

UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations



*Empowered lives.
Resilient nations.*

AUDIT

OF

UN WOMEN JORDAN

**EXPANDING SYRIAN WOMEN REFUGEES' ACCESS TO ECONOMIC RECOVERY
OPPORTUNITIES AND MEANINGFUL ENGAGEMENT IN COMMUNITY LIFE
(Directly Implemented Project No. 87693)**

Report No. 1593

Issue Date: 4 January 2016

Report on the Audit of UN Women Jordan
Expanding Syrian Women Refugees' Access to Economic Recovery Opportunities and Meaningful Engagement in Community Life
(Project No. 87693)
Executive Summary

The UNDP Office of Audit and Investigations (OAI), through KPMG SA (the audit firm), conducted from 19 October to 9 November 2015 an audit of Expanding Syrian Women Refugees' Access to Economic Recovery Opportunities and Meaningful Engagement in Community Life (Project No. 87693) (the Project), which is directly implemented and managed by the UN Women Country Office in Jordan (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 and Equipment as of 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 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 (in \$ '000)	Opinion	NFI** (in \$ '000)	Amount (in \$ '000)	Opinion	NFI (in \$ '000)
567	Adverse	68	96	Unqualified	0

*Expenditures recorded in the Project's Trial Balance Report were \$641,856. 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 \$74,746.

**NFI = Net Financial Impact

The auditors provided an adverse opinion on the Project Expenditure reported for the financial year 2014, due to an overstatement of \$67,520 resulting from the erroneous recording of expenditure incurred in 2013 and 2015 in the Project's 2014 Trial Balance Report.

Key recommendations: Total = 2, high priority = 1

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

For the high (critical) priority recommendation, 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:

Non-compliance with
year-end cut-off
(Issue 2)

Expenditures in the amount of \$81,280 and \$13,760 related to 2013 and 2015, respectively, were reported in fiscal year 2014 and not in the years in which they were incurred.

Recommendation: The Office's management should strengthen its review procedures with respect to accrual accounting, to ensure that all expenditures for goods and services are reported in the period in which they were incurred.

Management comments and action plan

The 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. Ostveiten
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 00087693 “Expanding Syrian
Women Refugees’ Access to Economic Recovery Opportunities and
Meaningful Engagement in Community Life”

- Jordan -

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 00087693
"Expanding Syrian Women Refugees' Access to Economic Recovery Opportunities and
Meaningful Engagement in Community Life" - Jordan -
For the year ended 31 December 2014*

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Executive Summary



KPMG Geneva conducted the financial audit of UN Women project number 00087693 “Expanding Syrian Women Refugees’ Access to Economic Recovery Opportunities and Meaningful Engagement in Community Life” (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	Adverse
Project Statement of Fixed Assets and Equipment	Unqualified

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: "Expanding Syrian Women Refugees' Access to Economic Recovery Opportunities and Meaningful Engagement in Community Life"

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

Atlas Project Number to identify the PTB: Number 00087693

Location: Jordan

We have audited the accompanying Project Trial Balance (PTB) Statement of the UN Women project number 00087693 "Expanding Syrian Women Refugees' Access to Economic Recovery Opportunities and Meaningful Engagement in Community Life" for the period 1 January to 31 December 2014. The PTB expenditures totalling \$641,855.71, are comprised of audited expenditures of \$567,109.71 under the Directly Implemented Modality (DIM) and expenditures processed and approved outside the UN Women Country office in Jordan of \$74,746.00 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 "Expanding Syrian Women Refugees' Access to Economic Recovery Opportunities and Meaningful Engagement in Community Life" 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

Total expenditure amounting to \$81,280.23 and \$13,760.01 incurred in the years ended 31 December 2013 and 31 December 2015 respectively were included in the PTB Statement for the year ended 31 December 2014. These expenses related to purchases of goods and equipment, telecommunication and insurance and humanitarian aid and relief service expenses and should have been accrued and reported in the respective years in which the expenses were incurred in accordance with the policies and procedures of UN Women. As a result of the erroneous reporting of these expenses, the PTB Statement for the year ended 31 December 2014 has been overstated by \$67,520.22.



*Report of the Independent Auditor on the United Nations Entity for Gender Equality
and the Empowerment of Women (UN Women)
Directly Implemented (DIM) Project 00087693
"Expanding Syrian Women Refugees' Access to Economic Recovery Opportunities and
Meaningful Engagement in Community Life" - Jordan -
For the year ended 31 December 2014*

Opinion

In our opinion, based on the significance of the matters discussed in the paragraph above, the Project Trial Balance (PTB) Statement for the Project number 00087693 "Expanding Syrian Women Refugees' Access to Economic Recovery Opportunities and Meaningful Engagement in Community Life" for the year ended 31 December 2014, does not give a true and fair view of the expenditure of \$567,109.71 incurred by the project for the period from 1 January 2014 to 31 December 2014.

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: "Expanding Syrian Women Refugees' Access to Economic Recovery Opportunities and Meaningful Engagement in Community Life"

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

Atlas Project Number to identify the PTB: Number 00087693

Location: Jordan

We have audited the accompanying Statement of Assets and Equipment of the UN Women project number 00087693 "Expanding Syrian Women Refugees' Access to Economic Recovery Opportunities and Meaningful Engagement in Community Life" as at 31 December 2014.

Management's Responsibility for the Statement of Assets and Equipment

Management is responsible for the preparation of the Statement for the "Expanding Syrian Women Refugees' Access to Economic Recovery Opportunities and Meaningful Engagement in Community Life" 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.



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and the Empowerment of Women (UN Women)
Directly Implemented (DIM) Project 00087693
"Expanding Syrian Women Refugees' Access to Economic Recovery Opportunities and
Meaningful Engagement in Community Life" - Jordan -
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 number 00087693 "Expanding Syrian Women Refugees' Access to Economic Recovery Opportunities and Meaningful Engagement in Community Life" amounting to \$95,966.79 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: "Expanding Syrian Women Refugees" | Access to Economic Recovery Opportunities and Meaningful Engagement in Community Life"

Period covered: 1 January 2014 to 31 December 2014

Atlas Project Number to identify the PTB: Number 00087693

Location: Jordan

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

Observation 1

- **Purchase order issued after invoice and service/goods were received**

For Transactions ID 'JOR30-00015917-1-1-ACCR-DST' amounting to \$8,292 and of account number 72505, we noted that the UN-Women Purchase Order (PO) was issued after receiving the invoice. This is contrary to the requirements of the UN Women Programme and Operations Manual (POM) contract and procurement chapter "Award of Contracts".

- **Priority/Grading**

Medium.

- **Recommendation**

KPMG recommends that management at the Local Country Office implement procedures and processes to ensure proper compliance with the UN Women Programme and Operations Manual in regards to the issuance and approval of purchase orders. Additionally, any justification for non-compliance should be documented and filed appropriately.

- **Management Comment and Action Points**

ACCEPTED: The Country Office will put in place a clearance system prior to the approval of the purchase order to ensure that no purchase order is approved after invoice submission by the vendor.

- **KPMG response (if applicable)**

N/A

Observation 2

- **Cutoff non-compliance**

Our review of PTB resulted in the identification of expense transactions amounting to \$13,760 that were incurred in fiscal year 2014 but were reported in fiscal year 2015. We identified expense transactions amounting to \$81,280 incurred in fiscal year 2013 but which were reported in the fiscal year 2014. These expenses related to purchases of goods and equipment, telecommunication, insurance, humanitarian aid and relief service expenses. The net effect of the error resulted in the overstatement of the 2014 expenses by \$67,510 which represents approximately 12 percent of the total expenses audited.

- **Priority/Grading**

High.

- **Recommendation**

UN Women applies an accrual basis of accounting principle. As such, KPMG recommends that management strengthen its review control procedures in respect to accruals to ensure that all expenses for goods and services are reported in the period in which the expenses were incurred.

- **Management Comment and Action Points**

ACCEPTED: The Country Office would like to stress that this seems to be due to the absence of clear corporate guidelines. It would be appropriate to signal it as an issue which requires a corporate response.

- **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
87693	61205	Salaries - GS Staff	2,808.43
	62205	Dependency Allow - GS Staff	262.70
	62210	Contrib to Jt Staff Pens Fd-GS	792.10
	62215	Contrib. to Medical, social In	294.36
	62240	Annual Leave Expense - GS	146.14
	63360	Medical Exams(incl Pre-empl)	682.20
	63530	Contribution to EOS Benefits	152.24
	63535	Contribution to Security	162.40
	63540	Contribution to Training	40.61
	63545	Contribution to ICT	162.40
	63550	Contributions to MAIP	8.12
	63555	Contribution to UN JFA	73.09
	63560	Contributions to Appendix D	12.19
	65115	Contributions to ASHI Reserve	324.81
	65135	Payroll Mgt Cost Recovery ATLA	44.84
	71305	Local Consult.-Sht Term-Tech	74,719.55
	71405	Service Contracts-Individuals	101,102.55
	71410	MAIP Premium SC	457.37
	71415	Contribution to Security SC	5,029.61
	71440	Appendix D SC	3,657.87
	71505	UN Volunteers-Stipend & Allow	6,891.00
	71520	UNV-Language Allowance	150.00
	71535	UNV-Medical Insurance	397.98
	71540	UNV-Global Charges	66.00
	71545	UNV-Home Leave Travel & Allowa	48.00
	71550	UNV-Resettlement Allowance	450.00
	71560	UNV-Intl Appoint/Sep incl Trvl	2,100.00
	71590	UNV Development Effectiveness	1,010.29
	71605	Travel Tickets-International	268.36
	71615	Daily Subsistence Allow-Intl	1,099.16
	71620	Daily Subsistence Allow-Local	8,315.74
	71635	Travel - Other	152.00
	72135	Svc Co-Communications Service	353.11
	72145	Svc Co-Training and Educ Serv	248.59
	72170	Svc Co-Humanitarian Aid & Relf	150,108.98
	72205	Office Machinery	790.96
	72215	Transportation Equipment	1,765.53
	72220	Furniture	5,957.20
	72310	Minerals,Mining & Metal Prdcts	466.10
	72311	Fuel, petroleum and other oils	8,474.57
	72320	Wood & Paper Products	847.46
	72350	Medical Kits	480.79
	72399	Other Materials and Goods	48,537.23
	72405	Acquisition of Communic Equip	1,734.46

Project	Account Number	Account Description	2014 Total Expense
	72410	Acquisition of Audio Visual Eq	1,483.05
	72415	Courier Charges	199.48
	72425	Mobile Telephone Charges	1,663.78
	72445	Common Services-Communications	3,398.25
	72505	Stationery & other Office Supp	98,919.10
	72705	Hospitality-Special Events	229.03
	72715	Hospitality Catering	564.97
	72815	Inform Technology Supplies	402.54
	73120	Utilities	21,048.63
	73125	Common Services-Premises	6,283.74
	73405	Rental & Maint-Other Office Eq	129.95
	73410	Maint, Oper of Transport Equip	2,741.20
	73505	Reimb to UNDP for Supp Srvs	1,742.54
	74205	Audio Visual Productions	3,600.00
	74210	Printing and Publications	3,706.21
	74215	Promotional Materials and Dist	536.72
	74225	Other Media Costs	2,501.41
	74325	Contrib.To CO Common Security	292.81
	74505	Insurance	2,466.10
	74510	Bank Charges	1,233.12
	74515	Claims and Adjustments	-
	74910	Gain/Loss Disposal Fixed Asset	23,359.37
	74965	Low value equipment	-
	75115	Facilities & Admin - OH & Ind	10,501.41
	75705	Learning Costs	2,186.78
	76135	Realized Gain	(0.08)
	77630	Dep Exp Owned - ITC	122.85
	77640	Dep Exp Owned - F&F	1,007.91
	77660	Dep Exp Owned -Vehicle	19,407.53
	77670	Dep Exp-Hvy Mac & Equip	480.22
87693 Total			641,855.71

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
	87693	18130 Communications & IT Equipm	5,896.89		
		18160 Vehicles	107,679.38		
		18170 Heavy Machinery/Equipment	2,401.13		
		18630 Accumulated Dep - ITC	(122.85)		
		18660 Acc Dep -Vehicles	(19,407.53)		
		18670 Acc Dep Heavy Mac & Equip	(480.22)		
87693 Total			95,966.80	95,966.79	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 Unit	Operating Unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Mode I	Location	Acquisition Date	In-Service Date	Cost, USD	Net Book Value	Quantity	Department	Impl Agency	Donor	Project	Fund code	Audit	
JOR30	JOR	00000000848	UNW_ICT1	Dell Latitude E554	000000000848	1CC6N12		JOR30	12/3/2014	12/3/2014	1179.38	1,154.81	1	96101	002001	00182	00087693	W3000	Audit	
JOR30	JOR	00000000847	UNW_ICT1	Dell Latitude E554	000000000847	GG86N12		JOR30	12/3/2014	12/3/2014	1179.38	1,154.81	1	96101	002001	00182	00087693	W3000	Audit	
JOR30	JOR	00000000846	UNW_ICT1	Dell Latitude E554	000000000846	CJ86N12		JOR30	12/3/2014	12/3/2014	1179.38	1,154.81	1	96101	002001	00182	00087693	W3000	Audit	
JOR30	JOR	00000000845	UNW_ICT1	Dell Latitude E554	000000000845	5FB6N12		JOR30	12/3/2014	12/3/2014	1179.38	1,154.81	1	96101	002001	00182	00087693	W3000	Audit	
JOR30	JOR	00000000844	UNW_ICT1	Dell Latitude E554	000000000844	H986N12		JOR30	12/3/2014	12/3/2014	1179.38	1,154.81	1	96101	002001	00182	00087693	W3000	Audit	
JOR30	JOR	00000000832	UNW_MTRV4	Mitsubishi Pajero	7-8465	JMYLRV93WEI000348		JOR30	3/17/2014	3/17/2014	27542.37	23,717.04	1	96101	002001	00182	00087693	W3000	Audit	
JOR30	JOR	00000000813	UNW_OFCE1	Table for Cutting	1000000000813	000000000813		JOR30	1/28/2014	1/28/2014	1059.32	847.46	1	96101	002001	00182	00087693	W3000	Audit	
JOR30	JOR	00000000807	UNW_OFCE1	Vacuum Finishing	000000000807	000000000807		JOR30	1/28/2014	1/28/2014	1341.81	1,073.45	1	96101	002001	00182	00087693	W3000	Audit	
JOR30	JOR	00000000806	UNW_MTRV4	Portable Caravan	000000000806	000000000806		JOR30	11/20/2013	11/20/2013	10141.24	8,169.33	1	96101	002001	00182	00087693	W3000	Audit	
JOR30	JOR	00000000805	UNW_MTRV4	Portable Caravan	000000000805	000000000805		JOR30	11/20/2013	11/20/2013	5483.05	4,416.90	1	96101	002001	00182	00087693	W3000	Audit	
JOR30	JOR	00000000804	UNW_MTRV4	Portable Caravan	000000000804	000000000804		JOR30	11/20/2013	11/20/2013	10141.24	8,169.33	1	96101	002001	00182	00087693	W3000	Audit	
JOR30	JOR	00000000803	UNW_MTRV4	Portable Caravan	000000000803	000000000803		JOR30	11/20/2013	11/20/2013	7782.49	6,269.23	1	96101	002001	00182	00087693	W3000	Audit	
JOR30	JOR	00000000802	UNW_MTRV4	Portable Caravan	000000000802	000000000802		JOR30	11/20/2013	11/20/2013	10141.24	8,169.33	1	96101	002001	00182	00087693	W3000	Audit	
JOR30	JOR	00000000801	UNW_MTRV4	Portable Caravan	000000000801	000000000801		JOR30	11/20/2013	11/20/2013	10141.24	8,169.33	1	96101	002001	00182	00087693	W3000	Audit	
JOR30	JOR	00000000799	UNW_MTRV4	Portable Caravan	000000000799	000000000799		JOR30	11/20/2013	11/20/2013	6024.01	4,852.68	1	96101	002001	00182	00087693	W3000	Audit	
JOR30	JOR	00000000798	UNW_MTRV4	Portable Caravan	000000000798	000000000798		JOR30	11/20/2013	11/20/2013	10141.24	8,169.33	1	96101	002001	00182	00087693	W3000	Audit	
													95,966.79							

I hereby certify that the Asset Schedule is extracted from UN Women's 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

30-Oct-15
Date

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

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

Annex 3: 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.**