



INTERNAL AUDIT AND INVESTIGATIONS GROUP

UNITED NATIONS OFFICE FOR PROJECT SERVICES (UNOPS)

FINANCIAL AUDIT REPORT

16 November 2017

PROJECT NAME:	SMALL GRANTS PROGRAMME (SGP) – OPERATIONAL PHASE 5
ATLAS PROJECT NUMBER:	00078756
ONEUNOPS WORK PACKAGE:	10175-002
COUNTRY:	TOGO
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, Togo' (Atlas Project ID 00078756, OneUNOPS Work Package 10175-002) 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, Togo' (Atlas Project ID 00078756, OneUNOPS Work Package 10175-002), 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

16 November 2017

Responsibility statement by management

This is attached as Annex II to this report.

Annex I – Project financial statement

Reporting 201101-201609

COUNTRY	SOURCE	PROJECT	PROJECT_DESCR	ACTIVITY_DESCR	2011	2012	2013	2014	2015	2016	Grand Total
TOGO	ATLAS	78756	TOG/SGP/OP5	EQUIPMENT, OPERATIONS & MAINT	4,092	2,771	4,953	3,487			15,303
TOGO	ATLAS	78756	TOG/SGP/OP5	GEF Grants (CORE)	53,929	451,717	379,440	430,902	11,765		1,327,752
TOGO	ATLAS	78756	TOG/SGP/OP5	GEF Grants (STAR)			1,276	15,731			17,007
TOGO	ATLAS	78756	TOG/SGP/OP5	OUTREACH	2,196	2,798	2,931	1,438			9,364
TOGO	ATLAS	78756	TOG/SGP/OP5	Personnel	22,021	30,937	45,344	53,316			151,617
TOGO	ATLAS	78756	TOG/SGP/OP5	PREMISES	2,325	7,849	8,062	11,125			29,361
TOGO	ATLAS	78756	TOG/SGP/OP5	SUNDRY	1,455	1,654	1,246				4,355
TOGO	ATLAS	78756	TOG/SGP/OP5	Travel	5,832	8,617	13,326	11,979			39,753
TOGO	ATLAS	78756	TOG/SGP/OP5	WORKSHOPS	4,988	2,866	3,998	3,751			15,603
TOGO	ATLAS	93640	SGP-OP5 Country Project (CORE)	TOGO					-	141,158	- - 141,158
TOGO	ATLAS	93642	SGP-OP5 Country Project (STAR)	TOGO					353,317		353,317
TOGO	oneUNOPS	93640	93640 - SGP-OP5 Country Project (CORE)	General Operating Expenses						42	42
TOGO	oneUNOPS	10175-00;	10175-002 - SGP-OP5 AFRICA (Francophone)	(blank)						2,005	2,005
TOGO	oneUNOPS	10175-00;	10175-002 - SGP-OP5 AFRICA (Francophone)	General Operating Expenses						5,640	5,640
TOGO	oneUNOPS	10175-00;	10175-002 - SGP-OP5 AFRICA (Francophone)	Grants						131,441	131,441
TOGO	oneUNOPS	10175-00;	10175-002 - SGP-OP5 AFRICA (Francophone)	Personnel						26,703	26,703
TOGO	oneUNOPS	10175-00;	10175-002 - SGP-OP5 AFRICA (Francophone)	Travel						2,206	2,206
Total					96,838	509,209	460,576	531,729	223,924	168,037	1,990,311

Note: The expenditure figures include 6% UNOPS fee.



Kanit Pukchareon Date: 04 October 2017
Regional Finance Specialist
IPAS Finance, UNOPS

Annex II – Statement of management responsibility

UNITED NATIONS OFFICE FOR PROJECT SERVICES

Project ID: Small Grants Programme (SGP), Operational Phase 5 (OP5) in Togo, (Atlas Project ID 00078756 OneUNOPS Work Package 10175-002)

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 Togo, (Atlas Project ID 00078756 OneUNOPS Work Package 10175-002). 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\$ 1,990,311 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)

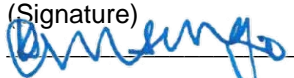
Name: Kanit Pukchareon

Regional Financial
Management Officer

Region: CSG/IPAS

Place: CPH, HQ

Date: 20 Oct 17

(Signature)


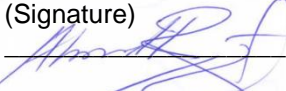
Name: Peter Onsongo

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