

HACT Micro Assessment on Agency for Karamoja Women Umbrella Organization (KAWUO)
Commissioned by UNDP
Date: 09 August 2021



Submitted
On 27 September 2021
by
BDO East Africa

Overall Risk Assessment	High	Significant	Moderate	Low
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The Resident Representative,
United Nations Development Programme
Plot No. 11, Yusuf Lule Road,
P.O. Box 7184,
Kampala, Uganda

27 September 2021

Dear Sir,

UN Harmonized Approach to Cash Transfers (HACT) Micro Assessment on Karamoja Women Umbrella Organization

BDO East Africa was appointed by UNDP to carry out a micro-assessment on Karamoja Women Umbrella Organization based on the Harmonized Approach Cash Transfer Framework.

We conducted our assessment using the standard questionnaire and obtained the responses hereto attached.

Based on the responses to the questionnaire the overall risk for the IP is Low (1.4).

Yours truly



E. Fawn Cousens

Director

BDO East Africa Advisory Services Ltd

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List of abbreviations

ACP	Africa Caribbean and Pacific
AIDS	Acquired Immuno-Deficiency Syndrome
EFT	Electronic Fund Transfer
FIA	Financial Intelligence Authority
GBV	Gender-Based Violence
HACT	Harmonized Approach to Cash Transfers
HIV	Human Immune Virus
IP	Implementing Partner
KAWUO	Karamoja Women Umbrella Organization
NGO	Non-Government Organization
OPRC	Operational Procurement Review Committee
PRA	Participatory Rural Appraisal
PWDs	Persons With Disabilities
TIN	Tax Identification Number
URSB	Uganda Registration Services Bureau
URA	Uganda Revenue Authority
UNICEF	United Nations Children Fund
UNDP	United Nations Development Program
UNFPA	United Nations Fund for Population Activities
URSB	Uganda Registration Services Bureau
WASH	Water Sanitation and Hygiene
WFP	World Food Program

Background, Scope and Methodology

Background

UNICEF, WFP, UNDP and UNFPA first adopted the Harmonized Approach to Cash Transfers (HACT) Framework in 2005 and are now using the 2016 revised framework.

The HACT framework represents a common operational framework for UN agencies' transfer of cash to government and non-governmental implementing partners (IP) through which assurance is derived from risk/system-based assessments and audits.

The micro-assessment assesses the IP's control framework. It results in a risk rating (low, moderate, significant or high). The overall risk rating is used by the UN agencies, along with other available information (e.g., history of engagement with the agency and previous assurance results), to determine the type and frequency of assurance activities as per each agency's guidelines and can be taken into consideration when selecting the appropriate cash transfer modality for an IP.

Scope

This micro-assessment provides an overall assessment of KAWUO's programme, financial and operations management policies, procedures, systems, and internal controls. The review was based on the following areas:

- A review of the Implementing Partner's legal status, governance structures and financial viability; programme management, organizational structure and staffing, accounting policies and procedures, fixed assets and inventory, financial reporting and monitoring, and procurement.
- A focus on compliance with policies, procedures, regulations, and institutional arrangements that are issued by the Implementing Partner.

It considers results of any previous micro assessments conducted of the Implementing Partner.

Objectives of the Assessment

We have assessed KAWUO's organization and operations and the related internal control system with emphasis on:

- The effectiveness of the systems in providing the Implementing Partner's management with accurate and timely information for management of funds and assets in accordance with work plans and agreements with the United Nations agencies.
- The general effectiveness of the internal control system in protecting the assets and resources of the Implementing Partner.

Methodology

We performed the micro-assessment on the Karamoja Women Umbrella Organization (KAWUO) Uganda from 03 September 2021 to 16 September 2021 by conducting virtual interactive sessions, reviewing of documents, and researching through online articles. We visited the offices located in Moroto town, Moroto District on 16 September 2021 where we interviewed staff, walked-through testing of transactions and conducted an exit meeting on that date.

Entry Meeting

The virtual (MS Teams) meeting was attended by the following members on 03 September 2021:

- | | |
|-----------------------|-------------------------------------------|
| 1) Mr. Thomas Odelok | : Executive Director, KAWUO |
| 2) Ms. Dorothy Chegem | : Program Manager, KAWUO |
| 3) Ms. Acio Vicky | : Finance & Administration Officer, KAWUO |
| 4) Mr. Willis Kato | : Assistant Manager, BDO East Africa |

The agenda for the entry meeting was:

- ❖ Introductions
- ❖ Overview of KAWUO's operations
- ❖ Assessment work schedule and timelines
- ❖ Documentation and information requirement
- ❖ Communication protocol
- ❖ Any other business

Guided Interview

A questionnaire was used to guide the interview by evaluating various areas of financial management and internal controls. The questionnaire was administered by the staff of BDO East Africa, interviewing the Executive Director, Program Manager, and the Finance & Administration Officer of the Organization.

The questionnaire covered seven (7) broad categories as follows:

1. Implementing Partner
2. Programme Management
3. Organization Structure & Staffing
4. Accounting Policies & Procedures
5. Fixed Assets & Inventory Management
6. Financial Reporting and Monitoring
7. Procurement and Contract Administration

Review of Documents

During the assignment, we inspected and reviewed the following documents:

- a. Approved suppliers' list
- b. Audited financial statements
- c. Certificate of incorporation
- d. Certificate of registration as an NGO
- e. Code of Conduct
- f. CVs of key staff
- g. Finance policy
- h. Human Resource policy
- i. NGO Permit
- j. Organization structure/chart
- k. Procurement policy
- l. Recent audit management letters
- m. TIN Certificate
- n. Whistleblower policy.

Exit Meeting

The meeting was attended by the following members on 16 September 2021 at KAWUO office in Moroto town:

- | | |
|-----------------------------|-------------------------------------------|
| 1) Mr. Thomas Odelok | : Executive Director, KAWUO |
| 2) Ms. Dorothy Chegem | : Program Manager, KAWUO |
| 3) Ms. Vicky Asio | : Finance & Administration Officer, KAWUO |
| 4) Mr. Abdi Aranatha | : Monitoring & Evaluation Officer, KAWUO |
| 5) Mr. Lokeris Samuel Baker | : Finance Officer, KAWUO |
| 6) Mr. Kapchesly Betty | : Program Officer, KAWUO |
| 7) Mr. Willis Kato | : Assistant Manager, BDO East Africa |

The agenda for the debrief meeting was:

- ❖ Introductions
- ❖ Status of the assessment
- ❖ Pending information
- ❖ Areas of improvement
- ❖ Response and way forward

Implementing Partner (IP)

Mandate

Karamoja Women Umbrella Organization (KAWUO) was fully registered as an indigenous Non-Government Organization with the National Bureau for Non-Governmental Organizations in April 2018. The organization is a women's network that was formed in 2007 in Karamoja region by grass roots women to build and promote the local women's participation in democratic governance and leadership, access to social justice, economic empowerment and HIV/AIDS prevention response to achieve sustainable development.

KAWUO's operations are focused on the following main objectives:

1. To promote local women's participation in governance and leadership to influence decision making at all levels for gender equality.
2. To work towards the elimination of gender-based violence and any form of violence against women and girls.
3. To promote the right of women and girls for equal opportunities, access, and control of resources at all levels in all sectors for sustainable development.
4. To increase awareness on HIV/AIDS Prevention and response among the women and girls.
5. To strengthen the institutional capacity of the KAWUO member organizations to advocate for the rights of women and girls
6. To coordinate all efforts towards preservation of women and girls' rights in Karamoja.

Mission

"To empower and promote the participation of indigenous women of Karamoja in sustainable development through lobby and advocacy, capacity building, networking and partnership"

Vision

"Empowered, Dignified and Informed Women of Karamoja in Sustainable Development"

The Organization has successfully implemented various programmes grounded on the following core values:

- Equality
- Integrity
- Accountability
- Honesty
- Gender Equality

Key Achievements

Description	Period
Training of 9 district women councilors on public presentation and resource mobilization. As a result, 2 women are now holding strategic leadership positions in Moroto District, one as District Speaker and the other as Vice-Chairperson. The women councilors have influenced the passing of Moroto District Education Ordinance to increase girl's enrolment in primary and secondary education level as a way of empowering girls.	Since 2016
Training of 80 women groups' representatives in Moroto district on advocacy, Local Government planning and budgeting process, prioritization using PRAs, leadership, and manifesto development in preparation for elections. Out of the women trained, 1 emerged as the LCIII Chairperson in Rupa Sub-County in the concluded party elections. 18 contested for parish councillorships; 14 succeeded and influenced the budget allocation for women's activities in Nadunget Sub-County.	Since 2019
Facilitation of women councilors for an exchange learning visit to GBV shelter in Kumi District and public dialogues resource allocation for monitoring of sensitive sectors that impact directly. As a result, women councilors approved the renovation of the dilapidated building in Moroto as a GBV shelter which is now operational.	Since 2019
Supporting 26 Women Groups with seed grants to boost their savings across the seven districts of Karamoja. From the grant, 17 women's groups reached a threshold of UGX 5 million and above from UGX 2.5 million which contributed to the reduction of GBV and improved group members' livelihoods.	Since 2018
With support from UNICEF through the Malaria Consortium KAWUO strengthened the capacities of communities on malaria prevention and response through, Manyatta Wagon, fact finders, homes visits, Manyatta visits, and social mobilization. A total of 600,437 people were reached, as result of the activism, malaria prevalence reduced in hotspot areas as per the health centers' reports.	Since 2018

Program Management

KAWUO's program development and operations are guided by detailed written policies, procedures and tools, key among them being the Finance Manual, Human Resource Manual, Code of Conduct and the Whistleblower Policy.

The organization has a 5-year strategic plan which sets out a common vision, mission and strategic direction for the organization. KAWUO develops annual work plans and budgets, aligned to the strategic plan, through which activities are implemented. These work plans detail expected results and the specific timebound schedule of activities.

The IP develops a risk matrix before project implementation which details the potential risks as well as mitigation measures. Activity trackers, learning tools and report templates are used for monitoring and evaluation. Evaluation tools are developed prior to inception of a particular evaluation process according to KAWUO's programming procedures. The M&E team systematically collects, monitors, analyzes and evaluates projects' data thoroughly to ascertain the level of results achievement while findings are shared with management during review meetings.

Organizational structure and staffing

Recruitment, employment and personnel management practices at KAWUO are guided by a clearly defined policy framework (the Human Resource Policy) which is in line with the labor law of Uganda. These are conducted in a transparent manner to obtain the right individuals and talents who are eventually hired and maintained. Each position at the organization has well defined job descriptions with key responsibilities, experience and education requirements.

The current staffing structure is appropriate for the level of the Organization's service delivery, project execution and program management (*Appendix IV: KAWUO's Organizational structure*). The Organization has competent staff to execute duties across the various functions. The finance function is adequately staffed with a Finance & Administration Officer, Finance Officer and Accounts Assistant who manage Organization funds. No significant turnover has been witnessed in the key finance positions in the past five years.

The Entity's training policy aims at capacity building for all staff in various functions. After two years, KAWUO develops a capacity development plan which is used for organizing refresher training activities for staff whereas mentorship and coaching are conducted through partner organizations.

ANNEXES:

Annex I: Executive summary of the overall risk assessment results

The overall risk assessment of Karamoja Women Umbrella Organization (KAWUO) relative to the financial management capacity is **Low**. The Organization has been ranked low with total risk score of 1.4. This is because the reporting and program activities are thoroughly supervised by the Executive Director. There were a few areas for improvement noted as indicated in Annex III of this report.

Subject area	Risk assessment*	Brief justification for rating
1. Implementing partner	1.1	KAWUO is legally registered under NGO Registration Certificate number 1299, dated 10 April 2018. The current 5-year NGO permit of operation was issued on 25 October 2018.
2. Programme Management	1.0	KAWUO's program development and operations are guided by sufficiently detailed written policies and procedures, including among others, the Human Resource policy, Finance Policy and the Code of Conduct.
3. Organizational structure and staffing	1.0	The structure is sufficient for the level of activities with capacity to handle private, donor-funded and UN Agency programs.
4. Accounting policies and procedures	1.4	Most accounting and finance practices are streamlined with instituted policies and good practices. However, the entity does not have a suitable accounting software that allows for proper recording of financial transactions. Although a customized excel file is used, it does not meet the requirements of high-level reporting.
5. Fixed Assets and Inventory	1.1	We observed good maintenance of assets and asset records, proper safeguards, and security as well as segregation of duties. However, most categories of fixed assets are not insured.
6. Financial Reporting and Monitoring	2.6	Monthly financial reports are prepared from the excel system, reviewed internally, and audited annually by Bawunha & Badebye Certified Public Accountants. However, the excel system is not sufficient for the required level of system control, data protection and efficiencies of financial transactions recording and other in-built operational controls.
7. Procurement and Contract Administration	1.2	The organization lacks a structured procurement unit. However, there is a well-defined procurement system managed by the Operational Procurement Review Committee (OPRC) appointed by the BOD.
Overall Risk Assessment	1.4	The overall risk is low. KAWUO follows set operational guidelines, instituted policies and procedures and has an appropriate management structure.

*High, Significant, Moderate, *Low*

Annex II: Implementing Partner and Programme Information

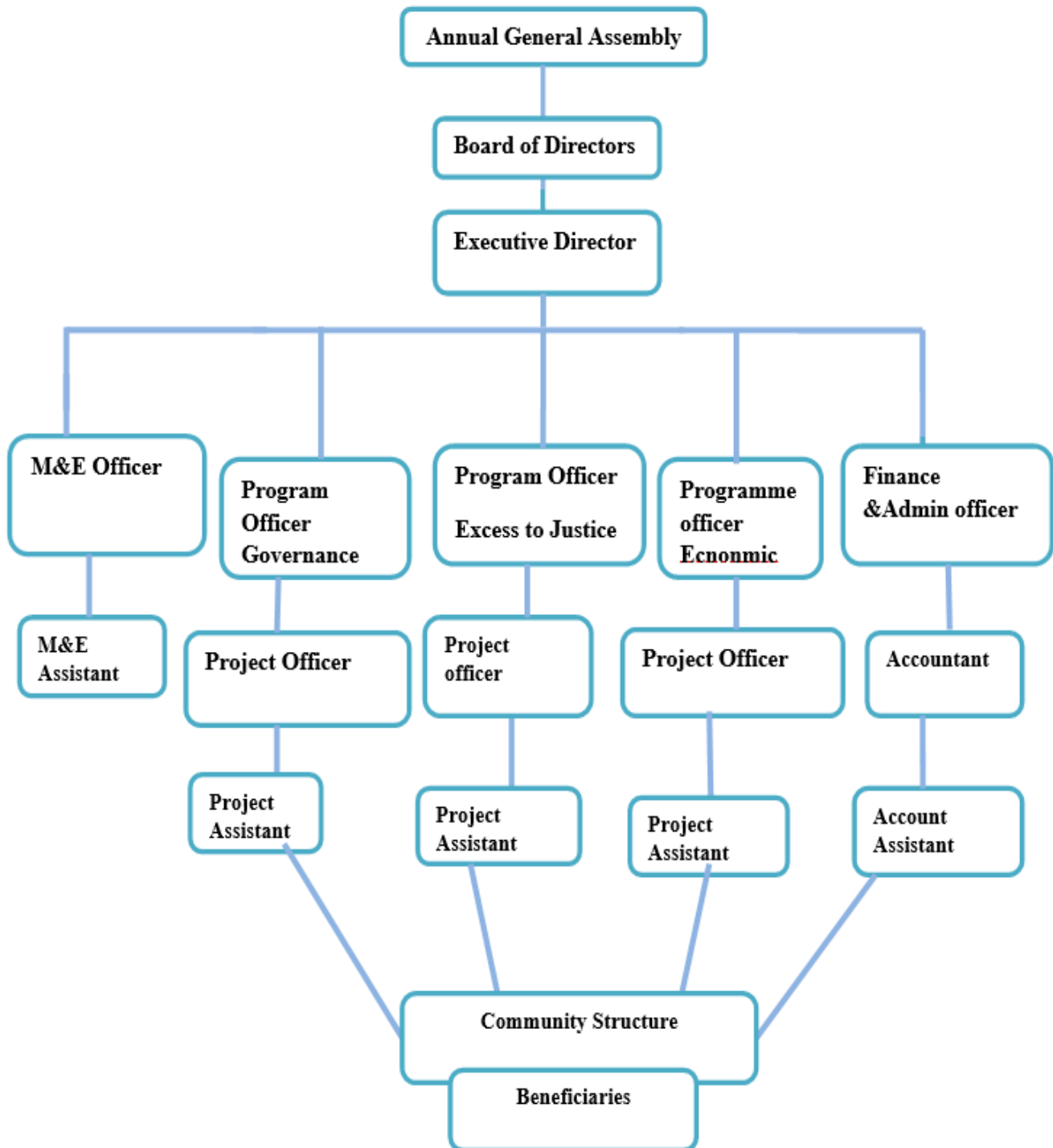
Implementing partner name:	Karamoja Women Umbrella Organization (KAWUO) Uganda
Implementing partner contact details (contact name, email address and telephone number):	Karamoja Women Umbrella Organization (KAWUO) Plot 41 House No 228 Circular Road, Moroto Municipality P.O. Box 102, Moroto (Uganda) E-Mail: info@kawuo.org Website: www.kawuo.org Tel: +256-775197194
Main programmes implemented with the applicable UN Agency/ies:	Formalization mining association under ACP Program - UNDP Gender-Based Violence (GBV) - UNFPA
Programme Contact persons:	Mr. Thomas Odelok- Executive Director, E-Mail: thomasodelok@kawuo.org Mobile: +256 775 197194 Ms. Vicky Acio - Finance and Administrative Officer E-Mail: aciiovicky@kawuo.org Mobile: +256 778 352357, +256 772 573510
Programme location(s):	Karamoja region
Location of records:	Plot 41, House No 228 Circular Road, Moroto Municipality Moroto, Uganda
Currency of records maintained:	Uganda Shillings (UGX)
Latest expenditures incurred/reported to UNICEF, UNDP and UNFPA (as applicable). Indicate the amount (in US\$) and the financial reporting period;	Agency: UNDP Period: 2018 Amount: UGX 15,620,000 (Approx.) Agency: UNDP Period: 2020 to 2021 Amount: UGX 164,448,500 (Approx.)
Current or latest cash transfer modality/-ies used	Electronic (Bank Transfers)
Intended start date of micro assessment:	3 September 2021
Number of days to be spent for visit to IP:	5 days - Virtual and Physical Engagements
Any special requests to be considered during the micro assessment:	None

Annex III: Detailed Internal Controls Findings and Recommendations.

The following are resulting findings with proposed actions designed to raise the level of operational effectiveness of all controls to satisfactory or to put in place required controls which are lacking.

Ref1	Severity	Findings/results	Recommendations
4.1 & 6.2	High	Lack of a computerized accounting and financial reporting software. It was noted that KAWUO does not have an accounting package or software. This reduces the level of efficiencies in bookkeeping, financial transactions management and reporting	Management is advised to obtain and institute a computerized accounting package/software that allows for proper recording of financial transactions and production of quality reports.
4.14	Moderate	Invoices do not include the project and account codes. This creates a records management gap and challenges in document retrieval for reference.	Management is recommended to allocate project and account codes for orderly records management, ease of identification, aid tracking and retrieval of transactions with related support documents for better references.
5.4	Significant	Insufficient insurance policy which does not cover all the assets. This leads to limitation on the assets risk management plan in case of theft, accident or other occurrences that may lead to loss of assets.	Management is recommended to revise the existing insurance policy which only covers motorcycles to include other office assets for purposes of hedging against all risks relating to fixed assets management.
6.5	Moderate	Delayed implementation of audit recommendations including instituting the computerized accounting system. Management committed to implement all prior period audit recommendations by June 2021; but had not fully instituted all at the close of August 2021	Management of KAWUO is advised to prioritize audit recommendations according to their significance to avoid future delays on key and important sections to achieve efficiency in operations and program management.
7.5 & 7.6	Significant	Lack of a structured procurement unit. The Entity does not have an independent procurement function. This creates inefficiencies and other threats when completing procurement transactions/activities.	Management is encouraged to set up a procurement unit with qualified staff as soon as possible to ensure smooth flow of procurement activities.

Annex IV: KAWUO's Organizational Structure



Annex V: Audited Financial Statements (Extracts) 2019 to 2020

Karamoja Women Umbrella Organization (KAWUO)
Consolidated Audit Report and Audited Financial Statements
For the Year Ended 31 December 2020

Consolidated Statement of Financial Position

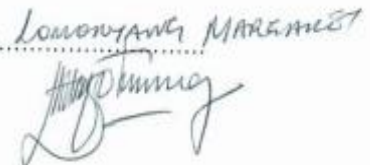
Particulars	Note	31-Dec-2020	31-Dec-2019
		Ushs	Ushs
Assets			
Noncurrent assets			
Property and Equipment	2.7	14,592,725	13,766,135
Current Assets			
Cash & Bank	2.5	2,361,759	52,969,178
Total		2,361,759	52,969,178
Total Assets		<u>16,954,484</u>	<u>66,735,313</u>
Reserves and Liabilities			
Reserves			
Capital Fund		14,592,725	13,766,135
Retained Reserves	2.6	361,759	50,969,178
Current Liabilities			
Payables	2.8	2,000,000	2,000,000
Total Reserves and liabilities		<u>16,954,484</u>	<u>66,735,313</u>

These financial statements were approved by the Board of Directors on ¹³.....⁴..... /2021
and signed on its behalf by:

Executive Director.....



Board Chairperson.....

Lomonanyi MARGARET


Karamoja Women Umbrella Organization (KAWUO)
 Consolidated Audit Report and Audited Financial Statements
 For the Year Ended 31 December 2020

Consolidated Statement of Receipts and Payments


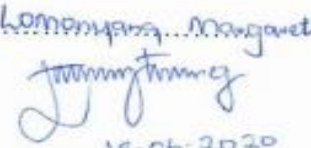
Particulars	Note		31-Dec-20	31-Dec-19
		Budget	Actual	Actual
		Ushs	Ushs	Ushs
Receipts				
Grants received	2.1	652,010,274	638,282,764	293,141,396
Total Receipts		652,010,274	638,282,764	293,141,396
Payments				
Programme Costs	2.2	603,388,723	590,662,723	212,449,304
Administrative costs	2.3	43,582,790	41,969,965	28,925,500
Finance costs	2.4	4,966,641	3,288,317	797,414
Total Payments		651,938,154	635,921,005	242,172,218
Excess of receipts over payments		<u>72,120</u>	<u>2,361,759</u>	<u>50,969,178</u>

**Karamoja Women Umbrella Organization (KAWUO)
Consolidated Audit Report and Audited Financial Statements
For the Year Ended 31 December 2019**

Consolidated Statement of Financial Position

Particulars	Notes	31-Dec-19 Ushs
Assets		
Noncurrent assets		
Property and Equipment	2.7	13,766,135
Current Assets		
Cash & Bank	2.5	52,969,178
Total		52,969,178
Total Assets		66,735,313
Reserves and Liabilities		
Reserves		
Capital Fund		13,766,135
Retained Reserves	2.6	50,969,178
Current Liabilities		
Payables	2.8	2,000,000
Total Reserves and liabilities		66,735,313

These financial statements were approved by the Board of Directors on 18/16 /2020 and signed on its behalf by:

Executive Director Adelok Thomas Board Chairperson Lomonyasa Margaret
 18/16/2020  18-06-2020

**Karamoja Women Umbrella Organization (KAWUO)
Consolidated Audit Report and Audited Financial Statements
For the Year Ended 31 December 2019**

Consolidated Statement of Receipts and Payments

Particulars	Notes	31-Dec-19	
		Budget	Actual
		Ushs	Ushs
Receipts			
Grants received	2.1	368,702,396	293,141,396
Total Receipts		368,702,396	293,141,396
Payments			
Programme Costs	2.2	338,665,396	212,449,304
Administrative costs	2.3	29,277,000	28,925,500
Finance costs	2.4	760,000	797,414
Total Payments		368,702,396	242,172,218
Excess of receipts over payments		:	50,969,178

Annex VI: Registration Certificates & NGO Permit

FORM B

Registration Number: **1299** Regulation form 5
INDR137201046NB


THE REPUBLIC OF UGANDA
THE NON-GOVERNMENTAL ORGANISATIONS ACT, 2016
CERTIFICATE OF REGISTRATION

I CERTIFY that:
..... **KARAMOJA WOMEN UMBRELLA ORGANISATION (An Indigenous NGO), of File No. MIA/NB/2018/04/1046,**
..... **P.O. BOX 102, MOROTO**

..... has been registered with National Bureau for Non-Governmental Organisations.

Dated at Kampala, this **10TH** day of **APRIL** 20.....**18**..


Okello Stephen
.....
Executive Director,
National Bureau for Non-Governmental Organisations

Certificate issued on: 28-02-2018 15:31 , No: BRS-INCC-6-18/56498



Registration No: **80020000693159**



THE REPUBLIC OF UGANDA
THE COMPANIES ACT

Certificate of Incorporation

(Under section 18(3) of the Companies Act 2012)

I CERTIFY that **KARAMOJA WOMEN UMBRELLA ORGANISATION LIMITED** (Limited by Guarantee) has
this day been incorporated with Limited Liability.

Dated at Kampala, this **28th** day of **February** the year **2018**.

UGANDA REGISTRATION
SERVICES BUREAU



Signature: **ANGELA NYESIGA**



Registrar of Companies

Printed on 17:04:09 28-02-2018

FORM E

Permit Number: **1891** Regulation form 7(5)
INDP0001046NB


THE REPUBLIC OF UGANDA
THE NON-GOVERNMENTAL ORGANISATIONS ACT, 2016
PERMIT TO OPERATE AN ORGANISATION

I HEREBY CERTIFY
that **KARAMOJA WOMEN UMBRELLA ORGANISATION (An Indigenous NGO), of File No. MIA/NB/2018/04/1046,**
P.O. BOX 102, MOROTO
has this **25TH** day of **OCTOBER**, 20**18**, been issued with a permit to operate in
Uganda under the Non-Governmental Organisations Act.

This permit is subject to the following conditions-

- a) The organisation shall carry out its activities in the fields of promoting local women's participation in governance and leadership; elimination of gender based violence; rights of women and girls for equal opportunities; HIV/AIDS awareness creation; capacity building and institutional coordination.
- b) The Organisation shall operate Countrywide.
- c) The staffing of the organisation must conform to Section 45 of the NGO Act 2016.

This permit shall be valid for **60 Months** from the date of issue.


Okello Stephen
Executive Director,
National Bureau for Non-Governmental Organisations


THE REPUBLIC OF UGANDA

00353

Certificate of Registration

This is to certify that
Karamoja Women Umbrella Organisation Limited

has on this **29th** day of **JULY**, 20**19**, been duly registered with
the Financial Intelligence Authority, pursuant to and in accordance with the provisions of the Anti-Money
Laundering Act, 2013 (as amended) and the Regulations made there under, and has been entered
under the number
FIA-14-000360
in the Register of Accountable Persons.


Executive Director
Financial Intelligence Authority



NOTE: NOT VALID WITHOUT OFFICIAL SEAL

Annex VII: CVs of Key Staff

ACIO VICKY

ACIO VICKY

Phone: +256778352357/772573510

Email: aciovicky@gmail.com/aciovicky@kawuo.org

Professional summary

Multitask, systematic, and results-driven Finance and Administrative Officer, offering the progressive and diversified experience of 3 plus years in all aspects of accounting and finance management, auditing, and budget administration. Equipped with a strong ability in performing various duties in a fast-paced and challenging work environment. Recognized for excellent interpersonal skills along with the ability to maintain solid client relationships. Strong experience in finance, thorough understanding of generally accepted accounting principles and knowledge of preparation of financial statements and reports

Achievements:

- I have streamlined financial reporting management requirements as per the Karamoja women umbrella organization (KAWUO) and donor (internal rescue communities) in conjunction with UNFPA policies and procedures.
- I have also participated in the project implementation with UNDP under EU Spotlight as finance officer of KAWUO and ensure that all the financial report and FACE FORM are submitted on time as per the donor requirement.
- Ensured the integrity of financial transactions in Karamoja women umbrella organization (KAWUO), through systems, reporting mechanisms and the application of internal controls in approving payments and service agreements.
- Conducted thorough reviews of potential partners to assess their financial management capacity and basing on my recommendations, their internal controls and procedures were strengthened there by reducing on the financial risks.

Skills and Competencies:

ACIO VICKY

- Professional Integrity and confidentiality.
- Able to work under minimum supervision.
- Sound judgment and decision-making.
- Able to communicate effectively.
- Knowledgeable in various accounting packages (Quick book accounting software).
- Team player, results-oriented and customer-centered.
- Time management.
- Regulatory compliance.

Work Experience

January 2020 To date

FINANCE AND ADMINISTRATIVE OFFICER, KARAMOJA WOMEN UMBERLLA ORGANIZATION (KAWUO)

In this role, I am responsible for ensuring that the day-to-day accounting operations and financial management functions are performed in accordance with Karamoja women umbrella organization Uganda policies and procedures, and in accordance with the Generally Accepted Accounting Principles (GAAP).

- Manage all aspects of day-to-day operations of the accounting department at the field office and assist in implementation of finance policies, procedures, and systems at the field office.
- Review of Field finance data files for accuracy, completeness, and correctness of descriptions, amounts and coding.
- Validate captured accounting entries in quick books accounting system, to ensure accuracy and completeness of the process.
- Liaise with the bank on all banking issues and carrying out online payments and monthly bank reconciliations.
- Complete end-of-month tasks in a timely manner, with minimal or no errors and

ACIO VICKY

- Ensured timely payment of vendors/suppliers by reviewing all invoices and supporting documents for completeness and accuracy, making necessary deductions such as withholding tax, and preparing monthly analysis payment report.
- Established monthly fund requirements and maintained adequate liquidity (cash) levels in the bank for continuity of work operations without any financial hindrances.
- Supported the Finance Manager in adequately preparing for both internal and external audits and participated in responding to audit queries when needed and in implementation of audit recommendations.

Education

2020 to date

CPA Student

2014 – 2017

Bachelor of Business Administration (B BA) majored in Accounting

Uganda Christian University Mukono.

2012 – 2013

Uganda Advanced Certificate of Education

Lugazi mixed school Naalya-Kampala

2008- 2011

Uganda Certificate of Education

Saint Katherine secondary school -LIRA

Additional Skills

- Strong accounting and financial risks management skills with high degree of professionalism.
- Good time management skills, team player with high level of motivation.

Curriculum Vitae

<u>Idris Samuel Baker</u>	C/O Lokeris Samuel baker P.O Box Moroto District Mob: +256775920088	<i>Mob: +256705920088/706320088</i> E-mail: samubaker9@gmail.com
----------------------------------	---------------------------------------------------------------------------	----------------------------------------------------------------------------

Personal Data	<p>Date of Birth:- 05/03/1992</p> <p>Place of Birth:- Nabilatuk District (Karamoja)</p> <p>Nationality:- Ugandan</p> <p>Languages: - English, Ngakarimojong and Kiswahili.</p>
Education	<ul style="list-style-type: none"> • Bachelor Degree in business administration at Uganda Christian University Mbale campus • Diploma in business administration and management (DBAM) Makerere university business school. <p>Areas of competiveness: communication skills, information and communication technology, research methods, financial management, economics, fund of taxation, fund of business administration, principle of management, cost and management accounting.</p>
	<ul style="list-style-type: none"> • Uganda advance Certificate of education, Stena hill school 2013-2014 • Uganda Certificate of Education, Namalu 2009-2012.
Work Experience	<p>Duration, January 2017 to 2020 Karamoja women umbrella organization (KAWUO)</p> <p>Finance officer</p> <ul style="list-style-type: none"> • Prepare periodic budget requisitions to financiers based on the agreed work plan • Preparing payroll of staffs on monthly bases • Support groups in establishing systems for management of funds and other group resource • Reviewing the books of accounts and ensure that the financial management information system is established • Presenting and filing PAYE to URA and NSSF standard's contribution for staffs • Ensuring the timely submission of the report accountabilities in line with the administrative requirements of the project partner • Support program staff in their logistic requirements for various field activities especially in disbursement of funds and allocation • Provided policy guidelines to the program staff in regards to the utilization of operational advances and submission of timely accountabilities • Coordinated processing and procurement of hotel and technical services • Raised and coordinated approval and processing of purchase request • Filing e-returns on monthly bases before the deadline of the 15 of every month • Collecting bank statement on the 1st or the 2nd of every month for reconciliation • Coordinating with supporting staff in the office on daily basis • Lastly managing the cash box for the organization

Work experience	<p>Duration, December 2018 Kyjosh consultancy firm with save the children</p> <ul style="list-style-type: none"> • Participate in 3 days training • Conduct quantitative interviews using head held devise/ tablet • Participate in 12 days of data collection • Keep accurate daily records of the collected data and other processes
Work Experience	<p>Duration, June 2017 international baby food action network (IBFAN) in partners with W.FP</p> <p>Enumerator</p> <p><u>JOB FUNCTIONS</u></p> <ul style="list-style-type: none"> • Interviewing LCI or VHT on behave of security of the village. • Surveying and collecting data of different villages using tablets. • Filling forms as instructed • Making sure the tablet is save
Work Experience	<p>Duration Dec 2016 Samaritan's purse FAL facilitators VSLA supervisor</p> <ul style="list-style-type: none"> • Monitoring all VSLA groups in all selected sub counties of Nakapiripirit district • Teaching women in functional adult literacy • Overseeing the FAL learning of the groups • Attending different training organized by Samaritans purse like chronological bible • Centered saving and loan scheme, livelihood lens and entrepreneurship • Was the secretary of the VSLA groups and training women in recording keeping and managing the loans in the groups
Work experience	<p>July to Sept 2016 National water and sewerage corporation (NWSC) Intern</p> <ul style="list-style-type: none"> • Going to the field for meter readings whereby we maintain 30 days billing cycle • Delivering bills to the customers • Targets of collecting money from the customers on daily basis • Going to the bank and giving out payment slip after banking money • Sensitization of people on water usage • Drawing program of movement every early morning
Work experience	<p>April to July 2014 ministry of internal affairs Enrolment officer national security information system (NSIS) project</p> <ul style="list-style-type: none"> • Entering individuals data accurately in accordance with information filled in the application form • Making sure all records are saved • Retrieving the required form the system • Verifying the data in the system for final review • Ensuring captured biometrics of individuals is accurate and of good quality • Guiding the applicant to complete individual registrations • Delivering registration record to the supervisor • Hand over the kit batteries and camera batteries are secure

	<p>Duration march 2018</p> <p>Position</p> <p>Research assistants Samaritans purse on maternal health</p> <ul style="list-style-type: none">• Using questioner paper• Entering data in to a data base of the organization• Reporting all problems to the supervisor• Keeping the data collection instrument save• Conducting field assessment as instructe
	<p>Relevant skills attained</p> <ul style="list-style-type: none">• Ability to work cooperatively and collaboratively as a member of a team• Able to build good working relationships across all levels• Computer literate and demonstrating IT experience including word, excel, power point, publisher and other data management system• Strong communication skills both verbal and written

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Annex VIII: Micro-Assessment Questionnaire

Micro-assessment workbook						
Subject area <i>(key questions in bold)</i>	Yes	No	N/A	Risk Assessment	Risk points	Remarks/comments
1. Implementing Partner						
1.1 Is the IP legally registered? If so, is it in compliance with registration requirements? Please note the legal status and date of registration of the entity.	Yes			Low	1	KAWUO was incorporated by Uganda Registration Services Bureau (URSB) as a company limited by guarantee on 28 February 2018 and later registered under the National Bureau for NGOs with registration number 1299, dated 10 April 2018. The organization was issued with a 5-year NGO permit of operation on 25 October 2018. KAWUO is also registered with the Financial Intelligence Authority (FIA).
1.2 If the IP received United Nations resources in the past, were significant issues reported in managing the resources, including from previous assurance activities.	Yes			Low	1	The IP has received United Nations resources in the past and there were no significant issues reported in managing the resources.
1.3 Does the IP have statutory reporting requirements? If so, are they in compliance with such requirements in the prior three fiscal years?	Yes			Low	1	KAWUO follows statutory reporting requirements as per the NGO Act 2016 and Company's Act 2012 such as filing annual returns and audited books of accounts to the URSB and National Bureau for NGOs respectively.
1.4 Does the governing body meet on a regular basis and perform oversight functions?	Yes			Low	1	KAWUO Board Members meet on a quarterly basis to perform oversight functions.
1.5 If any other offices/ external entities participate in implementation, does the IP have policies and process to ensure appropriate oversight and monitoring of implementation?	Yes			Low	1	KAWUO has a number policies: Finance Policy, Procurement Policy, Human Resource, Asset Management Policy, Sexual Harassment Policy, Child Safeguarding Policy, Code of Conduct Policy and Beneficiary Protection Policy
1.6 Does the IP show basic financial stability in-country (core resources; funding trend) Provide the amount of total assets, total liabilities, income and expenditure for the current and prior three fiscal years.	Yes			Low	1	Amounts of total assets, total liabilities, income and expenditure for the current and prior two fiscal years are provided in Annex IX: KAWUO's Funding and Expenditure.

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1.7 Can the IP easily receive funds? Have there been any major problems in the past in the receipt of funds, particularly where the funds flow from government ministries?	Yes			Low	1	KAWUO has never had a challenge in receiving funds from Government and donors. The entity has one bank account in Stanbic bank which facilitates easier receipt of funds.
1.8 Does the IP have any pending legal actions against it or outstanding material/significant disputes with vendors/contractors? <i>If so, provide details and actions taken by the IP to resolve the legal action.</i>		No		Low	1	KAWUO does not have any pending legal actions or outstanding material/significant disputes with vendors / contractors.
1.9 Does the IP have an anti-fraud and corruption policy?	Yes			Low	1	KAWUO has an Anti-fraud and corruption policy
1.10 Has the IP advised employees, beneficiaries and other recipients to whom they should report if they suspect fraud, waste or misuse of agency resources or property? If so, does the IP have a policy against retaliation relating to such reporting?	Yes			Low	1	Statements on suspected fraud reporting procedures and protection provisions are embedded in the KAWUO Code of Conduct and Whistle-blower policy.
1.11 Does the IP have any key financial or operational risks that are not covered by this questionnaire? If so, please describe. <i>Examples: foreign exchange risk; cash receipts.</i>		No		Low	1	All financial or operational risks have been covered by this questionnaire.
Total number of questions in subject area:	11					
Total number of applicable questions in subject area:	11					
Total number of applicable key questions in subject area:	5					
Total number of risk points:	11					
Risk score	1					
Area risk rating	Low					

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Subject area (key questions in bold)	Yes	No	N/A	Risk Assessment	Risk points	Remarks/comments
2. Programme Management						
2.1. Does the IP have and use sufficiently detailed written policies, procedures and other tools (e.g., project development checklist, work planning templates, work planning schedule) to develop programmes and plans?	Yes			Low	1	KAWUO has 5-Year strategic plan which sets out a common vision, mission, and strategic direction for the organization. Annually KAWUO develops work plans and budgets aligned to the strategic plans, through the which activities are implemented.
2.2. Do work plans specify expected results and the activities to be carried out to achieve results, with a time frame and budget for the activities?	Yes			Low	1	Work plans and budgets are aligned to the results framework which also tracks the results. Such work plans direct the activities to be carried out for a specific period, timing, resource allocation, personnel involved and means of verification.
2.3 Does the IP identify the potential risks for programme delivery and mechanisms to mitigate them?	Yes			Low	1	A risk matrix is always developed, which details the potential risk and mitigation measures before implementation of the any project.
2.4 Does the IP have and use sufficiently detailed policies, procedures, guidelines and other tools (checklists, templates) for monitoring and evaluation?	Yes			Low	1	KAWUO has monitoring tools in place to track results during and after implementation including the activity tracker, learning tools and report templates.
2.5 Does the IP have M&E frameworks for its programmes, with indicators, baselines, and targets to monitor achievement of programme results?	Yes			Low	1	KAWUO maintains an M&E result framework for project monitoring.
2.6 Does the IP carry out and document regular monitoring activities such as review meetings, on-site project visits, etc.	Yes			Low	1	The M&E department handles monitoring by conducting review meetings to share the findings hence action planning.
2.7 Does the IP systematically collect, monitor and evaluate data on the achievement of project results?	Yes			Low	1	Data is collected routinely and the findings shared during review meetings.

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2.8 Is it evident that the IP followed up on independent evaluation recommendations?	Yes			Low	1	Most of the programming is based on the lessons learnt from previous programs and recommendations from the evaluations largely spearheaded by funders/donors.
Total number of questions in subject area:	8					
Total number of applicable questions in subject area:	8					
Total number of applicable key questions in subject area:	2					
Total number of risk points:	8					
Risk score	1					
Area risk rating	Low					

Subject area (key questions in bold)	Yes	No	N/A	Risk Assessment	Risk points	Remarks/comments
3. Organizational Structure and Staffing						
3.1 Are the IP's recruitment, employment and personnel practices clearly defined and followed, and do they embrace transparency and competition?	Yes			Low	1	The recruitment, employment and personnel practices are clearly stated in the Human Resource Policy which is in line with the labour laws of Uganda.
3.2 Does the IP have clearly defined job descriptions?	Yes			Low	1	The IP has clearly defined job descriptions.

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3.3 Is the organizational structure of the finance and programme management departments, and competency of staff, appropriate for the complexity of the IP and the scale of activities? Identify the key staff, including job titles, responsibilities, educational backgrounds and professional experience.	Yes			Low	1	The staff have relevant qualifications and experience to perform their respective duties. The key finance staff include: Ms. Vicky Acio - Finance and Administration Officer and Mr. Lokeris Samuel Baker - Finance Officer, Their CVs have been attached to the report (Annex VII).
3.4 Is the IP's accounting/finance function staffed adequately to ensure sufficient controls are in place to manage agency funds?	Yes			Low	1	The Accounting/finance function is staffed adequately with three staff. They include Finance & Administration Officer, Finance Officer and Accounts Assistant.
3.5 Does the IP have training policies for accounting/finance/ programme management staff? Are necessary training activities undertaken?	Yes			Low	1	After every two years, KAWUO develops a capacity development plan which is used for organizing refresher training activities for staff. Mentorship and coaching are done through partner organizations.
3.6 Does the IP perform background verification/checks on all new accounting/finance and management positions?	Yes			Low	1	Prior to issuance of contracts to staffs, management ensures that background checks are adequately completed for candidates using KAWUO customized tools which include reference check, background screening authorization form, relatedness form, proprietary confidentiality form and conflict of interest undertaking form.
3.7 Has there been significant turnover in key finance positions the past five years? If so, has the rate improved or worsened and appears to be a problem?		No		Low	1	No significant turnover has been witnessed in the key finance positions in the past five years.
3.8 Does the IP have a documented internal control framework? Is this framework distributed and made available to staff and updated periodically? If so, please describe.	Yes			Low	1	The IP uses policies and manuals as an internal control framework. These guidelines are shared with all staff and sometimes, sensitization meetings are organized to disseminate the information.
Total number of questions in subject area:	8					
Total number of applicable questions in subject area:	8					

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Total number of applicable key questions in subject area:	3
Total number of risk points:	8
Risk score	1
Area risk rating	Low

Subject area <i>(key questions in bold)</i>	Yes	No	N/A	Risk Assessment	Risk points	Remarks/comments
4. Accounting Policies and Procedures						
4a. General						
4.1 Does the IP have an accounting system that allows for proper recording of financial transactions from United Nations agencies, including allocation of expenditures in accordance with the respective components, disbursement categories and sources of funds?		No		High	8	KAWUO does not have an accounting software that allows for proper recording of financial transactions. The Entity uses FACE form for reporting all United Nations Agencies' funds and a customized excel template comprising of cash book, financial report, cash reconciliation, bank reconciliation and bank statement.
4.2 Does the IP have an appropriate cost allocation methodology that ensures accurate cost allocations to the various funding sources in accordance with established agreements?	Yes			Low	1	KAWUO uses budget allocation as a cost allocation methodology.
4.3 Are all accounting and supporting documents retained in an organized system that allows authorized users easy access?	Yes			Low	1	The documents are kept in files which are placed on an organised shelf. Soft copies are also kept in specific folders that allow easy access to authorized staff.
4.4 Are the general ledger and subsidiary ledgers reconciled at least monthly? Are explanations provided for significant reconciling items?	Yes			Moderate	2	Reconciliations are completed daily and monthly. Explanations are always provided for significant reconciling items. However, the current system allows for substantial

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						human interface with limitation on in-build control and data security
4b. Segregation of duties						
4.5 Are the following functional responsibilities performed by different units or individuals: (a) authorization to execute a transaction; (b) recording of the transaction; and (c) custody of assets involved in the transaction?	Yes			Low	1	The functional responsibilities are performed by the following individuals: (a) Finance and administrative officer, (b) Finance Officer, (c) Stores Officer in charge
4.6 Are the functions of ordering, receiving, accounting for and paying for goods and services appropriately segregated?	Yes			Low	1	The user department orders for goods and services, invoices are collected by the Finance Officer who recommends payment, reviewed by the Finance & Administration Officer and approved by the Executive Officer.
4.7 Are bank reconciliations prepared by individuals other than those who make or approve payments?	Yes			Low	1	Bank reconciliations are prepared by the Finance Officer, reviewed by the Finance and Administrative officer and approved by the Executive Director.
4c. Budgeting system						
4.8 Are budgets prepared for all activities in sufficient detail to provide a meaningful tool for monitoring subsequent performance?	Yes			Low	1	Budgets are prepared annually.
4.9 Are actual expenditures compared to the budget with reasonable frequency? Are explanations required for significant variations from the budget?	Yes			Low	1	All expenditure items are completed with comparisons to the approved budgets.
4.10 Is prior approval sought for budget amendments in a timely way?	Yes			Low	1	Prior approval for budget amendments is sought from the Executive Director.
4.11 Are IP budgets approved formally at an appropriate level?	Yes			Low	1	IP budgets are approved formally by the Executive Director.
4d. Payments						

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<p>4.12 Do invoice processing procedures provide for:</p> <ul style="list-style-type: none"> - Copies of purchase orders and receiving reports to be obtained directly from issuing departments? - Comparison of invoice quantities, prices and terms with those indicated on the purchase order and with records of goods/services actually received? - Checking the accuracy of calculations? 	Yes			Low	1	Invoice payments depend largely on approval of requisition form, collection of proforma, proforma analysis, issuance of the Local Purchase Orders (LPO), delivery of goods, fully signed goods delivery note and certificate of completion. Invoice quantities, prices and terms are also compared with those indicated on the purchase order and with records of goods/services received.
<p>4.13 Are payments authorized at an appropriate level? Does the IP have a table of payment approval thresholds?</p>	Yes			Low	1	KAWUO finance policy guides on the approval limit for example purchases of UGX 200,000 to UGX 20 million, are approved by the Executive Director, purchases of UGX 20 million and above are approved by the Board of Directors.
<p>4.14 Are all invoices stamped 'PAID', approved, and marked with the project code and account code?</p>	Yes			Moderate	4	All invoices are stamped 'PAID'. However, there are no project codes and account codes maintained.
<p>4.15 Do controls exist for preparation and approval of payroll expenditures? Are payroll changes properly authorized?</p>	Yes			Low	1	The payroll is prepared by the Finance Officer, reviewed by the Finance and Administrative Officer and approved by the Executive Director when it is within the approval limit. Beyond the limit calls for Board authorization.
<p>4.16 Do controls exist to ensure that direct staff salary costs reflects the actual amount of staff time spent on a project?</p>	Yes			Low	1	There are timesheets in place which are compared with the information in the arrival and departure book. This allows for proper time allocation to projects.
<p>4.17 Do controls exist for expense categories that do not originate from invoice payments, such as DSAs, travel, and internal cost allocations?</p>	Yes			Low	1	As per KAWUO Finance Policy, per diem is paid to staff when they are on official duties outside the duty station to an equivalent of UGX 150,000, calculations are done if meals are provided. Transport is calculated based the public rates; Safari Day Allowance is paid to staff when going to the field for 6 hours but within the duty station.
4e. Policies and procedures						
<p>4.18 Does the IP have a stated basis of accounting (i.e., cash or accrual) and does it allow for compliance with the agency's requirement?</p>	Yes			Low	1	Cash basis, which allows for compliance with the agency's requirements.

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4.19 Does the IP have an adequate policies and procedures manual and is it distributed to relevant staff?	Yes			Low	1	The finance policy is distributed to relevant staff.
4f. Cash and bank						
4.20 Does the IP require dual signatories / authorization for bank transactions? Are new signatories approved at an appropriate level and timely updates made when signatories depart?	Yes			Low	1	The IP has three signatories for bank transactions i.e., Executive Director, Board chairperson and Finance and Administrative officer. New signatories are approved by the BOD.
4.21 Does the IP maintain an adequate, up-to-date cashbook, recording receipts and payments?	Yes			Low	1	Both payments and receipts are recorded in the cashbook which is part of the customized excel template.
4.22 If the partner is participating in micro-finance advances, do controls exist for the collection, timely deposit and recording of receipts at each collection location?			N/A	N/A	-	KAWUO does not participate in micro-finance advances.
4.23 Are bank balances and cash ledger reconciled monthly and properly approved? Are explanations provided for significant, unusual and aged reconciling items?	Yes			Low	1	Bank balances and cash ledgers are reconciled monthly and approved by the Executive Director.
4.24 Is substantial expenditure paid in cash? If so, does the IP have adequate controls over cash payments?		No		Low	1	There is limited use of cash. However, the IP has a safe for its storage.
4.25 Does the IP carry out a regular petty cash reconciliation?		No		Moderate	2	The cash maintained at the office is minimal. The IP does not conduct regular cash counts at the office.
4.26 Are cash and cheques maintained in a secure location with restricted access? Are bank accounts protected with appropriate remote access controls?	Yes			Low	1	Both cash and cheques are kept in a safe. Bank accounts are protected with appropriate remote access controls.
4.27 Are there adequate controls over submission of electronic payment files that ensure no unauthorized amendments once payments are approved and files are transmitted over secure/encrypted networks?	Yes			Low	1	Electronic payments are transmitted over a secure network. The Finance and Administrative officer notifies the Executive Director once approval is done.
4g. Other offices or entities						
4.28 Does the IP have a process to ensure expenditures of subsidiary offices/ external	Yes			Low	1	The workplans and project mini budgets are aligned to the Memoranda of Understanding which are signed with various funders.

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entities are in compliance with the work plan and/or contractual agreement?						
4h. Internal audit						
4.29 Is the internal auditor sufficiently independent to make critical assessments? To whom does the internal auditor report?	Yes			Low	1	The Internal Auditor is sufficiently independent to make critical assessments. He reports to the Executive Director who shares the findings with the management.
4.30 Does the IP have stated qualifications and experience requirements for internal audit department staff?	Yes			Low	1	The Internal Auditor has a bachelor's degree in business administration and must have completed a professional accounting qualification such as CPA.
4.31 Are the activities financed by the agencies included in the internal audit department's work programme?	Yes			Low	1	The activities financed by the agencies are included in the internal audit work program.
4.32 Does the IP act on the internal auditor's recommendations?	Yes			Low	1	This is done through improvement on the recommend areas.
Total number of questions in subject area:	32					
Total number of applicable questions in subject area:	30					
Total number of applicable key questions in subject area:	19					
Total number of risk points:	42					
Risk score	1.423					
Area risk rating	Low					

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Subject area <i>(key questions in bold)</i>	Yes	No	N/A	Risk Assessment	Risk points	Remarks/comments
5. Fixed Assets and Inventory						
5a. Safeguards over assets						
5.1 Is there a system of adequate safeguards to protect assets from fraud, waste and abuse?	Yes			Low	1	Use of assets is governed by the asset management policy. Office doors have padlocks. Assets are signed for by the user prior to handing over.
5.2 Are subsidiary records of fixed assets and inventory kept up to date and reconciled with control accounts?	Yes			Low	1	Subsidiary records of fixed assets and inventory are kept up to date in the fixed asset register and customized excel template respectively. These are regularly reconciled with control accounts.
5.3 Are there periodic physical verification and/or count of fixed assets and inventory? If so, please describe?	Yes			Low	1	Physical verification of assets is conducted regularly to aid updates to the fixed assets register.
5.4 Are fixed assets and inventory adequately covered by insurance policies?		No		Moderate	2	Only motorcycles have third party insurance. There is no sufficient insurance cover plan for fixed assets.
5b. Warehousing and inventory management						
5.5 Do warehouse facilities have adequate physical security?	Yes			Low	1	The office facility that houses all assets has bugler proofing and keys and padlocks which are always closed during non-operational hours.
5.6 Is inventory stored so that it is identifiable, protected from damage, and countable?	Yes			Low	1	The IP keeps limited inventory and does so in a way that it is identifiable and protected from damage.
5.7 Does the IP have an inventory management system that enables monitoring of supply distribution?	Yes			Low	1	The Organization has an inventory management system that enables monitoring of supply and distribution.
5.8 Is responsibility for receiving and issuing inventory segregated from that for updating the inventory records?	Yes			Low	1	Receiving and issuing of inventory is completed by the Storekeeper, while updating the inventory records is done by the Accounts Assistant.
5.9 Are regular physical counts of inventory carried out?	Yes			Low	1	Physical counts of inventory are conducted when there is need to update the store ledger and assets registers.
Total number of questions in subject area:	9					

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Total number of applicable questions in subject area:	9
Total number of applicable key questions in subject area:	2
Total number of risk points:	10
Risk score	1.111
Area risk rating	Low

Subject area (key questions in bold)	Yes	No	N/A	Risk Assessment	Risk points	Remarks/comments
6. Financial Reporting and Monitoring						
6.1 Does the IP have established financial reporting procedures that specify what reports are to be prepared, the source system for key reports, the frequency of preparation, what they are to contain and how they are to be used?	Yes			Moderate	2	KAWUO has established financial reporting procedures clearly stated in the Finance Manual. Monthly, quarterly, bi-annual and Annual reports are prepared. They include trial balance, income and expenditure statement, balance sheet, statement of cash flows, bank reconciliation statements. The financial reports are used for planning. However, the source system used is inappropriate.
6.2 Does the IP prepare overall financial statements?	Yes			High	4	Overall financial statements are prepared annually. However, the accounting software used is inappropriate.
6.3 Are the IP's overall financial statements audited regularly by an independent auditor in accordance with appropriate national or international auditing standards? If so, please describe the auditor.	Yes			Low	1	KAWUO's financial statements are audited annually. The current auditor is Bawunha & Badebye Certified Public Accountants.

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6.4 Were there any major issues related to ineligible expenditure involving donor funds reported in the audit reports of the IP over the past three years?		No		Low	1	There were no major issues related to ineligible expenditure involving donor funds.
6.5 Have any significant recommendations made by auditors in the prior five audit reports and/or management letters over the past five years and have not yet been implemented?	Yes			Moderate	2	For example: Acquiring a computerized accounting software. In the 2020 Management letter, KAWUO management stated that they would have the computerized accounting software instituted by June 2021;but they did not have it by the time of the assessment.
6.6 Is the financial management system computerized?	Yes			Significant	6	The financial management system used is computerized. However, it is inappropriate.
6.7 Can the computerized financial management system produce the necessary financial reports?		No		High	4	The financial management system used by the IP cannot produce the necessary financial reports.
6.8 Does the IP have appropriate safeguards to ensure the confidentiality, integrity and availability of the financial data? <i>E.g., password access controls; regular data back-up.</i>	Yes			Low	1	Password access controls are used, and data is backed up regularly.
Total number of questions in subject area:	8					
Total number of applicable questions in subject area:	8					
Total number of applicable key questions in subject area:	3					
Total number of risk points:	21					
Risk score	2.625					
Area risk rating	Moderate					

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Subject area (key questions in bold)	Yes	No	N/A	Risk Assessment	Risk points	Remarks/comments
7. Procurement and Contract Administration						
7a. Procurement						
7.1 Does the IP have written procurement policies and procedures?	Yes			Low	1	The IP has a procurement manual that provides all guidance for procurement activities.
7.2 Are exceptions to procurement procedures approved by management and documented?	Yes			Low	1	Exemptions to procurement procedures are documented in the procurement policy and are also approved by management.
7.3 Does the IP have a computerized procurement system with adequate access controls and segregation of duties between entering purchase orders, approval and receipting of goods? Provide a description of the procurement system.		No		Low	1	The IP has a manual procurement system. There are three levels of the procurement system, each with a different process. These levels include Cash purchase for items between UGX 1 to UGX 500,000, Quotation purchase for items between UGX 501,000 to UGX 20,000,000 and tender purchase of items above 20,000,000. 1. For purchases of items above 20,000,000, procurement starts with need identification. 2. The requisition is then prepared based on the approved budget. 3. Identification of suppliers. 4. Invitation to tender 5. Reception of tender documents 6. Opening of sealed tender documents 7. Evaluation of offers 8. Preparation of evaluation results are Comparative Bid Analysis (CBA) 9. Purchase order 10. Receive goods and invoice from supplier 11. Goods Received Note 12. Preparation of all documentation for payment to finance 13. Evaluation of documents and approval for payment 14. Payment to supplier by cheque or bank transfer.

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7.4 Are procurement reports generated and reviewed regularly? Describe reports generated, frequency and review & approvers.		No		Moderate	2	The entity does not generate procurement reports.
7.5 Does the IP have a structured procurement unit with defined reporting lines that foster efficiency and accountability?		No		Significant	3	The IP does not have a structured procurement unit.
7.6 Is the IP's procurement unit resourced with qualified staff who are trained and certified and considered experts in procurement and conversant with UN / World Bank / European Union procurement requirements in addition to the IP's procurement rules and regulations?		No		Significant	3	The IP does not have a procurement unit nor qualified staff
7.7 Have any significant recommendations related to procurement made by auditors in the prior five audit reports and/or management letters over the past five years and have not yet been implemented?	Yes			Moderate	2	Most recommendations have not been resolved. They include having a computerized procurement system.
7.8 Does the IP require written or system authorizations for purchases? If so, evaluate if the authorization thresholds are appropriate?	Yes			Low	1	The requisitions are written . These are evaluated to confirm appropriateness prior to authorization.
7.9 Do the procurement procedures and templates of contracts integrate references to ethical procurement principles and exclusion and ineligibility criteria?	Yes			Low	1	All procurement documentation and procedures evidence reference to ethical procurement principles as detailed in the procurement manual.
7.10 Does the IP obtain sufficient approvals before signing a contract?	Yes			Low	1	Contracts are signed after approvals have been made by the designated procurement committee.
7.11 Does the IP have and apply formal guidelines and procedures to assist in identifying, monitoring and dealing with potential conflicts of interest with potential suppliers/procurement agents? If so, how does the IP proceed in cases of conflict of interest?	Yes			Low	1	KAWUO applies formal guidelines and procedures to assist in identifying, monitoring and dealing with potential conflicts of interest with potential suppliers. These guidelines are embedded in the Procurement policy, and human resource policy. Also, the staff sign the Conflict of interest undertaking form.
7.12 Does the IP follow a well-defined process for sourcing suppliers? Do formal procurement methods include wide broadcasting of procurement opportunities?	Yes			Low	1	KAWUO follows a well-defined process for sourcing suppliers and includes wide broadcasting of procurement opportunities.

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7.13 Does the IP keep track of past performance of suppliers? E.g., database of trusted suppliers.	Yes			Low	1	KAWUO keeps a database of prequalified suppliers which is reviewed annually.
7.14 Does the IP follow a well-defined process to ensure a secure and transparent bid and evaluation process? If so, describe the process.	Yes			Low	1	The IP uses a competitive bidding process through advertising, calling for quotations and expression of interest. Quotations are received from different vendors and presented to the procurement committee. The procurement committee members analyze the quotations and give their recommendations in a bid analysis. The Executive Director reviews the analysis for approval or rejection.
7.15 When a formal invitation to bid has been issued, does the IP award the contract on a pre-defined basis set out in the solicitation documentation taking into account technical responsiveness and price?	Yes			Low	1	The basis is laid out in the procurement policy.
7.16 If the IP is managing major contracts, does the IP have a policy on contracts management / administration?		No		Moderate	2	The IP does not have a policy on contracts management.
7b. Contract Management - To be completed only for the IPs managing contracts as part of programme implementation. Otherwise select N/A for risk assessment						
7.17 Are there personnel specifically designated to manage contracts or monitor contract expirations?			N/A	N/A	-	N/A
7.18 Are there staff designated to monitor expiration of performance securities, warranties, liquidated damages and other risk management instruments?			N/A	N/A	-	N/A
7.19 Does the IP have a policy on post-facto actions on contracts?			N/A	N/A	-	N/A
7.20 How frequent do post-facto contract actions occur?			N/A	N/A	-	N/A
Total number of questions in subject area:	20					
Total number of applicable questions in subject area:	20					
Total number of applicable key questions in subject area:	5					

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Total number of risk points:	23
Risk score	1.15
Area risk rating	Low

Totals	
Total number of questions:	96
Total number of applicable questions:	91
Total number of applicable key questions:	39
Total number of risk points:	122
Total risk score	1.441
Overall risk rating	Low

Annex IX: KAWUO's Funding and Expenditure

Item	2020	2019
Gross Revenue	638,282,764	293,141,396
Expenditure	635,921,005	242,172,218
Total Assets	16,954,484	66,735,313
Total Liabilities	2,000,000	2,000,000