

**UNITED NATIONS OFFICE FOR PROJECT SERVICES
(UNOPS)****FINANCIAL AUDIT REPORT****18 August 2025**

Project name:	Enhancing Community Resilience and Local Governance Project (ECRP)
Project number:	21775-001
Country:	South Sudan
Auditor:	BDO LLP
Period Subject to Audit:	1 January to 31 December 2024

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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 'Enhancing Community Resilience and Local Governance Project (ECRP)' ("the project") (oneUNOPS project ID 21775-001), which is implemented and managed by the UNOPS Office in South Sudan, for the period from 1 January to 31 December 2024.

In our opinion, the financial statement gives a true and fair view of, in all material respects, the income and expenditure of the project Enhancing Community Resilience and Local Governance Project (ECRP) ("the project") (oneUNOPS project ID 21775-001), for the period from 1 January to 31 December 2024, 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.

Use of this report

This report is made solely to UNOPS, in accordance with terms of reference defined by UNOPS. Our work has been undertaken so that we might state to UNOPS those matters we are required to state to it in accordance with UNOPS's terms of reference and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than UNOPS, for our work, for this report, or for the opinions we have formed.

Project financial statement

This is attached as Annex I to this report.



DS
BDO LLP

BDO LLP
55 Baker Street
London W1U 7EU

18 August 2025

Responsibility statement by management

This is attached as Annex II to this report.

Annex I – Project financial statement



Date: 11-Apr-2025

Ref. Project No: 21775-001

Funding: IDA International Development Association

Dear Sir/Madam,

Subject: **Final Financial Report**

We enclose the **Final Financial Report** for project **21775-001 - South Sudan Enhancing Community Resilience**, which commenced in year **2020** and indicates the final income and expense of the project.

We draw your attention to the following:

- a. Total funds received: **US\$46,082,385.04** which includes interest earned: **US\$ 768,991.92** And **Net Hedging/Contribution Gain/loss: US\$(226,168.06)**
- b. Incurred expenditure and management fee: **US\$ 45,806,678.81**
- c. Fund Balance: **US\$ 275,706.23**

If you have any questions, please do not hesitate to contact the UNOPS project manager within 3 months from the date of this letter, else the statement will be considered complete and final for the project.



Yours Sincerely,



Deputy Chief Financial Officer, UNOPS


FINAL FINANCIAL REPORT

Project: 21775-001: South Sudan Enhancing Community Resilience

Funding(s): 1444 IDA International Development Association

As on: 11-Apr-2025

Currency: USD

Income

Contribution	2020	8,559,456.91
	2021	20,965,047.03
	2022	12,186,736.45
	2023	3,828,320.79
		45,539,561.18
Net Hedging/Contribution Gain/Loss	2021	(878,730.99)
	2022	653,110.76
	2023	(547.83)
		(226,168.06)
Interest	2020	2,511.09
	2021	14,526.87
	2022	72,607.66
	2023	311,988.77
	2024	313,059.37
	2025	54,298.16
		768,991.92

Total Income	A	46,082,385.04
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Project Expenses

2020	Project(s) Expense	5,180,483.45
	Management Fees	248,663.22
		5,429,146.67

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INTERNAL AUDIT AND INVESTIGATIONS GROUP


		5,429,146.67
2021	Project(s) Expense	12,843,802.14
	Management Fees	616,502.52
		13,460,304.66
2022	Project(s) Expense	18,144,111.80
	Management Fees	870,917.39
		19,015,029.19
2023	Project(s) Expense	4,376,950.78
	Management Fees	210,093.65
		4,587,044.43
2024	Project(s) Expense	3,162,455.76
	Management Fees	152,698.10
		3,315,153.86
Total Expense		45,806,678.81
Project Cash Balance - Surplus		275,706.23

Notes:

- I. 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 voucher.
- II. The total figures in the report are rounded, however, the refund will be made based on the precise cash balance of the project including decimals **USD 275,706.23**
- III. An amount of **USD 18,754.52** for Audit Service Fees has already been accrued under the project to reflect the cost of the final audit. A manual adjustment of **USD 900.22** for the associated Management Fees has been recorded in the FFR.
- IV. GSS charges for August 2020, corresponding to the project's implementation start date of 7 August 2020, were not previously posted. To rectify this, a manual adjustment of **USD 1,000.10** for GSS and **USD 48.00** for associated Management Fees has been recorded in the FFR.

Certified by:



 Deputy Chief Financial Officer, UNOPS

Comment:

Date:

Report run on: 11-Apr-2025

Annex II – Responsibility Statement by Management

Annex III
UNITED NATIONS OFFICE FOR PROJECT SERVICES

Project ID: 21775-001

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 Statements of the UNOPS Project ID. 21775-001, Enhancing Community Resilience and Local Governance Project (ECRP). The Statement presented in Annex I 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 in Annex I, presents fairly in all material aspects, the expenditure of **US\$ 3,315,153.86** incurred by the UNOPS office for the period Start date: 01 January 2024 to 31 December 2024 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 - Enhancing Community Resilience and Local Governance Project.**

Statement of Inventory of Non-Expendable Equipment

The Statement of Non-Expendable Equipment in Annex II presents fairly, in all material respects, the Non-Expendable Equipment balance of the project as at 31 December 2024 amounting to **US\$ 0.00** in accordance with the Non-Expendable Inventory listing certified by project management.

(Signature)

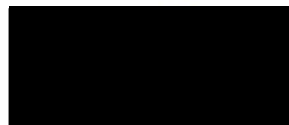


Project Finance Senior Associate

Finance Group , HQ-Copenhagen

Date: 13 June 2025

(Signature)



Director, UNOPS Horn of Africa

Multi Country Office

Date: