Project Audit

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What is Project Audit? Top

Non UN Agencies partners receiving funds from CBPFs are subject to mandatory external audit by each Fund, on a project basis. 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.

Project Audit workflow Top

The project audit module reflects and hosts the following steps in the audit process - from the triggering until the finalization of the audit and the activation of Refund, Final Disbursement or Project Closure.
GMS PROJET AUDIT WORKFLOW
(NON UN AGENCIES)

Audit Triggered by FCS
HFU

Audit Started by Audit Firm
HFU

Audit finalized by HFU
FCS Finance

Audit approved by FCS
FCS Finance

Audit report received by FCS for closure

Audit report received by FCS for refund

Audit report received by FCS for final disbursement

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HOME - https://gms.unocha.org
Audit triggered by FCS: Once the Final Financial report is approved by Finance, the audit is triggered in GMS. At this stage, the project will move from “Under Final Reporting” or “Under Refund” status to “Under Audit” status. The HFU will receive an email notification, and can make contact with the auditing company to launch the process.

Audit report started by Audit Firm: Once the process of review and finalization of the audit report, which takes place offline, starts the HFU will reflect this in GMS, by pushing from triggered (no action taken yet) to started (ongoing by the firm). In this stage, the HFU reviews the draft audit report, and liaises with auditors if the analysis and/or recommendations are not of sufficient quality. The HFU also reviews the implementing partner’s management response to the audit, and ensure it is satisfactory.

Audit report finalized by HFU: The finalized audit report, implementing partner’s management response and action plan must be shared with FCS Finance through the GMS. Therefore once the review and approval process has been finalized for the HFU, the report is sent to FCS for their review and approval.

Audit report approved by FCS Finance: After the report’s approval FCS finance will initiate the last pending stages of the project by either triggering the refund of unspent/ineligible balance from the implementing partner (if any), disbursement of any additional funds, or the closure of the project.

How to access the Audit report on the GMS [Top]

*Please note*, audit reports are not accessible to implementing partners online. Implementing partners are informed of the advancement of the process by their Humanitarian Financing Units (HFU) offline and through online notifications.

Once the audit is activated after approval of the Financial Final report, the audit page of a project can be accessed in the following three ways:

1/ on the Task Overview dashboard, under the ‘Audit task list’ section,
*Please note,* to access the audit page of the project, click on the date and time link (framed in red in the screenshot). Clicking on the project code link will redirect you to the project main page.

2/ on the Quick Access tooltip, click on the section ‘Audit Overview’ and search for the desired partner by entering its information in the search engine,
3/ you can also access the previously mentioned audit search engine by following this navigation: report -> report -> audit overview.
### Projects Task List

<table>
<thead>
<tr>
<th>Date Assigned</th>
<th>Code</th>
<th>Status</th>
<th>Cluster</th>
</tr>
</thead>
<tbody>
<tr>
<td>02/01/2020</td>
<td>TUR-19/3559/GA/H/NGO/11559</td>
<td>Health</td>
<td>Shelter &amp; Food Security</td>
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<tr>
<td>12/12/2019</td>
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### Financial Report Task List

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<th>Date Assigned</th>
<th>Code</th>
<th>Report Type</th>
<th>Report Name</th>
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<tbody>
<tr>
<td>01/07/2016</td>
<td>TUR-15/3559/C2/PB/NGO/1175</td>
<td>Interim Final</td>
<td>Final Report</td>
</tr>
<tr>
<td>30/06/2016</td>
<td>TUR-15/3559/C2/NGP/NGO/1245</td>
<td>Interim Final</td>
<td>Final Report</td>
</tr>
<tr>
<td>28/08/2016</td>
<td>TUR-15/3559/C2/PB/NGO/1192</td>
<td>Interim Final</td>
<td>Final Report</td>
</tr>
<tr>
<td>31/08/2016</td>
<td>TUR-15/3559/C2/PB/NGO/140</td>
<td>Interim Final</td>
<td>Final Report</td>
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### Narrative Report Task List

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<tr>
<th>Date Assigned</th>
<th>Code</th>
<th>Report Type</th>
<th>Report Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>18/12/2019</td>
<td>TUR-14/CP/H/NOG/1101</td>
<td>Progress</td>
<td>Narrative Report</td>
</tr>
<tr>
<td>02/05/2017</td>
<td>TUR-16/3559/DRG/EL-H/NGO/3289</td>
<td>Progress</td>
<td>Narrative Report</td>
</tr>
<tr>
<td>05/03/2017</td>
<td>TUR-16/3559/DRG/EL-H/NGO/3297</td>
<td>Progress</td>
<td>Narrative Report</td>
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<tr>
<td>01/01/2018</td>
<td>TUR-17/3559/CP/13/NGO/140</td>
<td>Progress</td>
<td>Narrative Report</td>
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</tbody>
</table>

### Audit Task List

How to process an Audit report

Upon approval of the Financial Final Report, FCS must trigger the audit by clicking on [trigger audit (only for non-UN projects)].

Once the external audit firm has initiated the audit, the HFU must push to “Audit Started by Audit Firm” by clicking on [Audit started by audit firm].
FILLING IN THE AUDIT FORM (HFU)

Audit Info tab

After receiving the audit report from the audit firm, the HFU must fill in the Audit info section.
### Financial Reports

<table>
<thead>
<tr>
<th>Report Type</th>
<th>Report Name</th>
<th>Total Amount</th>
<th>Approved Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Final</td>
<td>Final Financial report 1</td>
<td>100,380</td>
<td>06/01/2020</td>
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</table>

- **Actual Expenditure Reported by IP**: expenditure reported by IP in the FFR (with PSC);  
- **Actual Income Reported by IP**: displays the values for “other income”, as reported by IP in the Final Financial Report;  
- **Actual Audit Completion Date**: date of audit completion;  
- **Ineligible Expenditure (as per audit report)**: shows the eligible income amount, as provided in the audit report document;  
- **Amount Disbursed to IP**: amount disbursed to IP, as per the disbursement page data.

*Data automated by the system*
Balance Due = (Total Eligible Expenditure – Total Eligible Income) - Amount Disbursed to IP + (Refund Amount Received)

**Document tab**

In addition, the HFU is required to upload the audit report in the Document tab.

**Recommendations tab**

HFU is also required to add the audit’s recommendations in the Recommendations tab, namely the critical/high-risk findings and all other findings included in the audit report.

Click on [Add new findings] and/or [Add other findings] to add the audit’s findings.
APPROVING THE AUDIT REPORT (HFU)

Once all these tabs have been filled out, HFU must send the audit to FCS for review. Click on [Send Audit report to FCS finance]. A pop-up window will appear, requiring HFU to enter comments and tick the box confirming the review of the report, as well as the instance requested through the report (Disbursement, Refund, Closure).
APPROVING THE AUDIT REPORT (FCS FINANCE)

Upon reception of the audit report, FCS finance will review and approve the report by clicking on the [Approve Audit] button.
Further to the approval, FCS Finance will need to click on the appropriate button depending on whether the report has been submitted for project closure, project refund or final disbursement.
The GMS allows HFU officers to download all audit data as a working Excel document where multiple partners can be selected. To generate such a document, please refer to the course of action described in the Reports article of the Help Portal.
<table>
<thead>
<tr>
<th>Fund Name</th>
<th>Project Code</th>
<th>Partner</th>
<th>Due diligence Status</th>
<th>Capacity Assessment</th>
<th>PP Submission Date</th>
<th>SP Signature Date</th>
<th>Signature By ID</th>
<th>1st Tranche Amount</th>
<th>2nd Tranche Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Anonymous</td>
<td>TUR-19/3539/SAJ/14/NGO/11</td>
<td>Dummy Org 1211 (ACR1211)</td>
<td>Due diligence approved</td>
<td>Medium</td>
<td>12/12/2019</td>
<td>06/01/2020</td>
<td>06/01/2020</td>
<td>10000.00</td>
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<tr>
<td>Anonymous</td>
<td>TUR-19/3539/SAJ/14/NGO/11</td>
<td>Dummy Org 1211 (ACR1211)</td>
<td>Due diligence approved</td>
<td>Medium</td>
<td>17/12/2019</td>
<td>03/01/2020</td>
<td>03/01/2020</td>
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<td>10000.00</td>
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