HACT AUDIT REPORT

Charitable OrganizationUkrainianEducation Platform

10 April 2024

Period audited: 1 October 2022 to 30 September 2023

Commissioned by: UNICEF Ukraine

BDO

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1 EXECUTIVE SUMMARY

BDO LLP entered into a Long TermArrangement withthe United Nations Children's Fund (UNICEF) on 15 February 2019 for the provision of audit and assurance services.

The present audit has been conducted as per the terms of reference for a HACT audit under the Harmonised Approach to Cash Transfer (HACT) Framework and concerns the expenditure reported by the implementing partner for the period 1 October 2022 to 30 September 2023.

A summary of the audit findings that have been raised is presented in the table below:

1.1 SUMMARY OF AUDIT FINDINGS

Implementing partner	Audited expenditure US$	Financial findings US$	% of audited expenditure	Audit opinion	No. of financial findings	No. of key control weaknesses			No. of unimplemented micro-assessment recommendations
						High risk	Medium risk	Low risk	
CHARITABLE ORGANIZATION UKRAINIAN EDUCATION PLATFORM	928,788	-	-	Unmodified	-	-	1	-	1

1.2 PROGRAMME SPECIFIC INFORMATION

Implementing Partner name:	CHARITABLE ORGANIZATION UKRAINIAN EDUCATION PLATFORM
Implementing Partner contact details:	Maryana Bilyk
	Head of Programme “Community for Family”
	Email: director.hds@ukredu.org
Programme/s name:	Emergency response to cater to the needs of displaced children and their families affected by armed conflict in Ukraine, through strengthening of community-based social services, PSS support and family-centered case management (including GBV prevention and family-centered case management (including GBV prevention and response)
	Let’s Catch Up: Improving academic skills among primary school age children through interactive learning sessions
Programme number/Project code:	4410/A0/05/887/003
	UKR/PCA202282/SPD2023295
Programme location:	Ukraine
Currency of records maintained:	Ukrainian hryvnia UAH
Period/s covered by the audit:	1 October 2022 to 30 September 2023
FACE Forms under review	Refer to Annex I

2 AUDIT OPINION

UNMODIFIED OPINION We have audited the expenditure as set out in the Funding Authorisation and Certificate of Expenditures (FACE) forms (attached at Annex I) of Charitable Organization Ukrainian Education Platform ('the implementing partner') representing the expenditure reported on the individual projects (together 'the projects') detailed therein for the period from 1 October 2022 to 30 September 2023. In total these amounts represent the actual expenditure on the projects in accordance with the contractual conditions for the projects, as set out in the relevant agreement between UNICEF and the implementing partner, and the associated work plans. Our findings are set out in the relevant sections of our report, which is made solely to UNICEF in order to gain assurance that the project funding provided has, in all material respects, been used in conformity with the applicable contractual conditions.

In our opinion:

- The FACE forms present fairly, in all material respects, the actual eligible expenditure reported for the projects for the period from 1 October 2022 to 30 September 2023 in conformity with the applicable contractual conditions; and
- The project funding provided by UNICEF has, in all material respects, been used in conformity with the applicable contractual conditions.

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 responsibilities for the audit of the FACE forms' section of this report.

We are independent of UNICEF and the implementing partner 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.

EMPHASIS OF MATTER

We draw your attention to key control weakness 1, as set out in the relevant section of our report, which represents an important control weakness which we came across during the conduct of our audit.

Our opinion is not modified in respect of this matter.

RESPONSIBILITIES OF THE IMPLEMENTING PARTNER

In accordance with the contractual conditions, the implementing partner's management are responsible for the preparation of the FACE forms and other information detailing the actual expenditure and for being satisfied that together it presents fairly the actual expenditure incurred for the projects in conformity with the applicable contractual conditions.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FACE FORMS

The objectives of our audit are set out in the HACT Framework and include obtaining reasonable assurance about whether the FACE forms 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 FACE forms.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- identify and assess the risks of material misstatement of the FACE forms, 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.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the implementing partner's internal control.

We communicate with the management of the implementing partner 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.

ROBERT WATERS
PARTNER

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10 April 2024

FOR MORE INFORMATION:

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