UNIVERSAL 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
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  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,

[Signature]
Kanit Pukchareon
Regional Finance Specialist
CSG IPAS, UNOPS HQ

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Denmark
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www.unops.org
### CERTIFIED FINANCIAL STATEMENT AS AT 30 JUNE 2015

#### 1) INCOME

**DEPOSITS**

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**INTER-PROJECT TRANSFER**

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**MISCELLANEOUS INCOME**

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<tr>
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**TOTAL FUNDS (A)**

| Amount | 23,045,651.13 |

#### 2) PROJECT EXPENSES

**PERIOD: PRIOR YEARS**

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<th>Year</th>
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<td>Management Fee</td>
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<td>2014</td>
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<td><strong>Total</strong></td>
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**TOTAL PROJECT EXPENSES (B)**

| Amount | 17,322,613.79 |

**PROJECT CASH BALANCE (E) = (A) - (B) - (C) - (D)**

| Amount | 5,721,599.68 |

**COMMITMENTS (F)**

| Amount | 255,105.45 |

**PROJECT FUND BALANCE (G) = (E) - (F)**

| Amount | 5,466,494.23 |

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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 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 IPSAS, UNOPS HQ

Certified by: Kanit Pukchareon  
Regional Finance Specialist  
CSG IPSAS, UNOPS HQ
Annex II – Statement of non-expendable property
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Prepared by: Sathyanarayanan Kovashanjan
Position: Programme and Finance Support Officer
Date: 13/12/2016

Approved by: Neelam DURRAH
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) (Signature) (Signature)

Kanit Pukcharoen Sanjay Mathur Naeem Durrani
Name: Name: Name:
Regional Financial Regional Director Project/Portfolio Manager*
Management Officer

Region: CSG/IPAS, HQ Region: Asia Region Region: Asia
Place: COPENHAGEN Place: Bangkok Place: Phnom Penh
Date: 13/12/16 Date: 13 Dec 2016 Date: 13/12/2016