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



**AUDIT** 

OF

**UN WOMEN NIGERIA** 

SUB-REGIONAL STRATEGY NIGERIA
(Directly Implemented Project No. 78856)

Report No. 1705

Issue Date: 13 September 2016



## Report on the Audit of UN Women Sub-Regional Strategy Nigeria (Project No. 78856) Executive Summary

The UNDP Office of Audit and Investigations (OAI), through Moore Stephens LLP (the audit firm), from 11 to 18 July 2016, conducted an audit of 'Sub-Regional Strategy Nigeria' (Project No. 78856) (the Project), which is directly implemented and managed by the UN Women Country Office in Nigeria (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 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 reports and corresponding management letters submitted by the audit firm, the results are summarized in the table below:

Project Ex	penditure*	Proje	ct Assets
Amount (in \$ '000)	Opinion	Amount (in \$'000)	Opinion
75	Unqualified	33	Unqualified

<sup>\*</sup> Expenditures recorded in the Project Trial Balance Report were \$677,102. Excluded from the audit scope were transactions that relate to expenditures processed and approved outside of the country of \$602,482.

The audit did not result in any recommendations.

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 00078856:

"Sub Regional Strategy Nigeria"

Project name:	"Sub Regional Strategy Nigeria"	
Award ID:	000078856	
Country Office:	Nigeria	
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 "Sub Regional Strategy Nigeria", ID: 000078856 (the project), directly implemented by UN Women Nigeria 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

We have not raised any audit findings in relation to this assignment.

Mark Henderson Partner

Moore Stephens LLP 150 Aldersgate Street London EC1A 4AB 2 September 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:

#### "Sub Regional Strategy - NIGERIA" IN NIGERIA (ID: 000078856)

We have audited the accompanying Project Trial Balance – Statement of Expenditures (PTB), "the Statement", of the UN Women Directly Implemented (DIM) project 000078856, "Sub Regional Strategy - Nigeria" for the period 1 January to 31 December 2015. The PTB expenditures totaling \$ 677,102 are comprised of audited expenditures of \$ 74,620 under the Directly Implemented Modality (DIM) and expenditures processed and approved outside the UN Women Country Office in Nigeria of \$ 602,482, which were excluded from the scope of our audit.

Management is responsible for the preparation of the Statement for the project "Sub Regional Strategy - NIGERIA" 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\$ 74,620 incurred by the project "Sub Regional Strategy - NIGERIA" 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 youchers 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 78856, "Sub Regional Strategy Nigeria" as at 31 December 2015.

Management is responsible for the preparation of the Statement for the project "Sub Regional Strategy Nigeria" 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 "Sub Regional Strategy Nigeria" amounting to \$US 32,668 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: 2 September 2016

#### 4. MANAGEMENT LETTER

No findings have been raised in relation to this assignment.

## ANNEX I – PROJECT TRIAL BALANCE – STATEMENT OF EXPENDITURES



Walled Nations Entity for Gender Equality and the Empowerment of Younest Extract of Distance at 14th 91 December 2015, Expenditure by Pio, ect.

Sura nt Debit -		Daniel Banker Classification	Total Per Gi To	nal Per Asset, Schedule	Dillerence:
,	ount Acc Desc	Donor Report Classification Undepreciated Asset	31,807.31	IN PAR MYSEL STREAMS	
78856	18130 Communications & IT Equipments 18140 Furnitures and Finitures	Undepreciated Asset	29,898.13		
7885G 7885G	1816C Volkies	Undepreciated Asset			
7885G	18176 Heavy Machinery/Equipment	Undepreciated Asset	5,665.14		
78856	18180 Security Equipment	Undepreciated Asset	2,672,46		
7885G	18610 Accomulated Dep - TIC	Lindepreciated Asset	[19,377,27]		
78856	18640 Acr Dep - Furn & Fixtures	Undepreciated Asset	[(2,153.79]		
78856	18660 Acc Dep - Vehicles	Undepreciated Asset	(3,944.94)		
78856	18670 Acc Den Heavy Mac & Equip	Undeproclated Asset Undeproclated Asset	(1,949.34)		
78856	18680 Acc Dep Security Equip	Total Undepterlated Assets	32,667.70	32,667.71	(10.0)
78856	61105 Safarles - HP Staff	Expenses	16,011.70		
78856	61205 Səlajies - GS Stəff	Expenses	B2,200.02		
78356	61305 Salaries - IP Staff	Expenses	75,214.79 49,796.67		
78856	61310 Post Adjustment - IP Staff	Expenses Expenses	471.86		
78856	62105 Dependency Allowance-NP Staff 62110 Contrib John Staff Pension: MP	Expenses	16,353.09		
78856 78856	62115 Contrib to Med, Socios SIP Staff	Expenses	5,512.46		
76856 78856	62140 Annual Leave Expense - NO	Expenses	2,367.66		
78856	62205 Dependency Allow - GS Staff	Expenses	4,985.75		
78855	62210 Contillato Jt Staff Pens Fd-GS	Extractors:	16,543.68		
78856	62235 Contributo Medical, social in	Expenses	6,470.33		
78856	67240 Annual Leave Expense - GS	Expenses	2,831.46 5,859.04		
78856	62305 Dependency Allowance: IP Stuff	Expenses  Expenses	23,296.17		
78656	62310 Contributo It Staff Pens Ed-IP	Expenses	1,988.12		
78856	62335 Contribs to Medical, social in 62320 Mobility, Hardship, Non remova	Expenses	19,750.08		
78856 78855	62340 Annual Leave Expense - IP	Expenses	6,334.67		
78 <b>6</b> 56	63330 Ed Gruinel Trel&Allow-IP Stf	Expenses	44,236.75		
78656	63530 Contribution to EOS Benefits	Expenses	10,621.65		
78856	63535 Contribution to Security	fupeniës	11,329.82		
28856	63540 Contribution to Training	Fapenses	2,832.45		
7#856	63545 Centributtan to iCT	Expenses	11,329.81 566.47		
78856	53550 Contributions to MAIP	Expenses Expenses	5,098.35		
78856	63555 Contribution to UN IFA 63560 Contributions to Appendix D	Expenses	849.71		
78856 78856	64325 Recruitments - IP Staff	Expenses	2,000.00		
78856	65115 Contributions to ASHI Reserve	Expenses	22,659.57		
78856	65)35 Payroll Mgt Cost Recovery ATLA	Expenses	1,483.50		
78856	66105 Oversime & Night (Fifferential	Expenses	1,007.32		
78856	71405 Service Contracts Individuals	Expenses	59,154.38 298.55		
78856	71410 MAIP Premium SC	Expenses	3,229,56		
78856	71415 Centribution to Security SC	Expenses Expenses	2,348.80		
78856	71440 Appendix 0 SC 71605 Travel Tickets International	Expenses			
78856 78856	71610 Travel Tickets-Local	Expenses	3,400.72		
78856	71635 Daily Subsistence Allow-Intl	Expenses	-		
78856	71620 Daily Subsistence Allow-Local	Erpanses	6,155.5B		
78656	71625 Daily Subsist Allow-Mig Partic	Fapensus	[349,11]		
78856	71635 Travel - Other	Expenses	4,403.63 815.03		
7885€	72210 Machinery and Equipment	Expense:	363 20		
78856	72399 Other Materials and Goods	Expenses	2,433 96		
78856	72425 Mobile Telephone Charges 72440 Connectivity Charges	Expenses			
78856	72505 Stationery & other Office Supp	EAbsurer	547.51		
78856 78856	72510 Publications	Expenses	1,976.55		
78856	7270S Haspitality-Special Events	Expenses	5,7\$3.49		
78856	72815 Inform Technology Supplies	Expenses	3,495.60		
78856	73120 Ottotles	Expenses	5,463.60		
78856	73125 Caraman Services Premises	Expenses			
78855	13405 Rental & Maint-Other Office Eq	Expenses Expenses	167.87		
78856	73418 Maint, Oper of Transport Equip 73505 Relimb to UNDP for Supp Sivis	Expenses	901.59		
78856 78856	73520 Reimb Uh Syx Fritily Supp Stvs	Expenses			
78856	74105 Management and Reporting Srus	Expenses	B36.95		
78856	74265 Audio Visual Productions	Expenses	12,398.84		
78856	742 10 Painting and Publications	Expenses	17 57		
78856	74325 Contrib.To CO Common Security	Expenses	14,343.42 2,870.38		
78856	74515 Clains and Adjustments	Expenses	{948.85}		
7885C	74010 Gain/Loss Disposal fixed Asset	Expenses Expenses	fac.qs(		
78856	74965 Low value equipment 75110 Facilities & Admin - Services	Expense:	7,139.29		
78856 78856	75110 Facilities & Admin - Services 75705 Learning Costs	Expanses	2,107.09		
78656 78 <b>85</b> 6	75705 Learning class	Expenses	15,108.33		
78856	75708 tearning - subcontracts	Expenses	508.50		
78856	76325 Realized Loss	Expenses	24.39		
78856	76135 Realized Galn	E) pense)	[14.12]		
7885 <b>G</b>	77630 Dep Exp Owned - ITC	Expense:	5,617.47		
7E856	77640 Dep Exp Owned - FBF	Expenses	3,737.27 948.65		
79856	77660 Dep Exp Owned -Vehicle	Fepenses	1'133 D3		
72856	77670 Dep Exp-Koy Mac & Equip	Expenses Expenses	£14.49		
78856 78856 Total	17680 Dep Isa Security Egglp	- Symmes	677,101.95		

Thereby codify that the Trial balance is extracted from UN Womens books and records, which has been sufficed by the United Nations Board of Audit for the year coded 31 December 2015.

Donna Gilmuvado Date Cridel of Accounts

Mark Henderson Partner Moore Stephens LLP
Date 2 \9\16 ANNEX II – STATEMENT OF ASSETS



# Asset Schedule by Project as at the 31 December 2015.

Light         Accidation         Tachington         Specimen         Accidation         Continuo         Accidation         Continuo         Accidation	Susiness U	Operating								Acquisition	In Service		Net Book		lmpi			Filled
LBR         POCOCOCOCOGO         LUNAL SAPIEL         A backnost Communication         SEXENTATION         LUESTIA         2/20/2012         1/47/50         1/447/50			Sset (D	Profile ID	Description	TAG Number	Serial Number	Model	Loration		Dake	Cost, USD		barrity Departme	nt Agency	Donor	Project	code
NIGA         COCOCOCOCOSA         UNIV. (CT.)         A Andreacementerepeg evittems         COCOCOCOCOSA         2021/2013         2/27/2013         2/			000000000000000000000000000000000000000	UNW SAFEL	A Desktop Computer	5506532	D5LYB25		UBERIA	2/20/2012	2/20/2012	1,437.50	311.46	1 93401	002001	00032	00078856	W0003
NIGA         DÓTODODOGOSAS         LAMAS         277/2013         277/2013         277/2013         1,144.51         21,144.	Ī		000000000000000000000000000000000000000	UNIV. ICT33	A Audioconferencing systems	000000000140	OE06DE	POLYCOM HDX3000	NGA30	2/27/2013	2/22/72/2	10,473.00	4,773.56	1 93401	002001	26000	00078856	W/0001
NGA         ODCODODOGOSAL         LANGOSALA         AFA CONTÍNIONO DECESA			0000000141	UNW ICT13	A Televisions	000000000141	302FNUS06950	LG 42;M600-TA	NGABO	2/27/2013	2/27/2013	1,144.51	521.58	1 93401	002001	00032	00078856	WDOUL
NGA 00000000264         UNIA PURMO         A Cheery         D00000000249         NGA 00000000264         \$ 1,51,672.3         \$ 1,51,47.3			90000000142	UNW OFCE2	A Air conditioners	000000000142	212KACA00155	LP-C2863GC0	NGA30	2/27/2013	E102/12/2	2,136.05	890.02	1 93401	002001	00032	00073856	MODUL
NGAR         OCCORDODOZES         UNIV. CTL         A Chemic         CONDOCOCOSES         LISA 129         1,511 A7         1,514 A7			200000000000000000000000000000000000000	UNIV FURNS	A Chairs	00000000048			NGABO	8/19/2013	S/19/2013	1,511,47	1,054.89	2 93401	002001	00032	00073356	W0301
NGA         COCCODODOSSI         LNW. CT.         A Norteboric computers         122         SPANIRHY 1         NGA30         31/2013         31/2013         2,018-50         718.49         1.           NGA         OCCOCODOSSI         LNW. CT.         A Norteboric computers         127         5GLHYY         NGA30         31/2013         3,1/2013         2,018-50         718.49         1.           NGA         OCCOCODOSSI         LNW. CT.         A Noteboric computers         127         5GLHYY         NGA30         31/2013         2,018-50         718.49         1.           NGA         OCCOCODOSSI         LNW. CT.         A Noteboric computers         123         5FRHYL         NGA30         31/2013         3,1/2013         2,018-50         718.49         1.           NGA         DOCCOCODOSSIS         LNW. CT.         A Noteboric computers         126         2NNRHY         NGA30         31/2013         3,1/2013         2,018-50         718.49         1.           NGA         COCOCOCOCOSSIS         LNW. CT.         A Noteboric computers         1,26         2NNRHY         NGA30         31/2013         31/2013         2,018-50         718.49         1.           NGA         COCOCOCOCOSSIS         LNW. CT.         A Noveboric computers			000000000000000000000000000000000000000	UNIN FURNS	A Chants	00000000000250		4	NGABO	E/19/2013	8/19/2013	1,511.47	1,054.29	1 93401	002001	00032	95882000	MODGE
NGA         OCCORDODOSSIS         UNW. CTT         A Notebook Computer         12-3         FPGBHYZ         NGAGO         3/4/2013         3/4/2013         2/03.50         718.49         1           NIGA         OCCORDOGOSSIS         UNW. CTT         A Notebook camputers         127         SGLRAYI         NGAGO         3/4/2013         3/4/2013         2/03.50         718.49         1           NIGA         OCCORDOGOSSIS         UNW. CTT         A Notebook camputers         123         FFGBHYZ         NGAGO         3/4/2013         3/4/2013         2/03.50         718.49         1           NGA         DOCODOGOSSIS         UNW. CTT         A Notebook camputers         123         2/04.84         NGAGO         3/4/2013         3/4/2013         1/12.01			100000000001	UNW CCL	A Notebook computers	122	SMINRHV1		NGABO	3/1/2013	3/1/2013	2,018.50	718.49	1,99401	002001	00032	00078856	W0001
NIGA         ODDODOGOGOSSI         UNIV. CT.1         A Notebook carregutery         127         SGLRHYL         NGABO         3/1/2013         3/1/2013         2/1/2013			00000000052	TUD: MININ	Notebook Computer	124	FPQRHV1		NGA30	\$/1/2013	3/1/2013	2,018.50	718.49	1 93401	002001	00032	95887300	WOOD
NGSA         DOCCODODOZOSA         LINA         A Notebook computers         123         TFNRHVI         NGSA         31/12013         31/12013         31/12013         31/12013         31/12013         3 LOBS GO         718.49         1           NGSA         DOCCODODOZOSE         UNIVA, CTI         A Notebook computers         1.25         TATADIA         3/1/2013         3/1/2013         3/1/2013         3/1/2013         3/1/2013         1.018.50         7.18.49         1           NGA         DOCCODODOZOSE         UNIVA, CTI         A Notebook computers         1.25         ZANRHVI         NGASO         3/1/2013 </td <td></td> <td></td> <td>00000000253</td> <td></td> <td>A Notebook computers</td> <td>127</td> <td>SGLRHV1</td> <td></td> <td>NGA30</td> <td>B/1/2013</td> <td>3/1/2013</td> <td>2,018.50</td> <td>718.49</td> <td>1 93401</td> <td>002001</td> <td>03032</td> <td>00078856</td> <td>W0001</td>			00000000253		A Notebook computers	127	SGLRHV1		NGA30	B/1/2013	3/1/2013	2,018.50	718.49	1 93401	002001	03032	00078856	W0001
NIGA         QUODODODOGES         UNIV. (CT1         A Notebook computers         1.25         FFGBHYLT         NGA30         31/2013         31/2013         2/12013 </td <td></td> <td></td> <td>200000000254</td> <td>UNW. CT2</td> <td>A Notebook computers</td> <td>123</td> <td>7FNRHV1</td> <td></td> <td>NGA3D</td> <td>3/1/2013</td> <td>3/1/2013</td> <td>2,018.50</td> <td>718.49</td> <td>1 93401</td> <td>002001</td> <td>00032</td> <td>95887,000</td> <td>WGD01</td>			200000000254	UNW. CT2	A Notebook computers	123	7FNRHV1		NGA3D	3/1/2013	3/1/2013	2,018.50	718.49	1 93401	002001	00032	95887,000	WGD01
NGA         D0000000256         UNW, ICT1         A Noteboak computers         121         2QPRIVIT         NGA30         3/1/2013			100000000255	UNW ICT3	A Notebook computers	125	FFGRHVI		NGA30	3/1/2013	3/1/2013	2,018.50	718,49	1 93401	00200	25000	00078856	10001
NGA         DODGOGOGOGOS         UNW, ICT1         A Novebook camputer         126         ZNNRHV1         NGASQ         31/2013         31/2013         2,018.50         718.49         1.2           NGA         COCCOGOGOGOSS         UNW, ICT1         Dell Latfunde         258         ZNNRHV1         NGASQ         31/2013         31/2013         3/12013			200000000256	CDI MNN	A Notebook computers	121	ZOPRHVI		NGA30	3/1/2013	3/1/2013	2,015.50	713.49	1 93401	002001	00032	00073856	100001
NGA         COCOCOCOSS         UNW_ICT         Deli Latitude         258         ZUNRHVI         NGA30         3f/2013         3f/2013         2f/3013         2f/3013 <th< td=""><td></td><td></td><td>200000000000000000000000000000000000000</td><td>UNW ICT</td><td>A Notebook competers</td><td>126</td><td>ZVNRHV1</td><td></td><td>NGA30</td><td>3/1/2013</td><td>3/1/2013</td><td>2,013.50</td><td>718.49</td><td>1, 93401</td><td>00200</td><td>00032</td><td>00078856</td><td>W0001</td></th<>			200000000000000000000000000000000000000	UNW ICT	A Notebook competers	126	ZVNRHV1		NGA30	3/1/2013	3/1/2013	2,013.50	718.49	1, 93401	00200	00032	00078856	W0001
NIGA         COCODODODOS         LUNY         CTATA         A Notebbook computers         LOD         CASORHYI         NIGA         S/1/2013         3/1/2013         2/1/2013 <th< td=""><td></td><td></td><td>100000000058</td><td>UNW ICTL</td><td>Dell Latitude</td><td>258</td><td>ZNNRHVI</td><td></td><td>NGA30</td><td>3/1/2013</td><td>3/1/2013</td><td>2,018.50</td><td>718.49</td><td>1. 93401</td><td>002001</td><td>00032</td><td>00078856</td><td></td></th<>			100000000058	UNW ICTL	Dell Latitude	258	ZNNRHVI		NGA30	3/1/2013	3/1/2013	2,018.50	718.49	1. 93401	002001	00032	00078856	
NGA         COCODODOGASE         LINALIZORIA         3/1/2013         3/1/2013         2/1/2013			70000000259	UNW_ICT	A Notebook computers	120	CSORHV1		NGABO	3/1/2013	3/1/2013	2,018.50	718.49	1 93401	002001	00032	95387000	W0001
NGA         ODCOGOGOGOS         NGA         ODCOGOGOGOS         LASAD         6/27/2013         2,651.52         1,795.30         1           NGA         POCOGOGOGOS         UNW, FURNO         A Furnhure set         OCOGOGOGOS         NGA         CASALS         6/27/2013         6/27/2013         2,651.52         1,795.30         1           NGA         POCOGOGOGOS         UNW, FURNO         A Furnhure set         OCOGOGOGOS         1,795.30         6/27/2013         6/27/2013         2,651.52         1,795.30			000000000000000000000000000000000000000	THO MAIL	A Notebook computers	123	BZSRHV1		NGA30	3/1/2013	3/1/2013	2,018.50	713.49	1 93401	E02001	DODGES	10072356	
NGA         PRODOCDODES         UNIV_CHRNIO         A Furniture set         CO0000000263         LASS         6/27/2013         6/27/2013         2,651.57         1,795.30         1,705.30         1,795.30         1,795.30         1,795.30         1,795.30         1,795.30         1,795.30         1,795.30         1,795.30         1,795.30         1,795.30         1,795.30         1,795.30 <td></td> <td></td> <td>300000000000</td> <td>UNW FURNZO</td> <td>A Furniture set</td> <td>0000000000262</td> <td></td> <td></td> <td>NGABO</td> <td>5/27/2013</td> <td>6/27/2013</td> <td>2,651.52</td> <td>1,795.30</td> <td>1 93401</td> <td>002001</td> <td>00032</td> <td>00078856</td> <td>W0001</td>			300000000000	UNW FURNZO	A Furniture set	0000000000262			NGABO	5/27/2013	6/27/2013	2,651.52	1,795.30	1 93401	002001	00032	00078856	W0001
NIGA         OCCORDODOS 64         UNW_FURNID         A-Furnhure set         OCCORDOS 23         L/32/2013         4/27/2013         4/22/2013         4/22/2013         4/22/2013         4/22/2013         4/22/2013         4/22/2013         4/22/2013         4/22/2013         4/22/2013         4/22/2013         4/22/2013			000000000000000000000000000000000000000	UNW FURNZO	A Furniture set	000000000000000			NGA30	6/27/2013	6/27/2013	2,651.52	1,795.30	1 93401	00200	00032	00078856	WOOD
NGA         COCCOCOCOSTORES         LINA         OFFET         Power Cabinet         00000000273         00000000273         NGA         2/5/2012         2/5/2012         2/5/2012         1,42.56         338.54         1           NGA         COCCOCOCOCOSS         UNW, PIRRA         A Book Sheffs         134         UNW/NICA/PIR/NOW         NGA3D         5/5/2012         5/5/2012         1,42.56         6,53.64         1           NGA         COCCOCOCOCOSSO         UNW, PIRRA         A PUMINIUM SET         130         UNW/NICA/PIR/NOW         NGA3D         5/5/2012         5/5/2012         2,56.57         1,42.56         402.64         1           NGA         COCCOCOCOCOSSO         UNW, PIRRA         A PUMINIUM SET         137         UNW/NICA/PIR/NOW         NGA3D         5/5/2012         5/5/2012         2,466.57         1,444.55         1           NGA         COCCOCOCOCOSSO         UNW, PIRRA         A Fibers         132         UNW/NICA/PIR/NOG         NGA3D         5/5/2012         2,5/5/2012         2,5/5/2012         2,5/4,45         1,444.45         1           NGA         COCCOCOCOCOSSO         UNW, FURNS         A Tables         132         UNW/NICA/PIR/NICA/PIR/NICA/PIR/NICA/PIR/NICA/PIR/NICA/PIR/NICA/PIR/NICA/PIR/NICA/PIR/NICA/PIR/NICA/PIR/NICA/PIR/NICA/PIR/NICA/PIR/NICA/PIR/NICA/PIR			000000000000000000000000000000000000000	UNW FURNIO		00000000000564			NGA3C	6/27/2013	6/27/2013	2,651.52	1,795.30	1 93401	002001	00032	00078856	W0001
NGA         C00000000299         UNW JURY         A Book Sheft         13-4         UNW/NGA/FUR/ODA         NGA-000000000         5/9/2012         5/9/2012         1,142.55         653.04         1           NGA         000000000000         UNW JURY         A PERSONAL         13-0         77520034         A AGOO         1,566.59         4/0.1701         1,566.59         1,566			000000000000000000000000000000000000000	UNIW OFCE1		D00000000000000	000000000273		NGABE	2/5/2012	2/5/2012	1,562.50	338.54	1 93401	002001	00032	00078856	700007
NIGA         OCCODODOGOSCO         UNIV. CPICET         A Office Equipment         130         75350094603GWW         NGABOD         4/37/70012         4/37/70012         4/37/70012         1,296.59         1.546.59         1		-	000000000299	UNIVE FURNZ	A Book Sheffs	134	UNW/NGA/FUR/C	8	NGABO	5/9/2012	5/5/2012	1,142.85	619.04	1 93401	002001	00032	00072856	WIDDO
NGA         C00000000001 UNW, FURNIO         REMINE A Chairs         L137         UNW/NGA/FUR/003         NGA00         \$/9/2012         \$/9/2012         \$/9/2012         4/9000         2,166.87         1.           NGA         C00000000000         UNW FURNIO         L133         UNW/NGA/FUR/002         NGA00         5/9/2012         5/9/2012         5/9/2012         5/9/2012         1,587.72         1           NGA         C00000000000         UNW FURNIO         Tables         1.22         UNW/NGA/FUR/002         NGA00         5/9/2012         5/9/2012         2,686.67         1,444.55         1           NGA         C00000000000         UNW FURNIO         Tables         L138         UNW/NGA/FUR/005         NGA00         5/9/2012         5/9/2012         2,686.67         1,444.55         1           NGA         C00000000000         UNW FURNIO         Tables         L138         UNW/NGA/FUR/005         NGA00         5/9/2012         5/9/2012         2,587.30         1			000000000000000000000000000000000000000	UNW OFCEL	A Office Equipment	130	75250094603GW		NGABD	4/17/2012	4/17/2012	1,966.59	491.64	1 93401	002001	00032	00078856	100000
NGA         C000000000302         LINW FLRNE         A Chairs         L133         UNW/NGA/FUR/002         NGA         S/9/2012			000000000000000000000000000000000000000	UNW FURNIS	A Furniture set	137	UNW/MGA/FUR/O	707	NGABD	\$/9/2012	5/9/2012	4,000.00	2,156.67	1 93401	002001	00032	00078856	WCODI
NGA         DOCUMODOBIOSIS         UNIV. FURNS         1.54.45         1.54.15			000000000000000000000000000000000000000	UNIW FURNS	A Chairs	133	UNW/NGA/FUR/0	800	NGABO	5/9/2012	5/9/2012	9,523,81	5,158,72	1 93401	002001	00032	00078856	WCOOL
NGA         CO0000009306         UNV. FURNS         A Tables         135         LNVV/NGAFUR/ONS         NGA90         S/N/2012         S/S/2012         S/S/300         ESS-79         1.587-39 <t< td=""><td></td><td></td><td>200000000000000000000000000000000000000</td><td>UNIV. FURINS</td><td>A Tables</td><td>132</td><td>UNW/NGA/FUR/C</td><td>02</td><td>NGA30</td><td>5/9/2012</td><td>5/9/2012</td><td>2,666.57</td><td>1,444,45</td><td>1 93401</td><td>202001</td><td>00032</td><td>00075856</td><td>WCOOL</td></t<>			200000000000000000000000000000000000000	UNIV. FURINS	A Tables	132	UNW/NGA/FUR/C	02	NGA30	5/9/2012	5/9/2012	2,666.57	1,444,45	1 93401	202001	00032	00075856	WCOOL
THE PARTY AND			000000000000000000000000000000000000000	UNIVE FURMS	A Tables	135	UNW/NGA/FUR/O	105	NGA30	5/9/2012	5/9/2012	1,587,30	859.79	1 99401	002001	2E000	00078856	WCODS
NGA COCCOCCOCCOST WAS SAFEL Meternals Vehicle Redo Equip COCCOCCOCCOCCO 10313157	NGA3D N	NGA	000000000000000000000000000000000000000	UNIV SAFET	Motorofa Vehicle Radio Equip	1770000000000	7518UCT801		NGABO	9/4/2012	9/4/2012	1,234,95	411.66	1 99401	C02031	26000	00078856	W0001

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.

Donna Grimwade Chief of Accounts

Frankline Okumu Asset Focal Point

25-May-16 Date

<u>25-May: 16</u> Date

Mark Henderson Partner Moore Stephens LLP Date 2 M/N

#### **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.