

**UNITED NATIONS DEVELOPMENT PROGRAMME**  
**Office of Audit and Investigations**



*Empowered lives.  
Resilient nations.*

**AUDIT**

**OF**

**UN WOMEN AFGHANISTAN**

**INSTITUTIONAL CAPACITY DEVELOPMENT UNIT ADVOCACY PROJECT**  
**(Directly Implemented Project No. 74132)**

**Report No. 1587**

**Issue Date: 7 January 2016**

**Report on the Audit of UN Women Afghanistan  
Institutional Capacity Development Unit Advocacy Project  
(Project No. 74132)  
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through KPMG SA (the audit firm), conducted from 20 October to 8 November 2015 an audit of the Institutional Capacity Development Unit Advocacy Project (Project No. 74132) (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 reports and corresponding management letter submitted by the audit firm, the results are summarized in the table below:

| Project Expenditure*   |             |                       | Project Assets         |             |                     |
|------------------------|-------------|-----------------------|------------------------|-------------|---------------------|
| Amount<br>(in \$ '000) | Opinion     | NFI**<br>(in \$ '000) | Amount<br>(in \$ '000) | Opinion     | NFI<br>(in \$ '000) |
| 211                    | Unqualified | 0                     | 4                      | Unqualified | 0                   |

\*Expenditures recorded in the Project's Trial Balance were \$617,000. Excluded from the audit scope were transactions that relate to expenditures processed and approved by other UN Women offices outside of the country (\$406,000).

\*\*NFI = Net Financial Impact

**Key recommendation:** Total = 1, high priority = 0

The audit did not result in any high (critical) priority recommendations. There is one medium (important) priority recommendation, which means, "Action is required to ensure that UN Women is not exposed to risks that are considered moderate. Failure to take action could contribute to negative consequences for UN Women." This recommendation includes actions to address the non-removal, from the Office's records, of a depreciation charge for assets that had been transferred to another project.

The recommendation aims to ensure the reliability and integrity of financial and operational information.



**Management comments and action plan**

The Country Representative of the Office accepted the recommendation and is in the process of implementing it, together with Headquarters. Comments and/or additional information provided have been incorporated into the report, where appropriate.



Helge S. Ostveiten  
Director  
Office of Audit and Investigations

A handwritten signature in blue ink is enclosed in a black rectangular box. The signature is cursive and appears to read 'H. Ostveiten'. Below the signature, the name and title of the signatory are printed in a standard black font.



**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 00074132  
“Institutional Capacity Development Unit Advocacy Project  
(Donor 00187)”  
- Afghanistan -  
For the year ended 31 December 2014**



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## Executive Summary


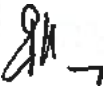
KPMG Geneva conducted the financial audit of UN Women project number 00074132 “Institutional Capacity Development Unit Advocacy Project (Donor 00187)” (the project) for the period 1 January to 31 December 2014. The audit was undertaken on behalf of the Office of Audit and Investigations (OAI) United Nations Development Programme (UNDP).

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

|  |                    |
|--|--------------------|
| <b>Project Trial Balance (PTB) Statement</b>     | <b>Unqualified</b> |
| <b>Project Statement of Assets and Equipment</b> | <b>Unqualified</b> |

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:** "Institutional Capacity Development Unit Advocacy Project (Donor 00187)"

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

**Atlas Project Number to identify the PTB:** 00074132

**Location:** Afghanistan

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We have audited the accompanying Project Trial Balance (PTB) Statement of the UN Women project number 00074132 "Institutional Capacity Development Unit Advocacy Project (Donor 00187)" for the period 1 January to 31 December 2014. The PTB expenditures totalling \$616,860.45, are comprised of audited expenditures of \$210,876.22 under the Directly Implemented Modality (DIM) and expenditures processed and approved outside the UN Women Country office in Afghanistan of \$405,984.23, 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 "Institutional Capacity Development Unit Advocacy Project (Donor 00187)" 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 (PTB) Statement presents fairly, in all material respects, the expenses of \$210,876.22 incurred by the project number 00074132 "Institutional Capacity Development Unit Advocacy Project (Donor 00187)" 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:** "Institutional Capacity Development Unit Advocacy Project (Donor 00187)"

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

**Atlas Project Number to identify the PTB:** 00074132

**Location:** Afghanistan

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We have audited the accompanying Statement of Assets and Equipment of the UN Women project number 00074132 "Institutional Capacity Development Unit Advocacy Project (Donor 00187)" 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 "Institutional Capacity Development Unit Advocacy Project (Donor 00187)" 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 00074132  
"Institutional Capacity Development Unit Advocacy Project (Donor 00187)" - Afghanistan -  
For the year ended 31 December 2014*

**Opinion**

In our opinion, the attached Statement of Assets and Equipment presents fairly, in all material respects, the balance of inventory of the UN Women project 00074132 "Institutional Capacity Development Unit Advocacy Project (Donor 00187)" amounting to \$4,088.85 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 (UNDP)

**Audited Project:** "Institutional Capacity Development Unit Advocacy Project (Donor 00187)"

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

**Atlas Project Number to identify the PTB:** 00074132

**Location:** Afghanistan

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We noted the following finding related to this project as a result of our audit.

- **Transfer of assets and related depreciation between UN Women Headquarters and UN Women Local Country (UNW ACO) Office records**

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-based 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 was provided by UN Women with a statement of assets as at 31 December 2014, the statement was signed by Chief of Accounts and Assets Focal Point on 30 October 2015. The statement showed assets cost, accumulated depreciation and net book value amounting to \$5,419.56, \$1,330.72 and \$4,088.84 respectively. KPMG further observed that the records maintained by UN Women Afghanistan Country Office (UNW ACO) showed zero amounts for assets cost, accumulated depreciation and net book values. KPMG verified that the assets existed and were in working conditions but did not appear in the UNW ACO records. KPMG further noted that the depreciation charge amounting to \$1,331 was reported as per the UN Women headquarters records, while the depreciation charge as per the certified Trial Balance at the UN Women Local Country Office showed a depreciation charge of \$2,158. KPMG was informed that the difference of \$827 in the depreciation expense was due to the fact that that depreciation charge for the assets that had been transferred to another project by the UN Women Local Country Office had not been removed from the projects' books.

KPMG was informed by UNW ACO management that the assets belonged to the Project and appeared in the UNW ACO records up to November 2015 but the assets and their related depreciation had been transferred to another project by UNW ACO in December 2015. However the records maintained by UNW headquarters were not updated.

The result of the above error is that depreciation expense for the project was overstated by \$827, which reflects weak controls over maintenance/review of assets records at the UN Women Local Country Office and UN Women headquarters.

- **Priority/Grading**

Medium.

- **Recommendation**

KPMG recommends whenever an asset is transferred the related depreciation should also be transferred. Further, that results of physical verification of assets at the UN Women Local Country Office should 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 comply with provided guidance in the POM to ensure 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 headquarters records, UN Women Local Country Management should follow up with headquarters 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 our Office. These assets 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. After exchange of emails with the UN Women Audit Office and the HQ Assets Associate, it was confirmed that the assets belong to the Palestine office.

Headquarters is taking appropriate actions to adjust all the transactions erroneously recorded under Afghanistan Project 00074132 for these specific assets. Further, this project is in the process of being financially closed and as per the guidelines from Headquarters which was shared with the auditors, the transfer of the assets will be done through a transit project which created this difference. No further action is required.

- **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



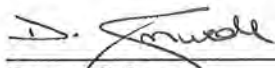
United Nations Entity for Gender Equality  
and the Empowerment of Women

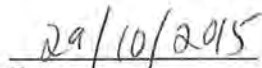
**Extract of UN Women Trial Balance as at the 31 December 2014.**  
Expenditure by Project

| Project | Account Number | Account Description            | 2014 Total Expense |
|---------|----------------|--------------------------------|--------------------|
| 74132   | 61105          | Salaries - NP Staff            | 33,566.46          |
|         | 61305          | Salaries - IP Staff            | 28,460.99          |
|         | 61310          | Post Adjustment - IP Staff     | 28,462.49          |
|         | 62110          | Contrib Joint Staff Pension-NP | 13,730.45          |
|         | 62115          | Contrib to Med,SocIns-NP Staff | 2,104.76           |
|         | 62120          | Hazard Duty Station Allow-NP   | 6,994.00           |
|         | 62140          | Annual Leave Expense - NO      | (455.47)           |
|         | 62305          | Dependency Allowances-IP Staff | 3,661.20           |
|         | 62310          | Contrib to Jt Staff Pens Fd-IP | 16,115.67          |
|         | 62315          | Contrib. to Medical, social In | 855.40             |
|         | 62320          | Mobility, Hardship, Non-remova | 18,561.64          |
|         | 62335          | Hazard Duty Station Allow-IP   | 6,790.20           |
|         | 62340          | Annual Leave Expense - IP      | (7,439.69)         |
|         | 63330          | Ed Grt Incl Trvl&Allow-IP Stf  | 21,364.89          |
|         | 63340          | Proc trips/Rest & Recup-IP Stf | 10,424.00          |
|         | 63365          | Special Oper Living Allow-IP   | 12,201.00          |
|         | 63530          | Contribution to EOS Benefits   | 5,512.60           |
|         | 63535          | Contribution to Security       | 5,880.13           |
|         | 63540          | Contribution to Training       | 1,470.02           |
|         | 63545          | Contribution to ICT            | 5,880.13           |
|         | 63550          | Contributions to MAIP          | 293.95             |
|         | 63555          | Contribution to UN JFA         | 2,646.05           |
|         | 63560          | Contributions to Appendix D    | 441.00             |
|         | 64308          | Appointments-Lump Sum          | 11,301.07          |
|         | 65115          | Contributions to ASHI Reserve  | 11,760.24          |
|         | 65135          | Payroll Mgt Cost Recovery ATLA | 742.05             |
|         | 71205          | Intl Consultants-Sht Term-Tech | 16,040.00          |
|         | 71405          | Service Contracts-Individuals  | 27,589.04          |
|         | 71410          | MAIP Premium SC                | 90.57              |
|         | 71415          | Contribution to Security SC    | 996.46             |
|         | 71440          | Appendix D SC                  | 724.72             |
|         | 71605          | Travel Tickets-International   | 6,442.19           |
|         | 71615          | Daily Subsistence Allow-Intl   | 19,384.36          |
|         | 71620          | Daily Subsistence Allow-Local  | 2,256.00           |
|         | 71635          | Travel - Other                 | 271.00             |
|         | 72145          | Svc Co-Training and Educ Serv  | 36,353.89          |
|         | 72155          | Svc Co-Public Admin, Politics  | 28,176.93          |
|         | 72311          | Fuel, petroleum and other oils | 2,313.30           |
|         | 72425          | Mobile Telephone Charges       | 2,163.05           |
|         | 72445          | Common Services-Communications | 1,995.00           |
|         | 72505          | Stationery & other Office Supp | 887.01             |
|         | 72715          | Hospitality Catering           | 3,685.98           |
|         | 72805          | Acquis of Computer Hardware    | 140.08             |
|         | 73125          | Common Services-Premises       | 99,201.60          |

| Project            | Account Number | Account Description            | 2014 Total Expense |
|--------------------|----------------|--------------------------------|--------------------|
|                    | 73410          | Maint, Oper of Transport Equip | (416.00)           |
|                    | 73440          | Lease Heavy equip/other equip  | 22.48              |
|                    | 73505          | Reimb to UNDP for Supp Svcs    | 75,053.56          |
|                    | 74205          | Audio Visual Productions       | 17.51              |
|                    | 74210          | Printing and Publications      | 1,788.37           |
|                    | 74225          | Other Media Costs              | 22,370.70          |
|                    | 74505          | Insurance                      | 3.87               |
|                    | 74510          | Bank Charges                   | 160.46             |
|                    | 74525          | Sundry                         | 183.86             |
|                    | 74965          | Low value equipment            | -                  |
|                    | 75115          | Facilities & Admin - OH & Ind  | 23,741.44          |
|                    | 75705          | Learning Costs                 | 986.17             |
|                    | 75712          | TrnWrkshp&Conf - Honorariums   | 745.59             |
|                    | 76125          | Realized Loss                  | 10.55              |
|                    | 76135          | Realized Gain                  | (2.21)             |
|                    | 77630          | Dep Exp Owned - ITC            | 955.05             |
|                    | 77670          | Dep Exp-Hvy Mac & Equip        | 1,202.64           |
| <b>74132 Total</b> |                |                                | <b>616,860.45</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

  
 Date 29/10/2015



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    |
|                    | 74132   | 18130 Communications & IT Equipm | 5,419.56                      |                   |               |
|                    |         | 18630 Accumulated Dep - ITC      | (1,330.72)                    |                   |               |
| <b>74132 Total</b> |         |                                  | <b>4,088.84</b>               | <b>4,088.85</b>   | <b>(0.01)</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

30/10/15  
 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 Depar tment | Donor        | Project  | Fund code |
|-------------------------|--------------|------------|---------------------|--------------|---------------|------------|------------|------------------|-----------------|----------|-----------------|----------|------------------|--------------|----------|-----------|
| AFG30 AFG               | 000000001176 | UNW ICT1   | HP Laptop EliteBo   | 000000001176 | USH333A0AJ    | Elite Book | AFGOFFB-05 | 6/17/2014        | 6/17/2014       | 1189.57  | 1,016.09        | 1        | 92501            | 002001 00187 | 00074132 | W3022     |
| AFG30 AFG               | 000000001175 | UNW ICT1   | HP Laptop EliteBo   | 000000001175 | USH333A0AX    | Elite Book | AFGOFFB-05 | 6/17/2014        | 6/17/2014       | 1189.57  | 1,016.09        | 1        | 92501            | 002001 00187 | 00074132 | W3022     |
| AFG30 AFG               | 000000000925 | UNW ICT5   | Canon Copier Max    | UNW-CAP-0219 | (21)PHW53478C | Immageru   | AFGMOWA    | 12/2/2013        | 12/2/2013       | 1090.43  | 854.17          | 1        | 92501            | 002001 00187 | 00074132 | W3022     |
| AFG30 AFG               | 000000000686 | UNW ICT5   | Digital multifuncti | 000000000686 | 1300811X      | SHARP AR   | AFGCSO     | 2/4/2013         | 2/4/2013        | 1950     | 1,202.50        | 1        | 92501            | 002001 00187 | 00074132 | W3022     |
|                         |              |            |                     |              |               |            |            |                  |                 |          | <b>4,088.85</b> |          |                  |              |          |           |

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.

*A. Sawedy*  
 Donha Grimwade  
 Chief of Accounts

30-Oct-15  
 Date

30-Oct-15  
 Date

*27*

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

*27*

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

Annex 3: Audit Findings Priority Ratings

The following categories of priorities are used:

- |                               |   |
|-------------------------------|---|
| <b>High<br/>(Critical)</b>    | 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  |
| <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> |