UNITEED NATIONS OFFICE FOR PROJECT SERVICES (UNOPS)

FINANCIAL AUDIT REPORT

5 November 2021

PROJECT NAME: SOUTH SUDAN ENHANCING COMMUNITY RESILIENCE AND LOCAL GOVERNANCE PROJECT (ECRP)

PROJECT NUMBER: 21775-001

COUNTRY: SOUTH SUDAN

AUDITOR: BDO LLP

PERIOD SUBJECT TO AUDIT: 7 AUGUST TO 31 DECEMBER 2020
Contents

Acronyms and abbreviations 3

Financial audit report 4

Audit opinion on the project financial statement 4
Audit opinion on the statement of non-expendable property 6

Annex I – Project financial statement
Annex II – Statement of non-expendable property
Annex III – Responsibility statement by management
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
Internal Audit and Investigations Group

Financial audit report

Audit opinion on the project financial statement

Unmodified opinion

We have audited the accompanying project financial statement for the project titled ‘South Sudan Enhancing Community Resilience and Local Governance Project’ ("the project") (oneUNOPS project ID 21775-001), which is implemented and managed by the UNOPS Office in South Sudan, for the period from 7 August to 31 December 2020.

In our opinion, the financial statement gives a true and fair view of, in all material respects, the income and expenditure of the project ‘South Sudan Enhancing Community Resilience and Local Governance Project’ ("the project") (oneUNOPS project ID 21775-001), for the period from 7 August to 31 December 2020 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 ‘South Sudan Enhancing Community Resilience and Local Governance Project’ (oneUNOPS project ID 21775 -001) of UNOPS as of 31 December 2020.

In our opinion, the statement of non-expendable property presents fairly, in all material respects, the status of non-expendable property of the project ‘South Sudan Enhancing Community Resilience and Local Governance Project’ (oneUNOPS project ID 21775-001), as at 31 December 2020, 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.

Robert Waters
Partner

BDO LLP
55 Baker Street
London W1U 7EU

5 November 2021
Responsibility statement by management

This is attached as Annex III to this report.
Annex I – Project financial statement
Dear Sir/Madam,

Subject: Annual Financial Statement

We enclose the Annual Financial Statement for project 21775-001 - South Sudan Enhancing Community Resilience, which commenced in year 2020 and indicates the incurred expenditure as at 31/12/2020

We draw your attention to the following:

a. Incurred expenditure and management fee: US$ 5,430,028
b. Project advances: US$ 0 and commitments: US$ 298,867
c. Total funds received: US$ 8,561,968 which includes interest earned: US$ 2,511
d. Project Capitalised Asset: US$ 150,571
e. Fund Surplus: US$ 2,682,502

If you have any question, please do not hesitate to contact UNOPS.

Yours sincerely,

Papa Mambaye Sow, Finance Senior Manager, SSC IPAS, HQ, UNOPS
## ANNUAL FINANCIAL STATEMENT

**Project:** 21775-001 - South Sudan Enhancing Community Resilience  
**Partner(s):** 1444 - IDA International Development Association  
**As on:** 31-Dec-2020

### Income:

<table>
<thead>
<tr>
<th>Description</th>
<th>Year</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Contributions</td>
<td>2020</td>
<td>8,559,457</td>
</tr>
<tr>
<td>Interest</td>
<td>2020</td>
<td>2,511</td>
</tr>
</tbody>
</table>

**Total Income:** A = 8,561,968

### Less: Project Expenses

#### Period-Years

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Project(s) Expense</td>
<td>5,180,483</td>
</tr>
<tr>
<td>Management Fees</td>
<td>248,663</td>
</tr>
<tr>
<td>Net Exchange Gain/Loss</td>
<td>882</td>
</tr>
</tbody>
</table>

**Total Expenditure:** B = 5,430,028

### Notes:

* All amounts are in USD. Transactions in non-USD have been converted to USD at the UN operational rate of exchange as on the date of the transaction.

** The statement is prepared in accordance to IPSAS reporting requirement, the reported figure under commitment is for information and it discloses only the expected utilisation of project funds as of the reporting period, these commitments are not charged as an expense until the goods are delivered or services rendered.

* Project advances include operational advances, prepayments, petty cash, and any VAT payments to suppliers that have yet to be recovered.

### Certified by:
Papa Mambaye Sow,  
Finance Senior Manager,
Annex II – Statement of non-expendable property
### Project Asset List

**As of:** 31/12/2020  
**Project Number:** 21775-001  
**Project Name:** South Sudan Enhancing Community Resilience and Local Governance Project

<table>
<thead>
<tr>
<th>ASSET ID</th>
<th>ASSET DESCRIPTION</th>
<th>Serial No.</th>
<th>Asset Tag No.</th>
<th>ASSET CATEGORY</th>
<th>GROSS OPENING</th>
<th>NET OPENING (CAL)</th>
<th>STATUS</th>
<th>WORK PACKAGE</th>
<th>DONOR</th>
<th>NOC</th>
<th>ASSET ACQ DATE</th>
<th>Asset Location Code</th>
<th>Location Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>123371</td>
<td>Land Cruiser Hard Top 76 4.2l 5-Door 10-Seater SCISD-33730-1</td>
<td>JTEEB71860F010679</td>
<td>5304SSCO4575PRI</td>
<td>MTRV</td>
<td>30,115</td>
<td>30,115</td>
<td>N</td>
<td>21775-001-06</td>
<td>1444</td>
<td>21775-001-06-001</td>
<td>28/12/2020</td>
<td>SSDJA01</td>
<td>UNOPS South Sudan Country office</td>
</tr>
<tr>
<td>123372</td>
<td>Land Cruiser Hard Top 76 4.2l 5-Door 10-Seater SCISD-33730-2</td>
<td>JTEEB71860F010680</td>
<td>5304SSCO4577PRI</td>
<td>MTRV</td>
<td>30,114</td>
<td>30,114</td>
<td>N</td>
<td>21775-001-06</td>
<td>1444</td>
<td>21775-001-06-001</td>
<td>28/12/2020</td>
<td>SSDJA01</td>
<td>UNOPS South Sudan Country office</td>
</tr>
<tr>
<td>123373</td>
<td>Land Cruiser Hard Top 76 4.2l 5-Door 10-Seater SCISD-33730-3</td>
<td>JTEEB71860F010723</td>
<td>5304SSCO4576PRI</td>
<td>MTRV</td>
<td>30,154</td>
<td>30,154</td>
<td>N</td>
<td>21775-001-06</td>
<td>1444</td>
<td>21775-001-06-001</td>
<td>28/12/2020</td>
<td>SSDJA01</td>
<td>UNOPS South Sudan Country office</td>
</tr>
<tr>
<td>123374</td>
<td>Land Cruiser Hard Top 76 4.2l 5-Door 10-Seater SCISD-33730-4</td>
<td>JTEEB71860F010746</td>
<td>5304SSCO4578PRI</td>
<td>MTRV</td>
<td>30,154</td>
<td>30,154</td>
<td>N</td>
<td>21775-001-06</td>
<td>1444</td>
<td>21775-001-06-001</td>
<td>28/12/2020</td>
<td>SSDJA01</td>
<td>UNOPS South Sudan Country office</td>
</tr>
<tr>
<td>123375</td>
<td>Land Cruiser Hard Top 76 4.2l 5-Door 10-Seater SCISD-33730-5</td>
<td>JTEEB71860F010641</td>
<td>5304SSCO4574PRI</td>
<td>MTRV</td>
<td>30,154</td>
<td>30,154</td>
<td>N</td>
<td>21775-001-06</td>
<td>1444</td>
<td>21775-001-06-001</td>
<td>28/12/2020</td>
<td>SSDJA01</td>
<td>UNOPS South Sudan Country office</td>
</tr>
</tbody>
</table>

**Total:** 150,571

---

**Project Manager:** Amleset Tewodros Woldemariam  
**Date:** 15/10/2021
Annex III – Responsibility Statement by Management
Annex C
UNITED NATIONS OFFICE FOR PROJECT SERVICES

Project ID: 21775-001

South Sudan Enhancing Community Resilience and Local Governance Project

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 project ID 21775-001 project title South Sudan Enhancing Community Resilience and Local Governance Project of the UNOPS. The Statement presented in Annex 1 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 Financial Statement as reported Annex 1, presents fairly in all material aspects, the expenditure of US$ 5,430,028 incurred by the UNOPS office for the period 7th August 2020 to 31 December 2020 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. 21775-001 - South Sudan Enhancing Community Resilience and Local Governance Project.

Statement of Inventory of Non-Expendable Equipment

The Statement of Non-Expendable Equipment in Annex 2 presents fairly, in all material respects, the Non-Expendable Equipment balance procured during the period from 07th August 2020 to 31 December 2020 of the project amounting to US$150,571 in accordance with the Non-Expendable Inventory listing certified by project management.

(Signature)                                  (Signature)                                  (Signature)

____________________ ____________________ ____________________
Papa M. Sow                      Honore Dainhi                      Amleset T. Woldemariam
Finance Senior Manager           Regional Director                     ECRP Project Manager
IPAS Finance                     Africa Region                      Juba- South Sudan

Date: 26 Oct 2021               Date: 28 Oct 2021                   Date: 26 Oct 2021

*Please strike off, whichever is not applicable