



INTERNAL AUDIT AND INVESTIGATIONS GROUP

UNITED NATIONS OFFICE FOR PROJECT SERVICES (UNOPS)

FINANCIAL AUDIT REPORT

4 September 2015

PROJECT NAME:	SMALL GRANTS PROGRAMME (SGP) – OPERATIONAL PHASE 5
PROJECT NUMBER:	00078697
COUNTRY:	CÔTE D'IVOIRE
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

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 Côte d'Ivoire (Atlas project ID 00078697) 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 Côte d'Ivoire"(Atlas project ID 00078697), 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 Côte d'Ivoire” (Atlas project ID 00078697), 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 Côte d'Ivoire” (Atlas project ID 00078697), 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

4 September 2015



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Responsibility statement by management

This is attached as Annex III to this report.

Annex I – Project financial statement

Reporting period 1 Jan 2011 to 30 Jun 2014

Atlas Project Number: 00078697 - IVC/SGP/OP5 - SGP Ivory Coast

Activity Description	Activity ID	Fiscal Year (Jan-Dec)				Grand Total
		2011	2012	2013	2014	
GEF Grants (CORE)	ACTIVITY01	0	104,932	80,743	189	185,864
PERSONNEL	ACTIVITY02	83,604	116,414	123,906	56,107	380,031
PREMISES	ACTIVITY04	7,892	17,094	16,586	6,26	47,84
EQUIPMENT, OPERATIONS & MAINT	ACTIVITY05	1,329	5,664	8,093	4,797	19,883
TRAVEL	ACTIVITY07	0	1,538	7,157	0	8,695
WORKSHOPS	ACTIVITY06	0	2,130	772	0	2,902
TECHNICAL ASSISTANCE	ACTIVITY08	0	1,364	14	0	1,378
OUTREACH	ACTIVITY09	0	1,490	77	0	1,567
SUNDRY	ACTIVITY10	1,046	2,535	634	39	4,60
GEF Grants (STAR)	ACTIVITY11	0	0	434	97,839	98,273
Grand Total		93,871	253,161	238,416	165,594	751,042

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 COTE D'IVOIRE EQUIPMENT INVENTORY DATABASE

LIST OF EQUIPMENTS - MAY-2011 - JUNE-2014										
No	Category	Sub-Category	Description	Unit	Quantity	Total USD	Total XOF	Location-users	Acquisition date	Status
			Bureau du Coordonnateur							
1	Furniture	Sliding Door Cabinet	Sliding Door Cabinet	No	1	446	205 200	PNUD/FEM-CN	16/06/2011	Working
2	IT Equipment	Printer	HP Desk Jet 3050A All In One	No	1	110	55 000	PNUD/FEM-CN	02/02/2012	Working
3	IT Equipment	Keypad	Speed USB	No	1	11	5 000	PNUD/FEM-PA	28/06/2011	Working
4	IT Equipment	Printer	Laser HP 1002	No	1	159	80 508	PNUD/FEM-CN	05/12/2012	Working
5	IT Equipment	UPS	UPS Eaton 500 VA	No	1	150	75 000	PNUD/FEM-CN	02/02/2012	Working
			Bureau de l'Assistant							
6	Furniture	Desk	Locally Made	No	1	273	135 000	PNUD/FEM-PA	02/05/2012	Working
7	Furniture	Sliding Door Cabinet	Fauteuil noir avec accoudoir	No	1	183	84 433	PNUD/FEM-PA	16/06/2011	Working
8	Furniture	visitors chair	Locally Made	No	1	101	50 000	PNUD/FEM-PA	02/05/2012	Working
9	IT Equipment	Printer	HP OfficeJet 4580 All in One	No	1	261	120 000	PNUD/FEM-PA	28/06/2011	Working
10	IT Equipment	UPS	UPS Eaton 800 VA	No	1	250	115 000	PNUD/FEM-PA	28/06/2011	Working
11	IT Equipment	Storage Device	VERBATIM 500 Go	NO	1	150	75 000	PNUD/FEM-PA	02/02/2012	Working
			Salle de réunion							
12	Office Eqpmt	Air conditioner	Split RHOSS, 2 Cv	NO	1	1 194	550 000	PNUD/FEM	15/06/2011	working

Autres Equipements										
13	Furniture	Meubles de rangement	Locally Made	No	2	444	220 000	PNUD/FEM	02/05/2012	working
14	Furniture	Meubles de rangement	Locally Made	No	1	182	90 000	PNUD/FEM	02/05/2012	working
15	Office Eqmpt	Telephone	SIEMENS EUROSET & PANASONIC (Installation cost included)	No	4	505	250 000	PNUD/FEM	15/08/2013	working
16	IT Equipment	Software	KASPERSKY Internet Security 2014 (2 PCs)	No	1	42	20 000	PNUD/FEM	27/03/2014	working
17	IT Equipment	Software	KASPERSKY Internet Security 2014 (1 PC)	No	1	31	15 000	PNUD/FEM	27/03/2014	working
18	Vehicle	Vehicule	4X4 Toyota PRADO / 401 MD 98	No	1	7 585	3 831 446	PNUD/FEM	05/12/2013	working
19	Vehicle	Battery /Vehicule	91 AH	No	1	240	115 000	PNUD/FEM	27/03/2014	working
20	IT Equipment	Router WIFI 4 Ports	DSL 2730 U	No	1	94	45 000	PNUD/FEM	27/03/2014	working
21	IT Equipment	Surge Protector	APC / 5 Power outlets	No	2	35	17 000	PNUD/FEM	27/03/2014	working
						12 446	6 153 587			

Name and Title *MEL GERARD, P.A.*

Signature & Date *[Signature]* 05/11/2014



Name and Title *N. Gordon K. Cypriagu, National Coordinator*

Signature & Date *[Signature]* 05/11/2014





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Annex III – Statement of management responsibility

Annex C
UNITED NATIONS OFFICE FOR PROJECT SERVICES

Project ID: 00078697 – IVC/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 00078697 – IVC/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\$ 751,042 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 00078697 – IVC/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\$ 12,446 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: 26 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