Republic of South Sudan

NATIONAL AUDIT CHAMBER (NAC)

Financial Regularity Reports

Regularity audit is an annual audit examining whether the audited entities accounts and financial reports are true and fair.

Regularity Audit in context entails expressing an opinion as to whether or not the financial statements are prepared, in all material respects, in accordance with an identified/applicable financial reporting framework and/or statutory requirements. Additionally regularity audit in the public sector often includes additional audit objectives such as:

- Reporting instances of non-compliance with authorities including budget and accountability,
- Reporting on the effectiveness of internal control.

The relevant standards are ISSAIs (1000-2999) (which means full compliance with all relevant ISAs and the additional guidance set out in the INTOSAI Practice Notes to the ISAs).

The NAC is conducting Financial Regularity Audit reports on a number of government entities. Some reports will be published shortly.

The Auditor General's Annual Report on the Financial Statements of government includes details of ministry audits see **Annual Reports**

The reports may be viewed and downloaded in PDF format.

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