



**AUDIT**

**OF**

**UN WOMEN SENEGAL**

**FONDS DE SOLIDARITÉ PRIORITAIRE MUSKOKA**  
**(Directly Implemented Project No. 81116)**

**Report No. 1591**

**Issue Date: 30 December 2015**

**Report on the Audit of UN Women Senegal  
Fonds de Solidarité Prioritaire Muskoka (Project No. 81116)  
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through KPMG SA (the audit firm), from 19 to 30 October 2015, as well as on 3 and 12 November 2015, conducted an audit of *Fonds de Solidarité Prioritaire Muskoka* (Project No. 81116) (the Project), which is directly implemented and managed by the UN Women Country Office in Senegal (the Office). This was the first audit of the Project.

The audit firm conducted a financial audit to express an opinion on whether the financial statements present fairly, in all material aspects, the Project's operations. The audit covered the Project's Trial Balance Report, which includes expenditure for the period from 1 January to 31 December 2014. The audit did not include expenses processed and approved in locations outside of the country (such as the UN Women Regional Office and UN Women Headquarters). The audit did not cover the Statement of Assets as no assets were purchased by the Project.

The audit was conducted under the general supervision of OAI in conformance with the *International Standards for the Professional Practice of Internal Auditing*.

#### **Audit results**


Based on the audit report and corresponding management letter submitted by the audit firm, the results are summarized in the table below:

| Project Expenditure*   |             |                       |
|------------------------|-------------|-----------------------|
| Amount<br>(in \$ '000) | Opinion     | NFI**<br>(in \$ '000) |
| 633                    | Unqualified | 0                     |

\* Expenditures recorded in the Project's Trial Balance were \$714,000. Excluded from the audit scope were transactions that relate to expenditures processed and approved by other UN Women offices outside of the country (\$81,000).

\*\*NFI = Net Financial Impact

The audit did not result in any recommendations.



Antoine Khoury  
Officer-in-Charge  
Office of Audit and Investigations



**United Nations Development Programme  
(UNDP)**

Report of the Independent Auditor on the United  
Nations Entity for Gender Equality and the  
Empowerment of Women (UN Women) Directly  
Implemented (DIM) Project number 00081116  
“FSP Muskoka”

- Senegal -

For the year ended 31 December 2014



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## Executive Summary



KPMG Geneva conducted the financial audit of UN Women project number 00081116 “FSP Muskoka” (the project) for the period 1 January to 31 December 2014. The audit was undertaken on behalf of the Office of Audit and Investigations (OAI), United Nations Development Programme (UNDP).

We have issued audit opinions as summarized in the table below and as detailed in the next section:

**Project Trial Balance (PTB) Statement** Unqualified

We have not raised any findings as a result of our audit.

KPMG SA



Pierre-Henri Pingeon  
*Auditor in Charge*



Henri Mwaniki

Geneva, 17 December 2015



*Report of the Independent Auditor on the United Nations Entity for Gender Equality  
and the Empowerment of Women (UN Women)  
Directly Implemented (DIM) Project number 00081116  
"FSP Muskoka"  
For the year ended 31 December 2014*

### **Audit Objectives and Scope:**

The objective of the financial audit was to express an opinion on the Directly Implemented (DIM) project's trial balance which include:

- Expressing an opinion on whether the financial expenses incurred by the project between 1 January and 31 December 2014 are fairly presented in accordance with UN Women accounting policies and that the expenses incurred were: (i) in conformity with the approved project budgets; (ii) for the approved purposes of the project; (iii) in compliance with the relevant regulations and rules, policies and procedures of UN Women; and (iv) supported by properly approved vouchers and other supporting documents. The Project Trial Balance (PTB) is the mandatory and official Statement upon which the audit opinion should be expressed. Other forms of Statement of expenses that may be prepared by a project office are not accepted.

The scope of the audit relates only to transactions concluded and recorded against the UN Women DIM project, between 1 January and 31 December 2014. The scope of the audit did not include:

- Activities and expenses incurred or undertaken at the level of "responsible parties", unless the inclusion of these expenses is specifically required in the request for proposal; and
- Expenses processed and approved in locations outside the country such as UN Women Regional Offices and UN Women Headquarters and where the supporting documentation is not retained at the level of the UN Women country office.



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## **Independent Auditors' Report** **Project Trial Balance (PTB) Statement**

To: Office of Audit and Investigations (OAI), United Nations Development Programme (UNDP),

**Audited Project:** "FSP Muskoka"

**Period covered by the audited PTB Statement:** From 1 January 2014 to 31 December 2014

**Atlas Project Number to identify the PTB:** 00081116

**Location:** Senegal

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We have audited the accompanying Project Trial Balance (PTB) Statement of the UN Women project number 00081116 "FSP Muskoka" for the period from 1 January to 31 December 2014. The PTB expenditures totalling \$713,953.76, are comprised of audited expenditures \$632,877.65 under the Directly Implemented Modality (DIM) and expenditures processed and approved outside the UN Women Country office in Senegal of \$81,076.11 which were excluded from the scope of our audit.

### **Management's Responsibility for the Project Trial Balance Statement**

Management is responsible for the preparation of the PTB Statement for "FSP Muskoka" project and for such internal control as management determines is necessary to enable the preparation of a Statement that is free from material misstatement, whether due to fraud or error.

### **Auditors' Responsibility**

Our responsibility is to express an opinion on the Statement based on our audit. We conducted our audit in accordance with the International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the project's preparation of the Statements 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 project's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the presentation of the Statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



*Report of the Independent Auditor on the United Nations Entity for Gender Equality  
and the Empowerment of Women (UN Women)  
Directly Implemented (DIM) Project number 00081116  
"FSP Muskoka"  
For the year ended 31 December 2014*

**Opinion**

In our opinion, the attached Project Trial Balance (PTB) Statement presents fairly, in all material respects, the expenses of \$632,877.65 incurred by the project number 00081116 "FSP Muskoka" for the period 1 January to 31 December 2014 in accordance with UN Women accounting policies and were i) in conformity with the approved project budgets; (ii) for the approved purposes of the project; (iii) in compliance with the relevant regulations and rules, policies and procedures of UN Women; and (iv) supported by properly approved vouchers and other supporting documents.

KPMG SA



Pierre-Henri Pigeon  
*Auditor in Charge*



Henri Mwaniki

Geneva, 17 December 2015





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## Management Letter

To: Office of Audit and Investigations, United Nations Development Programme (UNDP)

**Audited Project:** "FSP Muskoka"

**Period covered:** 1 January 2014 to 31 December 2014



**Atlas Project Number to identify the PTB:** 00081116

**Location:** Senegal

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We have not raised any critical findings related to this project as a result of our audit.

KPMG SA



Pierre-Henri Pingeon  
*Auditor in Charge*



Henri Mwaniki

Geneva, 17 December 2015





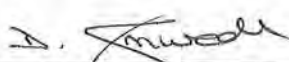
United Nations Entity for Gender Equality  
and the Empowerment of Women

Extract of UN Women Trial Balance as at the 31 December 2014.


Expenditure by Project


| Project            | Account Number | Account Description            | 2014 Total Expense |
|--------------------|----------------|--------------------------------|--------------------|
| 81116              | 63360          | Medical Exams(incl Pre-empl)   | 276.08             |
|                    | 71205          | Intl Consultants-Sht Term-Tech | 88,835.55          |
|                    | 71305          | Local Consult.-Sht Term-Tech   | 39,492.27          |
|                    | 71605          | Travel Tickets-International   | 10,750.89          |
|                    | 71615          | Daily Subsistence Allow-Intl   | 20,379.67          |
|                    | 71620          | Daily Subsistence Allow-Local  | 10,391.09          |
|                    | 71635          | Travel - Other                 | 1,564.78           |
|                    | 72105          | Svc Co-Construction & Engineer | 982.16             |
|                    | 72120          | Svc Co-Trade and Business Serv | 5,070.90           |
|                    | 72135          | Svc Co-Communications Service  | 39,916.67          |
|                    | 72145          | Svc Co-Training and Educ Serv  | 24,186.55          |
|                    | 72205          | Office Machinery               | 1,840.17           |
|                    | 72405          | Acquisition of Communic Equip  | 1,977.61           |
|                    | 72445          | Common Services-Communications | 15,012.47          |
|                    | 72505          | Stationery & other Office Supp | 517.67             |
|                    | 72510          | Publications                   | 305.87             |
|                    | 72715          | Hospitality Catering           | 944.73             |
|                    | 72805          | Acquis of Computer Hardware    | (6,524.86)         |
|                    | 73105          | Rent                           | (2,058.73)         |
|                    | 73305          | Maint & Licensing of Hardware  | (1,049.69)         |
|                    | 73405          | Rental & Maint-Other Office Eq | 5,234.36           |
|                    | 73505          | Reimb to UNDP for Supp Srvs    | 900.16             |
|                    | 74105          | Management and Reporting Srvs  | (734.78)           |
|                    | 74205          | Audio Visual Productions       | 24,678.09          |
|                    | 74210          | Printing and Publications      | 5,426.21           |
|                    | 74220          | Translation Costs              | 614.41             |
|                    | 74225          | Other Media Costs              | 14,423.05          |
|                    | 74965          | Low value equipment            | -                  |
|                    | 75105          | Facilities & Admin - Implement | 28,192.90          |
|                    | 75110          | Facilities & Admin - Services  | -                  |
|                    | 75115          | Facilities & Admin - OH & Ind  | 82,494.65          |
|                    | 75705          | Learning Costs                 | 282,566.79         |
|                    | 75709          | Learning - training of counter | 6,868.65           |
|                    | 75710          | Participation of counterparts  | 17,079.87          |
|                    | 76125          | Realized Loss                  | 2,790.09           |
|                    | 76135          | Realized Gain                  | (9,392.54)         |
| <b>81116 Total</b> |                |                                | <b>713,953.76</b>  |

I hereby certify that the Trial balance is extracted from UN Womens books and records, which has been audited by the United Nations Board of Audit for the year ended 31 December 2014.

  
**Donna Grimwade**  
 Chief of Accounts

29/10/2015  
**Date**

  
 Pierre-Henri Pingeon, Partner  
 KPMG SA, Geneva  
 17 December 2015

  
 Henri Mwaniki, Senior Manager  
 KPMG SA, Geneva  
 17 December 2015

## Annex 2: Audit finding priority ratings

The following categories of priorities are used:

- |                               |   |
|-------------------------------|---|
| <b>High<br/>(Critical)</b>    | Action is considered imperative to ensure that UNDP is not exposed to high risks. Failure to take action could result in major consequences and issues  |
| <b>Medium<br/>(Important)</b> | Action is considered necessary to avoid exposure to significant risks. Failure to take action could result in significant consequences.   |
| <b>Low</b>                    | Action is considered desirable and should result in enhanced control or better value for money. Low priority recommendations, if any, are dealt with by the auditors directly with the Office management, during the exit meeting and through a separate memo subsequent to the fieldwork. <b>Therefore, low priority recommendations are not included in the audit report.</b> |