UNited nations office for project services (unops)

financial audit report

14 october 2015

Project name: Small grants program (SGP) – operational phase 5
Project number: 00078658
Country: Botswana
Auditor: Moore Stephens LLP
Period subject to audit: 1 January 2011 to 30 June 2014
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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


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/OPS - SGP Botswana

<table>
<thead>
<tr>
<th>Activity Description</th>
<th>Activity ID</th>
<th>2011</th>
<th>2012</th>
<th>2013</th>
<th>2014</th>
<th>Grand Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>GEF Grants (CORE)</td>
<td>ACTIVITY01</td>
<td>55,463</td>
<td>286,344</td>
<td>26,466</td>
<td>0</td>
<td>368,273</td>
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<td>PERSONNEL</td>
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<td>101,816</td>
<td>98,852</td>
<td>42,000</td>
<td>313,134</td>
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<td>PREMISES</td>
<td>ACTIVITY04</td>
<td>5,693</td>
<td>15,415</td>
<td>19,106</td>
<td>18,516</td>
<td>58,730</td>
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<tr>
<td>EQUIPMENT, OPERATIONS &amp; MAINT</td>
<td>ACTIVITY05</td>
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<td>14,370</td>
<td>19,889</td>
<td>4,972</td>
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<td>TRAVEL</td>
<td>ACTIVITY07</td>
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<td>12,620</td>
<td>11,014</td>
<td>899</td>
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<td>OUTREACH</td>
<td>ACTIVITY09</td>
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<td>GEF Grants (STAR)</td>
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<td>0</td>
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<td>177,718</td>
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<td><strong>Grand Total</strong></td>
<td></td>
<td>159,062</td>
<td>431,749</td>
<td>356,158</td>
<td>217,028</td>
<td>1,163,997</td>
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</tbody>
</table>

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
### List of equipment as of 30 June 2014

<table>
<thead>
<tr>
<th>No</th>
<th>Category</th>
<th>Sub-Category</th>
<th>Unit</th>
<th>Quantity</th>
<th>Unit price</th>
<th>Total US$</th>
<th>Location - users</th>
<th>Acquisition date</th>
<th>Status</th>
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<tbody>
<tr>
<td>1</td>
<td>Vehicles</td>
<td>Vehicle</td>
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<td>28,743.60</td>
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<tr>
<td>2</td>
<td>IT Equipment</td>
<td>Projector</td>
<td>No</td>
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<td>1,465.20</td>
<td>1,465.20</td>
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<td>20/03/2006</td>
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<tr>
<td>3</td>
<td>Audio visual</td>
<td>Camcorder</td>
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<td>1</td>
<td>1,082.00</td>
<td>1,082.00</td>
<td>Botswana</td>
<td>28/02/2005</td>
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<td>4</td>
<td>Audio visual</td>
<td>Camera</td>
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<td>1</td>
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<td>276.59</td>
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<td>6</td>
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<td>1</td>
<td>2,136.50</td>
<td>2,136.50</td>
<td>Botswana</td>
<td>02/2011</td>
<td>Good</td>
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<tr>
<td>7</td>
<td>IT Equipment</td>
<td>Printer</td>
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<td>435.19</td>
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<td>16/01/2006</td>
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<td>9</td>
<td>Furniture</td>
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<td>375.00</td>
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<td>08/02/2013</td>
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<td>10</td>
<td>Furniture</td>
<td>Filing cabinets</td>
<td>No</td>
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<td>200.00</td>
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<td>12</td>
<td>Communication</td>
<td>Cellphone</td>
<td>No</td>
<td>1</td>
<td>362.38</td>
<td>362.38</td>
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<td>19/08/2013</td>
<td>Fair</td>
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<tr>
<td>13</td>
<td>Communication</td>
<td>Cellphone</td>
<td>No</td>
<td>1</td>
<td>362.38</td>
<td>362.38</td>
<td>Botswana</td>
<td>19/08/2013</td>
<td>Fair</td>
</tr>
</tbody>
</table>

**Total:** 43,008.67
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)  (Signature)  (Signature)

Name: Kanit Pukchareon  Name: Robert Godin  Name: Kirk Bayabos

Regional Financial Specialist  OIC, GPSO  Cluster Manager

Region: IPAS/OSPG  Region: GPSO  Region: GPSO-SGC

Place: Copenhagen  Place: Copenhagen  Place: New York

Date: 28 Aug 15  Date: 28/9/15  Date: 25 Aug 2015