



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:	00078767
COUNTRY:	UZBEKISTAN
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 Uzbekistan (Atlas project ID 00078767) 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 Uzbekistan" (Atlas project ID 00078767), 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 Uzbekistan” (Atlas project ID 00078767), 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 Uzbekistan” (Atlas project ID 00078767), 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: 00078767 - UZB/SGP/OP5 - SGP Uzbekistan

Activity Description	Activity ID	Fiscal Year (Jan-Dec)				Grand Total
		2011	2012	2013	2014	
GEF Grants (CORE)	ACTIVITY01	0	30,045	111,594	30,734	172,373
PERSONNEL	ACTIVITY02	22,054	42,026	48,323	21,519	133,922
PREMISES	ACTIVITY04	0	871	1,853	0	2,724
EQUIPMENT, OPERATIONS & MAINT	ACTIVITY05	6,693	8,981	7,526	2,688	25,888
TRAVEL	ACTIVITY07	6,373	5,624	4,904	4,319	21,220
WORKSHOPS	ACTIVITY06	1,773	0	0	29	1,802
TECHNICAL ASSISTANCE	ACTIVITY08	703	2,105	0	502	3,310
OUTREACH	ACTIVITY09	2,620	1,684	1,234	0	5,538
SUNDRY	ACTIVITY10	2,109	692	4,175	0	6,976
GEF Grants (STAR)	ACTIVITY11	0	43,021	25,734	54,431	123,186
Grand Total		42,325	135,049	205,343	114,222	496,939

Note: The expenditure figures include 6% UNOPS fee



Kanit Pukchareon
Regional Finance Specialist
CSPG/IPAS, UNOPS HQ

Date: 24 Aug 15



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Annex II – Statement of non-expendable property

UNOPS Internal Audit and Investigations Group
Financial audit report
SGP – Operational Phase 5
Uzbekistan – 00078767
1 January 2011 to 30 June 2014

SGP EQUIPMENT INVENTORY DATABASE - UZBEKISTAN

List of equipment as of November, 2014						
Tag No	Category	Sub-Category	Price UZS	Price USD	Acquisition date	Status
SGPUZB001	IT Equipment	Workstation	n/a	587.00	13-11-09	Working
SGPUZB002	IT Equipment	Monitor	n/a	189.00	13-11-09	Working
SGPUZB003	IT Equipment	UPS	n/a	59.00	13-11-09	To be repaired
SGPUZB004	IT Equipment	UPS	n/a	59.00	13-11-09	Working
SGPUZB006	Machinery	Toolbox for vehicle	n/a	174.00	04-05-10	Working
SGPUZB007	Machinery	Snow chains for vehicle	n/a	110.00	04-05-10	Working
SGPUZB008	Comm. equipment	Mobile Phone	n/a	515.00	08-11-11	Working
SGPUZB009	IT Equipment	Laptop	n/a	962.00	08-11-11	Working
SGPUZB010	Machinery	Air pump for vehicle	n/a	104.00	28-11-11	Working

Total 2,759.00

Prepared by: Jamshid Maksumov, GEF SGP PA

Cleared by: Alexey Volkov, GEF SGP NC





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Annex III – Statement of management responsibility

UNOPS Internal Audit and Investigations Group
Financial audit report
SGP – Operational Phase 5
Uzbekistan – 00078767
1 January 2011 to 30 June 2014

Annex C
UNITED NATIONS OFFICE FOR PROJECT SERVICES

Project ID: 00078767 – UZB/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 **00078767 – UZB/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\$ **496,939** 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 **00078767 – UZB/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\$ **2,759** 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

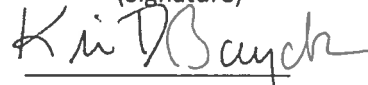
OIC, GPSO

Region: GPSO

Place: Copenhagen

Date: 28/8/15

(Signature)



Name: Kirk Bayabos

Cluster Manager

Region: GPSO-SGC

Place: New York

Date: 25 Aug 2015