UNited Nations Office for Project Services (UNOPS)

Financial Audit Report

4 September 2015

Project Name: Small Grants Programme (SGP) – Operational Phase 5
Project Number: 00078712
Country: Mali
Auditor: Moore Stephens LLP
Period subject to audit: 1 January 2011 to 30 June 2014
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Acronyms and abbreviations

CBO    Community-based Organization
CO     Country Office
COA    Chart of Account (Atlas)
COB    Country Operating Budget
CPMT   Central Programme Management Team
DOA    Delegation of Authority
GEF    Global Environment Facility
LOA    Letter of Agreement
MOA    Memorandum of Agreement
NAO    (UNOPS) North America Office
NC     National Coordinator
NGO    Non-governmental Organization
NHI    National Host Institution
NSC    National Steering Committee
OP     Operational Phase
PA     Programme Assistant
PO     Purchase Order (Atlas)
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
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 Mali (SGP, Atlas ID 00078712) 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 Mali” (Atlas project ID 00078712), 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 statement of non-expendable property of the project “Small Grants Programme – Operational Phase 5 in Mali” (Atlas project ID 00078712), of UNOPS as at 30 June 2014.

Management responsibility for the statement of non-expendable property

Management is responsible for the preparation and fair presentation of the 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 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 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 statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the 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 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 statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Basis for Disclaimer of Opinion

We have not been presented with statement of non-expendable property, and accordingly are unable to issue an opinion in respect of the project’s assets.

Mark Henderson
Partner
Moore Stephens LLP
150 Aldersgate Street
London
EC1A 4AB
4 September 2015
Annex I – Project financial statement
Reporting period 1 Jan 2011 to 30 Jun 2014

Atlas Project Number: 00078712 - LEB/SGP/OP5 - SGP Mali

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<tr>
<th>Activity Description</th>
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<th>2013</th>
<th>2014</th>
<th>Grand Total</th>
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<td>543,350</td>
<td>890,595</td>
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Note: The expenditure figures include 6% UNOPS fee

Kanit Pukchareon Date: 24 Aug 15
Regional Finance Specialist
CSPG/IPAS, UNOPS HQ
Annex II – Statement of management responsibility
Annex C
UNITED NATIONS OFFICE FOR PROJECT SERVICES

Project ID: 00078712 – MLI/SGP/OPS

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 00078712 – MLI/SGP/OPS. 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$ 1,846,615 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 00078712 – MLI/SGP/OPS.

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$ 0 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 / CSPG  Region: GPSO  Region: GPSO-SGC

Place: Copenhagen  Place: Copenhagen  Place: New York

Date: 26 Aug 15  Date: 28/08/15  Date: 25 Aug 2015