



INTERNAL AUDIT AND INVESTIGATIONS GROUP

UNITED NATIONS OFFICE FOR PROJECT SERVICES (UNOPS)

FINANCIAL AUDIT REPORT

30 November 2017

PROJECT NAME:	SMALL GRANTS PROGRAMME (SGP) – OPERATIONAL PHASE 5
ATLAS PROJECT NUMBER:	00060947
ONEUNOPS WORK PACKAGE:	10175-006-11
COUNTRY:	SOLOMON ISLANDS
AUDITOR:	MOORE STEPHENS LLP
PERIOD SUBJECT TO AUDIT:	1 JANUARY 2011 TO 30 SEPTEMBER 2016

Contents

Acronyms and abbreviations	3
Financial audit report	4
Audit opinion on the project financial statement.....	4
Annex I – Project financial statement	
Annex II – Responsibility statement by management	

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, Solomon Islands' (Atlas Project ID 00060947, OneUNOPS Work Package 10175-006-11) 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 project 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 project financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the project financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the project 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 project financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Qualified opinion

In our opinion, except for the effects of the matters referred to in the basis for qualified opinion paragraph below, 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, Solomon Islands' (Atlas Project ID 00060947, OneUNOPS Work Package 10175-006-11), 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.

Basis for qualified opinion

We have made financial findings totalling US\$ 65,795 as set out in the relevant section of our internal audit report, which represent amounts included in the project financial statement which, in our opinion, do not conform to the terms of the agreements. These findings represent 8.4% of the total expenditure reported and are considered material in the context of our audit.

Project financial statement

This is attached as Annex I to this report.



Mark Henderson
Partner

Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB

30 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 PROJECT_DESCR	ACTIVITY_DESCR	2011	2012	2013	2014	2015	2016	Grand Total	
SOLOMON ISLANDS	ATLAS	78746 SLB/SGP/OP5	EQUIPMENT, OPERATIONS & MAINT	-	4,418	11,431	5,556	-		21,404	
SOLOMON ISLANDS	ATLAS	78746 SLB/SGP/OP5	GEF Grants (CORE)	15,069	49,942	261	268,245	95		333,612	
SOLOMON ISLANDS	ATLAS	78746 SLB/SGP/OP5	GEF Grants (STAR)				9,665			9,665	
SOLOMON ISLANDS	ATLAS	78746 SLB/SGP/OP5	OUTREACH	-	415		2,186			2,601	
SOLOMON ISLANDS	ATLAS	78746 SLB/SGP/OP5	Personnel	7,573	10,246	18,899	16,746			53,464	
SOLOMON ISLANDS	ATLAS	78746 SLB/SGP/OP5	PREMISES	6,316	7,399	10,577	16,089	-	1	40,380	
SOLOMON ISLANDS	ATLAS	78746 SLB/SGP/OP5	SUNDRY	2,718	3,269	1,972	584			8,544	
SOLOMON ISLANDS	ATLAS	78746 SLB/SGP/OP5	Technical Assistance	-						-	
SOLOMON ISLANDS	ATLAS	78746 SLB/SGP/OP5	Travel	249	4,834	3,516	4,727	-	1	13,324	
SOLOMON ISLANDS	ATLAS	78746 SLB/SGP/OP5	WORKSHOPS	2,178	645	1,561	4,986	-	9	9,361	
SOLOMON ISLANDS	ATLAS	93640 SGP-OP5 Country Project (CORE)	SOLOMON ISLANDS					258,671	-	502	258,169
SOLOMON ISLANDS	ATLAS	93642 SGP-OP5 Country Project (STAR)	SOLOMON ISLANDS					5,402	-		5,402
SOLOMON ISLANDS	oneUNOPS	93640 93640 - SGP-OP5 Country Project (CORE)	General Operating Expenses						78		78
SOLOMON ISLANDS	oneUNOPS	93642 93642 - SGP-OP5 Country Project (STAR)	General Operating Expenses						123		123
SOLOMON ISLANDS	oneUNOPS	10175-006 10175-006 - SGP-OP5 PACIFIC	(blank)						27		27
SOLOMON ISLANDS	oneUNOPS	10175-006 10175-006 - SGP-OP5 PACIFIC	Contracts						21,920		21,920
SOLOMON ISLANDS	oneUNOPS	10175-006 10175-006 - SGP-OP5 PACIFIC	General Operating Expenses						581		581
SOLOMON ISLANDS	oneUNOPS	10175-006 10175-006 - SGP-OP5 PACIFIC	Goods & Equipment						1,227		1,227
SOLOMON ISLANDS	oneUNOPS	10175-006 10175-006 - SGP-OP5 PACIFIC	Travel						3,680		3,680
Total				34,103	81,168	48,217	328,784	264,157	27,134	783,562	

Note: The expenditure figures include 6% UNOPS fee.



Kanit Pukhareon
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 the Solomon Islands,
(Atlas Project ID 00060947, OneUNOPS Work Package 10175-006-11)**

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 the Solomon Islands, (Atlas Project ID 00060947, OneUNOPS Work Package 10175-006-11). 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\$ 783,562 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)

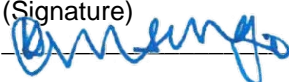
Name: Kanit Pukchareon

Regional Financial
Management Officer

Region: CSG/IPAS

Place: CPH, HQ

Date: 20 Oct 17

(Signature)


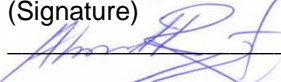
Name: Peter Onsongo

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