

## Project Audit

### Project Audit

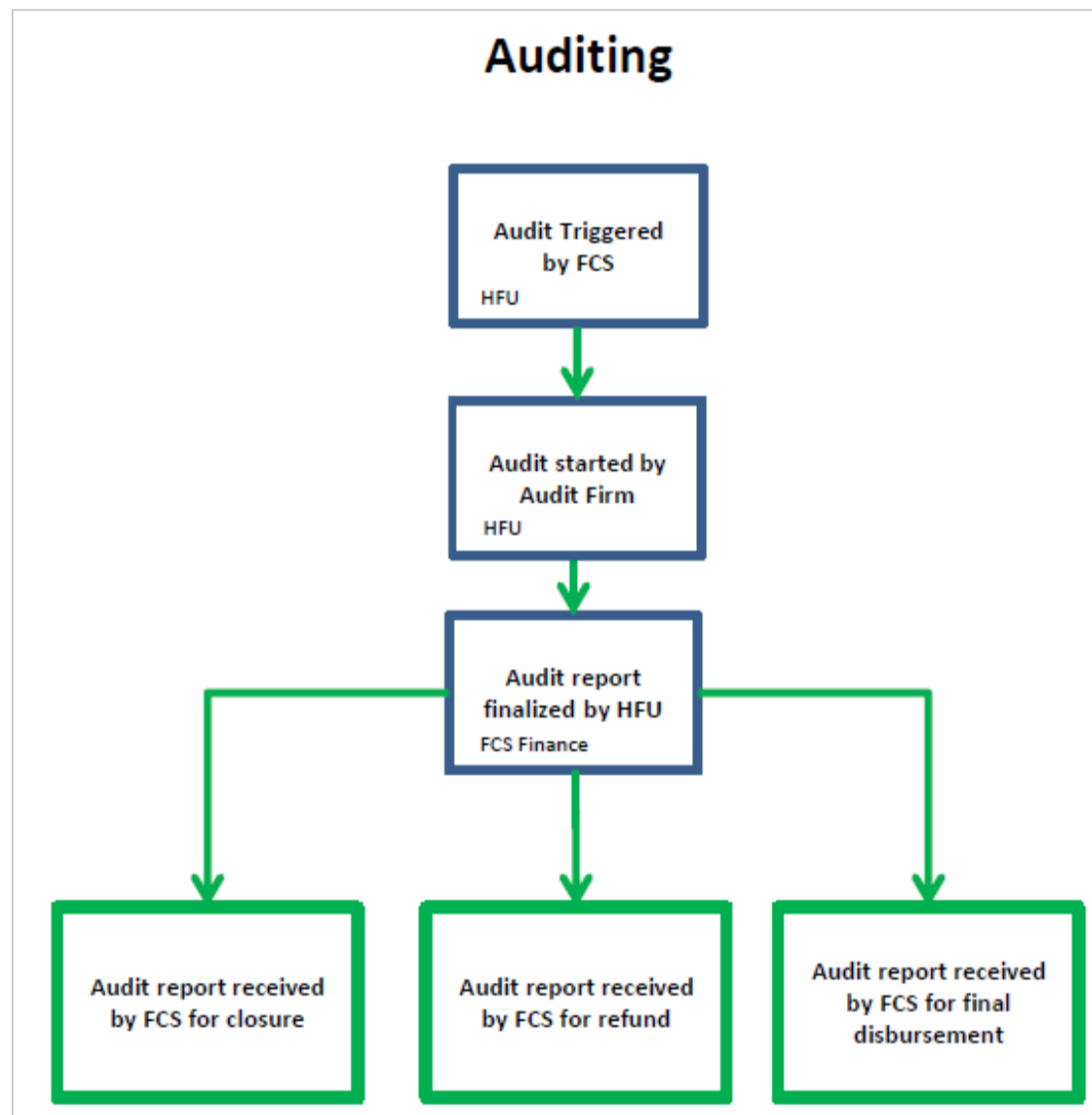
- [What is Project Audit in GMS](#)
- [Steps of Project Audit](#)
- [Screen shots of a project undergoing Audit](#)

### What is Project Audit in GMS

NGOs partners receiving funds from CBPF are subject to external audit by the Fund. The external audit is an oversight mechanism and an essential component of the accountability framework. It enhances the transparency and sound financial management of resources allocated through CBPFs.

### Steps of Project Audit

The Project Audit module reflects and hosts the following steps in the audit process - from the triggering of the Audit until the finalization of the audit and project closure.



- Triggering of audit: Once the final financial report is approved by FCS, the audit is triggered in the GMS. The HFU will receive an email notification, and can make contact with the auditing company to launch the process.
- Review and finalization of audit report: The process of review and finalization of the audit report takes place offline, without involvement by FCS Finance. The HFU should review the draft audit report, and liaise with auditors if analysis and/or recommendations are not of sufficient quality. The HFU should also review the partner's management response to the audit, and ensure it is satisfactory.
- Management Response action plan: If the finalized audit report contains critical/high risk findings and/or recommendations, it is mandatory for the HFU to agree with the partner a plan of actions to address these findings. The HFU can draw up a similar plan also for non-critical findings/recommendations, but it is not mandatory. The action plan should include: a) actions, timeframe, person responsible in the partner agency and HFU.
- Receipt by FCS Finance: The finalized audit report, partner's management response and action plan must be shared with FCS Finance through the GMS. FCS will review, and initiate the closure of the project. This means either triggering the refund of unspent/ineligible balance from the partner (if any), Disbursement of any additional funds, or the closure of the project.

### Screen shots of a project undergoing audit

After receiving the audit report from the auditing company, the HFU will fill in the Audit info section and upload the audit report in the Document section and click on the **Send Audit report to FCS Finance** button.

**Audit Info**  
Audit started by Audit Firm

Send Audit report to FCS Finance

Save & Stay   Save & Exit

[ Add Comments ] [ More Comments ]

**Audit Info**   Document   Recommendations   Audit Tracking

Created By: abc@un.org on 03/03/2016 09:03:30 PM

|                                  |  |                        |        |                    |      |
|----------------------------------|--|------------------------|--------|--------------------|------|
| <b>Requesting Organisation</b>   | SEMA (SEMA )                           | <b>Primary cluster</b> | Health | <b>Sub cluster</b> | None |
| <b>Allocation Type</b>           | Rolling basis                          |                        |        |                    |      |
| <b>Project Title</b>             | SEMA's Idleb Emergency Health Response |                        |        |                    |      |
| <b>Fund Project code</b>         | TUR-00/0000/R/H/NGO/0000               |                        |        |                    |      |
| <b>Actual Date [Start - End]</b> | 20/04/2015 - 18/08/2015                | <b>OPS Code</b>        | -      |                    |      |

| Financial Reports |                            |              |               |
|-------------------|----------------------------|--------------|---------------|
| Report Type       | Report Name                | Total Amount | Approved Date |
| Final             | Final Financial report 1   | 469,626.21   | 12/02/2016    |
| Interim           | Interim Financial report 1 | 469,626.21   | 21/10/2015    |

|   |            |   |            |
|---|------------|---|------------|
| <b>Project Budget</b> ?                               | 469,626.21 | <b>Actual Audit Cost *</b>  | 3000       |
| <b>Actual Expenditure Reported by IP</b> ?            | 469,626.21 | <b>Expected Audit Completion Date *</b> ?   | 19/10/2016 |
| <b>Actual Audit Completion Date *</b> ?               | 19/10/2016 | <b>Does Report Contain Critical/High Risk Findings? *</b> ?   | No         |
| <b>Total Eligible Expenditure (as per report) *</b> ? | 469626.21  | <b>Ineligible Expenditure (as per report)</b> ?   |            |
| <b>Amount Disbursed to IP</b> ?                       | 469,626.21 | <b>Balance Due For Final Disbursement or Refund (Total Eligible Expenditure - Amount Disbursed to IP)</b> ? | 0.00       |

Save & stay   Save & Exit

**Comments for Audit Info**

By Date   By Status

[View all comments](#)

Leave Comment:

No Comments

Send Audit report to FCS Finance

[ Add Comments ] [ More Comments ]

**Audit Info**   **Document**   Recommendations   Audit

Created By: abc@un.org on 03/03/2016 09:03:30 PM

|                                  |      |
|----------------------------------|------|
| <b>Requesting Organisation</b>   | SEM  |
| <b>Allocation Type</b>           | Roll |
| <b>Project Title</b>             | SEM  |
| <b>Fund Project code</b>         | TUR  |
| <b>Actual Date [Start - End]</b> | 20/0 |

Mandatory fields are marked with an asterisk \*. Always

**Categories that need at least one document to be upl**  
1 - Audit Report

Add Document   Download All Files

**Upload Document** ✕

Category\*

Please note that the file types allowed in the system are .docx, .pdf, .doc, .jpg, .gif, .xls, .xlsx, .ppt, .pptx

Attach Document \*  No file selected. (max 10.00 MB)

Document Comments

dated by: wiess@un.org on 18/10/2016 11:01:45 AM

| Document Title    | Action                |
|-------------------|-----------------------|
| Audit Report.docx | [View] [Edit][Delete] |

On clicking the **Send Audit Report to FCS Finance** button, the HFU will be prompted to type in 'Comments for project in "Audit Ongoing"'. Also check the checkbox wherein the HFU is held accountable for the audit report being submitted. Also need to select the appropriate action for which the audit report is being submitted for. Click the **Yes** button to submit the audit report.

**Are you sure to "Send Audit report to FCS Finance"?**

Comments for project in "Audit Ongoing"

The submitted audit report and related financial report are reviewed by HFU and submitted to FCS Finance for

Disbursement  Refund  Closure

[View Previous Comments](#)

FCS finance on receipt of the audio report, would finalize the report by clicking on the appropriate button depending on whether the report has been submitted for project closure, project refund or final disbursement.

### Audit Info

Audit report finalized

[Audit Memo Report](#)

Audit received - project closure
Audit received - project refund
Audit received - final disbursement

**Comments:**  
- By Avinash Rai (18 Oct 2016 11:10:36 AM)  
[Add Comments](#) [More Comments](#)

[Save & Stay](#) [Save & Exit](#)

**Audit Info** | [Document](#) | [Recommendations](#) | [Audit Tracking](#)

Created By: lamsalb@un.org on 03/03/2016 09:03:30 PM

Last updated by: abc@un.org on 18/10/2016 11:10:36 AM

|                                  |  |                        |        |                    |      |
|----------------------------------|--|------------------------|--------|--------------------|------|
| <b>Requesting Organisation</b>   | SEMA (SEMA )                           | <b>Primary cluster</b> | Health | <b>Sub cluster</b> | None |
| <b>Allocation Type</b>           | Rolling basis                          | <b>OPS Code</b> -      |        |                    |      |
| <b>Project Title</b>             | SEMA's Idleb Emergency Health Response |                        |        |                    |      |
| <b>Fund Project code</b>         | TUR-00/0000/R/H/NGO/0000               |                        |        |                    |      |
| <b>Actual Date [Start - End]</b> | 20/04/2015 - 18/08/2015                |                        |        |                    |      |

**Financial Reports**

| Report Type | Report Name                | Total Amount | Approved Date |
|-------------|----------------------------|--------------|---------------|
| Final       | Final Financial report 1   | 469,626.21   | 12/02/2016    |
| Interim     | Interim Financial report 1 | 469,626.21   | 21/10/2015    |

**Audit Info**

|  |   |  |   |
|--|---|--|---|
| Project Budget ?                               | 469,626.21                              | Actual Audit Cost *  | <input type="text" value="3000"/>       |
| Actual Expenditure Reported by IP ?            | 469,626.21                              | Expected Audit Completion Date * ?   | <input type="text" value="18/10/2016"/> |
| Actual Audit Completion Date * ?               | <input type="text" value="09/10/2016"/> | Does Report Contain Critical/High Risk Findings? * ?   | <input type="text" value="No"/>         |
| Total Eligible Expenditure (as per report) * ? | <input type="text" value="469626.21"/>  | Ineligible Expenditure (as per report) ?   | <input type="text"/>                    |
| Amount Disbursed to IP ?                       | 469,626.21                              | Balance Due For Final Disbursement or Refund (Total Eligible Expenditure - Amount Disbursed to IP) ? | <b>0.00</b>                             |

[Save & stay](#) [Save & Exit](#)

**Comments for Audit Info**

[By Date](#) [By Status](#) [View all comments](#)

Leave Comment:

No Comments