



INTERNAL AUDIT AND INVESTIGATIONS GROUP

UNITED NATIONS OFFICE FOR PROJECT SERVICES (UNOPS)

FINANCIAL AUDIT REPORT

17 September 2014

PROJECT NAME:	EMERGENCY INFRASTRUCTURE FOR HUMANITARIAN ACCESS IN DARFUR – ASSESSMENT AND DESIGN OF FOUR WADI CROSSING STRUCTURES
PROJECT NUMBER:	00087899
COUNTRY:	SUDAN
AUDITOR:	MOORE STEPHENS LLP
PERIOD SUBJECT TO AUDIT:	1 OCTOBER 2013 TO 31 MARCH 2014

Contents

Acronyms and abbreviations	3
Financial audit report	4
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 management responsibility	

Acronyms and abbreviations

IAIG	Internal Audit and Investigations Group
IPSAS	International Public Sector Accounting Standards
OC	Operations Centre
PC	Project Centre
TOR	Terms of Reference
UNOPS	United Nations Office for Project Services
USD	United States Dollars
MoU	Memorandum of Understanding

Financial audit report

Audit opinion on the project financial statement

Report of the Independent Auditors to UNOPS Sudan Operations Centre

We have audited the accompanying project financial statement for the project “Emergency Infrastructure for Humanitarian Access in Darfur – Assessment and design of four Wadi crossing structures” (Atlas project ID 00087899) of UNOPS for the period from 1 October 2013 until 31 March 2014.

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 “Emergency Infrastructure for Humanitarian Access in Darfur – Assessment and design of four Wadi crossing structures” (Atlas project ID 00087899), for the period from 1 October 2013 until 31 March 2014 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

There were no assets listed as belonging to the project as at 31 March 2014 and accordingly we have not issued an opinion on a statement of non-expendable property.



Mark Henderson
Partner

Moore Stephens LLP
150 Aldersgate Street
London
EC1A 4AB

17 September 2014

Responsibility statement by management

This is attached as Annex II to this report.

September 1, 2014
Ref: Project No: 00087899
Funding: USAID

To whom it may Concern,

Subject: Interim Financial Statement as at 30Th June 2014

We enclose the Interim Financial Statement for project **00087899 Assessment of Emergency Infras** , which commenced in year 2013 and indicates project expenses as at 30Th June 2014.

We draw your attention to the following:

- › Project expenditure and management fee: **US\$ 91,738**
- › Project advances: **US\$ 000** and open purchase orders: **US\$ 000**
- › Total cash received: **US\$ 135,627** including interest earned: **US\$ 000**
- › Project fund balance: **US\$ 43,889**

If you have any question, please do not hesitate to contact UNOPS

Yours sincerely,



Ala'a Nemer
Regional Finance Practice Advisor
CSPG IPAS, UNOPS HQ

Project Atlas id: 00087899

All Amounts in US\$

Project Title : Assessment of Emergency Infrs

Date: 01/09/2014

INTERIM FINANCIAL STATEMENT AS AT 30th June 2014

1) INCOME

DEPOSITS

2013	135,627.00	
2014	0.00	<u>135,627.00</u>

TOTAL FUNDS (A) **135,627.00**

2) PROJECT EXPENSES

PERIOD - PRIOR YEARS:

2013	Project Expense	4,854.12	
	Management Fee	0.00	<u>4,854.12</u>

PERIOD - CURRENT YEAR

2014	Disbursements	62,340.25	
	Receipt Accruals	0.00	
	Net exchange gain	0.00	
	Management fee	24,544.00	<u>86,884.25</u>

TOTAL PROJECT EXPENSES (B) **91,738.37**

Project Advances (C) 0.00 **0.00**

PROJECT CASH BALANCE (D) = (A) - (B) - (C) **43,888.63**

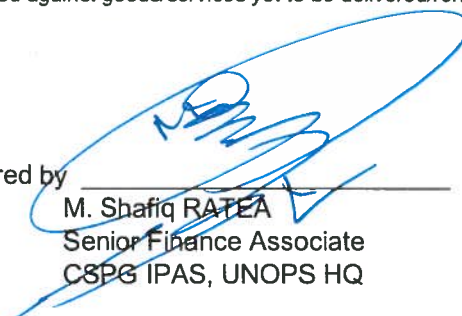
Open Purchase Orders (E) -0.00 **-0.00**

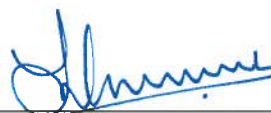
3) PROJECT FUND BALANCE (F) = (D) - (E) **43,888.63**

This statement is interim and is provided for information purposes only. Figures are not final. Final figures will appear in the certified financial statement once books for the concerned period are closed.

The Statement is following IPSAS reporting requirements, Management Fee is calculated and recorded against Project Expenses (Disbursements + Receipt Accruals)

Project Advances represents amounts yet to be either recovered or settled against Project Expenses. Open POs represents amounts committed against goods/services yet to be delivered/rendered. Fund balance represents cash available for implementation activities.

Prepared by 
M. Shafiq RATEA
Senior Finance Associate
CSPG IPAS, UNOPS HQ

Certified By 
Ala'a Nemer
Regional Finance Practice Advisor
CSPG IPAS, UNOPS HQ

UNITED NATIONS OFFICE FOR PROJECT SERVICES

Project ID: 00087899:

Emergency Infrastructure for Humanitarian Access in Darfur - Assessment and Design of 4 Wadi Crossing Structures

Responsibility Statement by Management

The United Nations Office for Project Services (UNOPS) management is responsible for the preparation, integrity and fair presentation of the Financial/Income/Income-Expenditure Statement of the UNOPS Project ID. 87899 Emergency Infrastructure for Humanitarian Access in Darfur - Assessment and Design of 4 Wadi Crossing Structures. The Statement, presented in section 2.3, has been prepared in accordance with the applicable UNOPS regulations and rules.

We do hereby state that, in our opinion:

Financial Statement

The Financial Statement as reported, presents fairly in all material respects, the expenditure of US\$91,738 incurred by the UNOPS office for the period 1 October 2013 to 31 March 2014 in accordance with the accounting policies set out in the Notes to the Statement and in conformity with approved activities and budgets of UNOPS Project ID. 87899 Emergency Infrastructure for Humanitarian Access in Darfur - Assessment and Design of 4 Wadi Crossing Structures Fund.



Name: Said Hashmat Sadat
Project Manager

Region: AFO/ETOH

Place: Sudan Office

Date: 3/09/2014

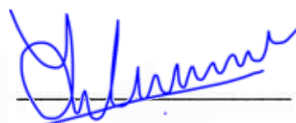


Salim Maloof
Head of Office

Region: AFO/ETOH

Place: Sudan Office

Date: 04.09.2014



Ala'a Nemer
Regional Finance Practice Advisor

Region: HQ/CPH

Place: CSPG IPAS, UNOPSHQ

Date: 9/8/2014