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 INDÍGENAS”

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 “Conservacion 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 “Conservacion 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
Annex I – Project financial statement
Country Name: LATIN AMERICA AND THE CARIBBEAN
Project Atlas id: 00073243
Project Title: RUTA/GIZ Program
Donor: GIZ
All Amounts in US$

UNOPS

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
Total 751,217

INTERESTS
Interests earned in 2010 2,876 a
Interests earned in 2011 126 a
Total 3,002

TOTAL AVAILABLE FUNDS $754,219

2) EXPENDITURE

ACTUAL EXPENDITURE INCURRED

PERIOD - PRIOR YEARS:

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

PERIOD - CURRENT YEAR:

<table>
<thead>
<tr>
<th>Year</th>
<th>Project Expenditure</th>
<th>Foreign Exchange Gain/Loss</th>
<th>Management fee</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>2013</td>
<td>62,632 a</td>
<td>1 a</td>
<td>3,132 a</td>
<td>65,764</td>
</tr>
</tbody>
</table>

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
Annex II – Statement of non-expendable property
<table>
<thead>
<tr>
<th>Accounting date</th>
<th>Invoice ID</th>
<th>VOUCHER ID</th>
<th>Full description</th>
<th>Accounting description</th>
<th>Actuals US$</th>
</tr>
</thead>
<tbody>
<tr>
<td>06/Aug/2010</td>
<td>1637/1638</td>
<td>00456335</td>
<td>Compra equipo GTZ</td>
<td>Office Equipment</td>
<td>907.01</td>
</tr>
<tr>
<td>09/Aug/2010</td>
<td>0400</td>
<td>00457091</td>
<td>Telefono celular</td>
<td>Office Equipment</td>
<td>400.00</td>
</tr>
<tr>
<td>09/Aug/2010</td>
<td>1681</td>
<td>00457137</td>
<td>Compra equipo</td>
<td>Office Equipment</td>
<td>217.61</td>
</tr>
<tr>
<td>24/Aug/2010</td>
<td>1708</td>
<td>00463278</td>
<td>Purchase of laptop</td>
<td>Office Equipment</td>
<td>2,077.00</td>
</tr>
<tr>
<td>13/Sept/2010</td>
<td>1740 NSCO</td>
<td>00469195</td>
<td>Compra computadora</td>
<td>Office Equipment</td>
<td>2,103.08</td>
</tr>
<tr>
<td>17/Nov/2012</td>
<td>3786</td>
<td>00681097</td>
<td>Impresora y disco duro externo</td>
<td>Office Equipment</td>
<td>645.95</td>
</tr>
<tr>
<td>11/June/2013</td>
<td>0033026</td>
<td>00847548</td>
<td>3 Escritorios, 3 bancas madera, 6 sillas, 2 estantes</td>
<td>Office Equipment</td>
<td>1,854.59</td>
</tr>
<tr>
<td>08/July/2013</td>
<td>133238</td>
<td>00858944</td>
<td>Compra de carrilllas y material</td>
<td>Office Equipment</td>
<td>440.07</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>8,645.31</td>
</tr>
</tbody>
</table>

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

[Signature]
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)  (Signature)  (Signature)

Name: Arantza Ojinaga  Name: Fabrizio Feliciani  Name: 
Regional Financial  Regional Director  Project/Portfolio Manager*
Management Officer

Region: LCO  Region: LCO  Region: