

## Annex 1: SCOPE OF WORKS

This document forms an Annex to the Project Implementation Agreement.

### 1 General information

|                                                                                    |                                                                                                                                                                                                                                                                                    |
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| <b>Title of the project</b>                                                        | <b>Independent Audit for SDFM2212-SDNIP033 Project</b>                                                                                                                                                                                                                             |
| <b>Organisation name</b>                                                           | Hope and Friendship for Development Organization (HOPE)                                                                                                                                                                                                                            |
| <b>Address</b>                                                                     | <b>Physical (HQ):</b> 1st Floor, Building # (27), Amarat, street 55, Khartoum, Sudan.<br><b>Port-Sudan Office:</b> Building # (154), Block # (5), Matar/ Airport Area, Port-Sudan, Red Sea State - Sudan, <b>Website:</b> <a href="http://www.hopesudan.org">www.hopesudan.org</a> |
| <b>Primary contact person [title, email, phone number]</b>                         | <b>Name:</b> Mr. Osman Ahmed Belal, <b>Title:</b> Country Director<br><b>E-mail:</b> <a href="mailto:osmansegeron@gmail.com">osmansegeron@gmail.com</a> , <b>Mobile:</b> +249-120023500 - +249912459815                                                                            |
| <b>Total amount requested &lt;CURRENCY&gt;</b><br><i>Reference Annexe 2 Budget</i> |                                                                                                                                                                                                                                                                                    |
| <b>Duration of the project</b>                                                     | 20 days 1/7/2026 – 21/7/2026                                                                                                                                                                                                                                                       |
| <b>Location of the project</b>                                                     | White Nile                                                                                                                                                                                                                                                                         |
| <b>Submission date</b>                                                             | 23/6/2026 ----- 30/6/2026                                                                                                                                                                                                                                                          |

### 2 Summary of the project

Context / Background:

An inter-sectoral thematic synthesis of the conflict dynamics, displacement trends, and humanitarian landscape in Sudan provides a clear picture of the ongoing crisis. Grounded in the UNOCHA 2026 Humanitarian Needs and Response Plan (HNRP) and field-driven risk assessments, the analysis maps out localized drivers, systemic vulnerabilities, and optimized operational interventions.

The security architecture in Sudan is highly volatile and characterized by a multi-front war. This conflict has completely fractured the country's socio-economic fabric.

Civilians face an acute protection crisis. The number of people requiring protection assistance has almost doubled, surging to 22.4 million. Deliberate targeting of communities, ethnic violence, explosive remnants of war (ERW), and systemic atrocities are widespread.

Nearly 14 million people have been forced from their homes. This includes approximately 9.1 million internally displaced persons (IDPs) within Sudan and an additional 4.5 million refugees who have fled into fragile neighboring countries (primarily Chad, South Sudan, and Egypt).

Children represent a disproportionate share of the displaced, making up over 53% of the IDP population. They face severe risks of family separation, psychological distress, and exploitation, with roughly 30% of households resorting to hazardous child labour to survive.

Across Sudan, 33.7 million people—nearly 60% of the entire population—require urgent humanitarian aid. This marks a 10% increase in severe needs over the last year.

The operational environment is defined by severe access constraints. Active frontlines, bureaucratic impediments, and damaged infrastructure have rendered large portions of the country, particularly in the Darfur and Kordofan regions, "hard-to-reach". In these areas, food insecurity has reached catastrophic levels (IPC Phase 5), and 70% of health facilities are non-functional. In alignment with the 2026 HNRP "Humanitarian Reset", the response has shifted toward a bottom-up, field-driven approach that prioritises localisation. This strategy acknowledges that local actors, Mutual Aid Groups (MAGs), and Emergency Response Rooms (ERRs) are often the only entities capable of maintaining a sustained presence in high-risk zones. By providing Flexible Mini-Grants (FMGs), NRC seeks to empower these local responders to provide agile, culturally appropriate, and timely assistance to the most vulnerable communities who are otherwise cut off from international aid pipelines

Justification

### 3 Project description

The independent audit will verify financial compliance, procedural alignment, and performance integrity against formal donor guidelines and international auditing standards

|                                                                                                                                                                                                                                                                                        |                                                                        |                                                                                       |                                                                                                                                                     |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|---------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Overall objective:</b>                                                                                                                                                                                                                                                              |                                                                        |                                                                                       |                                                                                                                                                     |
| The independent auditor will verify the financial report for the relevant reporting period and express an audit opinion according to ISA 800/805 regarding whether the financial report aligns with the IP's accounting records and meets NRC/Sida's financial reporting requirements. |                                                                        |                                                                                       |                                                                                                                                                     |
|                                                                                                                                                                                                                                                                                        | <b>Indicators and targets</b><br>- how you'll measure the achievements | <b>Source of verification</b> - how you'll collect the information for the indicators | <b>Assumptions and risks</b> - external conditions needed to get result                                                                             |
| Outcomes – verifies the financial structure structural using the standardized and reviews whether the project remained within its legal mandate                                                                                                                                        | Number of project audited                                              | Reports produced                                                                      | Telecommunication networks remain stable enough for remote data uploads<br><br>Travel inside selected project clusters remains logistically viable. |
| <b>Outputs</b> -                                                                                                                                                                                                                                                                       |                                                                        |                                                                                       |                                                                                                                                                     |

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| <p>Audit report produced with findings, weaknesses, and prioritized recommendations (risk-classified). Include follow-up on prior audit measures. • ISRS 4400 Assignment: Separate Agreed-Upon Procedures Report detailing procedures, sample sizes, and findings. • If no findings/weaknesses exist, the auditor must explicitly state this.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                               |                                |  |
| <b>Activities</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                               |                                |  |
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| <ul style="list-style-type: none"> <li>• Verify that the financial report allows direct comparison with the latest approved budget</li> <li>• Confirm financial outcomes per budget line (income and costs) with cumulative data.</li> <li>• Verify opening balances against prior closing balances.</li> <li>• Review disclosure of exchange gains/losses across the currency chain.</li> <li>• Assess explanatory notes (accounting principles, assumptions).</li> <li>• Confirm funds forwarded to sub-partners, if applicable.</li> <li>• Verify contracts, payroll, and time documentation.</li> <li>• Confirm reconciliations between debited and actual time.</li> <li>• Ensure no salary adjustments without Sida’s written approval.</li> <li>• Inspect compliance with tax legislation (PAYE, social security).</li> <li>• Confirm suppliers/partners are screened against EU sanctions lists and findings documented.</li> <li>• Verify balances at year-end against accounting records and/or bank accounts. <ul style="list-style-type: none"> <li>1. In the final year, confirm repayment amounts, including exchange gains.</li> <li>2. Confirm the existence of signed agreements.</li> </ul> </li> <li>• Verify inclusion of annual audit requirements (ISA 800/805 and ISRS 4400 for project/programme support (ISA 700 or national standards for core support).</li> <li>• Confirm reports comply with NRC/Sida requirements.</li> <li>• Verify NRC has documented assessments, management responses, and follow-up actions.</li> <li>• Confirm NRC has reported substantial observations to Sida. <ul style="list-style-type: none"> <li>4. If used, obtain the total amount and sample 40% or a maximum of 15 IPs.</li> <li>5. Confirm routines were followed, amounts transferred, and authorizations documented.</li> </ul> </li> <li>• The reporting shall be signed by the responsible auditor (not only the firm) and include their professional title.</li> </ul> |                               |                                |  |

4 Geographical coverage

White Nile state

5 Activity plan

| <YEAR>          | july |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |    |
|-----------------|------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|----|
| Activity        | 1    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 21 |
| <i>Auditing</i> |      |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |    |
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