



INTERNAL AUDIT AND INVESTIGATIONS GROUP

# UNITED NATIONS OFFICE FOR PROJECT SERVICES (UNOPS)

## FINANCIAL AUDIT REPORT

**14 October 2015**

<b>PROJECT NAME:</b>	<b>SMALL GRANTS PROGRAMME (SGP) – OPERATIONAL PHASE 5</b>
<b>PROJECT NUMBER:</b>	<b>00078658</b>
<b>COUNTRY:</b>	<b>BOTSWANA</b>
<b>AUDITOR:</b>	<b>MOORE STEPHENS LLP</b>
<b>PERIOD SUBJECT TO AUDIT:</b>	<b>1 JANUARY 2011 TO 30 JUNE 2014</b>

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## Acronyms and abbreviations

BU	Business Unit
CBA	Community-based Adaptation
CBO	Community-based Organization
CO	Country Office
COA	Chart of Account (Atlas)
COB	Country Operating Budget
CPMT	Central Programme Management Team
CPS	Country Programme Strategy
DOA	Delegation of Authority
ERP	Enterprise Resource Planning (Atlas)
FTA	Fixed-Term Appointments
GEF	Global Environment Facility
GLJE	General Ledger Journal Entry
ICF	Internal Control Framework
LOA	Letter of Agreement
MOA	Memorandum of Agreement
MOSS	Minimum Operating Security Standards
MOU	Memorandum of Understanding
NAO	(UNOPS) North America Office
NC	National Coordinator
NFP	National Focal Person
NGO	Non-governmental Organization
NHI	National Host Institution
NSC	National Steering Committee
OP	Operational Phase
PA	Programme Assistant
PO	Purchase Order (Atlas)
PRINCE2	Projects In Controlled Environments 2
REQ	Requisition (Atlas)
RR (Res. Rep.)	Resident Representative
SC	Service Contracts
SOP	Standard Operating Procedures
SGC	Small Grants Cluster (The UNOPS NAO SGP team)
SGP	GEF Small Grants Programme
SSA	Special Service Agreement
TOR	Terms of Reference
UN	United Nations
UNDP	United Nations Development Programme
UNDSS	United Nations Department of Safety and Security
UNOPS	United Nations Office for Project Services

## Financial audit report

### Audit opinion on the project financial statement

#### **Report of the Independent Auditors to UNOPS Small Grants Programme Cluster and Central Programme Management Team**

We have audited the accompanying project financial statement for the Small Grants Programme – Operational Phase 5 in Botswana (Atlas project ID 00078658) for the period from 1 January 2011 until 30 June 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. These 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 expenditure recorded for the project "Small Grants Programme – Operational Phase 5 in Botswana" (Atlas project ID 00078658), for the period from 1 January 2011 until 30 June 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**

We have audited the accompanying statement of non-expendable property of the project “Small Grants Programme – Operational Phase 5 in Botswana” (Atlas project ID 00078658), of UNOPS as at 30 June 2014.

In our opinion, the statement of non-expendable property presents fairly, in all material respects, the status of non-expendable property of the project “Small Grants Programme – Operational Phase 5 in Botswana” (Atlas project ID 00078658), as at 30 June 2014 in conformity with the terms of the agreements and in accordance with International Public Sector Accounting Standards/ United Nations System Accounting Standards.



Mark Henderson  
Partner

Moore Stephens LLP  
150 Aldersgate Street  
London  
EC1A 4AB

14 October 2015

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

**Reporting period 1 Jan 2011 to 30 Jun 2014**

Atlas Project Number: 00078658 - BOT/SGP/OP5 - SGP Botswana

Activity Description	Activity ID	Fiscal Year (Jan-Dec)				Grand Total
		2011	2012	2013	2014	
GEF Grants (CORE)	ACTIVITY01	55,463	286,344	26,466	0	368,273
PERSONNEL	ACTIVITY02	70,466	101,816	98,852	42,000	313,134
PREMISES	ACTIVITY04	5,693	15,415	19,106	18,516	58,730
EQUIPMENT, OPERATIONS & MAINT	ACTIVITY05	11,478	14,370	19,889	4,972	50,709
TRAVEL	ACTIVITY07	15,038	12,620	11,014	899	39,571
OUTREACH	ACTIVITY09	113	642	386	473	1,614
SUNDRY	ACTIVITY10	811	542	2,727	298	4,378
GEF Grants (STAR)	ACTIVITY11	0	0	177,718	149,870	327,588
<b>Grand Total</b>		<b>159,062</b>	<b>431,749</b>	<b>356,158</b>	<b>217,028</b>	<b>1,163,997</b>

Note: The expenditure figures include 6% UNOPS fee



Kanit Pukchareon  
Regional Finance Specialist  
CSPG/IPAS, UNOPS HQ

Date: 24 Aug 15

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



SGP Botswana - Inventory database

List of equipment as of 30 June 2014

No	Category	Sub-Category	Unit	Quantity	Unit price US\$	Total US\$	Location - users	Acquisition date	Status
1	Vehicles	Vehicle	No	1	28,743.60	28,743.60	Botswana	31/01/2005	Fair
2	IT Equipment	Projector	No	1	1,465.20	1,465.20	Botswana	20/03/2006	Good
3	Audio visual	Cam-corder	No	1	1,082.00	1,082.00	Botswana	28/02/2005	Poor
4	Audio visual	Camera	No	1	276.59	276.59	Botswana	20/10/2009	Poor
5	IT Equipment	Laptop	No	1	2,136.50	2,136.50	Botswana	02/2011	Good
6	IT Equipment	Laptop	No	1	2,136.50	2,136.50	Botswana	02/2011	Good
7	IT Equipment	Printer	No	1	1,833.33	1,833.33	Botswana	16/01/2006	Poor
8	Furniture	Chair	No	1	435.19	435.19	Botswana	16/01/2006	Poor
9	Furniture	Table	No	1	375.00	375.00	Botswana	08/02/2013	Good
10	Furniture	Filing cabinets	No	4	900.00	3,600.00	Botswana	08/02/2013	Good
11	Furniture	Chair	No	1	200.00	200.00	Botswana	08/02/2013	Good
12	Communication	Cellphone	No	1	362.38	362.38	Botswana	19/08/2013	Fair
13	Communication	Cellphone	No	1	362.38	362.38	Botswana	19/08/2013	Fair
						<b>43,008.67</b>			

14/10/2015



INTERNAL AUDIT AND INVESTIGATIONS GROUP

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

**Annex C**  
**UNITED NATIONS OFFICE FOR PROJECT SERVICES**

**Project ID: 00078658 – BOT/SGP/OP5**

**Responsibility Statement by Management**

The United Nations Office for Project Services (UNOPS) management is responsible for the preparation, integrity and fair presentation of the Expenditure Statement of the UNOPS Project ID **00078658 – BOT/SGP/OP5**. The Statement presented in reference, has been prepared in accordance with the SGP Global Programme agreement with UNDP-GEF and the requirements of the applicable UNOPS regulations and rules.

We do hereby state that, in our opinion:

**Financial Statement**

The Expenditure Statement as reported, presents fairly in all material aspects, the expenditure of US\$ **1,163,997** incurred by the UNOPS office for the period **01 January 2011 to 30 June 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 **00078658 – BOT/SGP/OP5**.

**Statement of Inventory of Non-Expendable Equipment**

The Statement of Non-Expendable Equipment presents fairly, in all material respects, the Non-Expendable Equipment balance procured during the period from **01 January 2011 to 30 June 2014** of the project amounting to US\$ **43,008.67** in accordance with the Non-Expendable Inventory listing certified by project management.

(Signature)



Name: Kanit Pukchareon


Regional Financial  
Specialist

Region: IPAS/ CSPG

Place: Copenhagen

Date: 28 Aug 15

(Signature)



Name: Robert Godin

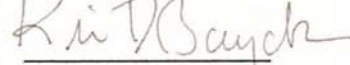
OIC, GPSO

Region: GPSO

Place: Copenhagen

Date: 28/8/15

(Signature)



Name: Kirk Bayabos

Cluster Manager

Region: GPSO-SGC

Place: New York

Date: 25 Aug 2015