



INTERNAL AUDIT AND INVESTIGATIONS GROUP

UNITED NATIONS OFFICE FOR PROJECT SERVICES (UNOPS)

FINANCIAL AUDIT REPORT

7 July 2025

PROJECT NAME:	SMALL GRANTS PROGRAMME (SGP)
	OPERATIONAL PHASES 6 AND 7
PROJECT NUMBER:	11960-003 & 21970-002
COUNTRY:	SIERRA LEONE
AUDITOR:	BDO LLP
PERIOD SUBJECT TO AUDIT:	1 JANUARY 2020 TO 31 DECEMBER 2021

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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 'Small Grants Programme – Operational Phases 6 and 7, Sierra Leone' (Project ID 11960-003 & 21970-002) for the period from 1 January 2020 to 31 December 2021.

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 Phases 6 and 7, Sierra Leone' (Project ID 11960-003 & 21970-002) for the period from 1 January 2020 to 31 December 2021, which is implemented and managed by the SGP Office in Sierra Leone 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

7July 2025

Responsibility statement by management

This is attached as Annex II to this report.

Annex I – Project financial statement

Sum of Amount	Project	Project_Description	Work_Package_Description	Nature_Of_Cost_Description	Account_Description	Account_Type_Description	Fiscal_Year	2020	2021	Grand Total
11960-003		SGP-OP6 AFRICA (Anglophone)	SIERRA LEONE	COB	Common Services-Premises	Expense Account	2020	1,311	(1,311)	0
11960-003		SGP-OP6 AFRICA (Anglophone)	SIERRA LEONE	COB	Connectivity Charges	Expense Account	2020	4,364	(4,195)	169
11960-003		SGP-OP6 AFRICA (Anglophone)	SIERRA LEONE	COB	Courier Charges	Expense Account	2020	126	(126)	0
11960-003		SGP-OP6 AFRICA (Anglophone)	SIERRA LEONE	COB	Custodial & Cleaning Services	Expense Account	2020	719	(719)	0
11960-003		SGP-OP6 AFRICA (Anglophone)	SIERRA LEONE	COB	Daily Subsistence Allow-Local	Expense Account	2020	7,183	(5,071)	2,112
11960-003		SGP-OP6 AFRICA (Anglophone)	SIERRA LEONE	COB	Fuel, petroleum and other oils	Expense Account	2020	3,383	(3,383)	0
11960-003		SGP-OP6 AFRICA (Anglophone)	SIERRA LEONE	COB	Maint. Oper of Transport Equip	Expense Account	2020	2,437	(2,437)	0
11960-003		SGP-OP6 AFRICA (Anglophone)	SIERRA LEONE	COB	Miscellaneous Expenses	Expense Account	2020	205	(205)	0
11960-003		SGP-OP6 AFRICA (Anglophone)	SIERRA LEONE	COB	Mobile Telephone Charges	Expense Account	2020	160	(78)	82
11960-003		SGP-OP6 AFRICA (Anglophone)	SIERRA LEONE	COB	Printing and Publications	Expense Account	2020	3,041	(2,917)	124
11960-003		SGP-OP6 AFRICA (Anglophone)	SIERRA LEONE	COB	Realized Gain	Expense Account	2020	(13)	0	(13)
11960-003		SGP-OP6 AFRICA (Anglophone)	SIERRA LEONE	COB	Realized Loss	Expense Account	2020	0	0	0
11960-003		SGP-OP6 AFRICA (Anglophone)	SIERRA LEONE	COB	Rent/Leased land, building	Expense Account	2020	5,735	(5,735)	0
11960-003		SGP-OP6 AFRICA (Anglophone)	SIERRA LEONE	COB	Security related goods and mat	Expense Account	2020	704	(704)	0
11960-003		SGP-OP6 AFRICA (Anglophone)	SIERRA LEONE	COB	Service Contracts-Individuals	Expense Account	2020	115	0	115
11960-003		SGP-OP6 AFRICA (Anglophone)	SIERRA LEONE	COB	Stationery & other Office Supp	Expense Account	2020	1,869	(80)	1,789
11960-003		SGP-OP6 AFRICA (Anglophone)	SIERRA LEONE	COB	Utilities	Expense Account	2020	1,898	(1,898)	0
11960-003		SGP-OP6 AFRICA (Anglophone)	SIERRA LEONE	CORE GRANTS	Grants to Instit & other Benef	Expense Account	2020	150,500	0	150,500
11960-003		SGP-OP6 AFRICA (Anglophone)	SIERRA LEONE	CORE GRANTS	Realized Gain	Expense Account	2020	0	0	0
11960-003		SGP-OP6 AFRICA (Anglophone)	SIERRA LEONE	CORE GRANTS	Realized Loss	Expense Account	2020	0	0	0
11960-003		SGP-OP6 AFRICA (Anglophone)	SIERRA LEONE	Fee	Facilities&Admin-Implement	Expense Account	2020	12,239	(2,452)	9,787
11960-003		SGP-OP6 AFRICA (Anglophone)	SIERRA LEONE	Personnel	CMDC non- person related (Engagement Services)	Expense Account	2020	71	0	71
11960-003		SGP-OP6 AFRICA (Anglophone)	SIERRA LEONE	Personnel	CMDC_UNOPS Supervised ICA	Expense Account	2020	496	(213)	283
11960-003		SGP-OP6 AFRICA (Anglophone)	SIERRA LEONE	Personnel	Service Contracts-Individuals	Expense Account	2020	19,270	(12,170)	7,100
11960-003		SGP-OP6 AFRICA (Anglophone)	SIERRA LEONE	(blank)	CMDC non- person related (Engagement Services)	Expense Account	2020	400	385	785
11960-003		SGP-OP6 AFRICA (Anglophone)	SIERRA LEONE	(blank)	Foreign Exch Transaction Loss	Expense Account	2020	0	10	10
21970-002		SGP-OP7 AFRICA (Anglophone)	SIERRA LEONE	1.1 GRANTS (CORE)	Grants to Instit & other Benef	Expense Account	2020	0	375,000	375,000
21970-002		SGP-OP7 AFRICA (Anglophone)	SIERRA LEONE	1.1 GRANTS (CORE)	Realized Gain	Expense Account	2020	0	0	0
21970-002		SGP-OP7 AFRICA (Anglophone)	SIERRA LEONE	1.1 GRANTS (CORE)	Realized Loss	Expense Account	2020	0	0	0
21970-002		SGP-OP7 AFRICA (Anglophone)	SIERRA LEONE	2.4 PERSONNEL - Contractual Services (SC	CMDC_UNOPS Supervised ICA	Expense Account	2020	0	638	638
21970-002		SGP-OP7 AFRICA (Anglophone)	SIERRA LEONE	2.4 PERSONNEL - Contractual Services (SC	Service Contracts-Individuals	Expense Account	2020	0	29,128	29,128
21970-002		SGP-OP7 AFRICA (Anglophone)	SIERRA LEONE	3.2 COB - Travel	Daily Subsistence Allow-Local	Expense Account	2020	0	11,399	11,399
21970-002		SGP-OP7 AFRICA (Anglophone)	SIERRA LEONE	3.2 COB - Travel	Foreign Exch Translation Loss	Expense Account	2020	0	0	0
21970-002		SGP-OP7 AFRICA (Anglophone)	SIERRA LEONE	3.2 COB - Travel	Fuel, petroleum and other oils	Expense Account	2020	0	5,380	5,380
21970-002		SGP-OP7 AFRICA (Anglophone)	SIERRA LEONE	3.2 COB - Travel	Realized Gain	Expense Account	2020	0	(44)	(44)
21970-002		SGP-OP7 AFRICA (Anglophone)	SIERRA LEONE	3.2 COB - Travel	Realized Loss	Expense Account	2020	0	0	0
21970-002		SGP-OP7 AFRICA (Anglophone)	SIERRA LEONE	3.2 COB - Travel	Travel DSA Mng Partic	Expense Account	2020	0	1,815	1,815
21970-002		SGP-OP7 AFRICA (Anglophone)	SIERRA LEONE	3.3 COB - Premises	Common Services-Premises	Expense Account	2020	0	2,620	2,620
21970-002		SGP-OP7 AFRICA (Anglophone)	SIERRA LEONE	3.3 COB - Premises	Connectivity Charges	Expense Account	2020	0	1,099	1,099
21970-002		SGP-OP7 AFRICA (Anglophone)	SIERRA LEONE	3.3 COB - Premises	Courier Charges	Expense Account	2020	0	67	67
21970-002		SGP-OP7 AFRICA (Anglophone)	SIERRA LEONE	3.3 COB - Premises	Custodial & Cleaning Services	Expense Account	2020	0	731	731
21970-002		SGP-OP7 AFRICA (Anglophone)	SIERRA LEONE	3.3 COB - Premises	Fuel, petroleum and other oils	Expense Account	2020	0	2,039	2,039
21970-002		SGP-OP7 AFRICA (Anglophone)	SIERRA LEONE	3.3 COB - Premises	Maint. Oper of Transport Equip	Expense Account	2020	0	3,727	3,727
21970-002		SGP-OP7 AFRICA (Anglophone)	SIERRA LEONE	3.3 COB - Premises	Realized Loss	Expense Account	2020	0	0	0
21970-002		SGP-OP7 AFRICA (Anglophone)	SIERRA LEONE	3.3 COB - Premises	Rent/Leased land, building	Expense Account	2020	0	11,561	11,561
21970-002		SGP-OP7 AFRICA (Anglophone)	SIERRA LEONE	3.3 COB - Premises	Security related goods and mat	Expense Account	2020	0	715	715
21970-002		SGP-OP7 AFRICA (Anglophone)	SIERRA LEONE	3.3 COB - Premises	Utilities	Expense Account	2020	0	1,674	1,674
21970-002		SGP-OP7 AFRICA (Anglophone)	SIERRA LEONE	3.4 COB - Office Supplies	Stationery & other Office Supp	Expense Account	2020	0	21	21
21970-002		SGP-OP7 AFRICA (Anglophone)	SIERRA LEONE	3.5 COB - Other Operating Costs	Common Services-Premises	Expense Account	2020	0	1,311	1,311
21970-002		SGP-OP7 AFRICA (Anglophone)	SIERRA LEONE	3.5 COB - Other Operating Costs	Connectivity Charges	Expense Account	2020	0	4,303	4,303
21970-002		SGP-OP7 AFRICA (Anglophone)	SIERRA LEONE	3.5 COB - Other Operating Costs	Courier Charges	Expense Account	2020	0	126	126
21970-002		SGP-OP7 AFRICA (Anglophone)	SIERRA LEONE	3.5 COB - Other Operating Costs	Custodial & Cleaning Services	Expense Account	2020	0	719	719
21970-002		SGP-OP7 AFRICA (Anglophone)	SIERRA LEONE	3.5 COB - Other Operating Costs	Fuel, petroleum and other oils	Expense Account	2020	0	3,383	3,383
21970-002		SGP-OP7 AFRICA (Anglophone)	SIERRA LEONE	3.5 COB - Other Operating Costs	Miscellaneous Expenses	Expense Account	2020	0	185	185
21970-002		SGP-OP7 AFRICA (Anglophone)	SIERRA LEONE	3.5 COB - Other Operating Costs	Mobile Telephone Charges	Expense Account	2020	0	153	153
21970-002		SGP-OP7 AFRICA (Anglophone)	SIERRA LEONE	3.5 COB - Other Operating Costs	Printing and Publications	Expense Account	2020	0	2,917	2,917
21970-002		SGP-OP7 AFRICA (Anglophone)	SIERRA LEONE	3.5 COB - Other Operating Costs	Realized Gain	Expense Account	2020	0	0	0
21970-002		SGP-OP7 AFRICA (Anglophone)	SIERRA LEONE	3.5 COB - Other Operating Costs	Security related goods and mat	Expense Account	2020	0	704	704
21970-002		SGP-OP7 AFRICA (Anglophone)	SIERRA LEONE	3.5 COB - Other Operating Costs	Stationery & other Office Supp	Expense Account	2020	0	2,329	2,329
21970-002		SGP-OP7 AFRICA (Anglophone)	SIERRA LEONE	3.5 COB - Other Operating Costs	Utilities	Expense Account	2020	0	1,898	1,898
21970-002		SGP-OP7 AFRICA (Anglophone)	SIERRA LEONE	4. UNOPS Fee	Facilities&Admin-Implement	Expense Account	2020	1	27,938	27,939
21970-002		SGP-OP7 AFRICA (Anglophone)	SIERRA LEONE	(blank)	CMDC non- person related (Engagement Services)	Expense Account	2020	9	0	9
Grand Total										216,223
										450,237
										666,460

Note: Expenditure included 6% fee

Certified by

Title

Finance, Budget And Oversight Advisor

Signature

Date

25 / 04 / 2022

Annex II – Responsibility Statement by Management

UNITED NATIONS OFFICE FOR PROJECT SERVICES

Project ID: Small Grants Programme (SGP), SGP OP6/OP7 - Sierra Leone, (OneUNOPS project number 11960-003 / 21970-002)

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 & 7 (OP6 & OP7) in Sierra Leone, (OneUNOPS project number 11960-003 and 21970-002). 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\$ 666,460 incurred by the SGP office for the period 1 January 2020 to 31 December 2021 in conformity with the terms of the agreements and in accordance with International Public Sector Accounting Standards.

(Signature)

(Signature)

Project Manager

Name: [REDACTED]
Regional Financial
Management Officer

Name: [REDACTED]
Regional Director

Region: NYPO

Region: NYPO

Region: NYPO

Place: New York

Place: New York

Place: New York

Date: 28/07/2023

Date: 31 July 2023

Date: 26-Jul-2023