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የፌዴራል ዋና አዲተር መ/ቤት  
Federal Democratic Republic of Ethiopia  
Office of the Federal Auditor General



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Ref: No  
ቀን 20/1/2022  
Date

**Ministry of Finance**  
**Addis Ababa**

Re: Submission of the 2013 EFY ESPES-AF/IPF Annual audit report

It is to be recalled that the Ethiopian Government and the Development Partners (including IDA) have reached an agreement regarding the annual audit of Enhancing Shared Prosperity through Equitable service - Additional Financing (ESPES\_AF/IPF) project annual audit to be carried out and a summarized audit report to be submitted to MoF by the Office of the Federal Auditor General.

We have, therefore, attached here with 31 pages of the 2013 EFY ESPES-AF/IPF Annual audit report.

Furthermore, we also request the ministry to develop and submit action plan to rectify the audit findings.

We welcome any enquiries on the audit report.

Sincerely yours



*Meseret Damtie*

**Meseret Damtie**  
**Deputy Audit Auditor**  
**General**

INDEPENDENT AUDITOR'S REPORT ON THE PROJECT FINANCIAL STATEMENTS OF THE MINISTRY OF FINANCE OF THE FEDERAL DEMOCRATIC REPUBLIC OF ETHIOPIA AND ADDITIONAL FINANCING FOR ENHANCING SHARED PROSPERITY THROUGH EQUITABLE SERVICE PROGRAM /ESPES-AF/ PROJECT

We have audited the accompanying Operation Financial Statements of Additional Financing for Enhancing Shared Prosperity through Equitable Service (ESPES-AF) project component of the Ministry of Finance of the Federal Democratic Republic of Ethiopia for the year ended 7 July 2021, which has been financed by IDA Financing agreements IDA D2290.

The preparation of the Project Financial Statements (PFSs) is the responsibility of the Ministry of Finance. This audit is a special purpose audit for Additional Financing for Enhancing Shared Prosperity through Equitable service /ESPES-AF/ of project component /Investment project financing/ whose terms of reference are those given in the Terms of Reference for the Additional Financing for Enhancing Shared Prosperity through Equitable Service /ESPES-AF/. These Terms of Reference include, inter alia, our responsibility to express an opinion on the Project Financial Statements based on our audit and report on material inappropriate expenditure and other pertinent matters.

We conducted our audit in accordance with the International Standards on Auditing (ISA) issued by the International Auditing and Assurance Standards Board of the International Federation of Accountants with special reference to ISA 800 and the World Bank relevant Guidelines for the World Bank financed projects.

These Standards requires that we plan and perform the audit to obtain reasonable assurance that the financial statements are free from material misstatement. Our audit includes examining on a sample test basis of the evidence supporting the amounts and disclosures in the Financial Statements. Our audit

