



AUDIT

OF

UN WOMEN NIGERIA

ENHANCING WOMEN'S PARTICIPATION
(Directly Implemented Project No. 92637)

Report No. 1706

Issue Date: 13 September 2016

**Report on the Audit of UN Women
Enhancing Women's Participation
(Directly Implemented Project No. 92637)
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 'Enhancing Women's Participation' (Project No. 92637) (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 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
758	Unqualified	4	Unqualified

* Expenditures recorded in the Project Trial Balance were \$798,827. Excluded from the audit scope were transactions that relate to expenditures processed and approved outside of the country of \$40,683.

The audit did not result in any recommendations.



Helge S. Ostveiten
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 00092637:
"Enhancing Women Participation"

Project name:	"Enhancing Women Participation"
Award ID:	000092637
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 "Enhancing Women Participation", ID: 000092637 (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:

"ENHANCING WOMEN PARTICIPATION" IN NIGERIA (ID: 000092637)

We have audited the accompanying Project Trial Balance – Statement of Expenditures (PTB), "the Statement", of the UN Women Directly Implemented (DIM) project 000092637, "Enhancing Women Participation" for the period 1 January to 31 December 2015. The PTB expenditures totaling \$ 798,827 are comprised of audited expenditures of \$ 758,144 under the Directly Implemented Modality (DIM) and expenditures processed and approved outside the UN Women Country Office in Nigeria of \$ 40,683, which were excluded from the scope of our audit.

Management is responsible for the preparation of the Statement for the project "Enhancing Women Participation" 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 affected Project Trial Balance – Statement of Expenditures of the UN Women project presents fairly, in all material respects, the expenditure of US\$ 758,144 incurred by the project "Enhancing Women Participation" under the Directly Implemented Modality for the period 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 000092637, "Enhancing Women Participation" as at 31 December 2015.

Management is responsible for the preparation of the Statement for the project "Enhancing Women Participation" 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 "Enhancing Women Participation" amounting to \$US 3,795.80 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**

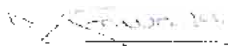


United Nations Entity for Gender Equality
and the Empowerment of Women


Extract of UN Women Trial Balance as at the 31 December 2015.
Expenditure by Project

Sum of Debit - Credit						
Project	Account	Acc Desc	Donor Report Classification	Total Per GL	Total Per Asset Schedule	Difference:
92637	18130	Communications & IT Equipments	Undepreciated Asset	4,270.28		
92637	18630	Accumulated Dep - ITC	Undepreciated Asset	<u>(474.48)</u>		
			Total Undepreciated Assets	<u>3,795.80</u>	<u>3,795.80</u>	-
92637	71205	Intl Consultants-Sht Term-Tech	Expenses	13,004.78		
92637	71305	Local Consult.-Sht Term-Tech	Expenses	45,206.57		
92637	71605	Travel Tickets-International	Expenses	1,754.86		
92637	71610	Travel Tickets-Local	Expenses	9,281.75		
92637	71615	Daily Subsistence Allow-Intl	Expenses	10,288.20		
92637	71620	Daily Subsistence Allow-Local	Expenses	42,309.05		
92637	71635	Travel - Other	Expenses	74,938.69		
92637	72210	Machinery and Equipment	Expenses	617.94		
92637	72405	Acquisition of Communic Equip	Expenses	11,518.08		
92637	72415	Courier Charges	Expenses	1,730.53		
92637	72425	Mobile Telephone Charges	Expenses	867.75		
92637	72440	Connectivity Charges	Expenses	120.39		
92637	72445	Common Services-Communications	Expenses	6,857.57		
92637	72505	Stationery & other Office Supp	Expenses	3,228.15		
92637	72705	Hospitality-Special Events	Expenses	109.11		
92637	72715	Hospitality Catering	Expenses	14,405.76		
92637	73105	Rent	Expenses	1,809.31		
92637	73107	Rent - Meeting Rooms	Expenses	3,155.87		
92637	73125	Common Services-Premises	Expenses	3,459.27		
92637	73405	Rental & Maint-Other Office Eq	Expenses	1,224.49		
92637	73505	Reimb to UNDP for Supp Svcs	Expenses	13.86		
92637	73520	Reimb UN Sys Entity Supp Svcs	Expenses	-		
92637	74105	Management and Reporting Svcs	Expenses	87,625.44		
92637	74205	Audio Visual Productions	Expenses	125,845.30		
92637	74210	Printing and Publications	Expenses	6,709.10		
92637	74215	Promotional Materials and Dist	Expenses	15,480.29		
92637	74225	Other Media Costs	Expenses	20,233.59		
92637	74325	Contrib.To CO Common Security	Expenses	2,390.57		
92637	74515	Claims and Adjustments	Expenses	49,570.47		
92637	74525	Sundry	Expenses	145.20		
92637	75105	Facilities & Admin - Implement	Expenses	2,965.27		
92637	75110	Facilities & Admin - Services	Expenses	1,356.98		
92637	75115	Facilities & Admin - OH & Ind	Expenses	40,683.10		
92637	75705	Learning Costs	Expenses	199,656.12		
92637	76125	Realized Loss	Expenses	135.36		
92637	76135	Realized Gain	Expenses	(345.91)		
92637	77630	Dep Exp Owned - ITC	Expenses	474.48		
92637 Total				798,827.35		

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 2015.


Donna Grimwade
Chief of Accounts

24-May-16


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

Business Unit	Operating Unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date	In Service Date	Cost USD	Net Book Value	Quantity	Department	Agency	Donor	Project	Fund code
NGA40	NGA	00000000586	UNW ICT13	A Audioconferencing systems	00000000586			NGA40	5/5/2015	5/5/2015	4,270.28	3,795.80	1	99401	002001	00012	0002637	W5003
													3,795.80					

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.



Frankline Okumu
Asset Focal Point

25-May-15
Date



Donna Grimwade
Chief of Accounts

25-May-16
Date



Mark Henderson
Partner
Moore Stephens LLP
Date 2/9/16

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.