



INTERNAL AUDIT AND INVESTIGATIONS GROUP

UNITED NATIONS OFFICE FOR PROJECT SERVICES (UNOPS)

FINANCIAL AUDIT REPORT

11 April 2019

PROJECT NAME:	SMALL GRANTS PROGRAMME (SGP) – OPERATIONAL PHASE 6
ONEUNOPS PROJECT NUMBER:	11960 - 003
COUNTRY:	RWANDA
AUDITOR:	BDO LLP
PERIOD SUBJECT TO AUDIT:	1 JANUARY 2016 TO 30 SEPTEMBER 2018

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Acronyms and abbreviations

IAIG	Internal Audit and Investigations Group
IPSAS	International Public Sector Accounting Standards
PC	Project Centre
TOR	Terms of Reference
UNOPS	United Nations Office for Project Services
US\$	United States Dollars

Financial audit report

Audit opinion on the project financial statement

Report of the Independent Auditors to UNOPS Small Grants Cluster

Unmodified opinion

We have audited the accompanying project financial statement for the project 'Small Grants Programme – Operational Phase 6, Rwanda' (Project ID 11960 - 003) of UNOPS for the period from 1 January 2016 to 30 September 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 'Small Grants Programme – Operational Phase 6, Rwanda' (Project ID 11960 - 003), for the period from 1 January 2016 to 30 September 2018 in conformity with the terms of the agreements and in accordance with International Public Sector Accounting Standards.

Basis for the opinion

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 statements are free from material misstatement.

We are independent of UNOPS Small Grants Cluster 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 Operational Phase 6 of the Small Grants Programme (Award Number 11960-00), and include obtaining reasonable assurance about whether the project financial statements are 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 statements.

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 statements, 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 communicate with management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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.



Mark Henderson
Partner

BDO LLP
150 Aldersgate Street
London EC1A 4AB

11 April 2019

Responsibility statement by management

This is attached as Annex II to this report.

Annex I – Project financial statement

Sum of EXPENDITURE PROJECT	WORKPACKAGE_DESCR	NATCOST	NATCOST_DESCR	ACCOUNT_DESCR	FISCAL_YEAR			Grand Total
					2016	2017	2018	
11960-003	RWANDA	(blank)	(blank)	Facilities&Admin-Implement		2,060		2,060
11960-003	RWANDA	(blank)	(blank)	Realized Gain		-	10	-
11960-003	RWANDA	(blank)	(blank)	Realized Loss		4		4
11960-003	RWANDA	(blank)	(blank)	CMDC non- person related (Engagement Services)	189	303	434	926
11960-003	RWANDA	(blank)	(blank)	CMDC non- person related (IPAS Services)		24	18	42
11960-003	RWANDA	11960-003-14-001	CORE GRANTS	Realized Loss			131	131
11960-003	RWANDA	11960-003-14-001	CORE GRANTS	Foreign Exch Translation Loss			-	-
11960-003	RWANDA	11960-003-14-001	CORE GRANTS	Receipt Accruals			-	-
11960-003	RWANDA	11960-003-14-001	CORE GRANTS	Grants to Instit & other Benef			185,211	185,211
11960-003	RWANDA	11960-003-14-003	PERSONNEL	Service Contracts-Individuals	33,999	34,895	19,521	88,415
11960-003	RWANDA	11960-003-14-004	COB	Realized Gain		-	19	-
11960-003	RWANDA	11960-003-14-004	COB	Foreign Exch Translation Loss		-	-	-
11960-003	RWANDA	11960-003-14-004	COB	Receipt Accruals		-	-	-
11960-003	RWANDA	11960-003-14-004	COB	Mobile Telephone Charges	1,476			1,476
11960-003	RWANDA	11960-003-14-004	COB	Promotional Materials&Dist		3,326		3,326
11960-003	RWANDA	11960-003-14-004	COB	Travel - Other		212		212
11960-003	RWANDA	11960-003-14-004	COB	Common Services-Premises	9,066			9,066
11960-003	RWANDA	11960-003-14-004	COB	Rent/Leased land building		2,891		2,891
11960-003	RWANDA	11960-003-14-004	COB	Cost recovery chrgs - UNDP		324		324
11960-003	RWANDA	11960-003-14-004	COB	Furniture	1,981			1,981
11960-003	RWANDA	11960-003-14-004	COB	Payroll Mngmt Cost Recovery	291			291
11960-003	RWANDA	11960-003-14-004	COB	Reimb to UNDP for Supp Srvs		12,424	-	12,424
11960-003	RWANDA	11960-003-14-006	FEE	Facilities&Admin-Implement	2,820	1,205	-	4,025
	RWANDA Total				49,822	57,658	205,296	312,776

Certified by: Kanit Pukchareon, Regional Finance Specialist, SSC/IPAS

Date: 6 Dec 18

Signature: 

Note: Expenditure included 6% fee

Annex II – Statement of management responsibility

UNITED NATIONS OFFICE FOR PROJECT SERVICES

Project ID: Small Grants Programme (SGP), Operational Phase 6 (OP6) in Rwanda, (OneUNOPS project number 11960-003)

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 6 (OP6) in Rwanda, (OneUNOPS project number 11960-003). 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\$ 312,776 incurred by the SGP office for the period 1 January 2016 to 30 September 2018 in conformity with the terms of the agreements and in accordance with International Public Sector Accounting Standards.



Name: Meron Mekuriaw
Finance Specialist, SSC, IPAS
Regional Financial
Management Officer

Region:

Place:

Date: 18 Jan 2019



Name: ROBERT GONN
Regional Director / OIC

Region: NYO

Place: New York

Date: 18 Jan 2019



Name: Edriss Riffat
Project Manager

Region: NYO

Place: New York

Date: 18 Jan 2019