



INTERNAL AUDIT AND INVESTIGATIONS GROUP

UNITED NATIONS OFFICE FOR PROJECT SERVICES (UNOPS)

FINANCIAL AUDIT REPORT

9 February 2017

PROJECT NAME:	SINGLE STREAM OF FUNDING (SSF) MALARIA GRANT IN CAMBODIA
PROJECT NUMBER:	00086135
COUNTRY:	CAMBODIA
AUDITOR:	MOORE STEPHENS LLP
PERIOD SUBJECT TO AUDIT:	1 JANUARY 2014 TO 30 JUNE 2015

Contents

Acronyms and abbreviations.....	3
Financial Audit Report.....	4
Audit opinion on the project financial statement	4
Audit opinion on the statement of non-expendable property	5
Annex I – Project financial statement	
Annex II – Statement of non-expendable property	
Annex III – Statement of management responsibility	

Acronyms and abbreviations

CNM	National Centre for Parasitology, Entomology and Malaria Control
FB	Fund Board
FMO	Fund Manager's Office
GFATM	The Global Fund to fight AIDS, Tuberculosis and Malaria
IAIG	Internal Audit and Investigations Group
IPSAS	International Public Sector Accounting Standards
LLIN	Long Lasting Insecticidal Nets
KHOC	Cambodia Operations Centre
PC	Project Centre
PR	Principal Recipient
PUDR	Progress Update and Disbursement Request
RO	Regional Office
SR	Sub-recipient
SSF	Single Stream of Funding
TOR	Terms of Reference
UNOPS	United Nations Office for Project Services
USD	United States Dollars

Financial Audit Report

Audit opinion on the project financial statement

Report of the Independent Auditors to UNOPS Cambodia Operations Centre

We have audited the accompanying project financial statement for the project 'SSF Malaria Grant in Cambodia' (Atlas project ID 00086135), of UNOPS for the period from 1 January 2014 until 30 June 2015.

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. Those 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 income and expenditure of the project 'SSF Malaria Grant in Cambodia' (Atlas project ID 00086135), for the period from 1 January 2014 until 30 June 2015 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**Report of the Independent Auditors to UNOPS Cambodia Operations Centre**

We have audited the accompanying statement of non-expendable property of the project 'SSF Malaria Grant in Cambodia' (Atlas project ID 00086135) of UNOPS as at 30 June 2015.

Unqualified opinion

In our opinion, the statement of non-expendable property presents fairly, in all material respects, the status of non-expendable property of the project "SSF Malaria Grant in Cambodia" (Atlas project ID 00086135), as at 30 June 2015 in conformity with the terms of the agreements and in accordance with International Public Sector Accounting Standards.

Statement of non-expendable property

This is attached as Annex II to this report.



Mark Henderson
Partner
9 February 2017

Responsibility statement by management

This is attached as Annex III to this report.

Annex I – Project financial statement

October 25, 2016
Ref: Project No: 00086135
Funding: GFATM

To whom it may Concern,

Subject: Certified Financial Statement as at 30 June 2015

We enclose the Certified Financial Statement for project **00086135 Principal Recipient for Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM) Single-Stream-of-Funding (SSF) malaria grant in Cambodia; SSF Malaria Principal R**, which commenced in year 2013 and indicates project expenses as at T 30 June 2015.

We draw your attention to the following:

- › Project expenditure and management fee: **US\$ 17,322,614**
- › Project advances: **US\$ 1,438** and commitments: **US\$ 255,105**
- › Total cash received: **US\$ 23,045,651**
- › Project fund balance: **US\$ 5,466,494**

If you have any question, please do not hesitate to contact UNOPS

Yours sincerely,


Kanit Pukchareon

Regional Finance Specialist
CSG IPAS, UNOPS HQ

Project Atlas id:	00086135	Funding	GFATM
			All Amounts in US\$
Project Title :	Principal Recipient for Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM) Single-Stream-of-Funding (SSF) malaria grant in Cambodia; SSF Malaria Principal R	Date:	25/10/2016

CERTIFIED FINANCIAL STATEMENT AS AT 30 JUNE 2015

1) INCOME

DEPOSITS

2013	13,712,644.16	
2014	18,371,932.05	
2015	5,285,816.00	37,370,392.21

INTER-PROJECT TRANSFER

2013	(10,298,778.58)	
2014	(1,444,394.53)	
2015	(2,582,143.97)	(14,325,317.08)

MISCELLANEOUS INCOME

2014	576.00	576.00
------	--------	---------------

TOTAL FUNDS (A)		23,045,651.13
------------------------	--	----------------------

2) PROJECT EXPENSES

PERIOD - PRIOR YEARS:

2013	Project Expense	1,602,077.44	
	Net Exchange Gain	(3,589.19)	
	Management Fee	103,999.67	1,702,487.92
2014	Project Expense	11,056,983.58	
	Net exchange gain	(2,154.15)	
	Management fee	524,171.80	11,579,001.23
2015	Project Expense	3,838,919.09	
	Net exchange loss	286.28	
	Management fee	201,919.27	4,041,124.64

TOTAL PROJECT EXPENSES (B)		17,322,613.79
-----------------------------------	--	----------------------

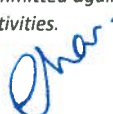
Project Advances (C)	1,437.66	1,437.66
Project Capitalised Asset (D)	0.00	-


PROJECT CASH BALANCE (E) = (A) - (B) - (C) - (D)		5,721,599.68
---	--	---------------------

Commitments (F)	255,105.45	255,105.45
-----------------	------------	-------------------

3) PROJECT FUND BALANCE (G) = (E) - (F)		5,466,494.23
--	--	---------------------

The Statement is following IPSAS reporting requirements, Management Fee is calculated and recorded against Project Expenses (Disbursements + Receipt Accruals)
Project Advances represents amounts yet to be either recovered or settled against Project Expenses. Commitments are a combination of Unliquidated Obligations and commitments for UNOPS Personnel contracts. Unliquidated Obligations represent amounts committed against goods/services yet to be delivered/rendered. Fund balance represents cash available for implementation activities.


Prepared by 
 Aye Chan Ko Ko
 Finance Associate
 CSG IPAS, UNOPS HQ

Certified By 
 Kanit Pukchareon
 Regional Finance Specialist
 CSG IPAS, UNOPS HQ

Annex II – Statement of non-expendable property

Asset ID	Asset Group	Description	Tag Number	SERIAL_ID	LOCATION	ACQUISITIO N_DT	DEPTID	OneUNOP S Cost centre	FUND_CO DE	Atlas PROJECT_I D	Atlas DONOR	OneUNOPS Work Package	OneUNOP S Donor ID	COST	IN_SERVICE_DT	LIFE	Till date	Age	Depreciation	NETBOOK VALUE AS AT 30TH June 2015
008271	OPS_CTR14	PAI Cisco Catalyst 2960s	000000008371	FCG17300EB	KHMPHH01	30-08-13	05510	B5510	KN088	00086135	00327	86135-07_INFRA&EQUIP	1448	3,839.16	18-09-2013	36	30-06-15	22	2,346.15	1,493.01
008318	OPS_CTR9	PAI Cisco 2951 Router	000000008318	FG17221055	KHMPHH01	30-08-13	05510	B5510	KN088	00086135	00327	86135-07_INFRA&EQUIP	1448	16,348.35	18-09-2013	36	30-06-15	22	9,991.27	6,357.08
008370	OPS_MTRV4	PAI Toyota Prado 2013	000000008370	80K118545	KHMPHH01	25-10-13	05510	B5510	KN088	00086135	00327	86135-07_INFRA&EQUIP	1448	31,623.70	16-12-2013	60	30-06-15	19	10,014.17	21,609.53
008401	OPS_MTRV4	PAI Toyota Prado 2013	000000008401	005061790	KHMPHH01	18-09-13	05510	B5510	KN088	00086135	00327	86135-07_INFRA&EQUIP	1448	31,623.70	18-09-2013	36	30-06-15	22	11,593.36	20,026.34
008418	OPS_CTR14	PAI Cisco Catalyst 2960s Switch	000000008418	FCG1730XDDR	KHMPHH01	30-08-13	05510	B5510	KN088	00086135	00327	86135-07_INFRA&EQUIP	1448	3,839.16	18-09-2013	36	30-06-15	22	2,346.15	1,493.01
008461	OPS_CTR9	PAI Lenovo EMC 7x4-300P-NAS	000000008461	SMAP330005	KHMPHH01	30-08-13	05510	B5510	KN088	00086135	00327	86135-07_INFRA&EQUIP	1448	3,177.35	18-09-2013	36	30-06-15	22	1,941.71	1,235.64
008462	OPS_CTR13	PAI Cisco MX300 Telepresence	000000008462	FTT1726027B	KHMPHH01	30-08-13	05510	B5510	KN088	00086135	00327	86135-07_INFRA&EQUIP	1448	18,055.29	18-09-2013	36	30-06-15	22	11,033.79	7,021.50
008488	OPS_CTR4	PAI Fuji Xerox DC-IV C575	000000008488	885519	KHMPHH01	06-09-13	05510	B5510	KN088	00086135	00327	86135-07_INFRA&EQUIP	1448	15,290.00	18-09-2013	36	30-06-15	22	9,343.89	5,946.11
009068	OPS_CTR14	A Lighting Protection System	000000009068	P1301000447	KHMPHH01	05-06-14	05510	B5510	KN088	00086135	00327	86135-07_INFRA&EQUIP	1448	6,939.00	05-06-2014	36	30-06-15	13	2,505.75	4,433.25
009305	OPS_CTR14	A Cisco Catalyst 2960s Switch	000000009305	FCG1802Z35V	KHMPHH01	21-07-14	05510	B5510	KN088	00086135	00327	86135-07_INFRA&EQUIP	1448	4,406.00	21-07-2014	36	30-06-15	12	1,468.67	2,937.33
009318	OPS_MTRV4	A Land Cruiser 2014	000000009318	JTWHV091604143897	KHMPHH01	20-06-14	05510	B5510	KN088	00086135	00327	86135-07_INFRA&EQUIP	1448	42,259.75	25-07-2014	60	30-06-15	12	8,451.95	33,807.80
																				106,868.60

Prepared by: 
Name: Satkunanatham Kohlanathan
Position: Programme and Finance support Officer
Date: 13/12/2016

Approved by: 
Name: Nabeem DURRANI
Position: Program Coordinator
Date: 13/12/2016

Annex III – Statement of management responsibility

UNITED NATIONS OFFICE FOR PROJECT SERVICES

Project ID: 00086135:

SSF MALARIA GRANT IN CAMBODIA (PRINCIPAL RECIPIENT) Project

Responsibility Statement by Management

The United Nations Office for Project Services (UNOPS) management is responsible for the preparation, integrity and fair presentation of the Financial/Income/Income-Expenditure Statement of the UNOPS Project ID. 00086135 SSF Malaria Grant in Cambodia (Principal Recipient) project. The Statement, presented under annex I, has been prepared in accordance with the applicable UNOPS regulations and rules.

We do hereby state that, in our opinion:

Financial Statement

The Financial Statement as reported presents fairly in all material respects, the expenditure of US\$ 15,620,125.87 incurred by the UNOPS office for the period 1 January 2014 to 30 June 2015 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. 00086135 SSF Malaria Grant in Cambodia (Principal Recipient) project. Please see the notes.

Statement of Inventory of Non-Expendable Equipment

The Statement of Non-Expendable Equipment presents fairly, in all material respects, the Non-Expendable Equipment balance as at 30 June 2015 amounting to US\$ 106,363.60 in accordance with the Non-Expendable Inventory listing certified by project management.

(Signature)



Name: KANIT PUKCHAREON
Regional Financial
Management Officer

Region: CSG/IPAS HQ

Place: COPENHAGEN

Date: 13/12/16

(Signature)



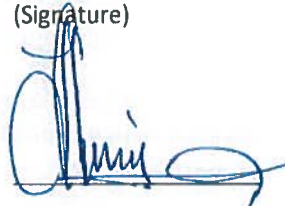
Name: Sanjay Mathur
Regional Director

Region: Asia Region

Place: Bangkok

Date: 13 Dec 2016

(Signature)



Name: Naeem DURRANI
Project/Portfolio Manager*

Region: Asia

Place: Phnom Penh

Date: 13/12/2016