

UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations



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AUDIT

OF

UN WOMEN RWANDA

NATIONAL SCALE UP OF ISANGE ONE STOP CENTRE MODEL IN RWANDA

(Directly Implemented Project No. 88738)

Report No. 1708

Issue Date: 9 September 2016

**Report on the Audit of UN Women
National Scale Up of Isange One Stop Centre Model in Rwanda
(Project No. 88738)
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through KPMG SA (the audit firm), conducted from 13 to 24 June 2016 an audit of 'National Scale Up of Isange One Stop Centre Model in Rwanda' (Project No. 88738) (the Project), which is directly implemented and managed by the UN Women Country Office in Rwanda (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. 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 did not cover the Statement of Assets as no assets were procured for the Project.

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 submitted by the audit firm, the results are summarized in the table below:

Project Expenditure*	
Amount (in \$ '000)	Opinion
1,872	Unqualified

* Expenditures recorded in the Project Trial Balance were \$ 2,025,868. Excluded from the audit scope were transactions that relate to expenditures processed and approved outside of the country totalling \$153,768.

The audit did not result in any recommendations.



Helge S. Osttveiten
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 00088738 “National scale up of Isange One Stop
Centre Model in Rwanda”

- Rwanda -

For the year ended 31 December 2015



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Executive Summary

KPMG Geneva conducted the financial audit of UN Women project number 00088738 “National scale up of Isange One Stop Centre Model in Rwanda” (the project) for the period 1 January to 31 December 2015. 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	Unqualified
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There were no reportable findings with a Medium or High priority rating consequently we do not provide a management letter.

KPMG SA

Pierre-Henri Pingeon
Auditor in Charge

Henri Mwaniki

Geneva, 29 July 2016



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 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 should be 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 the 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 should be expressed. Other forms of Statement of Fixed Assets that may be prepared by a project office are not acceptable. The DIM project 88738 did not have any assets or equipment for the period 1 January to 31 December 2015, therefore, no such opinion was 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 Office responsible for the project, such as expenditures initiated at UN Women Regional Offices and UN Women Headquarters for which 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: "National scale up of Isange One Stop Centre Model in Rwanda"

Period covered by the audited PTB Statement: From 1 January 2015 to 31 December 2015

Atlas Project Number to identify the PTB: 00088738

Location: Rwanda

We have audited the accompanying Project Trial Balance (PTB) Statement of the UN Women project number 00088738 "National scale up of Isange One Stop Centre Model in Rwanda" for the period 1 January to 31 December 2015. The PTB expenditures totalling \$2,025,867.62 are comprised of audited expenditures of \$1,872,099.93 under the Directly Implemented Modality (DIM) and expenditures processed and approved outside the UN Women Country Office in Rwanda of \$153,767.69 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 "National scale up of Isange One Stop Centre Model in Rwanda" project and for such internal control as management determines is necessary to enable the preparation of a Statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the Statement based on our audit. We conducted our audit in accordance with the International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the project's preparation of the Statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the project's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the presentation of the Statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



Opinion

In our opinion, the attached Project Trial Balance (PTB) Statement presents fairly, in all material respects, the expenses of \$1,872,099.93 incurred by the project number 00088738 “ National scale up of Isange One Stop Centre Model in Rwanda” 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.

KPMG SA

Pierre-Henri Pingeon
Auditor in Charge

Henri Mwaniki

Geneva, 29 July 2016

Annex 1 : Project Trial Balance (PTB) Statement

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

Expenditure by Project

Sum of Debit - Credit				Total Per GL	Total Per Asset Schedule	Difference:
Project	Account	Acc Desc	Donor Report Classification			
88738	18160	Vehicles	Undepreciated Asset	-		
88738	18660	Acc Dep -Vehicles	Undepreciated Asset	-		
			Total Undepreciated Assets	-		
88738	71205	Intl Consultants-Sht Term-Tech	Expenses	34,868.65		
88738	71305	Local Consult.-Sht Term-Tech	Expenses	130,113.22		
88738	71405	Service Contracts-Individuals	Expenses	164,263.97		
88738	71605	Travel Tickets-International	Expenses	1,300.00		
88738	71610	Travel Tickets-Local	Expenses	64,360.52		
88738	71620	Daily Subsistence Allow-Local	Expenses	126,293.99		
88738	71625	Daily Subsist Allow-Mtg Partic	Expenses	70,730.94		
88738	71635	Travel - Other	Expenses	62,472.13		
88738	72105	Svc Co-Construction & Engineer	Expenses	447,006.73		
88738	72120	Svc Co-Trade and Business Serv	Expenses	7,059.23		
88738	72125	Svc Co-Studies & Research Serv	Expenses	59,760.65		
88738	72130	Svc Co-Transportation Services	Expenses	26,226.47		
88738	72135	Svc Co-Communications Service	Expenses	65,361.65		
88738	72140	Svc Co-Information Technology	Expenses	13,775.75		
88738	72145	Svc Co-Training and Educ Serv	Expenses	54,658.16		
88738	72205	Office Machinery	Expenses	59,633.36		
88738	72311	Fuel, petroleum and other oils	Expenses	1,153.30		
88738	72330	Medical Products	Expenses	228,516.75		
88738	72405	Acquisition of Communic Equip	Expenses	10,252.83		
88738	72410	Acquisition of Audio Visual Eq	Expenses	13,848.97		
88738	72425	Mobile Telephone Charges	Expenses	86,754.36		
88738	72505	Stationery & other Office Supp	Expenses	2,665.13		
88738	72705	Hospitality-Special Events	Expenses	826.86		
88738	72710	Hospitality-Vouchered Expenses	Expenses	12,343.88		
88738	72805	Acquis of Computer Hardware	Expenses	13,306.72		
88738	72815	Inform Technology Supplies	Expenses	55,989.16		
88738	73107	Rent - Meeting Rooms	Expenses	8,870.15		
88738	74105	Management and Reporting Srvs	Expenses	3,965.45		
88738	74210	Printing and Publications	Expenses	20,659.58		
88738	74215	Promotional Materials and Dist	Expenses	6,887.53		
88738	74510	Bank Charges	Expenses	30.15		
88738	74910	Gain/Loss Disposal Fixed Asset	Expenses	(306.12)		
88738	74965	Low value equipment	Expenses	-		
88738	75115	Facilities & Admin - OH & Ind	Expenses	174,476.96		
88738	75705	Learning Costs	Expenses	1,071.74		
88738	75711	TrnWrkshp&Conf - Stipends	Expenses	2,368.37		
88738	76125	Realized Loss	Expenses	3,324.78		
88738	76135	Realized Gain	Expenses	(9,330.47)		
88738	77660	Dep Exp Owned -Vehicle	Expenses	306.12		
88738	Total			2,025,867.62		

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.

24-May-16

Donna Grimwade
Chief of Accounts

Date

Pierre-Henri Pingeon, Partner
KPMG SA, Geneva
29 July 2016

Henri Mwaniki, Senior Manager
KPMG SA, Geneva
29 July 2016

Annex 2: Audit Findings Priority Ratings

Annex 2: Audit finding priority ratings

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.