



INTERNAL AUDIT AND INVESTIGATIONS GROUP

UNITED NATIONS OFFICE FOR PROJECT SERVICES (UNOPS)

FINANCIAL AUDIT REPORT

15 November 2017

PROJECT NAME:	SMALL GRANTS PROGRAMME (SGP) – OPERATIONAL PHASE 5
ATLAS PROJECT NUMBER:	00078672
ONEUNOPS WORKPACKAGE:	10175-002-09
COUNTRY:	DEMOCRATIC REPUBLIC OF THE CONGO
AUDITOR:	MOORE STEPHENS LLP
PERIOD SUBJECT TO AUDIT:	1 JANUARY 2011 TO 30 SEPTEMBER 2016

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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, Democratic Republic of the Congo' (Atlas Project ID 00078672, OneUNOPS Work Package 10175-002-09) 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 project 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, Democratic Republic of the Congo' (Atlas Project ID 00078672, OneUNOPS Work Package 10175-002-09), 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

15 November 2017

Responsibility statement by management

This is attached as Annex II to this report.

Annex I – Project financial statement

Reporting Period 201101-201609

COUNTRY	SOURCE	PROJECT_ID	PROJECT_DESCR	ACTIVITY_DESCR	2011	2012	2013	2014	2015	2016	Grand Total	
CONGO, DR	ATLAS	78672	DRC/SGP/OP5	EQUIPMENT, OPERATIONS & MAINT	3,361	11,995	3,158	4,813	-	1,235	22,091	
CONGO, DR	ATLAS	78672	DRC/SGP/OP5	GEF Grants (CORE)	-	312,880	300,481	51,054			664,415	
CONGO, DR	ATLAS	78672	DRC/SGP/OP5	GEF Grants (STAR)		77,740	359,250	520,012			957,001	
CONGO, DR	ATLAS	78672	DRC/SGP/OP5	OUTREACH	2,492	1,588					4,080	
CONGO, DR	ATLAS	78672	DRC/SGP/OP5	Personnel	33,982	41,604	44,402	42,440			162,428	
CONGO, DR	ATLAS	78672	DRC/SGP/OP5	PREMISES	-	3,551	3,017	7,506			14,073	
CONGO, DR	ATLAS	78672	DRC/SGP/OP5	SUNDRY	3,290	6,302	3,538	-	43,145		30,015	
CONGO, DR	ATLAS	78672	DRC/SGP/OP5	Technical Assistance	2,023	194	704				2,921	
CONGO, DR	ATLAS	78672	DRC/SGP/OP5	Travel	18,281	14,167	27,426	22,335			82,209	
CONGO, DR	ATLAS	78672	DRC/SGP/OP5	WORKSHOPS	3,574	5,984	6,782	5,648			21,987	
CONGO, DR	ATLAS	93640	SGP-OP5 Country Project (CORE)	Congo, DR					88,897	-	1,322	87,576
CONGO, DR	ATLAS	93642	SGP-OP5 Country Project (STAR)	Congo, DR					300,721		-	300,721
CONGO, DR	oneUNOPS	93640	93640 - SGP-OP5 Country Project (CORE)	Contracts							26,678	26,678
CONGO, DR	oneUNOPS	93640	93640 - SGP-OP5 Country Project (CORE)	General Operating Expenses							3	3
CONGO, DR	oneUNOPS	93640	93640 - SGP-OP5 Country Project (CORE)	Personnel							95	95
CONGO, DR	oneUNOPS	93642	93642 - SGP-OP5 Country Project (STAR)	General Operating Expenses							185	185
CONGO, DR	oneUNOPS	10175-002	10175-002 - SGP-OP5 AFRICA (Francophon	General Operating Expenses							769	769
CONGO, DR	oneUNOPS	10175-002	10175-002 - SGP-OP5 AFRICA (Francophon	Grants							318,954	318,954
CONGO, DR	oneUNOPS	10175-002	10175-002 - SGP-OP5 AFRICA (Francophon	Travel							4,197	4,197
Total					-	67,003	476,005	748,758	610,663	388,383	349,559	2,640,368

Note: The expenditure figures include 6% UNOPS fee.



Kavit 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 Democratic Republic of the Congo, (Atlas Project ID 00078672, OneUNOPS Work Package 10175-002-09)

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 Democratic Republic of the Congo, (Atlas Project ID 00078672, OneUNOPS Work Package 10175-002-09). 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\$ 2,640,368 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


(Signature)

Name: Kanit Pukchareon

Regional Financial
Management Officer

Region: CSG/IPAS

Place: CPH, HQ

Date: 20 Oct 17

(Signature)



Name: Peter Onsongo

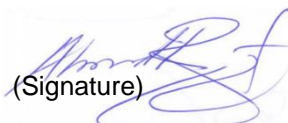
Regional Oversight
Advisor

Region: ECR

Place: CPH

Date: 27.10.2017

(Signature)



Name: Edriss Riffat

Portfolio Manager

Region:

Place: New York

Date: 18 October 2017