



**AUDIT**

**OF**

**UN WOMEN COUNTRY OFFICE IN AFGHANISTAN**

**ELIMINATION OF VIOLENCE AGAINST WOMEN IN AFGHANISTAN – AFGHAN WOMEN**

**PROTECTION PROGRAMME (ACO EVAW ITALY)**

**(Directly Implemented Project No. 89140)**

**Report No. 1859**

**Issue Date: 12 September 2017**

**Report on the Audit of UN Women Afghanistan  
Elimination of Violence Against Women in Afghanistan – Afghan Women Protection Programme  
(ACO EVAW Italy) (Project No. 89140)  
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through Deloitte (the audit firm), from 11 to 23 June 2017, conducted an audit of Elimination of Violence Against Women in Afghanistan – Afghan Women Protection Programme (ACO EVAW Italy), Project No. 89140 (the Project), which is directly implemented and managed by the UN Women Country Office in Afghanistan (the Office). This was the first DIM 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 expenses for the period from 1 January 2016 to 31 December 2016. The audit did not include expenses processed and approved outside of the office (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 Expenses*	
Amount (in \$ '000)	Opinion
594	Unqualified

\* Expenses recorded in the Project Trial Balance were \$ 814,343. Excluded from the audit scope were transactions that relate to expenses processed and approved by other UN Women offices outside of the country in the amount of \$220,656.

The audit did not result in any recommendations.

**Management Comments**

Management 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 FINANCIAL AUDIT OF  
UNITED NATIONS ENTITY FOR GENDER EQUALITY AND THE EMPOWERMENT OF  
WOMEN (UN WOMEN)**

**DIRECTLY IMPLEMENTED PROJECT**

**ELIMINATION OF VIOLENCE AGAINST WOMEN IN AFGHANISTAN – AFGHAN  
WOMEN PROTECTION PROGRAMME (ACO EVAW ITALY)**

**PROJECT NUMBER 89140**

**FOR THE PERIOD JANUARY 01, 2016 TO DECEMBER 31, 2016**

**ISSUED AUGUST 28, 2017**

Table of Contents-	Page #
<b>PART 1 EXECUTIVE SUMMARY.....</b>	<b>3</b>
1.1 Project background.....	3
1.2 Audit objective .....	3
1.3 Audit scope.....	4
1.4 Summary of audit results.....	4
 <b>PART 2 FINANCIAL AUDIT REPORT .....</b>	 <b>5</b>
2.1 Report on the Project Expenditure Trial Balance.....	6
 <b>APPENDICES</b>	
Annexure 1 Project Expenditure Trial Balance	
Annexure 2 Statement of Fixed Assets (No Assets)	

**FINANCIAL AUDIT OF THE UN WOMEN AFGHANISTAN DIRECTLY IMPLEMENTED PROJECT "ELIMINATION OF VIOLENCE AGAINST WOMEN IN AFGHANISTAN – AFGHAN WOMEN PROTECTION PROGRAMME (ACO EVAW ITALY)" PROJECT NUMBER 89140, FOR THE PERIOD JANUARY 01, 2016 TO DECEMBER 31, 2016**

**PART 1 EXECUTIVE SUMMARY**

We have conducted the financial audit of UN Women Afghanistan Directly Implemented (DIM), Project number: 89140 "Elimination of Violence Against Women in Afghanistan - Afghan Women Protection Programme (ACO EVAW Italy)" for the period from January 01, 2016 to December 31, 2016. The audit was undertaken on behalf of the Office of Audit and Investigation (OAI), United Nations Development Programme (UNDP).

**1.1 Project background**

With the generous support from the Government of Italy, the project of the United Nations Entity for Gender Equality and the Empowerment of Women (UN Women) entitled "Elimination of Violence Against Women in Afghanistan - Afghan Women Protection Programme" (Project ID: 89140), was started in July 2014.

The overall goal of the initiative is to support the Government of Afghanistan to fulfil its key national and international commitments and obligations on combatting and preventing violence against women (VAW). This project contributes to DRF Outcome 3.1: Government of Afghanistan implements legal frameworks combating and preventing violence against women and girls in coordination with civil society. Through the EVAW Special Fund mechanism, this project has contributed towards this outcome by supporting, one Women's Protection Centre (WPC) in Takhar and three Family Guidance Centres (FGCs) in Kandahar, Laghman and Takhar Provinces. The project also supported the WPC Coordination Committees (WPC-CC) in Kabul and the target provinces.

**1.2 Audit Objective**

The objective of the financial audit is to express an opinion on the project's financial statements which include:

- a) Expressing an opinion on whether expenditure incurred by the Project for the period from January 01, 2016 to December 31, 2016 and the funds utilization as at December 31, 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;
- b) Expressing an opinion on whether the statement of fixed assets presents fairly the balance of assets of the UN Women project as at December 31, 2016. This statement must include all assets available as at December 31, 2016 and not only those purchased in a given period. Where a DIM project does not have any assets or equipment, it will not be necessary to express such an opinion; and
- c) As may be applicable, provide the progress made in implementing the recommendations raised in a previous year audit report.

*Dja*

The Financial Audit was conducted in accordance with the International Standards of Auditing (ISA), the 800 series.

**1.3 Scope of Audit**

The scope of the audit relates only to transactions concluded and recorded against the UN Women DIM project for the period from January 01, 2016 to December 31, 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 such as UN Women Regional Offices and UN Women Headquarters and where the supporting documentation is not retained at the level of the UN Women country office.
- a) The audit covered all activities of the project number 89140 "ACO EVAW Italy" during the period from January 01, 2016 to December 31, 2016; and included review of project reports and records located at the UN Women country office in Kabul, Afghanistan.
- b) Specifically, the audit covered the expenses incurred and recorded in the Project Expenditure Trial Balance of project number 89140 during the period from January 01 to December 31, 2016 as reported by the Office in Afghanistan and the value and existence of the fixed assets held by the project number 89140 as at December 31, 2016; and
- c) Follow-up on previous audit:

No audit was carried out in the prior year, accordingly no follow-up procedures were performed.

**1.4 Summary of audit results**

Summary Number	Subject Matter	Type of opinion issued
i)	Project Expenditure Trial Balance	Unqualified
ii)	Statement of fixed assets	N/A The project does not have any assets, therefore there was no statement of fixed assets as at December 31, 2016.

We wish to express our appreciation for the cooperation extended to our representatives during the course of their work.

*Deloitte Yusuf Adil*

**Chartered Accountants**  
**Engagement Partner**  
 Shahzad Ali  
**Date:** August 28, 2017  
**Kabul**



The Director  
Office of Audit and Investigations (OAI)  
United Nations Development Programme (UNDP)

Dear Sir

## **PART 2 – FINANCIAL AUDIT REPORT**

### **2.1 Audit Report on the Project Expenditure Trial Balance**

#### **Opinion**

We have audited the accompanying Project Expenditure Trial Balance of the UN Women project number: 89140, Elimination of Violence against Women in Afghanistan - Afghan Women Protection Programme - ACO EVAW Italy (the Project) for the period from January 1, 2016 to December 31, 2016.

Project Expenditure totaling US\$ 814,343, is comprised of (i) expenditure directly incurred by the UN Women Country Office in Afghanistan amounting to US\$ 593,687 and (ii) expenditure incurred by entities other than the Country Office amounting to US\$ 220,656. Our audit only covered the expenditure directly incurred by the UN Women Country Office in Afghanistan amounting to US\$ 593,687.

In our opinion, the attached Project Expenditure Trial Balance presents fairly, in all material respects, the expenditure of US\$593,687 directly incurred by the UN Women Country Office in Afghanistan and charged to the project for the period from January 1, 2016 to December 31, 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 Expenditure 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.



# Deloitte

## Responsibilities of management for the Project Expenditure Trial Balance

Management is responsible for the preparation of the Project Expenditure Trial Balance, and for such internal control as management determines is necessary to enable the preparation of the Project Expenditure Trial Balance that is free from material misstatement, whether due to fraud or error.

## Auditor's responsibilities for audit of the Project Expenditure Trial Balance

Our objectives are to obtain reasonable assurance about whether the Project Expenditure 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 Expenditure 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.

Deloitte Yousuf Adil

**Chartered Accountants**

**Engagement Partner**

Shahzad Ali

**Date:** August 28, 2017

**Kabul**







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

Project	Account	Acc Desc	Donor report classification	Total per GL
89140	61105	Salaries - NP Staff	Expenses	82,722.23
89140	61205	Salaries - GS Staff	Expenses	9,696.00
89140	61305	Salaries - IP Staff	Expenses	17,599.21
89140	61310	Post Adjustment - IP Staff	Expenses	4,612.93
89140	62105	Dependency Allowance-NP Staff	Expenses	3,034.00
89140	62110	Contrib Joint Staff Pension-NP	Expenses	16,529.69
89140	62115	Contrib to Med_SocIns-NP Staff	Expenses	6,691.59
89140	62120	Hazard Duty Station Allow-NP	Expenses	7,962.40
89140	62140	Annual Leave Expense - NO	Expenses	(6,449.03)
89140	62210	Contrib to IT Staff Pens Fd-GS	Expenses	1,691.44
89140	62215	Contrib. to Medical, social In	Expenses	900.80
89140	62225	Hazard Duty Station Allow-GS	Expenses	3,226.00
89140	62240	Annual Leave Expense - GS	Expenses	371.48
89140	62305	Dependency Allowances-IP Staff	Expenses	381.24
89140	62310	Contrib to IT Staff Pens Fd-IP	Expenses	4,012.62
89140	62315	Contrib. to Medical, social In	Expenses	293.55
89140	62340	Annual Leave Expense - IP	Expenses	524.40
89140	62335	Home Leave Trvl & Allow-IP Stf	Expenses	394.66
89140	62530	Contribution to EOS Benefits	Expenses	4,117.10
89140	62535	Contribution to Security	Expenses	4,391.54
89140	62540	Contribution to Training	Expenses	1,097.95
89140	62545	Contribution to ICT	Expenses	4,391.54
89140	62550	Contributions to MAIP	Expenses	219.60
89140	62555	Contribution to UN JFA	Expenses	1,976.22
89140	62560	Contributions to Appendix D	Expenses	329.37
89140	62515	Contributions to ASHI Reserve	Expenses	3,783.23
89140	62535	Payroll Mgt Cost Recovery ATLA	Expenses	988.57
89140	71205	Intl Consultants-Sht Term-Tech	Expenses	25,900.00
89140	71305	Local Consult -Sht Term-Tech	Expenses	7,000.00
89140	71405	Service Contracts-Individuals	Expenses	43,289.91
89140	71410	MAIP Premium SC	Expenses	154.65
89140	71415	Contribution to Security SC	Expenses	1,700.59
89140	71440	Appendix D SC	Expenses	1,236.87
89140	71605	Travel Tickets-International	Expenses	31,420.00
89140	71610	Travel Tickets-Local	Expenses	5,526.00
89140	71615	Daily Subsistence Allow-Intl	Expenses	28,770.50
89140	71620	Daily Subsistence Allow-Local	Expenses	3,837.01
89140	71625	Travel - Other	Expenses	2,156.69
89140	72105	Svc Co-Construction & Engineer	Expenses	25,810.37
89140	72120	Svc Co-Transportation Services	Expenses	16,427.40
89140	72125	Svc Co-Communications Service	Expenses	7,271.69
89140	72145	Svc Co-Training and Educ Serv	Expenses	63,860.15
89140	72155	Svc Co-Public Admin, Politics	Expenses	249,179.46
89140	72311	Fuel, petroleum and other oils	Expenses	1,430.74
89140	72402	Building Maintenance	Expenses	837.50
89140	72425	Mobile Telephone Charges	Expenses	1,607.00
89140	72505	Stationery & other Office Supp	Expenses	241.69
89140	72715	Hospitality Catering	Expenses	13,684.20
89140	73104	Leased Building	Expenses	(810.00)
89140	73105	Rent	Expenses	-
89140	73107	Rent - Meeting Rooms	Expenses	1,744.44
89140	73120	Utilities	Expenses	44,016.80
89140	73205	Premises Alternations	Expenses	24,800.00
89140	73210	Reinforcement of premises	Expenses	8,631.45
89140	73410	Maint, Oper of Transport Equip	Expenses	(400.00)
89140	74110	Audit Fees	Expenses	10,700.00
89140	74505	Insurance	Expenses	89.85
89140	74510	Bank Charges	Expenses	78.57
89140	75105	Facilities & Admin - Implement	Expenses	8,374.98
89140	75115	Facilities & Admin - OH & Ind	Expenses	-
89140	75705	Learning Costs	Expenses	1,784.24
89140	75709	Learning - Training of counter	Expenses	290.23
89140	76125	Realized Loss	Expenses	3,545.17
89140	76130	Unrealized Gain	Expenses	-
89140			Expenses Total	814,343.28
89140 Total				814,343.28

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

Donny Grimwade  
Chief of Accounts

16-May-17  
Date





United Nations Entity for Gender Equality  
and the Empowerment of Women

Asset Schedule by Project as at the 31 December 2016

Project 89140 - No assets

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 Glimwade Chief of Accounts	 _____ Frankline Okumu Asset Focal Point
<u>16-May-17</u> Date	<u>16-May-17</u> Date

