



INTERNAL AUDIT AND INVESTIGATIONS GROUP

UNITED NATIONS OFFICE FOR PROJECT SERVICES (UNOPS)

FINANCIAL AUDIT REPORT

21 November 2017

PROJECT NAME:	SMALL GRANTS PROGRAMME (SGP) – OPERATIONAL PHASE 5
ATLAS PROJECT NUMBER:	00078729
ONEUNOPS WORK PACKAGE:	10175-003-04
COUNTRY:	PALESTINE
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, Palestine' (Atlas Project ID 00078729, OneUNOPS Work Package 10175-003-04) 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, Palestine' (Atlas Project ID 00078729, OneUNOPS Work Package 10175-003-04), 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

21 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
PALESTINE	ATLAS	78729	PAL/SGP/OP5	EQUIPMENT, OPERATIONS & MAINT	-		(582)	(2,075)			(2,657)
PALESTINE	ATLAS	78729	PAL/SGP/OP5	GEF Grants (CORE)	-	251,543	210,638	149,237	7,480		618,898
PALESTINE	ATLAS	78729	PAL/SGP/OP5	OUTREACH	-	245		276			521
PALESTINE	ATLAS	78729	PAL/SGP/OP5	Personnel	48,232	70,633	85,226	88,297			292,388
PALESTINE	ATLAS	78729	PAL/SGP/OP5	PREMISES	2,077	8,311	10,826	9,991	9,631		40,836
PALESTINE	ATLAS	78729	PAL/SGP/OP5	SUNDRY	-	1,015					1,015
PALESTINE	ATLAS	78729	PAL/SGP/OP5	Travel	-	2,983	3,841	384			7,208
PALESTINE	ATLAS	93640	SGP-OP5 Country Project (CORE)	PALESTINE					114,321		114,321
PALESTINE	oneUNOPS	10175-003	10175-003 - SGP-OP5 ARAB STATES (Anglo	General Operating Expenses						10,368	10,368
PALESTINE	oneUNOPS	10175-003	10175-003 - SGP-OP5 ARAB STATES (Anglo	Grants						13,250	13,250
Total					50,309	334,730	309,949	246,110	131,432	23,618	1,096,148

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 Palestine, (Atlas Project ID 00078729, OneUNOPS Work Package 10175-003-04)


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 Palestine, (Atlas Project ID 00078729, OneUNOPS Work Package 10175-003-04). 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\$ 1,096,148 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)

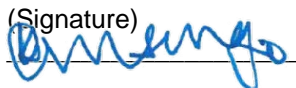
Name: Kanit Pukchareon

Regional Financial
Management Officer

Region: CSG/IPAS

Place: CPH, HQ

Date: 20 Oct 17

(Signature)


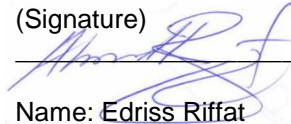
Name: Peter Onsongo

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