

**UNITED NATIONS OFFICE FOR PROJECT SERVICES
(UNOPS)****FINANCIAL AUDIT REPORT****12 December 2014**

PROJECT NAME: "CONSERVACIÓN DE LA BIODIVERSIDAD, PARTICIPACION DE ACTORES PRIVADOS EN LA IMPLEMENTACIÓN DE ESTRATEGIAS REGIONALES Y EN LA MEJORA DE LA AUTOGESTIÓN DE COMUNIDADES INDIGENAS"

PROJECT NUMBER: 00073243

COUNTRY: COSTA RICA

AUDITOR: MOORE STEPHENS LLP

PERIOD SUBJECT TO AUDIT: 1 JANUARY 2011 TO 31 DECEMBER 2013

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Acronyms and abbreviations

GIZ	Deutsche Gesellschaft für Technische Zusammenarbeit
IAIG	Internal Audit and Investigations Group
IPSAS	International Public Sector Accounting Standards
PC	Project Centre
RUTA	Regional Unit for Sustainable Rural Development in Central America and the Dominican Republic
TOR	Terms of Reference
UNOPS	United Nations Office for Project Services

Financial audit report

Audit opinion on the project financial statement

Report of the Independent Auditors to UNOPS

We have audited the accompanying project financial statement for the project “Conservación de la biodiversidad, participación de actores privados en la implementación de estrategias regionales y en la mejora de la autogestión de comunidades indígenas” RUTA/GIZ Program (Atlas project ID 00073243) of UNOPS for the period from 1 January 2011 to 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 “Conservación de la biodiversidad, participación de actores privados en la implementación de estrategias regionales y en la mejora de la autogestión de comunidades indígenas” RUTA/GIZ Program (Atlas project ID 00073243) of UNOPS, for the period from 1 January 2011 to 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**

We have audited the accompanying statement of non-expendable property of the project “Conservación de la biodiversidad, participación de actores privados en la implementación de estrategias regionales y en la mejora de la autogestión de comunidades indígenas” RUTA/GIZ Program (Atlas project ID 00073243) of UNOPS, as at 31 December 2013 of UNOPS.

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 “Conservación de la biodiversidad, participación de actores privados en la implementación de estrategias regionales y en la mejora de la autogestión de comunidades indígenas” RUTA/GIZ Program (Atlas project ID 00073243), 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.

Responsibility statement by management

This is attached as Annex III to this report.



Mark Henderson
Partner

Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB

12 December 2014



INTERNAL AUDIT AND INVESTIGATIONS GROUP

Annex I – Project financial statement

UNOPS

Country Name : LATIN AMERICA AND THE CARIBBEAN
Project Atlas id: 00073243
Project Title : RUTA/GIZ Program

Donor: GIZ
All Amounts in US\$

QUARTERLY FINANCIAL STATEMENT AS AT 31 DECEMBER 2013

1) INCOME

DEPOSITS

Deposit received in 2009	135,534	a	
Deposit received in 2010	174,424	a	
Deposit received in 2011	294,170	a	
Deposit received in 2012	139,867	a	
Deposit received in 2013	7,222	a	
			<hr/> 751,217

INTERESTS

Interests earned in 2010	2,876	a	
Interests earned in 2011	126	a	
			<hr/> 3,002

TOTAL AVAILABLE FUNDS

\$ 754,219

2) EXPENDITURE

ACTUAL EXPENDITURE INCURRED

PERIOD - PRIOR YEARS:

2010	Project Expenditure	174,831	a	
	Foreign Exchange Gain/Loss	52	a	
	Management fee	8,742	a	<hr/> 183,624
2011	Project Expenditure	203,120	a	
	Foreign Exchange Gain/Loss	(134)	a	
	Management fee	10,156	a	<hr/> 213,142
2012	Project Expenditure	272,034	a	
	Foreign Exchange Gain/Loss	11	a	
	Management fee	13,602	a	<hr/> 285,646

PERIOD - CURRENT YEAR:

2013	Project Expenditure	62,632	a	
	Foreign Exchange Gain/Loss	1	a	
	Management fee	3,132	a	<hr/> 65,764

TOTAL EXPENDITURE INCURRED

748,176

3) SHORTFALL OF FUNDS (to be deposited to UNOPS)

\$ 6,043

NOTES

a) Data from GL,

Interests 2012 and 2013 in the amounts of USD 636 and USD 745 recorded under account 21030

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

* Remaining funds are linked to audit payment.



Flor Kinglow
Finance Officer
29/May/2014



INTERNAL AUDIT AND INVESTIGATIONS GROUP

Annex II – Statement of non-expendable property

Annex II - Statement of non-expendable property at 31 December 2013

<u>Accounting date</u>	<u>Invoice ID</u>	<u>VOUCHER ID</u>	<u>Full description</u>	<u>Accounting description</u>	<u>Actuals US\$</u>
06/Aug/2010	1637/1638	00456835	Compra equipo GTZ	Office Equipment	907.01
09/Aug/2010	0400	00457091	Telefono celular	Office Equipment	400.00
09/Aug/2010	1681	00457137	Compra equipo	Office Equipment	217.61
24/Aug/2010	1708	00463278	Purchase of laptop	Office Equipment	2,077.00
13/Sep/2010	1740	NSCO 00469195	Compra computadora	Office Equipment	2,103.08
17/Apr/2012	3786	00681097	Impresora y disco duro externo	Office Equipment	645.95
11/Jun/2013	0038026	00847548	3 Escritorios, 3 bancas madera, 6 sillas, 2 estantes	Office Equipment	1,854.59
08/Jul/2013	138238	00858944	Compra de camillas y material	Office Equipment	440.07
					<u>8,645.31</u>

All items have been donated to beneficiaries. Supporting documentation was presented to auditors.


 Finance
 RUTA/UNOPS

Project ID: RUTA/GTZ Program

ATLAS ID 73243

Contrato GTZ – UNOPS/RUTA en el marco de la alianza público privada (APP) entre GTZ, REWE, CHIQUITA y CORBANA

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 Statement such as set out on Annex I of the financial audit report of UNOPS Project ID: RUTA/GTZ Program, ATLAS ID 73243, Contrato GTZ – UNOPS/RUTA en el marco de la alianza público privada (APP) entre GTZ, REWE, CHIQUITA y CORBANA. The Statement presented has been prepared in accordance with the requirements of the applicable UNOPS regulations and rules.

We do hereby state that, in our opinion:

Financial Statement

The Financial Statement, as reported in Annex I of the financial audit report, presents fairly in all material aspects, the expenditure of US\$ 564,544 incurred by the UNOPS office for the period Start date: January 1 2011 to End date: December 31, 2013 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 Project ID: RUTA/GTZ Program, ATLAS ID 73243 Contrato GTZ – UNOPS/RUTA en el marco de la alianza público privada (APP) entre GTZ, REWE, CHIQUITA y CORBANA.

Statement of Inventory of Non-Expendable Equipment

The Statement of Non-Expendable Equipment (Annex II of the financial audit report) presents fairly, in all material respects, the Non-Expendable Equipment balance as at December 31, 2013 of the project amounting to US\$ 8,645 in accordance with the Non-Expendable Inventory listing certified by project management.

(Signature)



Name: Arantazu Ojinaga
Regional Financial
Management Officer

Region: LCO

(Signature)



Name: Fabrizio Feliciani
Regional Director

Region: LCO

(Signature)



Name:
Project/Portfolio Manager*

Region: