

UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES (UNHCR)

FINAL AUDIT OPINION AND MANAGEMENT LETTER

CHARITY ROKADA

240

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PROJECT IDENTIFICATION

COUNTRY	Ukraine	
AUDITOR	BDO LLP	
IMPLEMENTATION PERIOD	1 January - 31 December 2019	
LIQUIDATION PERIOD	1 - 31 January 2020	
PROJECT NAME	Refugees and asylum seekers in urban areas of Ukraine	
PARTNERSHIP AGREEMENT AUDITED	240	
FINAL PARTNERSHIP AGREEMENT AMENDMENT DATE	9 August 2019	
PARTNERSHIP AGREEMENT TYPE	Project Partnership Agreement	
PARTNER	Charity ROKADA	
IMPLEMENTER NUMBER	1272033	
LOCATION OF PROJECT RECORDS	Kiev, Ukraine	
PROJECT BUDGET (local currency)	UAH 11,116,302.00	
AUDITED EXPENDITURE (local currency)	UAH 11,055,548.18	
TOTAL AUDITED AMOUNT (US\$)	US\$ 470,448.86	
AUDIT OPINION	Unmodified	
FINANCIAL FINDINGS	Number of Findings:	
	Financial Impact: (local currency)	-
	% of total expenditure:	-
INTERNAL CONTROL AND COMPLIANCE FINDINGS	High risk findings:	-
	Medium risk findings:	1
	Low risk findings:	-

EXECUTIVE SUMMARY

Audit objectives

The objective of the project financial audit was to:

- Express an opinion on whether the final Project Financial Report has been prepared, in all material respects, in accordance with the Partnership Agreement and with the modified cash basis of accounting as described in the Partnership Agreement. The Project Financial Report contains project expenditure relating to the implementation and liquidation periods and reports on the balance of any funds remaining unspent and due to UNHCR at the end of the period.
- Provide a management letter containing (as applicable):
 - Financial findings, including their financial impact and reimbursement status;
 - Observations and recommendations arising from the audit of the Project Financial Report in accordance with the Partnership Agreement; and
 - A follow-up of the implementation of previous audit recommendations.
- Completion of an internal controls questionnaire including an assessment of the following areas, where applicable:
 - Payment and bank management
 - Procurement
 - Management of activities sub-contracted to sub-partners
 - Personnel engagement and payments
 - Budget
 - Goods and property
 - General control environment
 - Compliance with other terms of the Partnership Agreement
 - An overall assessment of the Partner’s internal controls and financial management

Scope of work

BDO LLP conducted the financial audit of the project ‘Refugees and asylum seekers in urban areas of Ukraine’ implemented by Charity Rokada between 1 January and 31 December 2019. This project was selected for audit as part of the UNHCR Implementing Partnership Management Service (IPMS) global annual project financial audit sample. The audit was undertaken in accordance with Annex C of the signed Frame Agreement between UNHCR and BDO LLP and Section 2 of the Partnership Agreement between UNHCR and Charity Rokada.

AUDIT OPINION

We have issued an audit opinion on the Project Financial Report as summarised below and as detailed in the audit opinion section of this report:

Opinion on Project Financial Report	Unmodified
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FOR MORE INFORMATION:

www.bdo.co.uk/en-gb/services/advisory/consulting/international-institutions-and-donor-assurance

This report is established by request of UNHCR. The views expressed in this report are those of the external auditor and in no way reflect the official opinion of UNHCR. This report has been prepared solely for use of the UNHCR and its partners for the purpose of the control of the use of funds of the project concerned by the audit. It may be disclosed to those official authorities having regulatory right of access to it. This report should not be used by any other party or for other than its intended purpose.

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