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


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

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**Total**: - | 67,003 | 476,005 | 748,758 | 610,663 | 388,383 | 349,559 | 2,640,368

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
UNIVERSAL NATIONS OFFICE FOR PROJECT SERVICES


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)    (Signature)    (Signature)
Name: Kanit Pukchareon  Name: Peter Onsongo  Name: Edriss Riffat
Regional Financial Management Officer  Regional Oversight Advisor  Portfolio Manager
Region: CSG/IPAS  Region: ECR  Region:
Place: CPH, HQ  Place: CPH  Place: New York
Date: 20 Oct 17  Date: 27.10.2017  Date: 18 October 2017