

**UNITED NATIONS OFFICE FOR PROJECT SERVICES  
(UNOPS)****FINANCIAL AUDIT REPORT****23 December 2018**

<b>PROJECT NAME:</b>	<b>CLME+: CATALYSING IMPLEMENTATION OF THE STRATEGIC ACTION PROGRAMME FOR THE SUSTAINABLE MANAGEMENT OF SHARED LIVING MARINE RESOURCES IN THE CARIBBEAN AND NORTH BRAZIL SHELF LARGE MARINE ECOSYSTEMS (CLME+ PROJECT)</b>
<b>PROJECT ID:</b>	<b>94752</b>
<b>COUNTRY:</b>	<b>COLOMBIA</b>
<b>AUDITOR:</b>	<b>MOORE STEPHENS LLP</b>
<b>PERIOD SUBJECT TO AUDIT:</b>	<b>17 APRIL 2015 TO 31 OCTOBER 2018</b>

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## Acronyms and abbreviations

IAIG	Internal Audit and Investigations Group
IESBA	International Ethics Standards Board for Accountants
ISA	International Standards on Auditing
UNOPS	United Nations Office for Project Services
US\$	United States Dollars

## Financial audit report

### Audit opinion on the project financial statement

#### Unmodified opinion

We have audited the accompanying project financial statement for the project 'CLME+: Catalysing Implementation of the Strategic Action Programme for the Sustainable Management of Shared Living Marine Resources in the Caribbean and North Brazil Shelf Large Marine Ecosystems' ("the project") (oneUNOPS project ID 94752), which is implemented and managed by the UNOPS Office in Colombia, for the period from 17 April 2015 to 31 October 2018.

In our opinion, the financial statement gives a true and fair view of, in all material respects, the income and expenditure of the project 'CLME+: Catalysing Implementation of the Strategic Action Programme for the Sustainable Management of Shared Living Marine Resources in the Caribbean and North Brazil Shelf Large Marine Ecosystems' ("the project") (oneUNOPS project ID 94752), for the period from 17 April 2015 to 31 October 2018 in conformity with the terms of the agreements and in accordance with International Public Sector Accounting Standards.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those provisions and standards are further described in the 'Auditor's responsibility for the audit of the project financial statement' section of this report.

We are independent of UNOPS in accordance with the IESBA Code of Ethics for Professional Accountants. We have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Management responsibility for the financial statement

Management is responsible for the preparation and fair presentation of the 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 for the audit of the project financial statement

The objectives of our audit are set out in the terms of reference for the audits of UNOPS projects, as issued by the Internal Audit and Investigations Group (IAIG) of UNOPS, and include obtaining reasonable assurance about whether the project financial statement is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of the project financial statement.

As part of an audit in accordance with ISAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also identify and assess the risks of material misstatement of the project financial statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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

**Project financial statement**

This is attached as Annex I to this report.

## Audit opinion on the statement of non-expendable property

### Unmodified opinion

We have audited the accompanying statement of non-expendable property of the project 'CLME+: Catalysing Implementation of the Strategic Action Programme for the Sustainable Management of Shared Living Marine Resources in the Caribbean and North Brazil Shelf Large Marine Ecosystems' (oneUNOPS project ID 94752) of UNOPS as at 31 October 2018.

In our opinion, the statement of non-expendable property presents fairly, in all material respects, the status of non-expendable property of the project 'CLME+: Catalysing Implementation of the Strategic Action Programme for the Sustainable Management of Shared Living Marine Resources in the Caribbean and North Brazil Shelf Large Marine Ecosystems' (oneUNOPS project ID 94752), as at 31 October 2018 is in conformity with the terms of the agreements and in accordance with International Public Sector Accounting Standards.

### Statement of non-expendable property

This is attached as Annex II to this report.

Mark Henderson

Partner



Moore Stephens LLP  
150 Aldersgate Street  
London EC1A 4AB

23 December 2018

**Responsibility statement by management**

This is attached as Annex III to this report.

**Annex I – Project financial statement**



Reporting Period: 201504-201810

COUNTRY	PROJECT	PROJECT_DESCR	WORKPACKAGE_DESCR	2015	2016	2017	2018	Grand Total
COLUMBIA	94752	CLME+	(Pre-)Feasibility studies	143	246			389
COLUMBIA	94752	CLME+	Enhancing Capacity	31,106	684,793	181,572	140,762	1,038,233
COLUMBIA	94752	CLME+	Monitoring & Assessment	4,687	116,968	170,461	92,681	384,797
COLUMBIA	94752	CLME+	Piloting Implementation	22,708	806,078	2,035,225	495,250	3,359,261
COLUMBIA	94752	CLME+	Policy & Legal Framework	310,773.00	576,317.00	567,655.00	620,886.00	2,075,631
COLUMBIA	94752	CLME+	Project Management	29,471	24,545	(108)	32,026	85,934
<b>Grand Total</b>				<b>398,888</b>	<b>2,208,946</b>	<b>2,954,805</b>	<b>1,381,605</b>	<b>6,944,245</b>



Meron Mekuriaw

Merón MEKURIAW

Date: 31 October 2018

Finance Specialist

IPAS Finance, UNOPS

**Annex II – Statement of non-expendable property**

Date: 23.11.2018

ECR WEC

Project ID 94752 CLME+

Catalysing Implementation of the Strategic Action Programme for the Sustainable Management of Shared Living Marine Resources in the Caribbean and North Brazil Shelf Large marine Ecosystems

Statement of Inventory of Non-Expendable Equipment as of 31 October 2018

This is to certify that 94752 Project's balance of the Non-Expendable Equipment procured during the period from 17 Apr 2015 to 31 Oct 2018 amounts to US\$ 1,497.

Asset ID	Asset Descr	Asset Period From	Asset Amount	Net Book Value
053000	Licence of ArcGIS for Desktop Advanced Concurrent Use License	201606	\$7,700	\$1,497

ECR WEC Finance Associate: Boris Baduyev



ECR WEC Head of Programme: Katrin Lichtenberg



13 Nov 2018

## **Annex III – Responsibility statement by management**

**UNITED NATIONS OFFICE FOR PROJECT SERVICES**

**Project ID: 94752 <ATLAS ID.> UNDP1 - Proposal No.: 00085866 - Project No.: 00093351. CLME+ Catalysing Implementation of the Strategic Action Programme for the Sustainable Management of Shared Living Marine Resources in the Caribbean and North Brazil Shelf Large marine Ecosystems**

**Responsibility Statement by Management**

The United Nations Office for Project Services (UNOPS) management is responsible for the preparation, integrity and fair presentation of the Interim Financial Statement of the UNOPS Project ID. 94752, UNDP1 - Proposal No.: 00085866 - Project No.: ATLAS ID 00093351. Catalysing Implementation of the Strategic Action Programme for the Sustainable Management of Shared Living Marine Resources in the Caribbean and North Brazil Shelf Large marine Ecosystems.

The Statement presented has been prepared in accordance with the requirements of the applicable UNOPS regulations and rules.

We do hereby state that, in our opinion:

**Financial Statement**

The Interim Financial Statement as reported, presents fairly in all material aspects, the expenditure of US\$ 6,944,245 incurred by the UNOPS office for the period from 17 Apr 2015 to 31 Oct 2018 in accordance with the accounting policies set out in the Notes to the Statement and in conformity with approved activities and budgets of UNOPS Project ID. 94752, UNDP1 - Proposal No.: 00085866 - Project No.: ATLAS ID 00093351. Catalysing Implementation of the Strategic Action Programme for the Sustainable Management of Shared Living Marine Resources in the Caribbean and North Brazil Shelf Large marine Ecosystems.

**Statement of Inventory of Non-Expendable Equipment**

The Statement of Non-Expendable Equipment presents fairly, in all material respects, the Non-Expendable Equipment balance procured during the period from 17 Apr 2015 to 31 Oct 2018 of the project amounting to US\$ 1,497 in accordance with the Non-Expendable Inventory listing certified by project management.

(Signature)



Name: Meron Mekuriaw  
Finance Specialist

Region: HQ

Place: Denmark

Date: 19 December 2018

(Signature)



Name: Peter Onsongo  
Regional Director (OIC)

Region: ECR

Place: Copenhagen

Date: 21 December 2018

(Signature)



Name: ~~Project~~ Portfolio Manager\*

Region: ECR

Place: COPENHAGEN

Date: 19 December 2018

\*Please strike off, whichever is not applicable