Report on the Audit of UN Women Multi-Country Office in Fiji
Pacific Regional Facility Fund in Support of Organizations and Action to Eliminate Violence Against Women (Project No. 70261)

Executive Summary

The UNDP Office of Audit and Investigations (OAI), through KPMG SA (the audit firm), from 12 to 23 June 2017, conducted an audit of Pacific Regional Facility Fund in Support of Organizations and Action to Eliminate Violence Against Women, Project No. 70261 (the Project), which is directly implemented and managed by the UN Women Multi-Country Office in Fiji (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 2016 to 31 December 2016, and the Statement of Assets as of 31 December 2016. The audit did not include expenditures processed and approved outside of the country (such as by 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(s) and corresponding management letter(s) submitted by the audit firm, the results are summarized in the table below:

<table>
<thead>
<tr>
<th>Project Expenditure</th>
<th>Project Assets</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amount (in $’000)</td>
<td>Opinion</td>
</tr>
<tr>
<td>859</td>
<td>Unqualified</td>
</tr>
<tr>
<td>Amount (in $’000)</td>
<td>Opinion</td>
</tr>
<tr>
<td>10</td>
<td>Unqualified</td>
</tr>
</tbody>
</table>

The audit did not result in any recommendations.

Management comments

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)


- Fiji Multi-Country Office -

For the year ended 31 December 2016
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</table>
Executive Summary

KPMG Geneva conducted the financial audit of UN Women Fiji Multi-Country Office (MCO) project number 00070261, “Pacific Regional Facility Fund in Support of Organisations and Action to Eliminate Violence Against Women” (the project) for the period 1 January to 31 December 2016. 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:

<table>
<thead>
<tr>
<th>Project Trial Balance (PTB) Statement</th>
<th>Unmodified</th>
</tr>
</thead>
<tbody>
<tr>
<td>Project Statement of Fixed Assets</td>
<td>Unmodified</td>
</tr>
</tbody>
</table>

There were no reportable findings with a Medium or High priority rating thus we do not provide a management letter. While the project was active in prior periods no audits had been conducted, consequently no follow up of prior audit findings was conducted.

KPMG SA

[Signatures]

Karina Vartanova
Director

Henri Mwaniki

Geneva, 15 August 2017
Audit Objectives and Scope

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

- Expressing an opinion on whether the financial expenses incurred by the project between 1 January and 31 December 2016 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.

- 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 2016. This Statement includes all assets available as at 31 December 2016 and not only those purchased in the period. The Project Statement of Fixed Assets as at 31 December 2016, certified by the UN Women Chief of Accounts, is the mandatory and official Statement upon which the audit opinion is expressed. Where a DIM project does not have any assets or equipment, no opinion is 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 2016. 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.
Independent Auditors’ Report
Project Trial Balance (PTB) Statement

To: Director, Office of Audit and Investigations (OAI),
United Nations Development Programme (UNDP)

Audited Project: “Pacific Regional Facility Fund in Support of Organisations and Action to Eliminate Violence Against Women”
Period covered by the audited PTB Statement: From 1 January 2016 to 31 December 2016
Atlas Project Number to identify the PTB: 00070261
Location: Fiji Multi-Country Office

We have audited the accompanying Project Trial Balance (PTB) of the UN Women Fiji MCO project number 00070261 “Pacific Regional Facility Fund in Support of Organisations and Action to Eliminate Violence Against Women” for the period 1 January to 31 December 2016.

Unmodified Opinion
In our opinion, the attached Project Trial Balance (PTB) presents fairly, in all material respects, the expenses of US$ 859,060.69 directly incurred by the UN Women Multi-Country Office in Fiji and charged to the project for the period 1 January to 31 December 2016 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.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those provisions and standards are further described in the auditor’s responsibilities for the audit of the Project Trial Balance section of our report. We are independent of UN Women in accordance with the International Ethics Standards Board of Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with this code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities
Management is responsible for the preparation of the Project Trial Balance of the 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’ Responsibilities
Our objectives are to obtain reasonable assurance about whether the Project Trial Balance is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these documents.
As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Project Trial Balance, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit 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 organization's internal control.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

KPMG SA

Karina Vartanova
Director

Henri Mwaniki

Geneva, 15 August 2017
Independent Auditors’ Report
Statement of Fixed Assets

To: Director, Office of Audit and Investigations,
United Nations Development Programme (UNDP)

Audited Project: “Pacific Regional Facility Fund in Support of Organisations and Action to Eliminate Violence Against Women”
Period covered by the Statement of Fixed Assets: 1 January 2016 to 31 December 2016
Atlas Project Number to identify the FTB: 00070261
Location: Fiji MCO

We have audited the accompanying Statement of Fixed Assets of the UN Women Fiji MCO project number 00070261 “Pacific Regional Facility Fund in Support of Organisations and Action to Eliminate Violence Against Women” as at 31 December 2016.

Unmodified Opinion
In our opinion, the accompanying Statement of Fixed Assets presents fairly, in all material respects, the assets status of the UN Women Multi-Country Office in Fiji, project number 00070261 with a Net Book Value of US$ 9,591.37 as at 31 December 2016 in accordance with UN Women accounting policies.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those provisions and standards are further described in the auditor’s responsibilities for the audit of the statement of fixed assets section of our report. We are independent of UN Women in accordance with the International Ethics Standards Board of Accountants’ Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with this code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management’s Responsibilities
Management is responsible for the preparation of the statement of fixed assets, and for such internal control as management determines is necessary to enable the preparation of the statement of fixed assets that is free from material misstatement, whether due to fraud or error.

Auditors’ Responsibilities
Our objectives are to obtain reasonable assurance about whether the statement of fixed assets is free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these documents.
As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the statement of fixed assets, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit 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 organization’s internal control.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

KPMG SA

Karina Vartanova
Director

Henri Mwaniki

Geneva, 15 August 2017
Annex 1: Project Trial Balance (PTB) Statement
<table>
<thead>
<tr>
<th>Project Code</th>
<th>Project Details</th>
<th>Gross Value</th>
<th>Net Balance</th>
<th>Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td>0-5261</td>
<td>10417 Communications &amp; IT Equipment</td>
<td>10,501.84</td>
<td>10,401.84</td>
<td>100.00</td>
</tr>
<tr>
<td>0-5263</td>
<td>10419 Office Supplies (0-20)</td>
<td>16,240.36</td>
<td>16,240.36</td>
<td>0.00</td>
</tr>
<tr>
<td>0-5264</td>
<td>10419 Security-01</td>
<td>8,475.00</td>
<td>8,475.00</td>
<td>0.00</td>
</tr>
<tr>
<td>0-5265</td>
<td>10419 Office Supplies (21-50)</td>
<td>8,765.70</td>
<td>8,765.70</td>
<td>0.00</td>
</tr>
<tr>
<td>0-5265</td>
<td>10419 Office Supplies (51-100)</td>
<td>8,765.70</td>
<td>8,765.70</td>
<td>0.00</td>
</tr>
<tr>
<td>0-5265</td>
<td>10419 Office Supplies (101+)</td>
<td>8,765.70</td>
<td>8,765.70</td>
<td>0.00</td>
</tr>
</tbody>
</table>

Total: 35,000.00

Note: The balance in the table is a summary of the financial data for the project. The net balance represents the difference between the gross value and the difference between the gross value and the net balance.