

THIRD PARTY VERIFICATION AND ACCOUNTABILITY REVIEW

OF HIS GRACE CHILDREN'S HOME

A Service Mission Requested by

YOUTH IN ACT - UGANDA

MAYUGE, EASTERN UGANDA

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Verification and Audit by Gumisiriza Julius

The verification team is composed of Mr. Gumisiriza Julius, Mr. Manyi John, Agaba Josephat, Nahurira Ivan, and Patrick Arinaitwe. We will be inviting Fr. Silouan Brown of Orthodox Africa to serve as a non-Ugandan team member for objectivity and accountability. The purpose of the team is to offer the service of independent audit and third party verification to His Grace Children's Home and Youth in Act - Uganda's food forest program. The team will determine the accountability of Youth in Act - Uganda's records and compliance with Ugandan ethical standards.

Following are the duties and responsibilities to be carried out by the audit team:

JULIUS GUMISIRIZA – FINANCIAL & RECORDS AUDITOR

Primary Role:

Independent financial review, records verification, compliance assessment, and financial reporting.

Qualifications

Julius Gumisiriza holds a diploma in Business Studies and Accounting from Uganda College of Commerce Kabale, and a bachelor's degree in Business Administration from Uganda Christian University, Uganda. Julius is Western Uganda coordinator for Youth in Act - Uganda's Food Forest program. He has practical experience and technical capacity in:

Bookkeeping and financial record keeping

Budget preparation and expenditure tracking

Cash flow management

Bank reconciliations

Preparation of financial statements and management reports

Internal controls and financial accountability.

Julius is able to conduct financial audits and internal audits for certainty, transparency, accuracy, compliance, and proper use of funds. He understands and respects professional auditing standards, independence and documentation. Where required, he is open to working with the guidance of an external certified auditor to ensure full compliance with any statutory or board requirements and welcomes any further guidance.

Julius' Key Deliverables:

1. FINANCIAL RECORDS REVIEW

Review books of accounts

Examine income and expenditure records

Verify financial summaries (2025)

Review supporting documentation

Examine the analysis book

Look at the cash budget for the year ended 31st December 2025

2. FINANCIAL CONTROLS & SYSTEMS

Assess internal controls

Review approval and authorization processes

Check record-keeping practices

Identify gaps, inconsistencies, or risks

3. COMPLIANCE ASSESSMENT

Assess compliance with basic financial and reporting standards

Review alignment with donor accountability expectations

Note regulatory considerations under Ugandan standards

4. EXTENDED OFFICE WORK (IF REQUIRED)

Determine need for additional days on-site (3 days are enough)

Conduct deeper records review if necessary

5. FINANCIAL FINDINGS REPORT

Draft:

Financial Management & Accountability section

Findings, strengths, and risks

Contextual explanation of funding limitations

Provide clear, factual inputs to John Manyi for integration

DAILY SCHEDULES FOR A PLANNED AUDIT /VISIT

Location: His Grace Children's Home.

Duration: 3 days at the site (Starting at Thursday)

Follow up: 7 days reporting and compliance (off site by Julius)

Period	Day	Focus	Key activities
On site Audit	Thursday	Arrival and opening of audit	Introduction, document collection, facility tour
On site Audit	Friday	Financial and program review	Financial records, inventory, program review, staff interview
On site Audit	Saturday	Children gathering, compliance and exit meeting	Legal compliance, accounts files, exit meeting and preliminary findings
Reporting	Day 1-2	Data organization	Organize notes, compile data,

			draft findings
Reporting	Day 3-4	Report writing	Write full audit report, compliance check list
Reporting	Day 5	Risk and Recommendations	Risk assessment, corrective action plan
Reporting	Day 6	Review and editing	Internal review, edits, formatting
Reporting	Day 7	Submission	Submit final report, stakeholder summary, follow up plan.

AUDIT QUESTIONNAIRE by Gumisiriza Julius

Organization: His Grace Children's Home

Auditor: Julius Gumisiriza

Year: Ended 31 December 2025

Section 1: General Information

1. Name of person providing information: _____

2. Position / Role: _____

3. Date: _____

4. Contact details: _____

Section 2: Governance and Management

1. Who is responsible for approving budgets and expenditures?.....

2. Are there written policies for financial management, procurement, and internal controls?

Yes No (If yes, list documents and provide copies)

3. How often does the board or management review financial reports?.....

4. Are there clear lines of responsibility for handling cash, bank deposits, and payments?.....

5. Are staff aware of procedures for reporting fraud, misappropriation, or errors?.....

Section 3: Financial Records

1. Are accounting records maintained for all income and expenditures?.....

2. Are bank statements reconciled monthly?.....

3. Are all cash receipts documented and signed by the responsible person?.....

4. Are petty cash transactions recorded with supporting vouchers?.....

5. Are donor funds tracked separately and used for intended purposes?.....

6. Are financial reports (income/expenditure, cash flow, balance sheet) prepared regularly?.....

Section 4: Income /Receipts

1. What are the main sources of income? (e.g., donations, grants, fundraising)

2. Are donation records and receipts issued to donors?.....

3. Are all funds deposited in the bank promptly?.....

4. Are there controls to prevent misuse of cash before depositing?.....

Section 5: Expenditure /Payments

1. Are all expenditures supported by invoices, receipts, or authorization?.....

2. Are payments approved according to policy (e.g., by the director or board)?.....

3. Are salaries and allowances paid according to approved schedules and staff records?.....

4. Are petty cash limits set and adhered to?.....

5. Are purchases made through competitive bidding or quotes where applicable?.....

Section 6: Assets and Inventory

1. Are physical assets (furniture, equipment) recorded and tagged?.....

2. Are assets periodically verified by management?.....

3. Are inventories (food, medical, educational supplies) counted and tracked?.....

4. Are any losses or damages recorded and explained?.....

Section 7: Compliance

1. Does the organization comply with government regulations for children’s homes?.....

2. Are licenses, permits, or registrations up to date?.....

3. Are donor restrictions respected?.....

4. Are reports submitted to the relevant authorities and donors on time?.....

Section 8: Internal Controls

1. Are duties segregated to reduce fraud risk (e.g., separate people for cash handling, recording, and authorizing payments)?.....

2. Are there regular internal reviews or spot checks of financial records?.....

3. Are there any known cases of fraud, misappropriation, or errors in the past year?.....

4. How are financial risks identified and managed?

.....

Section 9: Julius Auditor's Notes /Observations

Space for auditor to record additional observations:

VISIT OVERVIEW & LOGISTICS

by John Manyi

INDEPENDENT VERIFICATION VISIT

ORGANIZATION INFORMATION

ORGANIZATION NAME: HIS GRACE CHILDREN'S HOME and

YOUTH IN ACT - UGANDA

PHYSICAL LOCATION:

VILLAGE

PARISH

SUB COUNTY

DISTRICT

QUALIFICATIONS: JOHN MANYI

John currently holds a Certificate in Public Administration, obtained through Uganda's formal education pathway (Senior Four to Certificate level). He is preparing to pursue a Diploma in Public Administration to strengthen his professional capacity. John's training in Public Administration has equipped him with foundational knowledge and practical understanding in:

Public service ethics and accountability

Community governance and administration

Record keeping and documentation

Program coordination and reporting

Working with community-based and faith-based organizations

In addition to his academic background, John has hands-on experience working directly with community and orphan-focused initiatives in Uganda, giving him practical insight into local realities, challenges, and cultural contexts. He understands the importance of transparency, documentation, and trust—especially where international partners, donors, and vulnerable children are concerned.

John brings local grounding, commitment, integrity, and a strong willingness to learn and work collaboratively under the guidance of senior professionals. He is open to mentorship, team-based assignments, and continuous capacity building to meet the standards required for independent auditing and third-party verification work.

Programme type

- Children's home
- Foster care support
- Community / youth programme
- integrated child and youth care

Verification details

Visit Purpose:

Independent on-site verification of child care practices, operations, governance and safety guiding standards

- Program verification
- Child welfare & safeguarding assessment
- Financial & operational review
- Land and sustainability verification

Brief Purpose Statement:

Scope of Planned Review

- Governance & leadership
- Daily operations
- Child care practices
- Foster care arrangements
- Financial systems
- Assets & land use

Planned Verification Methods

- Interviews

Observation of daily routines

Document review

Site walk-through

Cross-checking information

Proposed Visit Details

Proposed Date(s): _____

Estimated Duration: _____

Location: _____

Lead Verifier and Coordinator: Manyi John

Team Members:

- Julius Gumisiriza – Finance / Audit focus
- Lead Verifier and Coordinator - John Manyi
- Agaba Josephat – Documentation, Video and Photography
- Ivan Nahurira - Risk and Strategy Review
- The team invites Fr. Silouan Brown of Orthodox Africa to serve as a non-Ugandan Verifier and contribute External Perspective and Objectivity.
- Patrick Arinaitwe will visit the purchased 10 acres, tour the land with Joe Mulopi, report on trees and vegetation.
- Lindianne Sappington - advisor, supporter, and editor.

Planned Facilities to Visit

Children's residence

Kitchen & dining

Learning spaces

Office / records room

Gardens / land

Other: _____

Planned Interviews

Director (Billy)

Administrator (Moreen)

Staff / Caregivers

Children (age-appropriate)

Foster family representatives

Documents to Request in Advance

Registration documents

Child records (sample) - this will include whether the child has any living parents

Financial summaries

Receipts & ledgers

Land ownership / use documents

Logistics & Notes

Transport arrangements: _____

Accommodation (if any): _____

Special considerations: _____

Pre-Visit Checklist

- Consent forms prepared
- Camera / phone ready
- Notebooks & templates printed
- Team roles clarified

VISIT PLAN & METHODOLOGY (PLANNING)

Overall Visit Approach

This visit will follow a structured, ethical, and non-disruptive verification process.

The team will observe normal program operations, conduct interviews, review selected documents, and verify physical assets while prioritizing child safety, transparency, and accuracy.

Planned Visit Phases

Phase 1: Arrival & Orientation

- Introduction to leadership and staff
- Explain purpose and scope of visit

- Confirm consent, access, and schedule
- Clarify roles of verification team members

Phase 2: Observation of Daily Operations

- Observe normal weekday routines
- Observe staff–child interactions
- Assess consistency with stated program model
- Note environment, routines, and supervision

Phase 3: Interviews

- Director (governance, vision, accountability)
- Administrator (operations, records, finance handling)
- Staff (roles, safeguarding awareness)
- Children (age-appropriate, ethical prompts only)

Phase 4: Document & Record Review

- Registration & governance documents
- Child records (sample-based, confidential)
- Financial summaries and receipts
- Policies (formal or informal)

Phase 5: Asset & Land Verification

- Physical facilities walk-through
- Land size, location, and current use
- Sustainability relevance assessment
- Photo and video documentation

Team Roles During Visit

Lead Verifier (John Manyi): Overall coordination, interviews, final assessment

Gumisiriza Julius: Financial clarification, local coordination, context

Agaba Josephat – Documentation, Video and Photography

Nahurira Ivan - Strategy & Risk Assessment

Patrick Arinaitwe - Agricultural Assessment

Non-Ugandan Member: Independent perspective, cross-checking, neutrality

Ethical & Safeguarding Principles

- Child consent and comfort prioritized
- No leading or coercive questions
- Confidentiality maintained
- No disruption to normal care routines

Evidence Collection Plan

- Written notes

- Photographs (with consent)
- Video (where appropriate)
- Cross-verification of statements

Anticipated Risks & Mitigation

Possible risks:

Schedule changes

Limited documentation

Staff availability

Mitigation:

Flexible scheduling

Sample-based verification

Triangulation of information

Planned Outputs

- Verification report
- Findings summary
- Recommendations (if applicable)

DAILY OPERATIONS OBSERVATION PLAN (WEEKDAY)

Purpose of This Observation

To understand how the program functions on a normal weekday, verify consistency with stated care models, and assess child well-being, supervision, and routines under ordinary conditions.

Observation Focus Areas

1. Morning Routine

- Wake-up process
- Personal hygiene
- Breakfast preparation and feeding
- Preparation for school or daily activities

What to verify:

Supervision levels

Organization and calmness

Child participation and responsibility

2. Education & Structured Activities

- School attendance or learning activities
- Homework or study time
- Skills training or spiritual instruction (if applicable)

What to verify:

Access to education

Staff involvement

Child engagement

3. Meals & Nutrition

Food preparation process

Meal quality and quantity

Equality among children

What to verify:

Hygiene

Adequacy of meals

Respect and order during feeding

4. Play, Rest & Social Interaction

Free play

Group activities

Rest periods

What to verify:

Emotional well-being

Peer interaction

Inclusion of all children

5. Staff–Child Interaction

- Communication style
- Discipline methods
- Emotional support

What to verify:

Respectful behavior

Absence of fear or coercion

Positive guidance

Verification Methods

- Direct observation
- Informal, non-intrusive questions
- Cross-checking with staff explanations

Safeguarding Boundaries

- No disruption of routines
- No photographing children without consent
- No private one-on-one settings without visibility

Documentation Plan

- Written notes during observation

Photographs of environment only (initially)

Time-stamped activity notes

Expected Outputs

Clear picture of daily life

Evidence for later comparison with interviews

Inputs for child welfare assessment

Figure 1: Daily operations

Purpose: To verify natural routines and engagement

Figure 2: Daily operations

CHILD CARE PRACTICES & SAFEGUARDING PLAN (PLANNING)

Purpose

To ensure children's basic needs, safety, and rights are met, and to verify that care practices align with standards.

Planned Observation /Verification Areas

1. Sleeping Arrangements

- Bed allocation per child
- Adequate space and privacy
- Cleanliness of bedding
- Safety of sleeping areas

2. Feeding & Nutrition

- Meals per day and regularity
- Quality and variety of food
- Equality in portioning
- Hygiene during preparation and serving

3. Hygiene & Sanitation

- Availability of water and toilets
- Handwashing practices

- Cleanliness of dorms and common areas

4. Health & Medical Care

- First aid availability
- Record of vaccinations or medical visits
- Illness monitoring and response

5. Safeguarding / Protection Practices

- Supervision levels
- Positive communication
- Discipline methods (non-violent, age-appropriate)
- Procedures for reporting abuse or incidents

Planned Verification Methods

- Direct observation
- Staff interviews
- Child interviews (age-appropriate, voluntary)
- Review of care and health records

Documentation Plan

- Notes of routines and staff interaction
- Photos of facilities (with consent)

Observation logs for health & hygiene

Expected Outputs

Understanding of child well-being and care standards

Identification of gaps or risks (to document later)

Evidence for final safeguarding assessment

Figure 3: care environment

Purpose:

Figure 4: care environment

Purpose:

STAFFING STRUCTURE & ROLES PLAN (PLANNING)

Purpose

To verify that staff roles, responsibilities, and numbers are sufficient to meet children's needs, and training, supervision, and accountability systems are in place.

Planned Observation / Verification Areas

1. Staff List & Roles

- Names, designations, and responsibilities
- Presence during daily routines
- Clarity of roles (who does what)
- Staff-to-child ratios

2. Staff Qualifications & Experience

- Relevant training (child care, safeguarding, first aid, education)
- Length of service
- Skills matching assigned responsibilities

3. Supervision & Accountability

- Reporting lines
- Observation of staff management
- Daily briefings or handover systems

4. Staff–Child Interaction

- Respectful communication
- Emotional support
- Discipline methods
- Team collaboration

5. Staff Capacity Gaps /Resource Needs

- Observed understaffing or overwork
- Missing skills or training
- Suggestions for improvement (for report notes)

Planned Verification Methods

- Staff interviews
- Observation during daily activities
- Review of staff duty rosters
- Review of training records and certifications

Documentation Plan

- Staff roster table with roles and presence
- Notes on role clarity, engagement, and capacity
- Quotes or statements from staff interviews

Expected Outputs

- ☑ Understanding of staff sufficiency and capability
- ☑ Identification of role overlaps or gaps
- ☑ Evidence for final recommendations on operations and child care quality

Figure 5 Staff photos

Purpose:

SATURDAY FAMILY INTEGRATION PLAN (PLANNING)

Purpose

To observe and verify the Saturday family integration model, focusing on child participation, emotional support, cultural appropriateness, and program effectiveness.

Planned Observation / Verification Areas

1. Participants

- Children (all or selected age groups)
- Staff / Caregivers
- Volunteers or external guests
- Foster families (if present)

2. Activities Conducted

- Group meals
- Recreational / play activities
- Spiritual or cultural sessions
- Skill-building exercises
- Community engagement or family bonding exercises

3. Child Engagement & Well-being

- Participation of all children
- Emotional response (happiness, comfort, confidence)
- Peer interaction and inclusion
- Respectful adult–child interaction

4. Staff /Facilitator Role

- Guidance vs. control balance
- Observation of emotional support
- Facilitation of activities
- Conflict management or discipline approaches

5. Program Alignment

- Consistency with stated program goals
- Cultural relevance and appropriateness
- Evidence of social, emotional, or skill development

6. Potential Gaps /Risks

- Limited participation
- Safety or supervision issues
- Unclear purpose or structure
- Emotional distress among children

Planned Verification Methods

- Direct observation of activities
- Staff and facilitator interviews
- Child interviews (age-appropriate, voluntary)
- Review of activity plans or schedules

Documentation Plan

- Notes on activities and child responses
- Photos or videos (with consent)
- Quotes from children or staff about the activities
- Time-stamped logs of events

Expected Outputs

- Evidence of family integration effectiveness
- Insights into child emotional and social well-being
- Identification of gaps, risks, or improvement opportunities
- Input for final child welfare and program operations sections

Figure 7 : Group activities

Purpose:

FOSTER CARE VERIFICATION PLAN (PLANNING)

Purpose

To verify that children placed in foster care are safe, well-cared for, and monitored regularly, and that foster arrangements align with program standards and child protection policies.

Planned Observation / Verification Areas

1. Foster Family Selection

- Criteria used to select families
- Background checks or references
- Screening for child safety and suitability
- Orientation or training provided to foster families

2. Placement & Categorization

- Number of children in foster care
- Age, gender, or special needs considerations
- Duration and frequency of placements

3. Monitoring & Follow-up

- Scheduled home visits by program staff
- Reporting mechanism for child well-being

Frequency of follow-ups

Documentation of visits and outcomes

4. Child Well-being & Safety

Emotional support and social integration

Physical health and hygiene

Education access and participation

Feedback from the child (age-appropriate, voluntary)

5. Communication & Support

Channels between foster families and program staff

Emergency or incident reporting

Availability of resources for foster families

6. Potential Risks /Gaps

Lack of supervision or oversight

Inconsistent communication

Child unhappiness or distress

Insufficient support for foster families

Planned Verification Methods

Interviews with foster families (if possible)

- Interviews with children (age-appropriate)
- Staff interviews regarding monitoring and follow-up
- Review of foster care records and logs
- Observation of any visits to foster homes (if feasible)

Documentation Plan

- Notes on child well-being and engagement
- Foster family feedback and staff feedback
- Photos of home environment (with consent)
- Logs of visits, frequency, and issues

Expected Outputs

- Evidence of foster care quality and safety
- Identification of gaps or risks in placement
- Input for child welfare and safeguarding sections of the final report

Figure 8 : Environment

Purpose:

INTERVIEW PLAN – DIRECTOR (Waiswa John Billy)

Purpose

To verify governance, leadership, operational oversight, child care standards, financial management, and strategic planning directly from the Director.

Interview Details (Planning)

Date & Time: _____

Location / Setting: _____

Interviewer / Lead Verifier: John

Supporting Verifier(s): _____

Interview Areas & Questions

1. Governance & Leadership

Can you briefly explain the mission and vision of His Grace Children's Home?

How are major decisions made when resources are limited?

What governance structures exist (board, advisors, oversight)?

2. Children & Care Model

How many children are under your care, and how are they categorized (resident vs foster)?

What criteria determine placement in foster homes?

How do you monitor children placed with foster families?

3. Operations

What does a normal weekday look like for the children?

What happens during the Saturday family gatherings?

What systems are in place to ensure child protection and safety?

4. Funding & Constraints

What are the main sources of funding?

What are the biggest financial challenges you face?

How do you prioritize spending when funds are insufficient?

5. Land & Future Plans

What is the intended use of the newly acquired ten acres?

What are your long-term sustainability plans?

6. Additional /Clarification Questions

Is there anything important we have not asked?

What would you like donors and partners to better understand?

What support would make the biggest difference right now?

Planned Verification Methods

- Semi-structured interview
- Open-ended questions with prompts if needed
- Cross-check responses with documents and observation
- Take detailed notes of responses

Documentation Plan

- Notes section for each question
- Key quotes / statements highlighted
- Consent form signed (if required)
- Photograph of interview setting (optional, with consent)

Expected Outputs

- Clear understanding of governance and decision-making
- Insights into child care, operations, and strategic priorities
- Evidence to cross-check with staff, children, and documentation
- Inputs for report sections: Governance, Operations, Child Welfare, Assets

INTERVIEW PLAN – ADMINISTRATOR (MOREEN)

Purpose

To verify administrative practices, record-keeping, financial management, compliance with regulations, and reporting processes.

Interview Details (Planning)

Date & Time: _____

Location / Setting: _____

Interviewer / Lead Verifier: John

Supporting Verifier(s): _____

Interview Areas & Questions

1. Administration

What are your main administrative responsibilities?

How are records (children, staff, finances) maintained?

2. Financial Management

How are funds received, recorded, and disbursed?

What financial controls are in place to prevent misuse?

How often are financial summaries prepared and reviewed?

3. Compliance

What Ugandan regulations guide your operations?

How do you ensure compliance with child welfare standards?

4. Reporting

How do you report to donors and stakeholders?

What challenges do you face in documentation and reporting?

5. Additional /Clarification Questions

Is there any administrative challenge we should be aware of?

Are there any gaps or improvements you would suggest in record-keeping, reporting, or compliance?

Planned Verification Methods

- Semi-structured interview
- Cross-check answers with documents (child records, financial records, policies)
- Take detailed notes and highlight key responses
- Observe administrative systems in operation

Documentation Plan

- Notes section for each question
- Key quotes or observations
- Copies or photographs of records (with consent)
- Notes on compliance and system efficiency

Expected Outputs

- Clear understanding of administrative systems and procedures
- Insight into financial control and reporting accuracy

Evidence to cross-check with staff, children, and verification findings

Inputs for report sections: Operations, Governance, Child Welfare, Finance

INTERVIEW PLAN – STAFF

Purpose

To verify staff roles, responsibilities, capacity, understanding of child care and safeguarding, and to identify operational challenges or resource needs.

Interview Details (Planning)

Date & Time: _____

Location / Setting: _____

Interviewer / Lead Verifier: John

Supporting Verifier(s): _____

Staff Name & Role: _____

Interview Areas & Questions

1. Roles & Capacity

What is your role and how long have you worked here?

What training have you received related to child care or protection?

2. Daily Care

How do you support children emotionally, physically, and spiritually?

What challenges do you face in your work?

3. Safeguarding

Are there clear rules for child protection and discipline?

How do you report concerns or incidents?

4. Support & Resources

What resources are most lacking?

What improvements would help you do your work better?

5. Additional /Clarification Questions

Is there anything important about your role or the children's care that we have not asked?

How do you feel about staff collaboration and support from management?

Planned Verification Methods

- Semi-structured interview
- Cross-check responses with observations from daily routines
- Observe staff interaction with children during activities
- Review staff training and duty rosters if available

Documentation Plan

- Notes section for each question
- Key quotes or statements from staff

- Observational notes on staff–child interaction
- Record any operational gaps or positive practices

Expected Outputs

- Clear understanding of staff roles, capacity, and challenges
- Evidence for staff engagement, child protection awareness, and operational efficiency
- Inputs for report sections: Operations, Child Welfare, Staffing, and Safeguarding

INTERVIEW PLAN – CHILDREN (AGE-APPROPRIATE)

Purpose

To understand children’s experiences, feelings of safety and well-being, perceptions of care, routines, learning, and social interactions.

Interview Details (Planning)

Date & Time: _____

Location / Setting: _____

Interviewer / Lead Verifier: John

Supporting Verifier(s): _____

Child Code / Identifier: _____ (No real names)

Age: _____

Ethical Checklist (Must Complete Before Interview)

- Consent obtained from child and guardian
- Child comfortable and willing
- Questions are non-leading and non-sensitive
- Ensure no coercion or pressure

Interview Areas & Sample Prompts

1. Well-Being

What do you like most about being here?

What makes you feel happy during the day?

2. Routine & Support

Do you feel cared for and safe here?

Who do you talk to when you need help?

What happens on a normal weekday?

3. Education & Growth

What do you enjoy learning at school or during activities?

What would you like to become when you grow up?

4. Family & Community (Saturday Activities /Integration)

What does Saturday family time mean to you?

What do you enjoy most during these gatherings?

Is there anything you wish could be different during these activities?

5. Additional /Clarification Questions

Is there anything important about your life here that we haven't asked?

How could things be better for you at the home?

Planned Verification Methods

- Semi-structured, age-appropriate interview
- Observation of emotional cues and body language
- Cross-check responses with staff and daily observations
- Keep conversation informal and friendly

Documentation Plan

- Notes section for each prompt
- Summarize children's responses without identifying details
- Record emotional & safety indicators
- Optional: drawings, photos of activity areas (with consent)

Expected Outputs

- Insights into children's happiness, safety, and engagement
- Evidence for child welfare and safeguarding assessment
- Input for report sections: Child Care Practices, Safeguarding, Family Integration

ASSETS & LAND USE VERIFICATION

Purpose of This Section

To observe, verify, and document physical assets and land owned or used by the organization, and to assess whether their use aligns with the stated mission, programs, and future plans.

Land Overview

Total land size: _____

Location(s): _____

Ownership status:

Owned

Leased

Donated

Community / shared use

Documentation available:

Land title

Purchase agreement

Local authority letter

Other: _____

Current Land Use

Tick and describe all that apply:

- Residential (children's housing)
- Farming / food production
- Education / training
- Livestock
- Community activities
- Unused / reserved land

Description of current use:

Physical Assets Observed

(Only major, visible assets)

- Buildings (dormitories, kitchens, classrooms)
- Agricultural tools or equipment
- Water sources (well, tank, borehole)
- Solar or power installations
- Vehicles / motorcycles
- Storage facilities

Condition of assets:

Good

Fair

Poor

Under development

Notes:

Future Plans for Land & Assets

Planned developments:

Intended timelines (if shared):

Alignment with mission:

Clear

Partially clear

Not yet defined

Verification Method

Physical walkthrough

Visual confirmation

Leadership explanation

Document review (where available)

IMAGE EVIDENCE – ASSETS & LAND USE

FINANCIAL /AUDIT INTERVIEW PLAN –

Purpose

To verify the financial management system, accuracy of records, internal controls, and consistency between reported income/expenditures and actual program activities.

Interview Details (Planning)

Date & Time: _____

Location / Setting: _____

Interviewer / Lead Verifier: John

Supporting Verifier(s): _____

Finance Contact / Auditor: Julius

Interview Areas & Questions

1. Accounting System

Can you explain the accounting system used?

How are income and expenditure recorded?

How are restricted vs. unrestricted funds handled?

2. Supporting Documents

Are there supporting documents for all income and expenditures?

Are financial records up-to-date and complete?

3. Internal Controls & Approvals

Are there checks and approvals for all spending?

Who authorizes large or unusual transactions?

How are discrepancies handled?

4. Record Consistency & Gaps

Are financial records consistent with reported program activities?

Are there gaps or missing documentation? If yes, why?

How often are financial summaries reviewed or audited?

5. Additional /Clarification Questions

Are there financial challenges affecting program delivery?

What improvements could strengthen financial transparency and accountability?

Is there anything important we have not asked?

Planned Verification Methods

- Semi-structured interview with finance staff / auditor
- Cross-check records against actual receipts, bank statements, and disbursement logs
- Review of financial policies, procedures, and audit reports
- Observation of filing systems and documentation organization

Documentation Plan

- Notes section for each question
- List of documents reviewed (with dates and references)
- Observed gaps, risks, or best practices
- Quotes or explanations from Julius

Expected Outputs

- Evidence of proper accounting and financial control systems
- Identification of any risks, gaps, or inefficiencies
- Inputs for report sections: Governance, Operations, Child Welfare, Assets & Sustainability

RISK & SAFEGUARDING FLAGS

Purpose:

To identify potential risks observed during verification and assess their severity, with a focus on child welfare, governance, and operational sustainability.

Risk Assessment Summary

Area Assessed

Risk Level

Evidence / Observation

Action Required

Child Supervision

Low Medium High

Safeguarding Awareness

Low Medium High

Staffing Capacity

Low Medium High

Documentation & Records

Low Medium High

Financial Stability

Low Medium High

Foster Care Oversight

Low Medium High

Physical Safety (Facilities)

Low Medium High

Safeguarding-Specific Observations

Presence of informal or formal child protection practices:

Staff understanding of boundaries and discipline:

Reporting mechanisms for concerns or incidents:

Key Risks Identified

(Describe any significant concerns requiring attention)

Mitigation Measures Recommended

(Immediate or future actions to reduce identified risks)

Overall Safeguarding Status (Verifier Judgment):

- Adequate
- Adequate with improvements needed
- Concerning – follow-up required

FIELD NOTES & GENERAL OBSERVATIONS

Purpose:

To capture observations, insights, and contextual details that do not fit neatly into structured sections but are relevant to understanding the program holistically.

General Environment & Atmosphere

(Community context, openness of staff, tone of interactions)

Consistencies Observed

(Where practice aligned with stated policies or explanations)

Inconsistencies or Gaps

(Where observations differed from interviews or documentation)

Cultural or Contextual Factors

(Anything important for external readers to understand)

Additional Notes

(Anything significant not captured elsewhere)

REPORT WRITING INPUTS – LEAD VERIFIER

Purpose:

To consolidate key findings and prepare structured inputs for the final verification report.

Executive Summary – Key Points

(3–6 bullet points capturing the overall verification outcome)

Methodology Notes

Dates of verification

Methods used (observation, interviews, document review)

Limitations encountered

Governance & Operations Summary

(Strengths, gaps, leadership capacity)

Child Welfare & Safeguarding Summary

(Overall wellbeing indicators, protections, risks)

Assets & Infrastructure Summary

(Condition, adequacy, relevance to program goals)

Sustainability & Land Use Summary

(Future plans, feasibility, relevance)

Inputs Pending from Team Members

Julius (Finance / Audit):

Non-Ugandan Verifier:

RECOMMENDATIONS & NEXT STEPS (PLAN)

Purpose:

To guide the Lead Verifier in capturing actionable recommendations from verification findings. This page serves as a template for immediate, short-term, and long-term actions, plus next steps.

Immediate Recommendations (0–3 Months)

Area: _____

Recommendation: _____

Responsible Party: _____

Priority: High Medium Low

(Repeat rows as needed)

Short-Term Recommendations (3–12 Months)

Area: _____

Recommendation: _____

Responsible Party: _____

Timeline: _____

(Repeat rows as needed)

Long-Term Recommendations (1–3 Years)

Area: _____

Recommendation: _____

Responsible Party: _____

Timeline: _____

(Repeat rows as needed)

Suggested Next Steps

Notes / Observations

ETHICS & CONSENT STATEMENT

Purpose:

To confirm that verification activities were conducted ethically, safely, and with respect for children and staff.

Ethics & Safeguarding Declaration

All interviews were conducted respectfully and voluntarily.

Children were engaged using age-appropriate, non-leading questions.

No child was pressured to participate or disclose sensitive information.

No real names of children were recorded in notes or reports.

Photographs and videos were taken only with appropriate consent.

Media collected is intended solely for verification and reporting purposes unless otherwise authorized.

Ethical Concerns Noted (if any):

Overall Ethical Compliance Assessment:

- Compliant
- Compliant with minor concerns
- non-compliant (details required)

SIGN-OFF & ACCOUNTABILITY

Purpose:

To formally close the verification process and establish accountability for the findings presented.

Lead Verifier Declaration

I confirm that this verification was conducted to the best of my professional judgment, based on observations, interviews, and documentation accessed during the visit period.

Lead Verifier Name: John

Role: Lead Verifier & Program Assessment

Signature: _____

Date: _____

Acknowledgment by Organization (Optional)

I acknowledge that this verification visit took place and that findings were discussed transparently.

Name: _____

Role: _____

Signature: _____

Date: _____

INTERNAL REVIEW & PERFORMANCE ASSESSMENT

10-ACRE LAND PURCHASE

1. REVIEW TEAM

This review is carried out by:

- **Agaba Josephat – Internal Audit Lead**
- **Nahurira Ivan - Risk and Strategy Review**
- **Patrick Arinaitwe - Agricultural Assessment**

Qualifications

Agaba Josephat is a student pursuing a bachelors degree in Business Administration from Mountains of the Moon University.

Patrick Arinaitwe just completed his bachelor's degree in Business Administration from Kyambogo University. Patrick founded Charivive Development Foundation, which brought together more than 50 women to form the Rugarama Women Savings and Development Association. Charivive uses three approaches: Women Savings and Development Association model, farmer field schools, and a women entrepreneurial skilling & support model. Patrick seeks out native fruit trees in his region and his work complements the extinct tree hub work of Joe Mulopi.

Ivan is an engineering student invited to consult on food preserving technology using native materials and appropriate technology. Ivan is in his third year pursuing a Bachelor's Degree in Mechanical and Manufacturing Engineering at Kyambogo University. Ivan's studies cover mechanical design, manufacturing processes, thermodynamics, fluid mechanics, materials engineering, and sustainable/ appropriate technologies for resource-limited settings. Experience focusing on low-cost, durable solutions suitable for rural applications, developing simple, native-material-based preservation methods (e.g., solar drying enhancements, low-tech sealing, or oil-based preservation) for community food security. Ivan served an internship at Uganda Industrial Research Institute (UIRI), Namanve campus in 2025

in the production engineering and food processing section. He works in food preservation techniques that could translate to quality control in preserving fruits, vegetables, or other native produce in food forest settings. Ivan is eager to contribute to site visits, technical verification of food preservation initiatives, and connecting orphan care communities to permaculture and appropriate technology solutions.

Purpose of the Review

The purpose of this review is to check:

- Whether buying the land supports long-term goals
- Whether the money used was well planned
- Possible risks involved
- How performance will be measured
- Whether the land can create value in the future

2. ROLES AND RESPONSIBILITIES

AGABA JOSEPHAT – INTERNAL AUDIT LEAD

Main Role:

- Review money used to buy the land
- Check financial planning
- Review internal controls
- Report financial findings

Key Duties:

1. Check where the money came from.
 2. See if the purchase affected cash flow.
 3. Identify financial risks.
 4. Review development budget plans.
 5. Write the Financial & Risk Findings report.
-

NAHURIRA IVAN – CO-AUDITOR (RISK & STRATEGY REVIEW)

Main Role:

- Check if the land supports long-term goals
- Identify risks
- Review land-use plans
- Look at ways to increase value

Key Duties:

1. Check if the purchase fits long-term plans.
 2. Identify operational and environmental risks.
 3. Review land-use plans and feasibility.
 4. Suggest ways to increase value.
 5. Write the Strategy & Performance Findings report.
-

SHARED RESPONSIBILITIES

Both auditors will:

1. Conduct interviews together.
 2. Share findings and discuss risks.
 3. Make practical recommendations.
 4. Remain fair and independent.
-

3. INTERVIEW QUESTIONS

Subject: 10-Acre Land Review

Section 1: General Information

1. Name of Owner/Interviewee: _____

2. Date of Interview: _____
 3. Location of Land: _____
 4. Intended Use: Agriculture / Real Estate / Investment / Other
-

Section 2: Objectives (Lead: Ivan)

1. Why did you buy the 10 acres?
 2. How does this land help your long-term plans?
 3. What are your short-term and long-term plans for the land?
 4. What problem or opportunity did this land solve?
 5. Do you have a written plan for how the land will be used?
-

Section 3: Money & Financial Planning (Lead: Josephat)

6. Where did the money to buy the land come from?
 7. Was this purchase planned in your budget?
 8. Did buying the land affect your cash flow?
 9. Do you have a budget for developing the land in phases?
 10. What income do you expect from the land?
 11. Did you calculate expected costs and profits?
 12. Do you have any loans or unpaid balances related to the land?
-

Section 4: Risks (Joint Section)

13. What risks could stop you from achieving your goals?
 14. Did you formally assess these risks?
 15. What steps are you taking to reduce these risks?
 16. Are there environmental or legal risks?
 17. Is the land insured or protected?
 18. Could market changes affect the land's value?
-

Section 5: Controls & Management (Lead: Josephat)

19. Who makes decisions about the land?
 20. Are big expenses approved and recorded?
 21. Are records kept for all land expenses?
 22. Are roles and responsibilities clearly defined?
-

Section 6: Performance & Value (Lead: Ivan)

23. How will you measure success?
 24. When do you expect to start earning returns?
 25. Are there other ways the land could be used to increase value?
 26. Have you considered partnerships or joint ventures?
 27. How will you monitor progress?
 28. What support would help improve results?
-

Section 7: Progress So Far (Joint Section)

29. What is the water source and how is it engineered?
 30. What has been done on the land so far?
 31. Is any part of the land currently being used?
 32. What plans do you have for the 2026 growing season?
 33. Has the land generated any income yet?
 34. What improvements have been made?
 35. What challenges do you face?
 36. Has the land increased in value?
 37. What results can you show at this stage?
 38. Are the results meeting your expectations?
-

AUDITOR NOTES /OBSERVATIONS

(For Josephat & Ivan)

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CONFLICT OF INTEREST DISCLOSURE FORM BY GUMISIRIZA JULIUS

Youth in Act – Uganda / Snake River Music Gardens Collaboration

Purpose of this Form

The purpose of this Conflict of Interest Disclosure Form is to ensure transparency, accountability, and integrity in the collaboration between Youth in Act – Uganda, Snake River Music Gardens, and the members of the Ugandan audit and visitation team.

Because members of the team have existing relationships of friendship, collaboration, and shared spiritual service, it is important to openly acknowledge these relationships. Transparency ensures that all decisions, financial transactions, and reports are conducted ethically and in the best interest of the orphan support program and associated activities.

These relationships are not considered corrupt; rather, they are cooperative partnerships built on trust, shared values, and a common mission of supporting youth, education, and community development.

Completion of this form helps confirm that:

All participants act with honesty and integrity.

Financial distributions and responsibilities are clearly understood.

Any potential conflicts are openly declared and properly managed.

The audit and verification process remains independent and reliable.

Section 1: Personal Information

Full Name: _____

Position / Role in the Project:

Organization / Group Affiliation (if any):

Telephone Number: _____

Email Address: _____

Date: _____

Signature: _____

Section 2: Relationship Disclosure

Please disclose any personal, financial, organizational, or leadership relationships with members of this project team.

Examples may include:

Working relationships within Youth in Act – Uganda

Collaboration with Snake River Music Gardens

Participation in Urantia Book study groups

Leadership roles (such as General Secretary, project coordinator, etc.)

Friendship or family relationships among team members

Financial coordination responsibilities

Description of relationships:

Section 3: Financial Role Disclosure

Please indicate whether you receive, distribute, manage, or oversee project funds.

- I receive funds for project activities
- I help distribute funds to other team members
- I help manage or account for project funds
- I do not handle project funds

If yes, please describe your role:

Note:

Funds provided by Snake River Music Gardens are distributed through Youth in Act – Uganda, which performs the service of converting funds from USD to Ugandan currency **and distributing them according to the approved distribution list.**

Section 4: Declaration of Integrity

By signing this document, I confirm that:

I have fully disclosed my relationships with members of this project team.

I understand the importance of transparency in financial and operational matters.

I will act in good faith and in the best interests of the youth, the orphan support program, and the mission of this collaboration.

I will not misuse project funds or resources for personal benefit.

If any potential conflict arises in the future, I will promptly disclose it to the project team.

Section 5: Statement of Shared Mission

Members of this collaboration recognize that many participants have existing relationships built through years of shared work, spiritual fellowship, and service to youth and community development.

These relationships are acknowledged as strengths that support cooperation, trust, and accountability.

The audit and verification process established by the team ensures that all findings and financial records remain accurate and credible regardless of existing relationships.

Name: _____

Signature: _____

Date: _____

Afterword by Lindianne Sappington,

Director, Snake River Music Gardens

Snake River Music Gardens and Youth in Act - Uganda work together for community uplift and orphan care, verified and documented by Ugandan administrators to Ugandan cultural standards and universal standards of transparency and accountability.

Our common purpose and vision:

Establish Youth in Act - Uganda on land, 10 acres just purchased in December 2025.

Youth shall achieve a healthy native food diet: maize, beans, squashes, sweet potatoes, greens, onion, garlic, peppers, tree-fruit, tree-nuts. Rabbit and poultry.

The 10 acres shall become a permaculture youth campus, Boma Food Forest, ten acres of youth-tended nurseries and gardens of native food-bearing trees and plants, pollinated by bees in top-bar hives. Fertilized with manure, mulch, and compost.

Youth dwell in garden homes of native African materials.

A fireproof community building for worship, education, music.

Children are healthy, active, purposeful, smiling, and useful.

Community and youth are trained in sanitation.

Boma Food Forest nursery links to community kitchen gardens.

Clean water source, supplemented by rainwater harvesting cisterns.

Mosquito control. No open stagnant water. Cisterns have mosquito-proof covers.

A community clinic and school on campus.

We hope to link this campus with Zoe Empowers Uganda, youth entrepreneur training program.

Lindianne Sappington's qualifications:

Bachelor's degree in history, Princeton University, 1976. Permaculture garden experience in drylands (Arizona), subarctic coastal (Alaska's Kenai Peninsula), rainforest (Douglas County, Oregon), high desert (Eastern Oregon). Music teacher since 1980's. In Baker County, Oregon, administer non-profit community cultural education and natural resource education programs. Italian peasant cooking using local foods from high desert cattle ranching area.