearly articulated.

The SP recognizes the challenges of a changing and continuously developing public sector, the legal ramifications and the institutional and political environment in South Sudan.

1.6 Planning Premises and Assumptions

There are several assumptions underpinning this SP.

Key amongst these are:

1. A stable and peaceful South Sudan that enjoys a vibrant and sustainable economy with a governance structure that fosters transparency and accountability.
2. Total political 'will' to implement the policy of sound public sector financial management.
3. Continued support and commitment to an independent Auditor General free from political interference.
4. Reasonable level of financial supports from the Government of South Sudan and continued financial and program assistance from Development Partners to aid in implementation of the SP.
5. NAC continue to participate in international bodies, such as INTOSAI and AFROSAI-E.
6. An effective Public Accounts Committee in the South Sudan Legislature.
7. A culture of trust and co-operation amongst all nation-building institutions.

1.7 Planning process

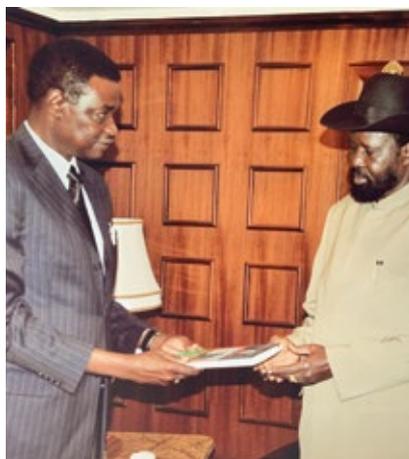
The process followed in generating this SP was;

- A Strategic Planning Team of Seven staff was formed to draft 2019-2024 SP. No external consultant's involvement in this review.
- Evaluation of the implementation status of the 2016-2018 SP noting outstanding objectives and learning.
- SWOT Analysis of 2016-2018 SP was reviewed by Strategic Planning Team of NAC senior officials by rolling over outstanding objectives and deleting executed ones.
- The 2019-2024 SP was presented to IDI-AFROSAI-E and other stakeholders to seek input and feedback.

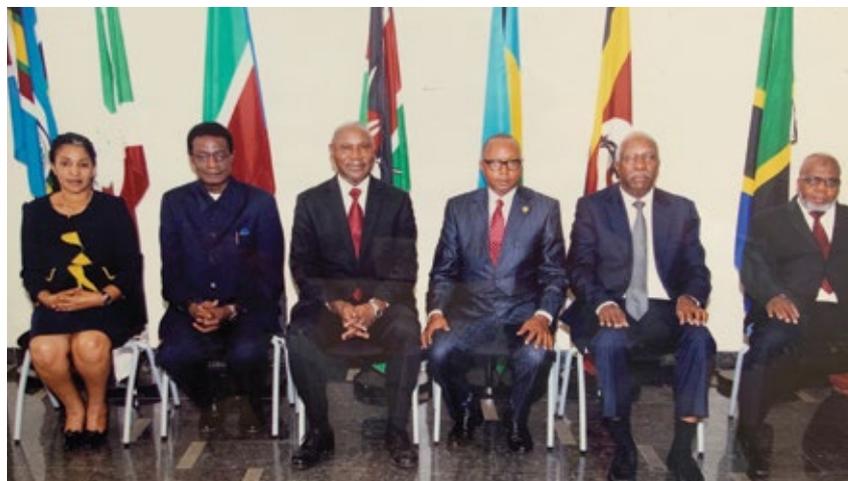
1.8 Strategic Intent

The aim of this development Strategic Plan is to continue transforming NAC into a more efficient, cost-effective and responsive institution as well as to direct its decisions, programs and activities towards improving

the quality of service delivery to the citizens, GoRSS and its agencies, in accordance with the constitution and relevant laws of the land.



President Salva Kiir receives statutory Audit Report from the Auditor General.



The East African Community Audit Commission, 2017.

2 SITUATIONAL ANALYSIS

2.1 SWOT Analysis

The SWOT Analysis addresses NAC's operating environment both from the internal and external points of view and outlines the drivers of change and the challenges impacting on the Chamber. The internal environment identifies NAC's Strengths and Weaknesses, while the external environment determines the Opportunities and Threats (SWOT). NAC has also carried out an analysis of the political, economic,

social, technological, environmental & ethical and legal (PESTEL) aspects to be significant to the functioning of the NAC. These are integrated in the **SWOT analysis**. The table in **Appendix 1** shows the main factors identified as having influenced the performance of NAC and might continue to influence its performance in the future. NAC will take advantage of strengths and opportunities while negotiating weaknesses and threats.

2.2 Stakeholder Analysis

Stakeholders are individuals or other entities that will be positively or negatively affected by, or affect the success or failure of NAC. NAC's objective is to as-much-as possible endeavor to meet the stake of each stakeholder.

NAC stakeholder identification and analysis was

conducted using brainstorming technique, whereby NAC's senior management participated in strategic development planning workshop held in Juba. The various Stakeholders were identified, including their needs and how NAC takes these needs into account, while pursuing its vision, mission, focus area, and strategic objectives.

In general it is believed that the stakeholders, internal or external, expect NAC to:

- a) Lend credibility to public financial management.
- b) Provide feedback that programs and projects are executed in an effective and efficient manner.
- c) Provide effective external audit services to Government institutions.
- d) Serve as a partnering institution to improving public financial management through audit recommendations.
- e) Fight fraud, waste and abuse in public financial management.
- f) Serve as the pillar of integrity, accountability, transparency, and fiscal probity.
- g) Realise that development assistance, loans and grants provided to the government of South Sudan is public money that belongs to the people of South Sudan, and hence, the Supreme Audit Institution of South Sudan (NAC) shall take the lead in auditing these resources.

More details of the assumed stakeholder expectations are shown in **Appendix 2**.

VISION, MISSION AND VALUES

A number of developments are envisaged in the Republic of South Sudan and its institutions including NAC. Therefore, it is imperative for NAC to develop a strategic plan that is aligned to South Sudan Vision 2040, South Sudan National Development Plan (SSNDP) 2019-2023, Global Agenda SDGs 2030 and

Africa Agenda 2063 and continue to provide effective guidance to its operations.

NAC will endeavor to fulfill its vision and mission by developing clear focus area and objectives.

3.1 Vision

To be recognized as a center of Audit Excellence by our citizens.

3.2 Mission

To audit and report to the President and Parliament on the efficient use of public resources to enhance effective accountability.

3.3 Core Values (ITSIM)

The values will constitute the basis on which NAC will achieve its Mission. They will also encourage the development of a service and quality culture for the entire organization.



INTEGRITY

NAC is committed to carry out its operations with highest standards, fairness and objectivity.



TEAM WORK

To collaborate as a team to achieve a common goal to complete a task in a most efficient and effective manner.



SHARED VISION

To have a collective understanding of the strategic goal and communicate clearly to stakeholders,



INSPIRATIONAL LEADERSHIP

To create a sense of direction and momentum for change.



MAKING A DIFFERENCE

To provide reliable, accurate and timely audit report which is acted upon by the legislature and executive for improving the life of the citizens.

4 OUR STRATEGIC PRIORITIES

4.1 Strategic outcomes

For NAC to achieve its ambition of contributing to impact, strategic outcomes have been defined as those results that NAC can substantially contribute to, but which are not within the control of NAC. The

strategic outcomes are set based on stakeholder consultations and analysis of the current main Public Financial Management challenges in South Sudan.

The prioritized strategic outcomes for NAC in the period 2019-2024 are:

1. Public Account Committee follow-up on the audit reports

PAC has previously held public hearing of audit reports 2005, 2006, 2007 and 2008. The aim of NAC/PAC Communication Strategy is to strengthen the working relationship between them and aid the PAC in interpretation of the AG reports and suggest a joint follow-up mechanism audit findings.

2. Audit findings are covered in the media enabling interested stakeholders to engage in accountability.

When the AG present the consolidated audit report to the plenary of the parliament, the report becomes a public document. He usually conclude by a life interview with the media. However, this is not enough. More exposure to the media is required during this SP period.

3. Executive follow-up of audit findings

The audited entities are expected to demonstrate effective and timely follow-up of audit findings.

4. Central government financial statements issued on time

Section 50 (1&2) of Public Financial Management and Accountability Act 2011 requires MDAs to close their accounts three month after year end and submit the financial statements to the Director General of Accounts, MOFEP and copy to the AG. The GOSS contracted an External Auditor (KPMG) to prepare the financial statements from 2005 to 2010. Since then to date, RSS did not prepare any financial statement due to capacity constraints.

5. Central Bank and government owned companies issue their financial statements on time

By the end of 2018, neither the Central Bank nor the government owned companies were able to prepare financial statements.

6. States and Local Governments financial statements issued on time

Among the local governments, only one prepared financial statements in 2017-2018.

6. Improved compliance with rules and regulations.

In conducting compliance audit, auditors are required to acquaint themselves with laws relating to PFM. These laws includes but not limited to: The Public Financial Management Act, the Procurement Act, the National Public Service Act, the Petroleum Revenue and Management Acts, the National Revenue (Non-Oil) Authority Act, and the National Pension Fund Act.

PERFORMANCE INDICATORS OF THE STRATEGIC OUTCOMES:

1. Whether a Committee of the Legislature examines the Audit Report on the annual budget within six months of its availability, and publish a report with findings and recommendations.
2. Legislative scrutiny of audit reports (PEFA PI-31).
3. Whether a formal, comprehensive, and timely response was made by the executive or the audited entity on audits for which follow-up was expected during the last three completed fiscal years.
4. Whether GOSS consolidated financial statement (FS) is issued annually.
5. Percentage of States and Local Governments having issued financial statements (FS) annually.
6. World Bank Country Policy and Institutional Assessment (CPIA) Indicator on Quality of Budgetary and Financial Management.

4.2 Strategic outputs

The strategic outputs are those results that are to a larger extent within the control of NAC as they are direct products of our processes. The prioritized strategic outputs are those that are assumed to be most important to lead to the strategic outcomes.

1. Annual Financial and Compliance Audit report issued for Central Government including recommendations for compliance with key rules and regulations.
2. Audit reports covering the States and Local governments owned companies issued annually.
3. Audit reports covering the States and Local governments including recommendations for issuing of financial statements and compliance with key rules and regulations.
4. Performance audit reports 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.

PERFORMANCE INDICATORS:

- Percentage of Central Government Ministries and agencies audited and entity level reports completed.
- Whether the NAC Audit report is issued to Parliament annually, including a compilation of all financial and compliance audit findings at entity level.
- SAI-PMF indicator 11 Financial Audit Results.
- SAI-PMF indicator 17 Compliance Audit Results.
- Percentage of States and Local Governments where an annual audit report is issued.
- Percentage of Central Bank and government owned companies audit reports issued annually.
- Performance audit reports submitted to Parliament annually.
- SAI PMF indicator 14: performance audit results.



Auditor General addressing the media in Juba, September 2017. On his right is Signe Guro Gilen, Minister Consular, Royal Norwegian Embassy, Juba, RSS.

- Percentage audit reports issued for donor funded projects where NAC has agreed to audit.
- Percentage of investigative audits initiated that are completed and reported on time.
- Whether the NAC Activity report is issued annually.
- Whether NAC conducts an annual seminar for PAC.

4.3 Focus areas and strategic objectives

Certain capacities are critical for NAC to be able to produce the strategic outputs and thereby achieve the strategic outcomes and impact. For the strategic

planning period, NAC has identified five focus areas for capacity development. For each focus area, objectives have been set enabling operational direction and focus.

1

STRENGTHEN NAC INDEPENDENCE

The focus is to ring-fence the independence of NAC from the auditee, i.e. the Executive, the Legislature and the Judiciary, and protect the Chamber against outside influence through the constitution and the law so that it is able to plan and conduct its audit work freely in accordance with the law, INTOSAI, AFROSAI-E, Lima Declaration and UN Resolution 66.

The ISSAI 10 - Mexico Declaration (2007) adopted 8 fundamental independence principles for effective and efficient SAIs. The 8th Principle calls for “Financial and managerial/administrative autonomy and the

availability of appropriate human, material, and monetary resources”.

The ISSAI 1 - Lima Declaration (1977) states that “Supreme Audit Institutions can accomplish their tasks objectively and effectively if they are independent of the audited entity and are protected against outside influence”.

The UN Resolution 66/209/2011 advocate for “Promoting and fostering the efficiency, accountability, effectiveness and transparency of public administration by strengthening SAIs.”

STRATEGIC OBJECTIVES

1. A reviewed NAC Act submitted to the President and Parliament, Constitution Review Commission and the Civil Society Organizations (CSOs).

The Revitalized Peace Agreement of 2018 provide for Constitutional and legal (laws) reforms. The Agreement identifies NAC’s legal framework as one of the laws that requires reform. A revised draft act inclusive of the prerequisites for an independent Supreme Audit Institution (SAI) has been formulated to ensure full independence of the SAI.

2. Support for NAC financial and Administrative Independence achieved.

As of 2018, NAC is financially subordinated to Ministry of Finance and Planning (MoFEP), and administratively to Ministry of Public Service and Human Resources. The revised NAC’s legal framework is aligned with international

standards that secure NAC’s full independence in terms of organizational, financial, human resources and other requirements of modern office.

3. Rules and Regulations for the NAC Act established.

NAC has been operating without by-laws that support the NAC 2011 Act. Rules and regulations has been prepared to assist management and staff in the interpretation of the revised Act.

4. External Audit of NAC operative.

NAC has been audited by external auditors who were appointed by the president and recommended by the AG. The last audited report was for year 2012. A new external auditor needs to be appointed by the president/parliament to audit NAC books and report to the President and Parliament.

5. Sufficient NAC annual budgets to enable implementation of the SP sourced.

In the years 2016-18, the budgets approved for NAC were sufficient, but not disbursed. The average outlay was 7 per cent of realized cash compared to approved budgets. Hence, NAC is sourcing DPs for funding to fill the gap in capacity and institutional building.

2

ENHANCE THE QUALITY AND IMPACT OF AUDIT SERVICES

NAC will undertake activities aimed at embracing audit methodology and adoption of audit tools that deliver results. The ultimate objective is to build processes,

skills and knowledge required for NAC to carry out its audit responsibilities and to produce quality reports.

STRATEGIC OBJECTIVES

1. Annual Overall Audit Plan (AAP) developed and implemented.

The year 2018/2019 is the second year for NAC to develop and implement AAP. Auditors are yet to orient themselves in the use of the plan in the fieldwork.

2. NAC annual overall audit plans are communicated with the auditees.

Management and audit team leaders are expected to communicate the audit plan to the auditees during and after the audit engagement.

3. AFROSAI-E Financial and Compliance Audit Manuals and Audit flow tool customized and implemented, including quality control practices.

NAC has previously customized its Regulatory Financial Manual (RAM) and most auditors attended extensive training. Auditors were then provided with copies of the Manual and a computer equipped with the soft copies of Working Papers. NAC needs to comply with AFROSAI-E Financial Audit Manual (FAM), Compliance Audit Manual (CAM) and Performance Audit Manual (PAM). More training is required in this area, as well as to establish a tool for electronic handling of the audit process and working papers.

4. AFROSAI-E Performance Audit Manual and Audit flow tool customized and implemented, including quality control practices.

NAC has drafted Performance Audit Manual (PAM) but not customized in line with AFROSAI-E Guidelines and standards. During this SP, NAC plan to have the Manual customized based on AFROSAI-E Guidelines and standards.

5. Available guidelines for audit of selected areas adopted and in use, including forensic audits, audit of environmental risks, procurements, IFMIS, petroleum, corporate governance.

NAC has developed its own guideline on Petroleum audit in collaboration with OAG Norway.

6. NAC participation in the most relevant regional trainings.

Valuable trainings in various subjects are conducted by AFROSAI-E. Currently, IDI and African Development Bank (ADB) are financing relevant short-term workshops announced by AFROSAI-E.

7. NAC holds its own Internal Technical update and shares experiences systematically internally.

NAC needs to systematically train its staff and utilize knowledge acquired through regionally held trainings.

8. Develop NAC database of past and on-going audits.

Since its establishment in 2006, there was no database system established. There is also no archive department to manage the increasing number of reports issued by NAC.

9. External Quality Assurance peer-review annually.

Every SAI is expected to have quality assurance of its work. NAC will conduct the annual ICBF assessment (a regional tool for a holistic assessment of the SAI) and invite for peer review from regional and international SAIs.

The NAC should establish policies, systems, and procedures that promote the quality of audit performance. Hence it is important to upgrade and strengthen its organizational capacity and managerial capacity.

STRATEGIC OBJECTIVES

1. Annual operational planning, monitoring and reporting system implemented.

NAC has developed an operational plan that will be reviewed annually. Robust monitoring system should be crafted to aid in evaluation of the progress of the operational plan and timely reporting system implemented. Annual activity reports are to be produced timely and submitted to the president and the parliament

2. Leadership and Management's skills strengthened.

Leadership is key for success of the strategic plan and the intended changes. NAC leadership develops, amongst others, through participating in AFROSAI-E Management Development Programmes (MDPs) and other regional leadership functions.

3. Operative Internal Audit unit in NAC.

NAC has not established an Internal Audit Unit since it was created. Time has come that such an important department be created and staffed with qualified personnel and supported with viable working environment

4. ICT-strategy reviewed and implemented.

NAC ICT strategy was produced in 2012 and has not been updated to be at pace with changing technological environment. DPs assistance is required to procure a competent Technical Assistant (TA) in this area.

5. ICT-unit established.

NAC has not yet established ICT unit due to lack of technical expertise and financing constrains.

6. All staff have sufficient ICT-hardware and software to do their job efficiently.

The computers and software that are currently used by the NAC's staff are more than five years in service. All requires replacement if staff are to deliver efficient audit services.

7. ICT and archiving policy developed and implemented.

ICT archiving policy should be established to cater for electronic files of NAC.

8. Internet in place in NAC for all staff.

Currently, NAC staff are distributed between Head Office and the new building. There is no power in the new building and therefore no Internet services rendered to them.

9. Organizational Structure reviewed, approved and implemented.

NAC has produced a new organization structure for the SP 2019-2024.

10. Assets and Financial management system improved.

NAC is required to established assets management system during the period 2019-2024.

11. Transport services sufficient for audit operations.

Most vehicles are grounded due to lake funds for repair and maintenance. These cars have been in service for more than the estimated life span.

12. NAC premises completed and maintained.

The new building is 90 percent complete. NAC has required MOFEP to release funds to accomplish the project.

4

HUMAN RESOURCES DEVELOPED AND STAFF WELFARE IMPROVED

The ultimate objectives are to up-skill and build expertise for purposes of delivering competent Assurance and Advisory audit services to the target auditees. In

recognition of the importance attached to people, NAC plans to undertake initiatives aimed at strengthening the spirit of team work, and inspiring and motivating staff.

STRATEGIC OBJECTIVES

1. Human Resource Policy and Strategy Reviewed and Implemented.

NAC Human Recourse Policy and Strategy has not been updated for quite a long time since it was formulated in year 2012.

2. Annual Training plan for audit and non-audit staff in place and implemented.

NAC management strives to train all its staff during the period of the SP by taking advantage of what AFROSAI-E and region can offer. It should therefore develop annual training needs analysis to identify technical and managerial gaps. These identified needs are prioritize to assist in delivering relevant training packages.

3. Performance appraisal system developed and implemented.

NAC performance appraisal system require modification to align with the strategic objectives. This system should be used to evaluate staff performances at their various levels. The appraisal system should help management to monitor the impact of training on their performances.

4. Senior management retention and succession plans.

NAC has witnessed great loss of its trained, skilled and capable management cadres to the competing market. The main reason was that there was no retention policy established within NAC. Similarly, there was no succession policy to date. The main reasons were financial constraints.

5. Staff remuneration at a comparable level with SAIs in the region.

NAC is financially and administratively not independent. Hence, the salary structure is the uniform government

structure which offer little incentives. As a result, NAC staff turnover has been very high. This strategy strives to change this situation when its independence is guaranteed in the coming Constitutional reform agenda.

6. A Staff Saving Cooperative Credit Society (SACCO) established.

NAC plans to create a staff cooperative society to cater for their needs at difficult times. This association, when established, will boost their morale and acts as motivation driver that will create healthy working environment and the impact will increase productivity and staff satisfaction.

7. A Professional Development programme established.

NAC long term professional development programme was started in the last strategic plan 2016-2018. Five staff are completing their upgrading from Diploma to Bachelor Degrees at University of Juba. Three staff have completed Masters Degrees and two have registered for ACCA courses in Uganda. The challenge is that most of them will not come back to NAC due to poor remuneration and lack of advancement opportunities.



Signing of Peer-partner agreement between NAC, OAG Kenya and IDI in Nairobi in June 2017. Jostein F. Tellnes, Manager Capacity Development (IDI), Edward Ouko, AG , Kenya, Dr. Justin V. Droko, Deputy AG, RSS and behind are Leonard Milgo PA to the AG and Deputy AG Frederick Odhiambo, Kenya.

The aim is to raise the profile of NAC nationally, regionally and internationally. NAC has produced a comprehensive communication policy and strategy

that addresses internal and external stakeholders in order to boost its image and impact for the audit services it provides.

STRATEGIC OBJECTIVES

1. Stakeholder engagement strategy established and in use.

NAC has drafted stakeholder's communications strategy to implement during the next five years. This strategy will be reviewed annually to absorb the changing structure of stakeholders.

2. Public Relation (PR) and communication function in place.

The new structure provides for the establishment of public relation unit to manage the Internal and international events that concerns NAC. Currently, the two Deputy Auditor Generals are shouldering the duties of this unit at NAC.

3. NAC Website renewed and regularly updated.

NAC Website has been un-operational for several years. For transparency and accountability, NAC must disseminate its audit reports and activities on its Website for public consumption and awareness.

4. National Professional Accountancy Organization (PAO) formed.

The PAO has not been formed in the Republic of Sudan since it separated from Sudan in 2011. The WB provided valuable assistant to the government by producing the first draft which was validated by the stakeholders. The project was hampered by the political insecurity in 2013 and 2015. Plans are underway to revitalize the plan and seek for legal frame work approval within this strategic plan.

5. PAC is assisted by NAC to be able to monitor implementation of audit findings and recommendations.

Key amongst NACs stakeholders are the Parliament and the Public Accounts Committee (PAC). The NAC and the PAC play a pivotal role in enabling legislative oversight, accountability and good governance in public sector institutions. Effective communication between the NAC and the PAC is important for strengthening their working relationship and increasing the impact of the function of the NAC on the public sector financial management practices and ultimately on ensure service delivery to the public.

NAC has through AFROSAI-E, produced NAC/ PAC Communication Strategy. The purpose of this strategy is to outline strategies for increasing NAC/ PAC communication and strengthening their working relationship.

6. Regular dialogue with the Anti-Corruption Commission and the Prosecutor General established.

NAC has previously coordinated investigation on corruption case between Anti-Corruption and the Prosecutor General. Currently, Anti-Corruption's legal frame-work does not grand those prosecuting powers. That's why most of the cases investigated by NAC were referred to the Later.

MONITORING, EVALUATION AND REPORTING

This Strategic Plan is set to be all-inclusive of stakeholders in its implementation, monitoring and evaluation. The plan will take into account the need for a flexible

approach and interventions may need to be combined, or better still, create variations within interventions.

5.1. Monitoring and Evaluation

Monitoring and evaluation of this Strategic Plan will be done in a participatory manner so as to secure a broader participation base and support for long term sustainability. Participatory M&E will also serve as a

mechanism for determining what works, what does not and why. Answers to these concerns will be synthesized for lessons learned that will help improve NAC in the next phases of Strategic Planning.

To monitor the progress and result of the SP, the following will be key measures:

- a) Quarterly reports (QRs). These reports will be developed internally in NAC assessing the Operational plan and milestones progress. In regular management meetings, challenges and risks will be addressed.
- b) Annual reporting will be done through the NAC Annual Activity report. This will show the activities of NAC throughout a preceding year intended to give stakeholders and other interested people information about the SAI's activities and financial performance. The report will cover the implementation progress, achievements and challenges faced. Apart from being a distinctive marketing tool the report will make NAC visible and strengthen engagement with stakeholders through their feedback.
- c) A midterm evaluation review (MTR) of the SP. This will serve the SAI by providing an overall assessment of the performance while providing opportunity for critical assessment of the plan. The evaluation will help in decision making and also assist with taking stock of lessons from experience in the first two and a half years of the Chamber. Based on the report, appropriate actions will be identified in design, implementation and management of the plan. The experience will give a means to identify reorientations and improve the quality and relevance of the Chamber in the remainder of the programming period.
- d) An end-of term review (ETR) of the SP will be carried out by September of year 2024.



Auditor General in center. On his right are a guest from the Norwegian Embassy & Dr. Justin; Deputy Auditor General. On his left are Mr. Tombe L. Lukak; Deputy Auditor General & Mr. William Labi; Executive Director.

SWOT ANALYSIS

Table 1 Summary of SWOT analysis findings

| STRENGTHS (ORGANIZATIONAL ATTRIBUTES) – INTERNAL | WEAKNESSES (ORGANIZATIONAL ATTRIBUTES) – INTERNAL |
|---|---|
| <ul style="list-style-type: none"> • Broad and constitutionally based mandate. • Dedicated and visionary leadership. • Acceptance in the Public Sector. • NAC Regulations and by-laws. • Staff exposed to and familiar with regional developments and international standards for auditing (INTOSAI/ AFROSAI-E). • Managers having undergone Management Development training. | <ul style="list-style-type: none"> • Inadequate professional skills and pool of talent. • Poor logistical environment, including outdated ICT-equipment and grounded vehicles. • English Language issues. • Unfilled posts (Vacant positions). • Lack of incentives and motivation. • Lack of rotation policy of staff with inadequate handover procedures. • Lack of a communication policy and strategy. • Inadequate training on developed audit guidelines, manuals and key financial systems operated within the audited entities. • Inadequate IT audit professionals to develop and improve audit assurance. • Non-operational performance appraisal systems. • Insufficient office space. • Lack of a follow-up mechanism within NAC. • New office facilities not finalized. • Website is nonoperational. |

| OPPORTUNITIES (ENVIRONMENTAL ATTRIBUTES) – EXTERNAL | THREATS (ENVIRONMENTAL ATTRIBUTES) – EXTERNAL |
|---|--|
| <ul style="list-style-type: none"> • Generous Technical Assistance and professional Assistance. • Good working relationship between PAC and NAC. • Untapped working relationship with other oversight bodies including the South Sudan Anti-Corruption Commission (SSACC). • Reform agenda of the Revitalized Agreement on the Resolution of Conflict in the Republic of South Sudan (R-ARCISS). • Donor funding. • Access to new technology, internet infrastructure and communication infrastructure. | <ul style="list-style-type: none"> • Technology up scaling limitations. • Perceived political and economic instability. • MDAs unable to close books and prepare financial statements. • MOFP has no capability to prepare consolidated financial statements after independence in 2011 to date. • Ineffective and inefficient Internal Audit Department within MOFP. • Delay in preparation and submission of financial statements for audit. • Nonexistence of professional National Accounting and Auditing Association. • Instability hindering NAC's operations to the states and counties . • Unreliable and unpredictable funding size of government budget. • Salary delays coupled with the hyperinflation can lead to turnover and lack of motivation among staff. • Unavailability of Government electricity supply. |

STAKEHOLDER EXPECTATIONS

Table 2 Stakeholders

| STAKEHOLDERS EXPECTATIONS FROM THE NAC | EXPECTATIONS OF NAC FROM ITS STAKEHOLDERS | NAC STRATEGIES FOR MEETING ITS STAKEHOLDERS EXPECTATIONS |
|--|---|--|
| 1. THE CITIZENS OF THE REPUBLIC OF SOUTH SUDAN | | |
| <p>The Citizens of South Sudan expect NAC to:</p> <ul style="list-style-type: none"> a) Promote and defend their interest by ensuring public funds are fully accounted for and used on programs and projects that benefit their interest. b) Conduct audits to prevent, detect and deter corrupt practices in Government. | <p>The citizen of South Sudan are the owners of NAC's reports, Hence, they have the right of access to NAC reports through all the available means.</p> | <p>NAC shall endeavour to possess all the necessary means through (e.g. NAC Website) which it can avail its reports to the Citizen of South Sudan.</p> |
| 2. THE NATIONAL LEGISLATURE AND STATE LEGISLATURES | | |
| <p>The National Legislature expects NAC to:</p> <ul style="list-style-type: none"> a) Provide assurance that Government funds have been collected and spent in accordance with the Law. b) Prepare and timely submit the Auditor General's Annual Report on the public accounts of South Sudan and other special reports. c) Conduct special financial investigations, as and when required. | <p>The National Legislature and the State Legislature shall establish timely and widely communication channels with NAC.</p> | <p>NAC shall establish a focal mechanism to liaise with the parliaments at all levels and provide them with the required advised and technical supports.</p> |

| STAKEHOLDERS EXPECTATIONS FROM THE NAC | EXPECTATIONS OF NAC FROM ITS STAKEHOLDERS | NAC STRATEGIES FOR MEETING ITS STAKEHOLDERS EXPECTATIONS |
|---|--|--|
| 3. THE PRESIDENT OF SOUTH SUDAN | | |
| <p>As head of the Executive, the President expects the following from NAC:</p> <ul style="list-style-type: none"> a) Lend credibility to public financial management. b) Provide feedback that programs and projects are executed in an effective and efficient manner. c) Provide effective external audit services to Government institutions. d) Serve as a partnering institution to improving public financial management through audit recommendations. e) Fight fraud, waste and abuse in public financial management. f) Serve as the pillar of integrity, accountability, transparency, and fiscal probity. | <p>The President shall:</p> <ul style="list-style-type: none"> a) Ensure NAC exercise its powers and perform its functions and duties professionally without prejudice, fear, favour and interference. b) Ensure the Auditor. c) General and NAC staff are persons of high moral, reputation and integrity and possess qualifications, expertise and experience in matters related to the audit of government accounts and systems. d) Upholds and protects the independence of NAC as provided in the INTOSAI standards. e) Ensure NAC staff are entitled to decent remuneration package commensurate to their constitutional and statutory mandate and responsibility. | <p>The Auditor General shall ensure continuance and regular engagement and contact with the President.</p> |



Meeting with Development Partners in Juba, December 2018.

| STAKEHOLDERS EXPECTATIONS FROM THE NAC | EXPECTATIONS OF NAC FROM ITS STAKEHOLDERS | NAC STRATEGIES FOR MEETING ITS STAKEHOLDERS EXPECTATIONS |
|---|---|--|
| 4. AUDITEES | | |
| <p>Auditees expect NAC to:</p> <ul style="list-style-type: none"> a) Foster greater collaboration and positive relationship with the auditees. b) Demonstrate objective review and reporting. c) Suggest where need be practical improvements to the auditees' processes. | <p>Auditees are expected to abide with the provisions of the Financial Management and Accountability Act 2011 to timely close their accounts and present them to the Auditor General for Audit.</p> <p>Auditees shall also cooperate with auditors and provide them with access to all information and necessary work facilities required for audit purposes.</p> | <p>NAC shall endeavour to:</p> <ul style="list-style-type: none"> a) Ensure professionalism in audit of entities subject to audit in accordance with international standard. b) Follow-up the presentation of the accounts on the entities subject to audit and notify the President and the Parliament about any delay of presentation of such accounts. |
| 5. THE JUDICIARY OF SOUTH SUDAN | | |
| <p>The Judiciary expects NAC to:</p> <p>Execute its mandate consistent with the Constitution and the statutory laws of South Sudan.</p> <ul style="list-style-type: none"> a) Become a truly autonomous and non-political institution that carries out its duties and responsibilities in a fair and objective manner. b) Provide evidence and other support in prospecting malpractice cases referred to the judiciary by NAC. | <p>A truly independent judiciary exercising its mandate, functions and responsibility as provided in the Constitution and statutory laws.</p> <p>The Judiciary shall handle all public fund cases independently and justly without any due influence from anybody.</p> | <p>Ensure all its reports referred to the courts are prepared professionally and supported with sufficient appropriate evidences.</p> <p>Ensure staff attending court cases are competent and professionally skilful to defend their case.</p> |
| 6. NAC SENIOR MANAGEMENT TEAM | | |
| <p>The Senior management team expects the following from the Auditor-General:</p> <ul style="list-style-type: none"> a) Demonstrate total commitment in the implementation of the SP. b) Set a tone of integrity, accountability, transparency and fiscal probity. c) Provide strategic direction and oversight of Plan execution. d) Create a people-centred working environment that prioritises training, continuous professional development and a market tested salary structure and benefit package. | <p>Professional senior management team with competence, capabilities and commitment to ethical principles necessary to:</p> <ul style="list-style-type: none"> • perform their tasks in accordance with relevant standards and applicable and legal and regulatory requirements; and • enable the SAI to issue audit reports and other services of appropriate quality in the circumstances. | <p>NAC shall ensure that HR policies and procedures give appropriate emphasis to quality by professional recruitment, performance evaluation, professional development, capabilities, competence, career development, promotion, compensation and the estimation of personnel needs.</p> |

| STAKEHOLDERS EXPECTATIONS FROM THE NAC | EXPECTATIONS OF NAC FROM ITS STAKEHOLDERS | NAC STRATEGIES FOR MEETING ITS STAKEHOLDERS EXPECTATIONS |
|--|--|---|
| 7. EMPLOYEES | | |
| <p>Employee expect from Senior Management:</p> <ul style="list-style-type: none"> a) Demonstrable commitment to the execution of the Strategic Plan. b) Encouragement of employee participation in the execution of the Strategic Plan. c) Creation of a healthy working environment, including health, safety and professional working environment. | <p>Professional senior management team with competence, capabilities and commitment to ethical principles necessary to:</p> <p>Perform their tasks in accordance with relevant standards and applicable and legal and regulatory requirements; and enable the SAI to issue audit reports and other services of appropriate quality in the circumstances.</p> | <p>NAN shall ensure that Human Resources policies and procedures give appropriate emphasis to quality by professional recruitment, performance evaluation, professional development, capabilities, competence, career development, promotion, compensation and the estimation of personnel needs.</p> |
| 8. POLITICAL PARTIES | | |
| <p>Political parties expect NAC to:</p> <ul style="list-style-type: none"> d) Objectively and fairly conduct audits to expose any malpractices in Government. e) Serve as the main institution that ensures the proper collection of revenues and equitable distribution of resources. | <p>Political parties shall vigorously defend and protect NAC as Supreme Audit Institution from any political interference and uphold and advocate for NAC full independence.</p> | <p>NAN shall continue issuing professionally independent and impartial audit reports which favour nobody.</p> <p>The NAC and its entire staff shall continue to strive to be and to be seen to be a no partisan institution.</p> |
| 9. THE BUSINESS COMMUNITY | | |
| <p>The Business Community expects NAC to:</p> <ul style="list-style-type: none"> a) Assist Government to put into place effective internal controls to achieve the following: <ul style="list-style-type: none"> i) Minimize fraud, waste and abuse. ii) Reduce bureaucratic red-tape. b) Ensure that there is transparency in the awarding of Government contracts and concessions. | <p>NAC expect Business Community to:</p> <ul style="list-style-type: none"> a) Distance themselves from any corrupt practice that may infect government institutions. b) Abide with government rules and regulations regarding procurements and disbursement of funds. c) Stop influencing government official and not lead them to bad practices of siphoning government funds. | <p>NAC shall strategies engaging business community and advocating averting corrupt practice that my cause harms to the national economy.</p> |
| 10. NATIONAL PROFESSIONAL ACCOUNTANCY BODY | | |
| <p>This body expect NAC to;</p> <ul style="list-style-type: none"> a) Play its role in the establishment and growth of the accountancy profession in the RSS. b) Follow the standards set by the international and national professional accountancy bodies. | <p>National Professional Accountancy Body shall come into existence to act as Accountancy and Auditing Regulatory Body in the Republic of South Sudan.</p> | <p>NAC shall continue working closely with the partners and stakeholder to see that, the legal framework of this Body is enacted and the Body is established.</p> |



NAC audit teams in a reporting workshop with peers from OAG Kenya, Juba March 2019

| STAKEHOLDERS EXPECTATIONS FROM THE NAC | EXPECTATIONS OF NAC FROM ITS STAKEHOLDERS | NAC STRATEGIES FOR MEETING ITS STAKEHOLDERS EXPECTATIONS |
|---|--|--|
| 11. DEVELOPMENT PARTNERS (DPS) | | |
| <p>Development Partners that have running contracts, or have either assisted in the past or have shown interest to assist expect the following of NAC:</p> <ul style="list-style-type: none"> a) Become truly independent and free from political interference in the discharge of its responsibilities and mandates under the law. b) Serve as a professional institution that will lead to public confidence in public sector financial management. c) Ensure that public resources are collected and spent economically, efficiently and effectively (value for money). d) Actively participate and become a front-line institution in the fight against impunity and corruption in the public sector. e) Ensure that DP funds and DP supported projects are free from fraud, waste and abuse. | <p>Development Partners shall:</p> <ul style="list-style-type: none"> a) Realise that development assistance, loans and grants provided to the government of South Sudan is public money that belongs to the people of South Sudan, and hence, the Supreme Audit Institution of South Sudan (NAC) shall take the lead in auditing these resources. b) Ensure adherence to the Host Country (South Sudan) role and regulation in regard to the oversight and accountability institutions. c) Coordinate all oversight and accountability aspects related to the financial management and accountability with NAC and other relevant institutions. | <p>NAC shall intensify its external communication and stakeholders relations by creating a stakeholders management and communication unit to disseminate and sensitize stakeholder about NAC roles and responsibilities.</p> <p>NAC shall establish a stakeholder's coordination mechanism to discuss common issues.</p> |
| 12. INTERNATIONAL AND REGIONAL SUPREME AUDIT INSTITUTIONS (SAIS) | | |
| <p>The INTOSAI and AFROSAI expect NAC to;</p> <ul style="list-style-type: none"> a) Observe standards promulgated by the International and Regional SAIs. b) Honors its obligations to the institutions. | <p>NAC shall continue to be relevant to INTOSAI and all its regional bodies.</p> | <p>NAC shall strive and continue to attend the events of INTOSAI and its regional institutions, particularly, knowledge and experience sharing events.</p> |

RISK ANALYSIS AND MITIGATION PLAN

NAC is faced with challenges that need to be surmounted. These are exhibited in Risk Management Table 3. Where practicable, mitigations to some of the risks stated bellow have been in-build in the SP.

Table 3

| S/N | RISK FACTOR | LEVEL | RISK MANAGEMENT STRATEGIES |
|-----|---|-------|---|
| | Limited budget support for NAC to finance the execution of the SP. | H | NAC to campaign for extra resources from Development Partners. |
| | DP fatigue prior to Government being able to generate sufficient cash flow to fully finance NAC. | H | With the revitalized peace agreement, the oil production will increase, and also government revenues. |
| | Continued commitment to an independent Auditor General. | M | The permanent constitution to guarantee the independence of the Auditor General. |
| | Employees and other stakeholders not sharing the vision, mission and values of NAC. | H | NAC will conduct induction workshops for new auditors and refresher workshop to all auditors with emphasis on NAC vision, mission and strategic objectives. |
| | Slow action of the Public Accounts Committees of the National Legislature to act on the AG's reports. | M | NAC through AFROSAI-E, has developed NAC – PAC Relationship Tool Kit where two senior auditors were to assist PAC in analyzing AG reports. |
| | High staff turnover due to increasing external career opportunities for auditors and NAC support staff as the economy of South Sudan improves wherein NAC cannot maintain a competitive salary and benefit package. | H | Because of the revitalized peace agreement, the oil production will increase, and therefore government revenues and NAC approved budget will be executed fully. |
| | Political interference from the Executive and National Legislature. | M | NAC, DPs and Civil Society Organization and the media to sensitize the politicians, the executive and the legislature regarding the need of NAC independence. |
| | Difficulties in transforming the work culture of senior management to strive for higher levels of qualitative outputs as individuals and as an institution. | H | NAC will build capacity of young auditors in order to assume managerial position in the near future to bridge the gap of incapacity between NAC senior auditors to produce quality audit reports. |



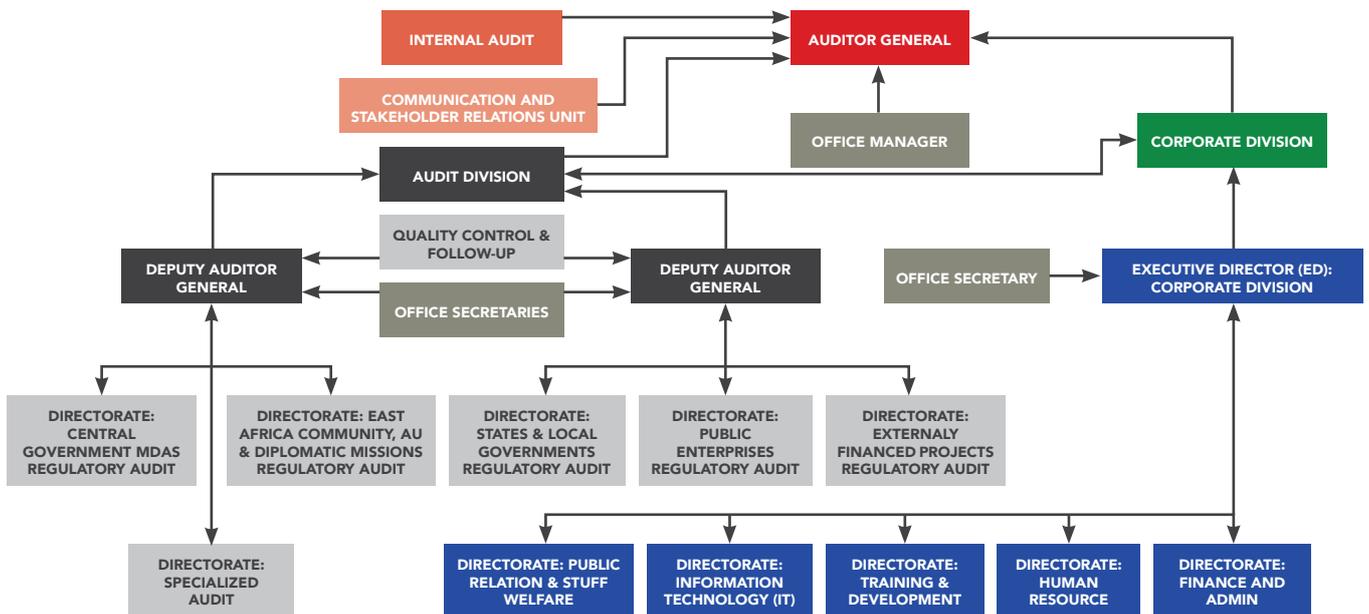
Regularity audit manual customization workshop in Entebbe, in collaboration with AFROSAI-E and OAG Norway, February 2013

| S/N | RISK FACTOR | LEVEL | RISK MANAGEMENT STRATEGIES |
|-----|--|-------|---|
| | Resistance to audit 'intrusion' by segments of leadership familiar with alternative practices of governance relevant in a different context, than principles of stewardship and accountability in the current democratic context. | M | NAC, DPs and Civil Society Organization and the media to sensitize the politicians, the executive and the legislature regarding the need of NAC independence. |
| | Difficulty in audit of key cost centres like security organs and organized forces. | H | NAC to advocate and encourage the government for the need to audit these institutions based on international best practices of confidentiality. |
| | NAC and its SP may not grow fast enough or be quick enough to respond to the rapidly developing economic situation in South Sudan. | H | Review the M&E quarterly reports, annual reports, mid-term reports and end term reports and make necessary changes along the way during the implementation of the strategic plan. |
| | Resistance to implementation of recommendations to strengthen the public internal financial control in MDAs (whether general resistance to change, regulatory bottlenecks or vested interests), which could adversely impact achievement of the SP objectives. | H | NAC with the involvement of DPs, push for comprehensive reform within the ministry of finance in particular and other line ministries to comply with financial rules and regulations. NAC to advocate for separation of treasury function from accounting function and the latter should be headed by a qualified accountant under designation of Accountant General who is independent and report to the Presidency and the Parliament. |
| | Lack of cooperation amongst institutions charged with oversight responsibility. | M | NAC with development partners to conduct periodic workshops with all oversight institutions to acquaint themselves for the need of collaborative work and information sharing. |

ORGANIZATIONAL CHART

The planned organizational structure of NAC is shown in the figure below.

Table 4



Management Development Programme, jointly with OAG Somalia, Nairobi August 2018.

PERFORMANCE INDICATORS

Strategic outcome indicators

The strategic outcomes are outside the control of NAC, and a lot of factors will contribute to their achievements. Still they are relevant as a starting point for assessing the contribution of NAC in the strategic planning period.

| NO. | STRATEGIC OUTCOME | INDICATOR | HOW TO MEASURE | BASELINE 2018-19 | TARGET | | | | |
|-----|--|---|--|---------------------|---------------------------------------|---------|---------|---------|---------|
| | | | | | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 |
| 1 | Public Account Committee follow-up on the audit reports. | Whether a Committee of the Legislature examines the Audit Report on the annual budget within six months of its availability, and publish a report with findings and recommendations. | Review content and timing of Parliament decisions ¹ . | d (0) in 2017 | Improved during the period (score c). | | | | |
| | | PEFA PI-31. Legislative scrutiny of audit reports | Assuming 2nd PEFA conducted in South Sudan. | NA | Score D achieved during the period. | | | | |
| 2 | Executive follow-up of audit findings. | Whether a formal, comprehensive, and timely response was made by the executive or the audited entity on audits for which follow-up was expected during the last three completed fiscal years. | PEFA-2016 PI-30 dimension (iii). | NA | Score D achieved during the period. | | | | |
| 3 | Central government financial statement issued on time. | Whether GOSS consolidated financial statement (FS) is issued annually. | Document existing. | Not | Achieved during the period. | | | | |

¹ See also GOSS response to the International Budget Partnership Open Budget Survey: Question 118 (2017 version)

| NO. | STRATEGIC OUTCOME | INDICATOR | HOW TO MEASURE | BASELINE 2018-19 | TARGET | | | | |
|-----|---|--|---|---------------------------------------|----------------------------------|---------|---------|---------|---------|
| | | | | | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 |
| 4 | Central Bank and government owned companies issue their financial statements on time. | Percentage of financial statements issued on time for the Central Bank and government owned companies. | Number of FS issued. | 0% | Achieved during the period. | | | | |
| 5 | States and Local governments financial statements issued on time. | Percentage of States and Local governments having issued financial statements (FS) annually. | Number of FS issued. | 0 % | 50 % achieved during the period. | | | | |
| 6 | Improved compliance with PFM's rules and regulations. | World Bank CPIA Indicator on Quality of Budgetary and Financial Management. | | 1.0 (2016 and 2017). | Improved during the period. | | | | |
| | | PEFA PI-24. Procurement. | Assuming 2nd PEFA conducted in South Sudan. | D (2011 PEFA framework indicator 19). | Improved during the period. | | | | |

Strategic output indicators

The strategic outputs are those results that are to a larger extent within the control of NAC as they are direct products of our processes.

| NO. | STRATEGIC OUTPUT | INDICATOR | HOW TO MEASURE | BASELINE 2018-19 | TARGET | | | | |
|-----|--|--|--|---------------------|---------|---------|---------|---------|---------|
| | | | | | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 |
| 1 | Annual Financial and Compliance Audit reports issued for Central Government including recommendations for compliance with key rules and regulations. | Percentage of Central Government Ministries and agencies audited and entity level reports completed. | Count the number of financial & compliance entity level reports completed. | 20 % | 30% | 60% | 70 % | 80 % | 90 % |

² See the SAI PMF guideline page 85 for requirements. Guideline available here: <http://www.idi.no/en/idi-cpd/sai-pmf>

³ See the SAI PMF guideline page 107 for requirements. Guideline available here: <http://www.idi.no/en/idi-cpd/sai-pmf>

| NO. | STRATEGIC OUTPUT | INDICATOR | HOW TO MEASURE | BASELINE 2018-19 | TARGET | | | | |
|-----|---|--|---|---------------------|---|---------|---------|---------|---------|
| | | | | | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 |
| | | Whether the NAC Audit report is issued to Parliament annually, including a compilation of all financial and compliance audit findings at entity level. | Availability of the report. | No | Yes | Yes | Yes | Yes | Yes |
| | | SAI-PMF indicator 11 Financial Audit Results. | To be decided. | NA | Score 1 at the end of the period ² | | | | |
| | | SAI-PMF indicator 17 Compliance Audit Results. | To be decided. | NA | Score 1 at the end of the period ³ | | | | |
| 2 | Audit reports of the Central Bank and government owned companies issued annually. | Percentage of Central Bank and government owned companies audit reports issued annually. | Count the number of audit reports issued annually, among the entities who have prepared financial statements. | 100% | 100% | 100% | 100% | 100% | 100% |
| 3 | Audit reports of the States and Local Governments, including recommendations for issuing of financial statements and compliance with key rules and regulations. | Percentage of States and Local governments where an annual audit report is issued. | Count the number of financial audit reports issued. | 0 | 10% | 20% | 30% | 40% | 50% |
| 4 | Performance audit reports issued for the main sectors. | Performance audit reports submitted to Parliament annually. | Count the number of performance audit reports issued. | 0 | 4 | 2 | 2 | 2 | 2 |
| | | SAI PMF indicator 14: performance audit results. | To be decided. | NA | Score 1 at the end of the period ⁴ | | | | |

⁴ See the SAI PMF guideline page 96 for requirements. Guideline available here: <http://www.idi.no/en/idi-cpd/sai-pmf>

| NO. | STRATEGIC OUTPUT | INDICATOR | HOW TO MEASURE | BASELINE 2018-19 | TARGET | | | | |
|-----|--|--|---|---------------------|---------|---------|---------|---------|---------|
| | | | | | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 |
| 5 | Special audit reports of donor funded projects. | Percentage audit reports issued for donor funded projects where NAC has agreed to audit. | Count special audit reports issued. | 100% | 100% | 100% | 100% | 100% | 100% |
| 5 | Investigative audit reports in selected areas. | Percentage of investigative audits initiated that are completed and reported on time. | Count number of investigative audit reports issued. | 100% | 100% | 100% | 100% | 100% | 100% |
| 6 | Annual NAC Activity (Performance) report. | Whether the report is issued annually. | Availability of the report yearly. | No | Yes | Yes | Yes | Yes | Yes |
| 7 | Annual seminar for the PAC presenting the main audit findings and status of previous year's recommendations. | Whether annual seminar is held. | Documentation of the seminar. | Not | Yes | Yes | Yes | Yes | Yes |

Indicators of the focus areas and strategic objectives

NAC annually submits to AFROSAI-E scoring of regionally established indicators linked to the ICBF – the Institutional Capacity Building Framework. These indicators will be used to assess annually the progress of NAC.

table below shows selected indicators of SAI PMF that can be used in the mid-term or end-term review to assess NAC capacity level in these areas. The indicators may also be used to establish baselines for new support projects.

The globally established system for assessing SAIs is the SAI Performance Measurement Framework. The

| FOCUS AREA | SAI PMF INDICATORS |
|--|--|
| FOCUS AREA 1 Strengthen NAC Independence | SAI-1: Independence of the SAI |
| | SAI-2: Mandate of the SAI |
| FOCUS AREA 2 Enhance the Quality and Impact of Audit Services | SAI-7: Overall Audit Planning |
| | SAI-8: Audit coverage |
| | SAI-9: Financial Audit standards and quality management |
| | SAI-10: Financial audit process |
| | SAI-12: Performance Audit Standards and Quality Management |
| | SAI-13: Performance Audit Process |
| | SAI-15: Compliance Audit Standards and Quality Management |
| FOCUS AREA 3 Strengthen Internal Governance System and Structures | SAI-16: Compliance Audit Process |
| | SAI-3: Strategic Planning Cycle |
| | SAI-4: Organizational Control Environment |
| | SAI-6: Leadership and Internal Communication |
| | SAI-21: Financial Management, Assets and Support Services |
| FOCUS AREA 4 Human Resources developed and Staff Welfare improved | SAI-22: Human Resource Management |
| | SAI-23: Professional Development and Training |
| FOCUS AREA 5 Strengthen Advocacy and Stakeholders Engagement | SAI-24: Communication with the Legislature, Executive and Judiciary |
| | SAI-25: Communication with the Media, Citizens and Civil Society Organizations |

IMPLEMENTATION MATRIX

| STRATEGIC OUTPUT | EXPECTED RESULT OR OUTPUT | MILESTONE TARGET | UNIT RESPONSIBLE |
|--|--|------------------|---|
| 1. Annual Financial and Compliance Audit report issued for Central Government including recommendations for compliance with key rules and regulations | Annual increase in the percentage of Central Government Ministries and agencies audited and entity level reports completed | 2019-2024 | Directorate of Central Government MDAs Regularity Audit |
| 2. Audit reports of the Central Bank and government owned companies issued annually | Annual increase in the percentage of Central Bank and government owned companies audit reports completed | 2019-2024 | Directorate of States and Local Governments Regularity Audit |
| 2. Audit report covering the States and Local Government including recommendations for issuing of financial statements and compliance with key rules and regulations | Annual increase in the percentage of States and Local Governments audited and reports completed | 2019-2024 | Directorate of States and Local Governments Regularity Audit |
| 3. Performance audit reports issued for the main sectors | Annual increase in the number of performance audit reports completed and submitted to Parliament | 2019-2024 | Directorate of Specialized Audit |
| 4. Special audit reports of donor funded projects | Annually complete and issue special audits NAC has planned to conduct | 2019-2024 | Directorate of Externally Financed Projects Regularity Audit |
| 5. Investigative audit reports in selected areas | Annually complete and issue investigate audits NAC has planned to conduct | 2019-2024 | Directorate of Specialized Audit |
| 6. Annual NAC Activity (Performance) report | Annually submit to the President and Parliament the NAC Activity report | 2019-2024 | Corporate Division |
| 7. Annual seminar for the PAC presenting the main audit findings and status of previous year's recommendations | Annually conduct a seminar for PAC | 2019-2024 | Communication and stakeholder relations unit |

| STRATEGIC OBJECTIVES | EXPECTED RESULT OR OUTPUT | MILESTONE TARGET | UNIT RESPONSIBLE |
|---|---|-------------------|----------------------------------|
| FOCUS AREA 1: STENGTHEN NAC INDEPENDENCE | | | |
| 1.1 A reviewed Audit Act submitted to the Presidency, Parliament & Constitutional Review Commission and enacted. | NAC financial & administrative independence is enshrined in the new Constitution and revised NAC Act | 2020-2021 | AG |
| 1.2 Support for NAC financial and Administrative Independence among key stakeholders achieved. | NAC's full independence in terms of organizational, financial, human resources and other requirements of modern office. | 2020-2021 | AG |
| 1.3 Rules & Regulation for the NAC Act established | Rules & Regulations developed to aid in the interpretation of NAC Act. | 2022-2023 | DAGs |
| 1.4 External audit of NAC operative | NAC books audited and submitted to the presidency and the National Legislative Assembly annually | October each year | DAGs |
| "1.5 Sufficient NAC annual budgets to enable implementation of the SP sourced." | A resource mobilization strategy developed annually | January each year | AG |
| FOCUS AREA 2 ENHENCE THE QUALITY AND IMPACT OF AUDIT SERVICES | | | |
| 2.1 Annual Overall Audit Plan (AAP) developed and implemented | AAP implemented annually | 2019-2024 | Audit Division |
| 2.2 NAC annual overall audit plans are communicated with the auditees. | AAP communicated to auditees during each audit. | 2019-2024 | Audit Division |
| 2.3 AFROSAI-E Financial and Compliance Audit Manuals and Audit flow tool customized and implemented, including quality control practices | Regulatory Audit Manuals customized and operational | 2020-2021 | Audit Division |
| 2.4 AFROSAI-E Performance Audit Manual (PAM) and Audit flow tool customized and implemented, including quality control practices | Performane Audit manual customized and operational | 2019-2020 | Directorate of Specialized Audit |
| 2.5 Available guidelines for audit of selected areas adopted and in use, including forensic audits, audit of environmental risks, procurements, IFMIS, petroleum, corporate governance. | AFROSAI-E guidelines on Specilized audits adopted | 2021-2024 | Audit Division |
| 2.6 NAC participation in the most relevant regional trainings. | NAC participants succesfully completes trainings and ensures the learnings are used in improving NAC operations | 2019-2024 | Directorate of Training |
| "2.7 NAC holds its own Internal Technical update and shares experiences systematically internally." | NAC staff share experiences through technical updates | 2019-2024 | Directorate of Training |
| 2.8 Develop NAC database of past and on-going audits. | Data base software implemented | 2021-2022 | Audit Division |

| STRATEGIC OBJECTIVES | EXPECTED RESULT OR OUTPUT | MILESTONE TARGET | UNIT RESPONSIBLE |
|---|---|------------------|---------------------------------------|
| 2.9 External Quality Assurance peer-review annually. | Annual ICBF assessment, peer reviews conducted and PMF self assessment carried out | 2019-2024 | DAGs |
| FOCUS AREA 3: STRENGTHENING GOVERNANCE SYSTEM AND STRUCTURE | | | |
| 3.1 Annual operational planning, monitoring and reporting system implemented | AOP plan implemented annually | 2019-2024 | Corporate Division |
| 3.2 Leadership and Management's skills strengthened | Training Needs Assessment (TNA) report out annually | 2019-2024 | Directorate of Training |
| | AFROSAI-E Management Development Programmes (MDP) attended by NAC leadership each year. | 2019-2024 | Directorate of Training |
| 3.3 Operative Internal Audit unit in NAC | Internal Control Unit established within NAC | 2020-2021 | Corporate Division |
| 3.4 ICT-strategy reviewed and implemented | ICT Strategy updated | 2020-2024 | Directorate of Information Technology |
| 3.5 ICT-unit established | ICT department set up and running | 2020-2021 | Corporate Division |
| 3.6 All staff have sufficient ICT-hardware and software to do their job efficiently | New ICT equipment acquired for all by July, 2021 and for each staff thereafter | 2021-2022 | Directorate of Information Technology |
| 3.7 ICT archive policy developed and implemented | ICT archive policy established | 2021-2022 | Directorate of Information Technology |
| 3.8 Internet in place in NAC for all staff | Good Information Technology infrastructure, including network in-place | 2021-2022 | Directorate of Information Technology |
| 3.9 Organizational Structure reviewed, approved and implemented | NAC organizational structure approved and implemented | 2019-2020 | AG and DAGs |
| 3.10 Assets and Financial management system improved | Assets management system established | 2020-2021 | Corporate Division |
| 3.11 Transport services sufficient for audit operations. | Most if not all grounded vehicles are put on service | 2020-2021 | Corporate Division |
| 3.12 NAC premises completed and maintained | NAC HQ completed and occupied | 2020-2021 | Top Management |
| FOCUS AREA 4: HUMAN RESOURCES DEVELOPMENT AND STAFF WELFARE | | | |
| 4.1 Human Resource Policy and Strategy Reviewed and Implemented | Human Resource Strategy updated | 2020-2021 | Directorate Human Resource |
| 4.2 Annual Training plan for audit and non-audit staff in place and implemented | Training master plan produced and implemented annually. | 2019-2024 | Directorate of Training |
| 4.3 Performance appraisal system developed and implemented. | Performance Appraisal reports produced annually for all staff. | 2019-2024 | Directorate Human Resource |
| 4.4 Develop and implement training development programme for audit and support staffs | Training programme developed | 2020-2021 | Directorate of Training |

| STRATEGIC OBJECTIVES | EXPECTED RESULT OR OUTPUT | MILESTONE TARGET | UNIT RESPONSIBLE |
|---|---|------------------|---|
| "4.5 Senior management retention and succession plans." | A retention policy for senior management developed | 2020-2021 | Directorate Human Resource |
| | A succession plan policy and strategy developed | 2020-2021 | |
| | key positions in NAC identified for succession plan | 2020-2024 | |
| 4.6 Staff remuneration at a comparable level with SAIs in the region | Result of Salary survey and recommendations out | 2020-2021 | Directorate Human Resource |
| | Salary perks provided for the government budget | 2021-2022 | |
| 4.7 Staff Saving Cooperative Credit Society (SACCO) established. | A NAC staff SACCO established and in operation | 2020-2021 | Directorate Human Resource |
| 4.8 A Professional Development programme established | NAC long term development programme approved and implemented | 2023-2024 | Directorate of Training |
| FOCUS AREA 5: STRENGTHEN ADVOCACY AND STAKEHOLDERS ENGAGEMENT | | | |
| 5.1 Stakeholder engagement strategy established and in use | A fully operational Stakeholders Communication Policy in NAC | 2020-2021 | Communication and stakeholder relation unit |
| "5.2 Public Relation (PR) and communication function in place" | Public relation function in place | 2020-2021 | Communication and stakeholder relation unit |
| "5.3 NAC Website renewed and regularly updated" | NAC website operationalized and operative | 2020-2021 | Communication and stakeholder relation unit |
| 5.4 National Professional Accountancy Organization (PAO) established | PAO established in South Sudan | 2020-2021 | DAGs |
| "5.5 PAC is assisted by NAC to be able to monitor implementation of audit findings and recommendations. " | AFROSAI- E SAI -PAC Relationship Toolkit operational | 2019-2020 | Audit Division |
| | PAC members trained on handling the AG's reports | | |
| | NAC-PAC relation established | | |
| 5.6 Regular dialogue with the Anti-Corruption Commission and the Prosecutor General established | A strong working relationship established between NAC, Ant-Corruption and the Prosecutor General. | 2019-2024 | Audit Division |

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NATIONAL AUDIT
CHAMBER

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