

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



*Empowered lives.  
Resilient nations.*

**AUDIT**

**OF**

**UN WOMEN MULTI-COUNTRY OFFICE IN FIJI**

**Pacific Regional Facility Fund in Support of Organizations and Action to Eliminate  
Violence Against Women  
(Directly Implemented Project No. 70261)**

**Report No. 1857**

**Issue Date: 24 August 2017**



**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:

Project Expenditure		Project Assets	
Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion
859	Unqualified	10	Unqualified

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)**

Report of the Independent Auditor on the United Nations  
Entity for Gender Equality and the Empowerment of  
Women (UN Women) Directly Implemented (DIM)  
Project 00070261 "Pacific Regional Facility Fund in  
Support of Organisations and Action to Eliminate  
Violence Against Women"

- Fiji Multi-Country Office -

For the year ended 31 December 2016



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## 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:

<b>Project Trial Balance (PTB) Statement</b>	Unmodified
<b>Project Statement of Fixed Assets</b>	Unmodified

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

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.



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## 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

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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.



*Report of the Independent Auditor on the United Nations Entity for Gender Equality  
and the Empowerment of Women (UN Women)  
Directly Implemented (DIM) Project 00070261  
"Pacific Regional Facility Fund in Support of Organisations and  
Action to Eliminate Violence Against Women" – Fiji MCO –  
For year ended 31 December 2016*

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





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## 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 PTB:** 00070261

**Location:** Fiji MCO

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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



United Nations Entity for Gender Equality and the Empowerment of Women

**Extract of UN Women Trial Balance as at the 31 December 2016**  
Expenditure by Project

Sum of Net Amount		Other report classification	Total per GL	Total Per Asset	Difference
Project	Account Acc Desc			Schedule	
70261	18130 Communications & IT Equipments	Assets	20,021.84		
70261	28630 Accumulated Dep - ITC	Assets	(10,430.48)		
70261		Assets - Total	9,591.36	9,591.37	(0.01)
70261	61305 Salaries - IP Staff	Expenses	43,108.87		
70261	61310 Post Adjustments - IP Staff	Expenses	12,712.78		
70261	62305 Dependency Allowances-IP Staff	Expenses	1,464.48		
70261	62310 Contrib to A Staff Pans Pd-IP	Expenses	12,766.08		
70261	62315 Contrib to Medical, social in	Expenses	1,354.97		
70261	62320 Mobility, Handicap, Non-remova	Expenses	4,835.05		
70261	62330 Rental Supplements - IP Staff	Expenses	9,991.00		
70261	62340 Annual Leave Expenses - IP	Expenses	4,903.94		
70261	62355 Home Leave Trvl & Allow-IP Staff	Expenses	1,650.04		
70261	63150 Balanc of income Tax-IP Staff	Expenses	17,217.00		
70261	63155 Security-related Costs	Expenses	7,225.14		
70261	63530 Contribution to EOS Benefits	Expenses	2,027.28		
70261	63535 Contribution to Security	Expenses	2,161.43		
70261	63540 Contribution to Training	Expenses	540.59		
70261	63545 Contribution to ICF	Expenses	3,162.43		
70261	63550 Contributions to MAP	Expenses	108.10		
70261	63555 Contribution to UN JFA	Expenses	879.11		
70261	63560 Contributions to Appendix D	Expenses	162.21		
70261	65115 Contributions to ASH Reserve	Expenses	4,314.89		
70261	65135 Payroll Mgt Cost Recovery AT&A	Expenses	611.41		
70261	71205 Invd Consultants-S&H Team-Tech	Expenses	18,707.12		
70261	71215 Local Consult - S&H Team-Tech	Expenses	8,100.83		
70261	72405 Service Contracts-Individuals	Expenses	221,066.19		
70261	72410 M&JP Premium SC	Expenses	755.50		
70261	72415 Contribution to Security SC	Expenses	831.45		
70261	72440 Appendix D SC	Expenses	6,047.16		
70261	72505 UN Volunteers-Stipend & Allow	Expenses	5,264.02		
70261	72510 UNV Settling-In-Grant	Expenses	1,939.35		
70261	72520 UNV-Language Allowance	Expenses	100.00		
70261	72525 UNV-Medical Insurance	Expenses	646.03		
70261	72540 UNV-Global Charges	Expenses	165.26		
70261	72545 UNV-Home Leave Travel & Allow	Expenses	16.00		
70261	72550 UNV-Resettlement Allowance	Expenses	400.00		
70261	72560 UNV-Development Effectiveness	Expenses	1,160.00		
70261	72605 Travel Tickets-International	Expenses	40,562.35		
70261	72610 Travel Tickets-Local	Expenses	892.22		
70261	72615 Daily Subsistence Allow-Intl	Expenses	24,811.13		
70261	72620 Daily Subsistence Allow-Local	Expenses	18,202.43		
70261	72630 Shipment	Expenses	75.25		
70261	72635 Travel - Other	Expenses	11,121.05		
70261	72650 Contractual Svcs-Indiv IngPwr	Expenses	1,545.89		
70261	72105 Sec Co-Construction & Engineer	Expenses	22,503.00		
70261	72120 Sec Co-Trade and Business Serv	Expenses	25,102.30		
70261	72215 Library and Equipment	Expenses	913.58		
70261	72220 Furniture	Expenses	418.61		
70261	72405 Acquisition of Computer Equip	Expenses	6,517.69		
70261	72410 Acquisition of Audio Visual Eq	Expenses	1,015.77		
70261	72415 Courier Charges	Expenses	4,287.54		
70261	72420 Land Telephone Charges	Expenses	1,370.81		
70261	72425 Mobile Telephone Charges	Expenses	4,377.40		
70261	72440 Connectivity Charges	Expenses	1,802.17		
70261	72445 Common Services-Communications	Expenses	8,550.12		
70261	72505 Stationery & other Office Supp	Expenses	7,180.46		
70261	72515 Print Media	Expenses	1,040.79		
70261	72605 Grants to Instt & other Benef	Expenses	-		
70261	72715 Hospitality Catering	Expenses	1,134.50		
70261	72805 Acquis of Computer Hardware	Expenses	209.97		
70261	72815 Inform Technology Support	Expenses	212.21		
70261	73104 Travel Building	Expenses	(1812.37)		
70261	73125 Rent	Expenses	31,433.35		
70261	73120 Utilities	Expenses	6,624.79		
70261	73125 Common Services-Premises	Expenses	2,123.73		
70261	73305 Maint & Use/ing of Hardware	Expenses	61.57		
70261	74205 Audio Visual Productions	Expenses	14,992.98		
70261	74210 Printing and Publications	Expenses	1,816.18		
70261	74215 Provisional Materials and Glst	Expenses	2,095.06		
70261	74225 Other Media Costs	Expenses	2,707.58		
70261	74405 Charge for Doubtful Accounts	Expenses	12,086.49		
70261	74520 Bank Charges	Expenses	1,032.68		
70261	74520 Storage	Expenses	141.66		
70261	74599 UNDP cost recovery chrg-Bills	Expenses	17,244.46		
70261	74730 Land Transport	Expenses	553.54		
70261	74965 Low value equipment	Expenses	-		
70261	75125 Facilities & Admin - Investment	Expenses	21,948.78		
70261	75110 Facilities & Admin - Services	Expenses	1,852.38		
70261	75115 Facilities & Admin - OH & Ind	Expenses	9,448.40		
70261	75705 Learning Costs	Expenses	18,460.08		
70261	75709 Learning - training of counter	Expenses	48,405.37		
70261	75710 Participation of counterparts	Expenses	28,687.61		
70261	75125 Realized Loss	Expenses	412.00		
70261	77430 Dep Exp Owned - ITC	Expenses	3,018.52		
70261		Expenses Total	879,065.69		
70261			882,852.08		

I hereby certify that the Trial Balance is extracted from UN Women's books and records which have been audited by the United Nations Board of Audit for the year ended 31 December 2016

Donna Grimwade  
Chief of Accounts

16 May 17  
Date

Karina Vartanova, Director  
KPMG SA, Geneva  
15 August 2017

Henri Mwaniki, Senior Manager  
KPMG SA, Geneva  
15 August 2017

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Annex 2: Project Statement of Fixed Assets



Asset Schedule by Project as at the 31 December 2016

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	Impi Agency	Donor	Project	Fund code
FE#30	FI	117	UNW_ICT12	A. Mobile phones PD14	UNW/COMP/0047	CC8H1D4T0D7	FI_012	2/21/2012	2/21/2012	1,249.43	1,249.43	175.17	1	92301	2001	55	70261	W3000
FE#30	FI	118	UNW_ICT12	A. Mobile phones PD14	UNW/COMP/0046	CG9GWBBD1D7	FI_035	2/21/2012	2/21/2012	1,249.43	1,249.43	175.17	1	92301	2001	55	70261	W3000
FE#30	FI	226	UNW_ICT1	A. Notebook computers	UNW/COMP/0109	CH2Z09HD1	FI_043/M	8/20/2012	8/20/2012	2,253.97	2,253.97	162.78	1	92301	2001	55	70261	W3028
FE#30	FI	333	UNW_ICT2	N. Desktop computers	UNW/COMP/0076	SAUD2116G2J	FI_075	7/16/2012	7/16/2012	1,038.98	1,038.98	215.78	1	92301	2001	55	70261	W3028
FE#30	FI	385	UNW_ICT2	N. Desktop computers	UNW/COMP/0077	SAUD2110733	FI_040	7/16/2012	7/16/2012	1,038.98	1,038.98	215.78	1	92301	2001	55	70261	W3028
FE#30	FI	404	UNW_ICT2	N. Desktop computers	UNW/COMP/0095	SAUD211070R	FI_002	7/16/2012	7/16/2012	1,038.98	1,038.98	215.78	1	92301	2001	55	70261	W3028
FE#30	FI	462	UNW_ICT1	A. Notebook computers	UNW/COMP/0134	GRNMAW1	FI_044	6/6/2013	6/6/2013	2,626.61	2,626.61	396.59	1	92301	2001	55	70261	W3028
FE#30	FI	588	UNW_ICT1	A. Notebook computers	598	SCG05038L4	FI_005/AS	5/9/2015	5/9/2015	1,916.67	1,916.67	1,277.78	1	92301	2001	55	70261	W3028
FE#30	FI	599	UNW_ICT1	A. Notebook computers	599	SCG05038MT	FI_031	5/9/2015	5/9/2015	1,916.67	1,916.67	1,277.78	1	92301	2001	55	70261	W3028
FE#30	FI	987	UNW_ICT12	A. Computer equipment	UNW/COMP/420	SCG5241K50	FI_030	8/31/2015	8/31/2015	2,404.05	2,404.05	1,836.43	1	92301	2001	55	70261	W3028
FE#30	FI	988	UNW_ICT12	A. Computer equipment	UNW/COMP/421	SCG5241HY1	FI_030	8/31/2015	8/31/2015	2,404.05	2,404.05	1,836.43	1	92301	2001	55	70261	W3028
FE#30	FI	1752	UNW_ICT1	A. Notebook computers	UNW/COMP/539	SCG66828Y2	FI_030	10/19/2016	10/19/2016	1,874.63	1,874.63	1,760.90	1	92301	2001	55	70261	W3028
											20,021.85	9,591.37						

I hereby certify that the Asset Schedule is extracted from UN-Women's books and records, which have been audited by the United Nations Board of Audit for the year ended 31 December 2016

Donna Chimwande  
Chief of Accounts

18-May-17  
Date

Frankline Okumu  
Asset Facilitator

18-May-17  
Date

Kanna Vartanova, Director  
KPMG SA, Geneva  
15 August 2017

Henri Mwaniki, Senior Manager  
KPMG SA, Geneva  
15 August 2017



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