

INDEPENDENT
AUDITORS' REPORT

2023



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March

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**CENTRE DE RECHERCHE SUR L'ANTI-CORRUPTION
(CERC)**

From 1st january to 31 december 2022

EDUCATION OUT LOUD FUNDING OXFAM IBIS



Independent

Auditors' Report

CERC
Independent Auditors' Report
From 1st january to 31 december 2022

HERI BITAMALA
Directeur Exécutif
Centre de Recherche sur l'Anticorruption « CERC »
Kinshasa/RD Congo

Opinion

We have audited the statement of expenditure and income of the Project “ Students taking action for accountability and quality education ” implemented by CERC, which comprise the expenditure and income for the period from 1st January to 31 December 2022, notes, comprising significant accounting policies and other explanatory information.

Following our works, we came up some findings that we would like drawing your attention :

- Unforeseen expenses totaling USD 5,158 incurred without the formal approval of Oxfam Ibis. These are mainly the payment of rental deposit (USD 3,800) and the salaries of unbudgeted staff (USD 1,358).
- Reconciliation of the total expenses of budget line 6.1 (administrative staff) in the GL (USD 14,073) with the balance disclosed in the financial report (USD 16,590) shows an unjustified difference of USD 2,517. Expenditure may be overestimated.
- The necessary and consistent evidence that can justify reimbursement accommodation costs of USD 3,800 for the 152-day mission (March-December 2022) carried out by the Executive Director in BUKAVU were not presented. Apart from the fact that the reports of the various activities of the mission have not made available, but also the ToRs, the need for a 5-month mission has not been demonstrated and the reason for the late reimbursement (4 months after the mission) was not explained at the request of the funds.

In our opinion, except for the facts noted above, the accompanying statement gives a true and fair view of the expenditure and income of the Project “Students acting for accountability and quality of education” implemented by CERC for the period from 1st January to 31 December 2022 in accordance with the terms of the agreement.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Organization in accordance with International Ethics Standards Board for Accountants Code of Ethics for Professional Accountants (IESBA Code) and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion..

Emphasis of matter

Without qualifying the above opinion expressed, we draw your attention on the fact this report is intended solely for use by EOL and CERC and should not be used for any other purpose.

Responsibilities of Management for the Statement of expenditure and income

Management is responsible for the preparation and fair presentation of the statement of expenditure and income in accordance with EOL's agreement and for such internal control as management determines is necessary to enable the preparation of statement of expenditure and income that is free from material misstatement, whether due to fraud or error.

In preparing the statement of expenditure and income, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the statement of expenditure and income as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this statement of expenditure and income.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to

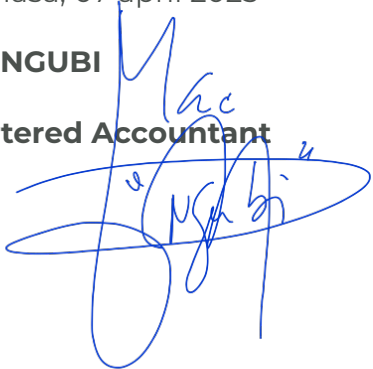
design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Kinshasa, 07 april 2023

Mac NGUBI

Chartered Accountant



Statement

of expenditure and income of
the project for the period from

CERC
Independent Auditors' Report
From 1st january to 31 december 2022

Statement of expenditure and income of the project for the period from

1st January to 31 december 2022

Code	Libellé	Prévisions en USD (1)	Tot. Réal. USD (2)	Écart (1) - (2)	Taux de réal. en % (2)/(1)
1	À la fin de 2024, 50 hauts responsables de l'éducation, 6 organisations de la société civile et 10 parlementaires travaillent en étroite collaboration avec le CERC pour intégrer des protocoles de lutte contre la corruption et de responsabilisation dans le secteur de l'éducation	16 906	10 032	6 874	59
2	À la fin du projet, 2250 étudiants (âgés de 14 à 19 ans) se sont engagés et soutenus pour devenir des agents actifs de changement positif en défendant les comportements anticorruptions et de responsabilisation et à exiger que les réformes de l'éducation répondent à leurs besoins	172 635	124 956	47 679	72
3	À la fin de 2023, 150 écoles secondaires ont encouragé à intégrer des clubs d'intégrité pour assurer la durabilité à long terme des efforts de lutte contre la corruption et de responsabilisation dans le secteur de l'éducation.	39 445	24 282	15 163	62
4	Les campagnes de plaidoyer et les campagnes dirigées par des étudiants suscitent un soutien et une demande plus larges en matière de mesures de lutte contre la corruption	3 800	1 689	2 111	44
5	Coût direct d'appui au Projet	100 220	92 849	7 371	93
6	Frais administratifs	28 355	19 534	8 821	69
Sous Total Coûts du projet (A)		361 361	273 341	88 020	76
Trésorerie au début du projet: 01/03/2022			751		
Financement reçu			361 361		
Sous Total Financements (B)			362 112		
Solde théorique C = (B)-(A)			88 771		
Solde physique trésor. D			81 651		
Ecart = C - D			7 120		

The notes below are an integral part of this statement of expenditure and income.

Accounting

PRINCIPLES AND NOTES TO
THE STATEMENT OF EXPENDI-
TURE AND INCOME

CERC
Independent Auditors' Report
From 1st january to 31 december 2022

3.1. Accounting principles

Project transactions are recorded on a cash basis. The accounting meets the reporting requirements of the donor.

The accounts are held in USD and the financial statements are prepared in USD. The exchange rate applied when converting a «transaction» is the one in effect on the day of the transaction.

Funds received are recorded as revenue and expenses are recorded as expenses according to the budget lines approved under the contract signed between the parties.

3.2. Notes to the statement of expenditure and income

3.2.1. OS1 : By the end of 2024, 50 senior education officials, 6 civil society organizations and 10 parliamentarians are working closely with CERC to embed anti-corruption and accountability protocols in the education sector

Expenditure under this heading is as follows:

Description	Dépense au 31/12/2022(USD)
Des responsables de l'éducation sélectionnés, des organisations de la société civile et des parlementaires sont à la tête de l'intégration des mesures de lutte contre la corruption et de responsabilisation du secteur	6 522
Améliorer le cadre juridique permettant aux enfants de demander des comptes à leurs institutions gouvernementales	3 510
Total	10 032

3.2.2. OS2 : By the end of the project, 2,250 students (aged 14-19) have been engaged and supported to become active agents of positive change by championing anti-corruption and accountability behaviors and demanding that education reforms respond to their needs

Expenditure under this heading is as follows:

Description	Dépense au 31/12/2022(USD)
Les résultats de l'éducation anti-corruption et intégrité chez les enfants du secondaire sont évalués chaque année dans chaque école impliquée dans le projet (enquête KAP utilisée comme méthodologie)	7 638
Les jeunes moniteurs formés et engagés à surveiller les services et les projets éducatifs et à partager leurs résultats sur EduCheck.	114 079
Réunions Integrity Club tenues	3 240
Total	124 956

3.2.3. OS3: By the end of 2023, 150 secondary schools encouraged to join integrity clubs to ensure the long-term sustainability of anti-corruption and accountability efforts in the education sector

Expenditure under this heading is as follows:

Description	Dépense au 31/12/2022(USD)
Sensibilisation des écoles	24 282
Total	24 282

3.2.4. OS4: Advocacy campaigns and student-led campaigns generate wider support and demand for anti-corruption measures

Expenditure under this heading is as follows:

Description	Dépense au 31/12/2022(USD)
Campagnes de sensibilisation au niveau national mises en œuvre ciblant le grand public	1 689
Total	1 689

3.2.5. Direct costs

Expenditure under this heading is as follows:

Description	Dépense au 31/12/2022(USD)
Personnel du programme	50 762
Voyage et Hébergement	10 938
Coût opérationnel	26 149
Développement des capacités du personnel	5 000
Total	92 849

3.2.6. Administrative costs

Expenditure under this heading is as follows:

Description	Dépense au 31/12/2022(USD)
Personnel administratif	16 590
Frais de Transport Administration	473
Frais Bancaires	2 471
Total	19 534

3.2.7. Income

the revenue (EOL) for the period is as follows :

Date	Description	Montant (USD)
17/03/2022	Transfert 1	258 115
21/10/2022	Transfert 2	103 246
Total transferts		361 361

The transfer was made to the bank account opened at the Trust Merchant Bank (TMB).

3.2.8. Statement of cash

The cash balance is as follows:

Description	Montant au 31/12/2022
Opening balance	751
Total of fundings from EOL	361 361
Total expenditures	273 341
Cash balance	88 771
Cash in hand	700
Cass in bank	80 951
Cash physical balance	81 651
Difference	7 120

This difference represents unjustified cash advances at 31.12.2022

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