UNITED NATIONS DEVELOPMENT PROGRAMME Office of Audit and Investigations



AUDIT

OF

UN WOMEN ETHIOPIA

AWP – 2012 ETHIOPIA COUNTRY OFFICE (Directly Implemented Project No. 82185)

Report No. 1704

Issue Date: 2 September 2016



Report on the Audit of UN Women Ethiopia AWP 2012 – Ethiopia Country Office (Project No. 82185) Executive Summary

The UNDP Office of Audit and Investigations (OAI), through Moore Stephens LLP (the audit firm), from 14 to 27 June 2016, conducted an audit of "AWP – 2012 Ethiopia Country Office" (Project No. 82185) (the Project), which is directly implemented and managed by the UN Women Country Office in Ethiopia (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 2015 and the Statement of Assets as of 31 December 2015. The audit did not include expenditures processed and approved outside of the country (such as by the UN Women Regional Centres 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	Amount (in \$'000)	Opinion			
553	Unqualified	88	Unqualified			

^{*} Expenditures recorded in the Project Trial Balance were \$865,790. Excluded from the audit scope were transactions that relate to expenditures processed and approved by other UN Women offices outside of the country (\$313,051).

Key recommendation: Total = $\mathbf{1}$, high priority = $\mathbf{0}$

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 concerns relating to Value Added Tax (VAT) incorrectly charged to the 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 has already taken corrective actions. 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)

FINAL AUDIT REPORT

Report of the Independent Auditor on the United Nations Entity for Gender Equality and the Empowerment of Women (UN Women) Directly Implemented (DIM) Project 00082185:

"AWP - 2012 Ethiopia Country Office"

Project name:	"AWP - 2012 Ethiopia Country Office"			
Award ID: 000082185				
Country Office:	Ethiopia			
Auditor: Moore Stephens LLP				
Period subject to audit:	1 January to 31 December 2015			

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1. EXECUTIVE SUMMARY

Moore Stephens LLP conducted the financial audit of the "AWP - 2012 Ethiopia Country Office", ID: 000082185 (the project), directly implemented by UN Women Ethiopia for the year ended 31 December 2015. The audit was undertaken on behalf of UNDP's Office of Audit and Investigations (OAI).

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

Project Trial Balance - Statement of Expenditure Unqualified
Statement of Fixed Assets Unqualified

As a result of our audit, we have raised one audit finding, with a net financial impact of US\$ 1,368, as summarised below:

Table 1.1 - Summary of audit results

No.	Description	Priority	Net financial impact USD
1	Value Added Tax (VAT) incorrectly charged to project	Medium	1,368
Total			1,368

Mark Henderson Partner

Moore Stephens LLP 150 Aldersgate Street London EC1A 4AB 30 August 2016

2. THE AUDIT ENGAGEMENT

Audit Objectives and Scope

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

- Expressing an opinion on whether the financial expenses incurred by the project between 1 January and 31 December 2015 and the funds utilization as at 31 December 2015 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) certified by the UN Women Chief of Accounts is the mandatory and official Statement upon which the audit opinion is expressed. Other forms of Statement of expenses that may be prepared by a project office are not acceptable.
- 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 2015. This statement must include all assets available as at 31 December 2015 and not only those purchased in a given period. The Statement of Fixed Assets as at 31 December 2015, certified by the UN Women Chief of Accounts, is the mandatory and official Statement upon which the audit opinion is expressed. Other forms of Statement of Fixed Assets that may be prepared by a project office are not acceptable. Where a DIM project does not have any assets or equipment, an opinion is not expressed.

The scope of the audit relates only to transactions concluded and recorded against the UN Women DIM project between 1 January and 31 December 2015. 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 for which the supporting documentation is not retained at the level of the UN Women country office.

3. AUDIT OPINIONS

INDEPENDENT AUDITORS' REPORT

Certification for Project Trial Balance - Statement of Expenditures

REPORT OF THE INDEPENDENT AUDITORS TO THE OFFICE OF AUDIT AND INVESTIGATIONS (OAI), UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP) FOR UN WOMEN DIRECTLY IMPLEMENTED (DIM), PROJECT:

"AWP - 2012 ETHIOPIA COUNTRY OFFICE" IN ETHIOPIA (ID: 000082185)

We have audited the accompanying Project Trial Balance – Statement of Expenditures (PTB), "the Statement", of the UN Women Directly Implemented (DIM) project 000082185, "AWP – 2012 Ethiopia Country Office" for the period 1 January to 31 December 2015. The PTB expenditures totaling \$ 865,790 are comprised of audited expenditures of \$ 552,739 under the Directly Implemented Modality (DIM) and expenditures processed and approved outside the UN Women Country Office in Ethiopia of \$ 313,051, which were excluded from the scope of our audit.

Management is responsible for the preparation of the Statement for the project "AWP – 2012 Ethiopia Country Office" and for such internal controls as management determines are necessary to enable the preparation of a Statement that is free from material misstatement, whether due to fraud or error.

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 Statements are 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 controls relevant to management'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 controls. 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.

Unqualified Opinion

In our opinion, the attached Project Trial Balance – Statement of Expenditures of the UN Women project presents fairly, in all material respects, the expenditure of US\$ 552,739 incurred by the project "AWP – 2012 Ethiopia Country Office" under the Directly Implemented Modality for the period from 1 January to 31 December 2015 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.

INDEPENDENT AUDITORS' REPORT

Certification for Statement of Assets

We have audited the accompanying Statement of Assets ("the statement") of the UN Women project number 82185, "AWP – 2012 Ethiopia Country Office" as at 31 December 2015.

Management is responsible for the preparation of the Statement for the project "AWP – 2012 Ethiopia Country Office" and for such internal controls as management determines are necessary to enable the preparation of a Statement that is free from material misstatement, whether due to fraud or error.

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 controls relevant to the project's preparation of the schedule 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 controls. 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.

Unqualified Opinion

In our opinion, the attached Statement of Assets presents fairly, in all material respects, the balance of inventory of the UN Women project "Leadership and Participation" amounting to \$US 87,839.26 as at 31 December 2015 in accordance with UN Women accounting policies.

Mark Henderson Partner

Moore Stephens LLP 150 Aldersgate Street London EC1A 4AB

Date: 30 August 2016

4. MANAGEMENT LETTER

The findings related to the audit of the financial statements are discussed in our management letter below:

Financial findings

Financial finding 1						
Title:	Value Added Tax (VAT) incorrectly charged to project					
Priority:	Medium					
Amount US\$:	1,368					

Description

We note that expenses charged to the project's trial balance must relate to actual costs incurred for authorised activities and be adequately evidenced with original documentation.

We noted, however, that certain costs had been reported in the trial balance inclusive of VAT. VAT should be reclaimed from the Ethiopian Revenue Authority and therefore, as a reclaimable balance, should not be charged to the project.

The transactions identified for which VAT has been incorrectly charged to the project are presented in the table, below:

Transaction reference	Description	Total VAT reported as expenditure
		USD
ETH30-00000992-1-1-ACCR-DST	Feb-April 2015-tele bill	701
ETH30-00001345-1-1-ACCR-DST	EVEDO Nov 2015-feb 2016	244
ETH30-00000843-1-1-ACCR-DST	Jan 2015 telephone bill	197
ETH30-00000734-1-1-ACCR-DST	November 2014 office telephone	226
Total		1,368

Recommendation

We recommend that any amounts relating to VAT which can be reclaimed from the Revenue Authority should not be claimed within the project's financial reports.

Management comments and action plan

Further to the directive No. 24/2008, VAT refund of official use of diplomatic Immunities and Privileged Organizations can be claimed. A request for reimbursement was submitted to the Federal Inland Revenue of the Government of Ethiopia on 16 July 2014 through UNDP who at the time was managing VAT claims on behalf of UN Women. Subsequently, effective 2016, UN Women obtained government Authorization to process its own VAT reimbursement claims to reduce time bound related rejections moving forward as this shortened approval processes and time limits as was the case when claims were made through UNDP.

EVEDO & Telephone Bills Nov 2015-feb 2016

Payments relating to telephone bills payable to Ethiotel have to date been captured as a single entry based on the full amount received from Ethiotel. Moving forward we will follow up ensure total Ethiotel

bills are split between direct expenses and VAT amounts. This would enable subsequent claims of VAT amounts for reimbursement.

Moving forward, on a semi-annual basis, a VAT schedule analysis will be prepared and submitted more regularly to the Federal Inland Revenue of the Government of Ethiopia for reimbursements. This will ensure that settlements are claimed within the relevant period and are not time barred. Further, all vouchers for telephone bills will now be split into the billed amount (expensed to account 72425) and VAT amounts (charged to 14056 – VAT receivable Account) respectively. The VAT portion can then later be claimed from the government.

ANNEX I – PROJECT TRIAL BALANCE – STATEMENT OF EXPENDITURES



821.93	codurn - Acc Dasc 19310 - Cummunications & F. Equipments	Poteor Report Classification Underpraciated Asset	19,588.87	ital Per Asset Schedulo	p.Here
82185	18)50 Teasehold Engravements 18170 Reasy / Asthinary/Equipment	Undepreciated Asset Undepreciated Asset	72,194,43 16,569 18		
82185 82185	18510 Accomulated Dap - ITC	Undepreciated Asset	(5,859 JE)		
83185	18650 Acc Dep-Leasehold (mp	Undepreciated Asset Undergreciated Asset	(9,407-15) (5,246,92)		
82185	JBSTO Acc Dep Heavy Mac & Equip	Tatal Undepreciated Assets	87829.16	<u>\$7,839.76</u>	
B 2165	61505 Salanes NPStaff	Éngoraes	29,596.85		
87165	61705 Saferias - GS Staff 61305 Saferias IP Staff	Esperans Esperans	29,017.55 82,917.07		
87185	61.910 Post Adjultmani - IP Staff	Experses	34,864.50		
82185	62105 Dependency Allowance NP Staff	Expenses	464.8\$ 5.880.94		
82185 82185	52100 Contribution Staff Person NP 62125 Contribute Med Section NP Staff	Emperats	2,167.54		
87185	62)40 Arwusi Leavo Expense - ff0	Fegeraes	(868.73) 1.465.00		
87185 87185	62205 Dependency ASony - GS Staff 62210 Contrib to it Staff Pens EdiGS	Expenses Expenses	1,985.0U 5.623.56		
82185	62215 Cantrib. to Medical, seria In	Expenses	2,050.07		
82185	\$2740 Annual Leave Expense - 65	Expenses Expenses	177.76 5 858.04		
82195 82185	62305 Dependency Allowances IP Staff 62300 Committo a Staff Pens Fd-IP	Esperdes	25,851.70		
#7:B5	62315 Contrib. to Medical, social in	E perdes	2,259 18		
82185 82185	62300 Mobility, Hardship, Non-tembra 62340 Annual Leave Expense - IP	Expenses Expenses	9,669.96 3,719.11		
83782	63330 Ed Gring Trulk Allow-IP 511	Expenses	28,183.50		
RZIRS	6) 935 Hame Leave Tryl & Allgor (PSI)	Expenses	3,699.56 7.199.84		
#31R5 #2185	63530 Personal Security Measures 63530 Contribution to COS Benefits	Expenses Expenses	6,619.46		
87185	63535 Contribution to Security	Expenses	PO CAO, Y		
B2185	63340 Cost-bistlen to Trability 63545 Cost-bistlen for CT	Ci penses Expenses	(,785.01 7,060.68		
85182	69550 Contributions to MAIF	Expanses	252.99		
BRIES	63555 Contribution to UNUFA	Esperaes	3,177.03		
82185 82185	63560 Com/Butions to Appendix D 65135 Com/ Butions to ASHI Reserve	Expenses	529.56 14.120,JS		
82185	65185 Payroll Mgt Cost Recovery ATLA	Expenses	1,579.37		
82182	65:05 Overtime & Night Differential 71205 Inti Consultanti-Sht Term-Tech	Expenses Expenses	6,051,04 45,726,00		
82185	7) 305 kora Consut -SM Term-Tech	Fapenses	35,272.62		
82185	71930 Less Consuctioner Termisupo	Expendés	27.59 77.818.19		
82195	71405 Service Contracts (Individual) 71430 MASP Provided SC	Expenses Expenses	374,07		
82285	71415 Contribution to Security SC	Expenses	3.619.74		
52183 82185	71440 Appendix DISC 71505 UN Volunteers-Scipend & Allon	Expenses Expenses	2.532.49 4.284.95		
82:85	71520 UNIV. Language Allowance	Expenses	495.16		
82:85	71535 UNV-Medical Incurance	Expenses	406.29 219.85		
82185 82185	71540 USIV-Global Charges 71550 USIV-Resettlement Allowance	Expenses Expenses	557.09		
28178	71550 UNV Development & Rectiveness	Expenses	1.186.39		
871B5	71605 Travel 3 kkets-Internal onal	Expenses Expenses	20.542.79		
82185 82185	71610 TravelTickets-Local 71615 Gaily Subrutence Allow-Intl	Евралиен	25,601.76		
82165	71620 Gaffy Submittening Allow Local	Expenses	1,557.90		
82185 82185	71630 Shipmers 71635 Travel - Other	Experies Experies	1,268,00		
871B5	72105 Svc Co-Construction & Engineer	Expenses			
82165	7212D Svc Co-Trade and Business Serv	Expenses	3.278.69 360.73		
82185	72180 Svc Co-Transportation Services 72185 Svc Co-Francing and Educ Serv	Ezpania: Esperia:	7,545,95		
82185	72210 Machinery and Equipment	Esperaes	1,656,54		
83162 83162	72715 Transposal on Equipment 77305 Agen& Forestry Products	Esperaet Esperaet	4,740.75		
62185	7231) Fuel, petroleum and other allu	Expenses	5,018.11		
82185 82185	72399 Other Materials and Goods 72405 Acquivition of Communic Equip	Espenses Espenses	1,939 12		
87185	72413 Courier Chinges	Expenses	202.24		
82185	72420 Land Telephone Charges	Expenses	2G,469.04 7,172.49		
82165 82165	72475, Mighile Telephone Charges 72430, Postage and Pouch	Esperans Esperans	8 35		
82185	22505 Stationery & other Office Supp	Digerary	9,374.63		
87135	72510 Publications 72515 Prim Media	Espera es Espera es	259.72 2.464.06		
82185 82185	72520 Electronic Media	Faperses	1,193.00		
BRIBS	72815 Milero Capital Brams-Other	Diperdes	1,697.30		
87185 87185	72620 Joint Fragrenming Expenditure 72705 Hospitality-Special Events	Esperaes Esperaes	1,896.93		
82165	72715 Hospitality Catering	hiparses	19,109.75		
82185 82185	73104 (egsed Building 73105 Rent	(apendes Lapenses	104.217.51 (7,616.00)		
87185 87185	73107 Hent - Meeting Fooths	Liperses	66.27		
82165	73110 Costodial & Cleaning Services	Lupersus	156.78 (4,579.30)		
82185 82185	73125 Common Services-Premises 73405 Renia: & Maint Other Office Ec	Laperses Espenses	257.89		
82185	73406 Maintenance of Equipment	Ciperáti	202 94		
82185 82185	78430 Maint, Oper of Transport Equip 78420 Leased Vehicles	Esperdel Esperdel	887.10 13,440.89		
BZLB5	73505 Relimbile UNDPilor Supp Sins	Liperaei	11,000 00		
82185 82185	74120 Capacity Assessment 74705 Audio Viscal Productions	Laperses Laperses	[677.25] 2.486.25		
821B5	74210 Printing and Publications	Expenses	5,295.63		
821R5	74520 Translation Costs	Faperses	1,436.15 1,574.75		
82185 #2185	74775 Other Media Costs 74730 Audio & Visual Equipment	Expenses Expenses	1,274.75		
87185	24925 Cantrib. to CU Common Seturity	Fupenses	5,138.17		
82185 82185	74505 Insurance 74570 Storage	Esperati Esperati	298 56) 53.55		
9118;	24525 Sundry	Expensits	4,43), 95		
82183	74530 Staff sverare	Expenses	13,275 00		
82185 82181	74965 Low value equipment 75105 Faculties & Admir - Implement	Expenses Expenses	2,246.14		
8218:	75305 Learning Costs	Expenses	14,089 27		
82185	25700 Learning - training of counter	Experdat	1,585 87		
82185 82185	75710 Participation of counterparts 75712 TypWrkshp\$Conf - Honorariams	Expenses Expenses	499.44 107.06		
82185 82185	76:105 Foreign Each Transaction Loss	Expenses			
82185	76125 Realized Loss	[apqrises	1,010.60		
\$2185 &2185	76395 Realized Gain 77370 Overtyme & f.Eght Diff-Ga-TA	Espendei Espendes	(202.93) 1,079.16	()_	1
32185	77630 Dap Esp Dwned - MC	Expenses	3,256 18		1
B2185	776SD Dap Evo Owned - LHP	Fapenses	7,000.67 3.313 84	.,)
\$2185	77670 Dep Eap Nay Mac R Equip	Expanses			

Thereby certify fund the Trial balance is educable from UT: Workuns books and records wildon has been audited by the United relations Bookd of Avrill for the year ended 2°. December 2015

Gonna Grenyrade UAte
Chief of Accounts

Mark Henderson

Partner

Moore Stephens LLP

Date 30 /8 / 2016

ANNEX II - STATEMENT OF ASSETS



Asset Schedule by Project as at the 31 December 2015

	ELH30	ETH30	ETH30	ETH3C	ETH30	DEKIB	ETH30	ETH30	ETH30	GSH133	ETH30	ETHSO	unit	Business
	EH	FF	ETH	HI	ETH	HI	MH	HI	판	TH	H	ETH	Unit	Operating
	00000000000101	0010000000100	6500000000000	0000000000041	00000000000000	000000000039	8500000000000	000000000000000000000000000000000000000	0000000000035	0000000000018	0000000000017	0000000000012	Asset ID	
	UNW ICT3	UNW_ICT1	UNW_ICT1	UNW_ICT1	UNW_ICTL	UNW_UMPZ	UNW ICTI	UNW_ICTI	UNW_OFCE2	UNW_ICTA	UNW_ICT4	UNW ICTES	Profile ID	
	IPAD WI-SI Cellular	A Notebook computers	A Notebook computers	A Notebook computers	A Natebook computers	A Leasehold Improvement LP 0000000000039	A Notebook computers	A Notebook computers	A Generators	A Computer printers	A Computer printers	A Cameras	Description	
	0000000000101	0000000000000	6600000000000	0000000000041	02000000000000	P 0000000000039	0200000000038	0000000000037	000000000035	0000000000018	0000000000017	0000000000012	TAG Number	
	000000000101 DLXQ12NKG5YR	нтзвтэ2	8289132	8FN4XZ1	BMP4XZI		HFM/4XZI	SGMAXZI	E67279	VNOVE86013	VNDVF8600N	8805150	Serial Number	
	ETHIOPIA	ETH30	ЕТН30	ETH_002	ETH_012	ETH30	ETH_019	ETH_020	ETH_002	ETH_004	ETH_004	ETH_004	Model Location	
	12/31/2015	8/11/2015	8/11/2015	8/1/2014	8/1/2014	7/10/2014	8/1/2014	8/1/2014	5/11/2014	9/30/2013	9/30/2013	4/10/2013	Date	Acquisition
	8/31/2015	8/11/2015	8/11/2015	8/1/2014	8/1/2014	7/10/2014	8/1/2014	8/1/2014	5/11/2014	9/30/2015	9/30/2013	4/10/2013	Date	In Service
	1,106.12	1,734,00	1,734.00	2,385.89	2,385.89	72,194,43	2,385.89	2,385.89	15,569.18	1,837.00	1,837.00	1,797.19	Cost,USD V	The state of the s
87,839.26	1,013.92	1,589.50	1,589.50	1,644.11	1,544.11	62,797.28	1,544,11	1,644.11	11,322.27	1,042.11	1,042.11	876.13	Value 0	Net Book
	1 93115	1 93115	1 03115	1 93115	1 93115	1 93115	1 93115	1 93115	1 93115	1 93115	1 93115	1 93115	Quantity Department	
	002001	002001	002001	002001	100200	002001	002001	100200	002001	002001	002001	002001	Agency	Impl
	00032	00032	00022	00032	00032	00032	00032	00032	00032	00032	00032	00032	Donor	
	00082185	00082185	00082185	00082185	00082185	00092185	00082185	00082185	00082185	00082185	00082185	00082185	Project	
	WOCO	TODOM	MODO	W0001	TODGAM	W0001	W0001	T000M	DOCM	W0001	LOCOM	M0001	code	Fund

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 2015.

25-May-16 Date

Donna Grimwade Chief of Accounts

Frankline Okumu Asset Focal Point

25-May-16 Date

> Mark Henderson Partner

Moore Stephens LLP Date 30/8/2016

ANNEX III - PRIORITIES OF AUDIT RECOMMENDATIONS

The audit observations are categorized according to the priority of the audit recommendations and the possible causes of the issues. The categorized audit observation provides a basis by which the UN Women country office management is to address the issues.

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.

