

UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations



*Empowered lives.
Resilient nations.*

AUDIT

OF

UN WOMEN SUDAN

**CONSOLIDATING EFFORTS THAT CONTRIBUTE TO GENDER EQUALITY AND WOMEN'S
EMPOWERMENT IN SUDAN; INCLUDING SUPPORT FOR GENDER-RESPONSIVE
CONSTITUTION DEVELOPMENT IN SUDAN
(Directly Implemented Project No. 88092)**

Report No. 1595

Issue Date: 30 December 2015

**Report on the Audit of UN Women Sudan
Consolidating Efforts that Contribute to Gender Equality and Women's Empowerment in Sudan
(Project No. 88092)
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through KPMG SA (the audit firm), from 26 October to 4 November 2015, conducted an audit of Consolidating Efforts that Contribute to Gender Equality and Women's Empowerment in Sudan (Project No. 88092) (the Project), which is directly implemented and managed by the UN Women Country Office in Sudan (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 expenditures 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 (in \$ '000)	Opinion	NFI** (in \$ '000)
1,008	Unqualified	0

*Expenditures recorded in the Project's Trial Balance were \$1,636,455. Excluded from the audit scope were transactions that relate to expenditures processed and approved by other UN Women offices outside of the Office in the amount of \$628,810.

**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 00088092
“Consolidating Efforts that Contribute to Gender
Equality and Women’s Empowerment in Sudan;
including Support for Gender-responsive Constitution
Development in Sudan”**

- Sudan -

For the year ended 31 December 2014



*Report of the Independent Auditor on the United Nations Entity for Gender Equality
and the Empowerment of Women (UN Women)
Directly Implemented (DIM) Project 00088092
"Consolidating Efforts that Contribute to Gender Equality and Women's Empowerment in Sudan;
including Support for Gender-responsive Constitution Development in Sudan" - Sudan -
For the year ended 31 December 2014*

TABLE OF CONTENTS

Executive Summary	2
Audit Objectives and Scope	3
Independent Auditors' Report	
Project Trial Balance (PTB) Statement	4
Management Letter	6
Annexes	
Annex 1: Project Trial Balance (PTB) Statement	7
Annex 2: Audit finding priority ratings	11



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Executive Summary



KPMG Geneva conducted the financial audit of UN Women project number 00088092 “Consolidating Efforts that Contribute to Gender Equality and Women’s Empowerment in Sudan; including Support for Gender-responsive Constitution Development in Sudan” (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 00088092*

*“Consolidating Efforts that Contribute to Gender Equality and Women’s Empowerment in Sudan;
including Support for Gender-responsive Constitution Development in Sudan” - Sudan -
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: "Consolidating Efforts that Contribute to Gender Equality and Women's Empowerment in Sudan; including Support for Gender-responsive Constitution Development in Sudan"

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

Atlas Project Number to identify the PTB: 00088092

Location: Sudan

We have audited the accompanying Project Trial Balance (PTB) Statement of the UN Women project number 00088092 "Consolidating Efforts that Contribute to Gender Equality and Women's Empowerment in Sudan; including Support for Gender-responsive Constitution Development in Sudan" for the period 1 January to 31 December 2014. The PTB expenditures totalling \$1,636,454.94, are comprised of audited expenditures of \$1,007,645.00 under the Directly Implemented Modality (DIM) and expenditures processed and approved outside the UN Women Country office in Sudan of \$628,809.94, 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 "Consolidating Efforts that Contribute to Gender Equality and Women's Empowerment in Sudan; including Support for Gender-responsive Constitution Development in Sudan" 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 00088092*

*“Consolidating Efforts that Contribute to Gender Equality and Women’s Empowerment in Sudan;
including Support for Gender-responsive Constitution Development in Sudan” - Sudan -
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 \$1,007,645.00 incurred by the project number 00088092 “Consolidating Efforts that Contribute to Gender Equality and Women’s Empowerment in Sudan; including Support for Gender-responsive Constitution Development in Sudan” 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 Pingeon
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: "Consolidating Efforts that Contribute to Gender Equality and Women's Empowerment in Sudan; including Support for Gender-responsive Constitution Development in Sudan"



Period covered: 1 January 2014 to 31 December 2014

Atlas Project Number to identify the PTB: 00088092

Location: Sudan

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

Annex 1: Project Trial Balance (PTB) Statement



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
88092	61105	Salaries - NP Staff	25,039.09
	61205	Salaries - GS Staff	14,041.95
	61305	Salaries - IP Staff	169,533.82
	61310	Post Adjustment - IP Staff	71,861.79
	61360	Other payroll costs IP	9,193.90
	62110	Contrib Joint Staff Pension-NP	5,037.65
	62115	Contrib to Med,SocIns-NP Staff	976.51
	62140	Annual Leave Expense - NO	1,732.18
	62205	Dependency Allow - GS Staff	1,836.58
	62210	Contrib to Jt Staff Pens Fd-GS	2,739.12
	62215	Contrib. to Medical, social In	915.62
	62225	Hazard Duty Station Allow-GS	5,521.98
	62240	Annual Leave Expense - GS	1,639.92
	62305	Dependency Allowances-IP Staff	5,369.76
	62310	Contrib to Jt Staff Pens Fd-IP	53,816.46
	62315	Contrib. to Medical, social In	3,434.78
	62320	Mobility, Hardship, Non-remova	19,339.92
	62330	Rental Supplements - IP Staff	9,068.40
	62340	Annual Leave Expense - IP	(52,660.30)
	63330	Ed Grt Incl Trvl&Allow-IP Stf	28,740.13
	63335	Home Leave Trvl & Allow-IP Stf	7,137.06
	63340	Proc trips/Rest & Recup-IP Stf	2,404.00
	63360	Medical Exams(incl Pre-empl)	450.00
	63365	Special Oper Living Allow-IP	57,201.80
	63515	Security-related Costs	18,669.98
	63530	Contribution to EOS Benefits	8,422.19
	63535	Contribution to Security	6,429.00
	63540	Contribution to Training	1,895.11
	63545	Contribution to ICT	6,429.00
	63550	Contributions to MAIP	321.49
	63555	Contribution to UN JFA	4,175.02
	63560	Contributions to Appendix D	482.15
	64307	Appointment-Subsistence Allow	6,150.00
	64308	Appointments-Lump Sum	9,915.98
	65115	Contributions to ASHI Reserve	18,845.60
	65135	Payroll Mgt Cost Recovery ATLA	1,355.22
	66105	Overtime & Night Differential	214.17
	71205	Intl Consultants-Sht Term-Tech	122,746.67
	71305	Local Consult.-Sht Term-Tech	114,640.21
	71405	Service Contracts-Individuals	44,931.73
	71410	MAIP Premium SC	139.93
	71415	Contribution to Security SC	1,539.27
	71440	Appendix D SC	1,119.47
	71505	UN Volunteers-Stipend & Allow	21,246.86


Project	Account Number	Account Description	2014 Total Expense
	71510	UNV Settling-In-Grant	1,571.00
	71520	UNV-Language Allowance	931.99
	71535	UNV-Medical Insurance	1,380.39
	71540	UNV-Global Charges	286.53
	71545	UNV-Home Leave Travel & Allowa	51.20
	71550	UNV-Resettlement Allowance	1,329.86
	71560	UNV-Intl Appoint/Sep incl Trvl	2,100.00
	71590	UNV Development Effectiveness	2,889.78
	71605	Travel Tickets-International	36,033.78
	71610	Travel Tickets-Local	20,253.79
	71615	Daily Subsistence Allow-Intl	51,659.06
	71620	Daily Subsistence Allow-Local	31,535.09
	71625	Daily Subsist Allow-Mtg Partic	691.19
	71630	Shipment	5,682.20
	71635	Travel - Other	8,436.07
	72105	Svc Co-Construction & Engineer	21,883.82
	72120	Svc Co-Trade and Business Serv	909.80
	72130	Svc Co-Transportation Services	27.63
	72145	Svc Co-Training and Educ Serv	2,187.11
	72210	Machinery and Equipment	1,070.54
	72311	Fuel, petroleum and other oils	1,496.08
	72399	Other Materials and Goods	-
	72402	Building Maintenance	49,653.58
	72415	Courier Charges	36.67
	72425	Mobile Telephone Charges	245.43
	72505	Stationery & other Office Supp	2,943.95
	72510	Publications	8,838.92
	72605	Grants to Instit & other Benef	172,214.49
	72705	Hospitality-Special Events	2,174.51
	72715	Hospitality Catering	6,267.47
	73105	Rent	125.71
	73107	Rent - Meeting Rooms	16,719.25
	73120	Utilities	8,580.00
	73125	Common Services-Premises	37,785.07
	73405	Rental & Maint-Other Office Eq	168.53
	73406	Maintenance of Equipment	1,340.93
	73410	Maint, Oper of Transport Equip	3,564.64
	73505	Reimb to UNDP for Supp Srvs	4,554.94
	74210	Printing and Publications	6,006.73
	74215	Promotional Materials and Dist	2,062.25
	74220	Translation Costs	3,448.01
	74225	Other Media Costs	1,005.70
	74325	Contrib.To CO Common Security	2,914.00
	74410	Charges on Fin Completed Projs	-
	74505	Insurance	203.65
	74510	Bank Charges	4,841.71
	74515	Claims and Adjustments	-
	74599	UNDP cost recovery chrgs-Bills	6,716.75
	74710	Land Transport	1,481.46
	75105	Facilities & Admin - Implement	(1.68)
	75705	Learning Costs	110,601.10
	75706	Learning - ticket costs	1,442.84
	76125	Realized Loss	329.41
	76135	Realized Gain	7,550.51


Project	Account Number	Account Description	2014 Total Expense
	77305	Salaries - IP Staff-TA	68,016.19
	77306	Appoint-Tk cost-IP Staff-TA	7,497.03
	77309	Appoint-shipment-IP Staff-TA	1,200.00
	77310	Post Adjustment - IP Staff-TA	31,983.11
	77315	Contrib-Med,Soclns-IP Staff-TA	377.20
	77320	Assg hardship & mob allow-TA	4,759.06
	77357	Repat. Grt/Comm Ann Lv-IP-TA	1,284.69
	77375	Contrib-Jt Staff Pens Fd-IP-TA	23,353.28
	77385	Contribution to Security	3,999.98
	77386	Contribution to ICT_TA	2,848.64
	77395	MAIP Premium TA/IP	142.45
	77396	PAYROLL MGT COST RECOVERY	515.04
	77397	Appendix D TA/IP	213.66
88092 Total			1,636,454.94

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 Pigeon, 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:

- | | |
|-------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| High
(Critical) | 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 |
| Medium
(Important) | Action is considered necessary to avoid exposure to significant risks. Failure to take action could result in significant consequences. |
| Low | 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. Therefore, low priority recommendations are not included in the audit report. |