



INTERNAL AUDIT AND INVESTIGATIONS GROUP

# UNITED NATIONS OFFICE FOR PROJECT SERVICES (UNOPS)

## FINANCIAL AUDIT REPORT

**14 November 2017**

|                                 |   |
|---------------------------------|---|
| <b>PROJECT NAME:</b>            | <b>SMALL GRANTS PROGRAMME (SGP) – OPERATIONAL PHASE 5</b> |
| <b>ATLAS PROJECT NUMBER:</b>    | <b>00078765</b>   |
| <b>ONEUNOPS WORKPACKAGE:</b>    | <b>10175-009-13</b>                                       |
| <b>COUNTRY:</b>                 | <b>UKRAINE</b>  |
| <b>AUDITOR:</b>                 | <b>MOORE STEPHENS LLP</b>                                 |
| <b>PERIOD SUBJECT TO AUDIT:</b> | <b>1 JANUARY 2011 TO 30 SEPTEMBER 2016</b>                |

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## Acronyms and abbreviations

|       |  |
|-------|--|
| IAIG  | Internal Audit and Investigations Group          |
| IPSAS | International Public Sector Accounting Standards |
| PC    | Project Centre                                   |
| SGP   | Small Grants Programme                           |
| 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 Small Grants Cluster

We have audited the accompanying project financial statement for the project 'Small Grants Programme – Operational Phase 5, Ukraine' (Atlas Project ID 00078765, OneUNOPS Work Package 10175-001-13) of UNOPS for the period from 1 January 2011 to 30 September 2016.

#### Management responsibility for the project financial statement

Management is responsible for the preparation and fair presentation of the project 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 project 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 'Small Grants Programme – Operational Phase 5, Ukraine' (Atlas Project ID 00078765, OneUNOPS Work Package 10175-001-13), for the period from 1 January 2011 to 30 September 2016 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.



Mark Henderson  
Partner

Moore Stephens LLP  
150 Aldersgate Street  
London EC1A 4AB

14 November 2017

**Responsibility statement by management**

This is attached as Annex II to this report.

## **Annex I – Project financial statement**

Reporting P€ 201101-201609

| COUNTRY      | SOURCE   | PROJECT_ID | PROJECT_DESCR                    | ACTIVITY_DESCR                | 2011          | 2012           | 2013             | 2014             | 2015           | 2016          | Grand Total      |
|--------------|----------|------------|----------------------------------|-------------------------------|---------------|----------------|------------------|------------------|----------------|---------------|------------------|
| UKRAINE      | ATLAS    | 78765      | UKR/SGP/OP5                      | EQUIPMENT, OPERATIONS & MAINT | 11,579        | 3,657          | 5,601            | 12,513           |                |               | 33,350           |
| UKRAINE      | ATLAS    | 78765      | UKR/SGP/OP5                      | GEF Grants (CORE)             | -             | 602,043        | 130,195          | 5,741            | 14,333         |               | 752,311          |
| UKRAINE      | ATLAS    | 78765      | UKR/SGP/OP5                      | GEF Grants (STAR)             |               |                | 1,183,547        | 1,153,111        |                |               | 2,336,657        |
| UKRAINE      | ATLAS    | 78765      | UKR/SGP/OP5                      | OUTREACH                      | 6,272         | 1,951          | 3,040            | 1,708            |                |               | 12,971           |
| UKRAINE      | ATLAS    | 78765      | UKR/SGP/OP5                      | Personnel                     | 26,245        | 58,177         | 67,937           | 64,059           |                |               | 216,418          |
| UKRAINE      | ATLAS    | 78765      | UKR/SGP/OP5                      | PREMISES                      | -             | 357            | 2,562            | 3,032            |                |               | 5,951            |
| UKRAINE      | ATLAS    | 78765      | UKR/SGP/OP5                      | SUNDRY                        | -             | 1,861          | 2,438            | 2,028            |                |               | 6,327            |
| UKRAINE      | ATLAS    | 78765      | UKR/SGP/OP5                      | Technical Assistance          | 3,459         | 2,097          | 3,257            |                  |                |               | 8,812            |
| UKRAINE      | ATLAS    | 78765      | UKR/SGP/OP5                      | Travel                        | 15,000        | 14,512         | 13,791           | 11,788           |                |               | 55,092           |
| UKRAINE      | ATLAS    | 78765      | UKR/SGP/OP5                      | WORKSHOPS                     |               |                | 4,638            |                  |                |               | 4,638            |
| UKRAINE      | ATLAS    | 93640      | SGP-OP5 Country Project (CORE)   | UKRAINE                       |               |                |                  |                  | 101,555        |               | 101,555          |
| UKRAINE      | ATLAS    | 93642      | SGP-OP5 Country Project (STAR)   | UKRAINE                       |               |                |                  |                  | 695,520        |               | 695,520          |
| UKRAINE      | oneUNOPS | 10175-009  | 10175-009 - SGP-OP5 EUROPE & CIS | (blank)                       |               |                |                  |                  |                | 236           | 236              |
| UKRAINE      | oneUNOPS | 10175-009  | 10175-009 - SGP-OP5 EUROPE & CIS | General Operating Expenses    |               |                |                  |                  |                | 6,527         | 6,527            |
| UKRAINE      | oneUNOPS | 10175-009  | 10175-009 - SGP-OP5 EUROPE & CIS | Goods & Equipment             |               |                |                  |                  |                | 1,803         | 1,803            |
| UKRAINE      | oneUNOPS | 10175-009  | 10175-009 - SGP-OP5 EUROPE & CIS | Grants                        |               |                |                  |                  |                | 36,603        | 36,603           |
| UKRAINE      | oneUNOPS | 10175-009  | 10175-009 - SGP-OP5 EUROPE & CIS | Personnel                     |               |                |                  |                  |                | 47,253        | 47,253           |
| UKRAINE      | oneUNOPS | 10175-009  | 10175-009 - SGP-OP5 EUROPE & CIS | Travel                        |               |                |                  |                  |                | 1,734         | 1,734            |
| <b>Total</b> |          |            |                                  |                               | <b>62,555</b> | <b>684,655</b> | <b>1,417,006</b> | <b>1,253,980</b> | <b>811,408</b> | <b>94,156</b> | <b>4,323,758</b> |

Note: The expenditure figures include 6% UNOPS fee.



Kanit Pukchareon  
Regional Finance Specialist  
IPAS Finance, UNOPS

Date: 04 October 2017



## **Annex II – Statement of management responsibility**

**UNITED NATIONS OFFICE FOR PROJECT SERVICES**

**Project ID: Small Grants Programme (SGP), Operational Phase 5 (OP5) in Ukraine, (Atlas Project ID 00078765, OneUNOPS Work Package 10175-009-13)**

**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 Statement of the UNOPS Project Small Grants Programme (SGP), Operational Phase 5 (OP5) in Ukraine, (Atlas Project ID 00078765, OneUNOPS Work Package 10175-009-13). The Statement, presented in 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, as set out in Annex I, presents fairly in all material respects, the expenditure of US\$ 4,323,758 incurred by the SGP office for the period 1 January 2011 to 30 September 2016 in conformity with the terms of the agreements and in accordance with International Public Sector Accounting Standards.

  
(Signature)

Name: Kanit Pukchareon

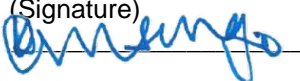
Regional Financial  
Management Officer

Region: CSG/IPAS

Place: CPH, HQ

Date: 20 Oct 17

(Signature)



Name: Peter Onsongo

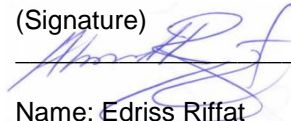
Regional Oversight  
Advisor

Region: ECR

Place: CPH

Date: 27.10.2017

(Signature)



Name: Edriss Riffat

Portfolio Manager

Region:

Place: New York

Date: 18 October 2017