

UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations



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AUDIT

OF

UN WOMEN AFGHANISTAN

**AFGHAN WOMEN PROTECTION PROGRAMME -
ELIMINATION OF VIOLENCE AGAINST WOMEN
(Directly Implemented Project No. 86906)**

Report No. 1586

Issue Date: 7 January 2016

**Report on the Audit of UN Women Afghanistan
Afghan Women Protection Programme - Elimination of Violence Against Women
(Project No. 86906)
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through KPMG SA (the audit firm), from 19 October to 20 November 2015, conducted an audit of Afghan Women Protection Programme - Elimination of Violence Against Women (Project No. 86906) (the Project), which is directly implemented and managed by the UN Women Country Office in Afghanistan (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 and the Statement of Assets as of 31 December 2014. The audit did not include expenses processed and approved in locations outside of the country (such as UN Women Regional Office and UN Women Headquarters).

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*			Project Assets		
Amount (in \$ '000)	Opinion	NFI** (in \$ '000)	Amount (in \$ '000)	Opinion	NFI (in \$ '000)
1,765	Unqualified	0	27	Adverse	16

*Expenditures recorded in the Project's Trial Balance were \$2,487,000. Excluded from the audit scope were transactions that relate to expenditures processed and approved by other UN Women offices outside of the Country Office in the amount of \$722,000.

**NFI = Net Financial Impact

The auditors provided an adverse opinion on the 2014 Project Assets, due to an overstatement of \$16,000 that resulted from assets belonging to another UN Women Office, which were erroneously transferred by Headquarters to the Office's project account (refer to Issue 2).

Key recommendations: Total = 2, high priority = 1

The two recommendations aim to ensure the reliability and integrity of financial and operational information.

For high (critical) priority recommendations, prompt action is required to ensure that UN Women is not exposed to high risks. Failure to take action could result in major negative consequences for UN Women. The high (critical) priority recommendation is presented below:

Lack of reconciliation between asset management module and general ledger (Issue 2)

The Project's assets listing as at 31 December 2014 included assets that were erroneously transferred by Headquarters to the Office's project account even though the assets belonged to a project being implemented by another UN Women Country Office. Even though a physical verification of assets was carried out by the Office, the results of the physical verification were not reconciled to the assets records maintained by UN Women Headquarters, thus resulting in an overstatement of the reported assets and equipment of \$16,000 for financial year 2014.

Recommendation: The Office should reconcile the results of the physical verification of assets to the asset records maintained at UN Women Headquarters on a regular basis in accordance with the Programme and Operations Manual on Assets Controls. The Office's management should follow up with Headquarters to ensure that any variances are investigated and reconciled.

Management comments and action plan

The Country Representative of the Office accepted the two recommendations and is in the process of implementing them. Comments and/or additional information provided have been incorporated into the report, where appropriate.



Helge S. Osttveiten
Director
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 00086906 “Afghan Women
Protection Programme - Elimination of Violence Against Women”**

- Afghanistan –

For the year ended 31 December 2014



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Executive Summary

KPMG Geneva conducted the financial audit of UN Women project number 00086906 “Afghan Women Protection Programme - Elimination of Violence Against Women” (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
Project Statement of Fixed Assets and Equipment	Adverse

Findings as a result of our audit are provided in the management letter on page 8.

KPMG SA

Pierre-Henri Pingeon
Auditor in Charge

Henri Mwaniki

Geneva, 17 December 2015



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 includes:

- 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.
- Expressing an opinion on whether the Statement of fixed assets presents fairly the balance of assets of the UN Women project as at 31 December 2014. This Statement must include all assets available as at 31 December 2014 and not only those purchased in a given period. Where a DIM project does not have any assets or equipment, it will not be necessary to express such an opinion.

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: "Afghan Women Protection Programme - Elimination of Violence Against Women"

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

Atlas Project Number to identify the PTB: 00086906

Location: Afghanistan

We have audited the accompanying Project Trial Balance (PTB) Statement of the UN Women project number 00086906 "Afghan Women Protection Programme - Elimination of Violence Against Women" for the period 1 January to 31 December 2014. The PTB expenditures totalling \$2,487,287.86 are comprised of audited expenditures of \$1,764,416.57 under the Directly Implemented Modality (DIM) and expenditures processed and approved outside the UN Women Country office in Afghanistan of \$722,871.29, 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 "Afghan Women Protection Programme - Elimination of Violence Against Women" 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.



Opinion

In our opinion, the attached Project Trial Balance Report (PTB) Statement presents fairly, in all material respects, the expenses of \$1,764,416.57 incurred by the project number 00086906 "Afghan Women Protection Programme - Elimination of Violence Against Women" 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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Independent Auditors' Report Statement of Assets and Equipment

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

Audited Project: "Afghan Women Protection Programme - Elimination of Violence Against Women"

Period covered by the Statement of Assets and Equipment: 1 January 2014 to 31 December 2014

Atlas Project Number to identify the PTB: 00086906

Location: Afghanistan

We have audited the accompanying Statement of Assets and Equipment of the UN Women project number 00086906 "Afghan Women Protection Programme - Elimination of Violence Against Women" as at 31 December 2014.

Management's Responsibility for the Project Statement of Assets and Equipment

Management is responsible for the preparation of the Statement for the "Afghan Women Protection Programme - Elimination of Violence Against Women" 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.

Basis for Adverse Opinion

We note that assets with a net book value of \$16,319 belonging to the UN Women Palestine Office had been inadvertently transferred to the UN Women Country office in Afghanistan by the UN Women Headquarters. As a result of the erroneous transfer of assets, the attached Statement of Assets and Equipment as at 31 December 2014 was overstated by \$16,319.



Opinion

In our opinion, based on the significance of the matters discussed in the paragraph above, the attached Statement of Assets and Equipment does not present fairly, in all material respects, the balance of inventory of the UN Women project number 00086906 "Afghan Women Protection Programme - Elimination of Violence Against Women" amounting to \$ 27,967.39 as at 31 December 2014 in accordance with UN Women accounting policies.

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

Audited Project: "Afghan Women Protection Programme - Elimination of Violence Against Women"

Period covered: 1 January 2014 to 31 December 2014

Atlas Project Number to identify the PTB: 00086906

Location: Afghanistan

We have raised the following findings related to this project as a result of our audit.

Observation 1

- **Incorrect classification of expenses**

KPMG noted amounts of \$ 6,000 relating to shelter and rent, \$ 2,662 relating to utilities, \$ 5,401 relating to food expense, \$ 2,947 relating to heating expense, \$ 4,090 relating to vehicle fuel expense and \$ 4,341 relating to other overhead cost had been charged to Stationery and other project expenses account head via voucher number AFG30-00011836-1-5-ACCR-DST. Incorrect classification of expenses leads to inappropriate comparisons and inadequate decision making based on reported information.

- **Priority/Grading**

Medium.

- **Recommendation**

KPMG recommends that expenses should be charged to the correct account codes as provided for in the approved budget. As part of their review, the reviewer and the approver of expense vouchers and supporting documents should ensure that expense has been allocated to correct account code as agreed in approved budget/work plan.

- **Management Comment and Action Points**

The office acknowledged the misclassification found in the supporting documents attached to the FACE form: (1) the training plan for responsible parties in 2016 will cover the correct use of account code. (2) Afghanistan Country Office will highlight the correct use of account code in the Quality assurance (QA) checklist used internally for review of FACE form as well as the similar checklist used by the responsible parties. This will ensure the double review system put in place (one finance associate placed within the Programme pillar and the finance associate in the Operations) is backed by the tool to eliminate the risks of having such miscoding. In addition, a refresher training will be conducted for approvers focusing on accounts payable during the first quarter 2016.

- **KPMG response (if applicable)**

N/A



Observation 2

- **Reconciliation of the asset management -module to the general ledger**

KPMG noted per Clause 3.3 of Asset management chapter of the Program and Operations Manual (POM) that "the physical verification of assets is completed bi-annually by the Operation team, led by the Headquarters Asset Management Specialist and Asset Management Associate and for each Business Unit by the Asset Manager/Operations Manager. The results of the physical verification for each Business Unit are to be reconciled by the Operations Manager and Asset Focal Point to the property records to verify the existing current utilization and the continued need for the assets. The results for all Business Units should be verified as accurate by the Asset Management Associate. Once all necessary posting of requested transactions are completed, the Asset Management Specialist has overall responsibility to reconcile the Asset management -module and the general ledger. The Headquarters Finance Section verifies the accuracy of the reconciliation of the Asset management module to the general ledger."

KPMG observed that physical verification of the assets was carried out but the results of the physical verification were not reconciled to the assets records maintained by UN Women Headquarters. Consequently, the records of UN Women Headquarters and UN Women Local Country Office indicated Total Assets (net book value) of \$27,967 and \$11,648 respectively. Further the UNW Headquarters also had reported depreciation expense and loss on disposal of assets of \$10,714 and \$6,767 respectively while the UN Women Local Country Office records had zero balances for depreciation expense and loss on disposal of assets. As such, the error resulted in the statement of assets and equipment being overstated by \$16,319 (i.e. assets belonging to the Palestine UN Women office). No impact to depreciation expense account was noted.

Transfers to incorrect business unit of assets and the related charges, reflects weak controls over maintenance/review of assets records at the UN Women Local Country Office and UN Women Headquarters.

- **Priority/Grading**

High.

- **Recommendation**

KPMG recommends that results of physical verification of assets at the UN Women Local Country Office be reconciled to the assets records maintained at UN Women Headquarters on a regular basis and assets should only be transferred to business units in accordance with the Programme and operation Manual (POM) guidelines provided in clause 3.3 Assets Controls and clause 3.5.3. Local Country Office management should also strengthen their process and procedures to ensure compliance with provided guidance in the POM in respect to the timely identification of incorrect transfers and efficient management of assets. In instances where the UN Women Local Country Office notes variances between their records and the HQ records, UN Women Local Country Management should follow up with HQ to ensure those variances are investigated and reconciled.

- **Management Comment and Action Points**

We have informed the audit team that these assets do not belong to the Office. They were recorded under the Business Unit PAL30 which is the Palestine office code. These assets are not reflected in the In Service Assets Report (ISR) from Atlas which is the primary tool for the physical verification and reconciliation exercise. The Headquarters Assets Associate has confirmed that the assets belong to the Palestine office and that appropriate action is being taken to remove all the transactions recorded under Afghanistan Project 00086906 for these specific assets.

- **KPMG response (if applicable)**
N/A

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
86906	61205	Salaries - GS Staff	39,188.93
	61305	Salaries - IP Staff	89,979.00
	61310	Post Adjustment - IP Staff	39,950.64
	62205	Dependency Allow - GS Staff	2,277.00
	62210	Contrib to Jt Staff Pens Fd-GS	7,692.13
	62215	Contrib. to Medical, social In	2,703.58
	62225	Hazard Duty Station Allow-GS	10,222.00
	62240	Annual Leave Expense - GS	1,485.13
	62305	Dependency Allowances-IP Staff	2,928.96
	62310	Contrib to Jt Staff Pens Fd-IP	28,745.76
	62315	Contrib. to Medical, social In	1,585.62
	62320	Mobility, Hardship, Non-remova	2,700.00
	62335	HAZARD DUTY STATION ALLOW-IP	17,538.80
	62340	Annual Leave Expense - IP	92.91
	63330	Ed Grt Incl Trvl&Allow-IP Stf	1,304.00
	63340	PROC TRIPS/REST RECUP-IP STF	15,636.00
	63365	SPECIAL OPER LIVING ALLOW-IP	42,120.00
	63530	Contribution to EOS Benefits	6,341.97
	63535	Contribution to Security	6,764.74
	63540	Contribution to Training	1,691.18
	63545	Contribution to ICT	6,764.74
	63550	Contributions to MAIP	338.22
	63555	Contribution to UN JFA	3,044.09
	63560	Contributions to Appendix D	507.36
	65115	Contributions to ASHI Reserve	13,529.49
	65135	Payroll Mgt Cost Recovery ATLA	1,198.35
	71405	SERVICE CONTRACTS-INDIVIDUALS	324,415.39
	71410	MAIP Premium SC	900.03
	71415	Contribution to Security SC	9,895.61
	71440	Appendix D SC	7,196.66
	71610	TRAVEL TICKETS-LOCAL	13,543.00
	71620	DAILY SUBSISTENCE ALLOW-LOCAL	166.10
	71635	TRAVEL - OTHER	5,123.45
	72130	SVC CO-TRANSPORTATION SERVICES	40,957.20
	72135	SVC CO-COMMUNICATIONS SERVICE	6,972.33
	72145	SVC CO-TRAINING AND EDUC SERV	363,870.67
	72155	SVC CO-PUBLIC ADMIN, POLITICS	612,857.54
	72160	SVC CO-EDUCATION HEALTH SERV	4,438.25
	72205	OFFICE MACHINERY	17,092.43
	72405	ACQUISITION OF COMMUNIC EQUIP	224.43
	72420	LAND TELEPHONE CHARGES	161.33
	72425	MOBILE TELEPHONE CHARGES	10,063.70
	72445	COMMON SERVICES-COMMUNICATION	1,470.00
	72505	STATIONERY OTHER OFFICE SUPP	5,050.02


Project	Account Number	Account Description	2014 Total Expense
	72510	PUBLICATIONS	9,333.00
	72605	GRANTS TO INSTIT OTHER BENEF	359,782.67
	72625	CAPITAL GRANTS - FINANCIAL SER	28.10
	72805	ACQUIS OF COMPUTER HARDWARE	1,453.00
	72810	ACQUIS OF COMPUTER SOFTWARE	1,517.61
	72925	UNDG-1.5 OTHER DIRECT COSTS	25,680.00
	72926	UNDG-2.0 INDIRECT COSTS	3,000.00
	73105	RENT	51,525.98
	73125	COMMON SERVICES-PREMISES	32,307.11
	73405	RENTAL MAINT-OTHER OFFICE EQ	32,934.00
	73410	MAINT, OPER OF TRANSPORT EQUIP	21,661.43
	74110	AUDIT FEES	12,189.00
	74310	CONTRIBUTIONS TO JIU	1,800.00
	74510	BANK CHARGES	227.17
	74525	SUNDRY	1,687.04
	74910	Gain/Loss Disposal Fixed Asset	6,767.22
	74965	LOW VALUE EQUIPMENT	(0.01)
	75115	Facilities & Admin - OH & Ind	144,175.64
	76125	REALIZED LOSS	86.76
	76135	REALIZED GAIN	(83.68)
	77630	Dep Exp Owned - ITC	4,237.08
	77660	Dep Exp Owned -Vehicle	6,250.00
86906 Total			2,487,287.86

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: Statement of Assets and Equipment




United Nations Entity for Gender Equality
and the Empowerment of Women


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


Project	Account	Account Description	Balance per the Trial Balance	Balance per Asset	
				Schedule	Difference
	86906	18130 Communications & IT Equipments	16,402.73		
		18160 Vehicles	37,500.00		
		18630 Accumulated Dep - ITC	(3,539.52)		
		18660 Acc Dep -Vehicles	(22,395.83)		
86906 Total			27,967.38	27,967.39	(0.01)

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

30-Oct-15
 Date


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


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



United Nations Entity for Gender Equality and the Empowerment of Women

Asset Schedule by Project as at the 31 December 2014

Business Operating Unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date	In Service Date	Cost USD	Net Book Value	Quantity	Impl. Agency	Project	Fund code	Audit
PAL30 PAL	000000000045	UNW_ICT2	Desktop HP	IT00000070	CZC223C60S		PAL30	6/20/2011	6/20/2011	1296.24	367.26	1	1 96145 002001 00220	00086906	W3000	Audit
PAL30 PAL	000000000043	UNW_ICT1	Laptop HP	IT00001127	584054001		PAL30	7/5/2011	7/5/2011	1241.16	155.14	1	1 96145 002001 00220	00086906	W3000	Audit
PAL30 PAL	000000000042	UNW_MTRV4	Vehicle VW Touar	IT00000209	WVGZZZ7LZAD019053		PAL30	6/8/2011	6/8/2011	37500	15,104.17	1	1 96145 002001 00220	00086906	W3008	Audit
PAL30 PAL	000000000038	UNW_ICT1	DELL LATITUDE	Ei IT00000031	HBICN4J		PAL30	6/1/2009	6/1/2009	1600	-	-	1 96145 002001 00032	00086906	W0001	Audit
PAL30 PAL	000000000027	UNW_ICT1	HP LAPTOP	IT00000139	CNU0311FSR		PAL30	8/18/2010	8/18/2010	1476	-	-	1 96145 002001 00220	00086906	W3008	Audit
PAL30 PAL	000000000025	UNW_ICT1	HP LAPTOP 6450E	IT00000030	CNU1161VB7		PAL30	12/3/2010	12/3/2010	1476	-	-	1 96145 002001 00220	00086906	W3008	Audit
PAL30 PAL	000000000022	UNW_ICT1	HP LAPTOP WITH	IT00000188	CNU9507TMC		PAL30	4/5/2010	4/5/2010	1251.49	-	-	1 96145 002001 00187	00086906	W3000	Audit
PAL30 PAL	000000000020	UNW_ICT1	HP ELITEBOOK	IT00000052	3CQ001N7F		PAL30	1/31/2013	1/31/2013	1385	692.50	1	1 96145 002001 00210	00086906	W3000	Audit
PAL30 PAL	000000000006	UNW_ICT2	HP DESKTOP WITH	IT00000092	CZC9522T69		PAL30	6/24/2009	6/24/2009	1082	-	-	1 96145 002001 00296	00086906	W3008	Audit
PAL30 PAL	000000000005	UNW_ICT4	HP 3600N PRINTE	IT00000020	CNXMH71848		PAL30	6/1/2009	6/1/2009	1048	-	-	1 96145 002001 00296	00086906	W3000	Audit
AFG30 AFG	000000000186	UNW_ICT14	CISCO Catalyst 37	UNW-CAP-0211	FD01718P0T3	3750 48 Pr	AFG0FFB-0E	9/1/2014	9/1/2014	7088.83	6,616.24	1	1 92501 002001 11234	00086906	W3000	Audit
AFG30 AFG	000000000185	UNW_ICT14	CISCO Network Sv	UNW-CAP-0210	CFW1747A4C0	2960 48 Pr	AFG0FFB-0E	9/1/2014	9/1/2014	1797.17	1,677.36	1	1 92501 002001 11234	00086906	W3000	Audit
AFG30 AFG	000000000184	UNW_ICT14	CISCO Network Sv	UNW-CAP-0209	FOC1719Z46G	CISCO 2961	AFG0FFB-0E	9/1/2014	9/1/2014	1797.17	1,677.36	1	1 92501 002001 11234	00086906	W3000	Audit
AFG30 AFG	000000000183	UNW_ICT14	CISCO Network Sv	UNW-CAP-0208	FOC1721X11T	2960 48 Pr	AFG0FFB-0E	9/1/2014	9/1/2014	1797.17	1,677.36	1	1 92501 002001 11234	00086906	W3000	Audit
												27,967.39				

I hereby certify that the Asset Schedule 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
 Asset Focal Point

30-Oct-15
 Date

Henri Mwaniki, Senior Manager
 KPMG S.A. Geneva
 17 December 2015

Pierre-Henri Pinget, Partner
 KPMG S.A. Geneva
 17 December 2015

Annex 3: Audit Findings Priority Ratings

The following categories of priorities are used:

- | | |
|-------------------------------|---|
| High
(Critical) | Action is considered imperative to ensure that UN Women 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. |