



INTERNAL AUDIT AND INVESTIGATIONS GROUP

# UNITED NATIONS OFFICE FOR PROJECT SERVICES (UNOPS)

## FINANCIAL AUDIT REPORT

**2 September 2014**

<b>PROJECT NAME:</b>	<b>GLOBAL FUND TO FIGHT AIDS, TUBERCULOSIS AND MALARIA (GFATM) PRINCIPAL RECIPIENT – MYANMAR - PRINCIPAL RECIPIENT - UNOPS</b>
<b>PROJECT NUMBER:</b>	<b>00077260</b>
<b>COUNTRY:</b>	<b>MYANMAR</b>
<b>AUDITOR:</b>	<b>MOORE STEPHENS LLP</b>
<b>PERIOD SUBJECT TO AUDIT:</b>	<b>1 JANUARY TO 31 DECEMBER 2013</b>

## Contents

<b>Acronyms and abbreviations .....</b>	<b>3</b>
<b>Financial audit report .....</b>	<b>4</b>
Audit opinion on the project financial statement.....	4
Audit opinion on the statement of non-expendable property.....	5
Annex I – Project financial statement	
Annex II – Statement of non-expendable property	
Annex III – Responsibility statement by management	

## Acronyms and abbreviations

FB	Fund Board
FMO	Fund Manager's Office
IAIG	Internal Audit and Investigations Group
IP	Implementing Partner
IPSAS	International Public Sector Accounting Standards
MMOC	Myanmar Operations Centre
NAP	National AIDS Programme
NTP	National Tuberculosis Programme
OC	Operations Centre
PC	Project Centre
RO	Regional Office
TOR	Terms of Reference
UNOPS	United Nations Office for Project Services
USD	United States Dollars
VBDC	Vector Borne Disease Control

## Financial audit report

### Audit opinion on the project financial statement

#### Report of the Independent Auditors to UNOPS Myanmar Operations Centre

We have audited the accompanying project financial statement for the project 'Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM) Principal Recipient – Myanmar - Principal Recipient – UNOPS' (Atlas project ID 00077260) of UNOPS for the period from 1 January until 31 December 2013.

#### Management responsibility for the financial statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with International Public Sector Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of a financial statement that is free from material misstatement, whether due to fraud or error.

#### Auditor's responsibility

Our responsibility is to express an opinion on the financial statement based upon the results of our audit. We conducted our audit in accordance with the International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of a financial statement that gives a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Auditor's opinion

In our opinion, the financial statement gives a true and fair view of, in all material respects, the income and expenditure of the project 'Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM) Principal Recipient – Myanmar - Principal Recipient – UNOPS' (Atlas project ID 00077260), for the period from 1 January until 31 December 2013 in conformity with the terms of the agreements and in accordance with International Public Sector Accounting Standards.

**Project financial statement**

This is attached as Annex I to this report.

**Audit opinion on the statement of non-expendable property****Report of the Independent Auditors to UNOPS Myanmar Operations Centre**

We have audited the accompanying statement of non-expendable property of the project 'Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM) Principal Recipient – Myanmar - Principal Recipient – UNOPS' (Atlas project ID 00077260) of UNOPS as at 31 December 2013.

**Unqualified opinion**

In our opinion, the statement of non-expendable property presents fairly, in all material respects, the status of non-expendable property of the project 'Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM) Principal Recipient – Myanmar - Principal Recipient – UNOPS' (Atlas project ID 00077260) as at 31 December 2013 in conformity with the terms of the agreements and in accordance with International Public Sector Accounting Standards.

**Statement of non-expendable property**

This is attached as Annex II to this report.



Mark Henderson  
Partner

Moore Stephens LLP  
150 Aldersgate Street  
London EC1A 4AB

2 September 2014

**Responsibility statement by management**

This is attached as Annex III to this report.



INTERNAL AUDIT AND INVESTIGATIONS GROUP

## **Annex I – Project financial statement**

## **Annex II – Statement of non-expendable property**



## **Annex III – Statement of management responsibility**