

UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations



*Empowered lives.
Resilient nations.*

AUDIT

OF

UN WOMEN COUNTRY OFFICE IN JORDAN

**SUPPORTING WOMEN IN HOST COMMUNITIES AND IN JORDAN'S REFUGEE CAMPS
THROUGH PREVENTION AND RESPONSE TO GENDER-BASED VIOLENCE AND
PROMOTION OF SELF-RELIANCE AND SOCIAL COHESION-EID BY EID
(Directly Implemented Project No. 93655)**

Report No. 1863

Issue Date: 20 September 2017

**Report on the Audit of UN Women
Supporting Women in Host Communities and in Jordan’s Refugee Camps through Prevention and
Response to Gender-based Violence and Promotion of Self-reliance and Social Cohesion – Eid by Eid
(Project No. 93655)
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through Deloitte (the audit firm), from 12 to 19 June 2017, conducted an audit of Supporting Women in Host Communities and in Jordan’s Refugee Camps through Prevention and Response to Gender-based Violence and Promotion of Self-reliance and Social Cohesion-Eid by Eid, Project No. 93655 (the Project), which is directly implemented and managed by the UN Women Country Office in Jordan (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 expenses for the period from 1 January 2016 to 31 December 2016. The audit did not cover the Statement of Assets as there were no assets held by the Project as of 31 December 2016. In addition, the audit did not include expenses incurred or undertaken at the level of “responsible party” and processed and approved in locations outside of the country (such as 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:

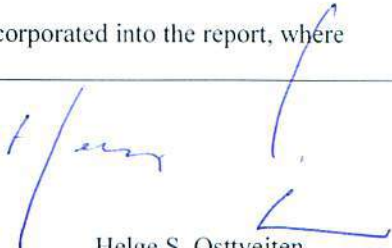
Project Expenses*	
Amount (in \$ '000)	Opinion
816	Unqualified

*Expenses recorded in the Project Trial Balance were \$950,377. Excluded from the audit scope were transactions that relate to expenses incurred or undertaken at the level of “responsible party” and processed and approved by other UN Women offices outside of the country (\$134,831).

The audit did not result in any recommendations.

Management comments and action plan

Management comments and/or additional information provided have been incorporated into the report, where appropriate.



Helge S. Ostveiten
Director
Office of Audit and Investigations

United Nations Development Programme (UNDP)
Report on Financial Audit of
United Nations Entity for Gender Equality and the Empowerment of Women
(UN Women)
Directly Implemented Project in
Jordan

**“Supporting Women in Host Communities and in Jordan’s Refugee Camps
through Prevention and Response to Gender-based Violence and Promotion
of Self-reliance and Social Cohesion -Eid by Eid”**

Project No. 00093655

September 19, 2017

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

Dear Sir;

This report represents the results of the financial audit conducted on the UN Women Jordan directly implemented (DIM) project "Supporting Women in Host Communities and in Jordan's Refugee Camps through Prevention and Response to Gender-based Violence and Promotion of Self-reliance and Social Cohesion - Eid By Eid", Project ID 00093655 ("the project"), for the period from 1 January 2016 to 31 December 2016.

The audit was undertaken on behalf of the Office of Audit and Investigations (OAI), United Nations Development Programme (UNDP).

Part I – Executive Summary

Deloitte Haskins & Sells LLP (DHS) through Deloitte & Touche (ME) Palestine Office conducted a financial audit of the UN Women Jordan (“the office”), directly implemented Project: “Supporting Women in Host Communities and in Jordan’s Refugee Camps through Prevention and Response to Gender-based Violence and Promotion of Self-reliance and Social Cohesion -Eid By Eid” (Project no. 00093655) (the project), for the period 1 January 2016 to 31 December 2016.

1.1 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 the financial expenses 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 31 December, 2016. This statement must include all assets available as at 31 December, 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.
- c) As may be applicable, provide the progress made in implementing the recommendations raised in a previous year audit report.

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

1.2 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 93655 “Supporting Women in Host Communities and in Jordan’s Refugee Camps through Prevention and Response to Gender-based Violence and Promotion of Self-reliance and Social Cohesion -Eid By Eid” 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 Jordan.
- b) Specifically, the audit covered the expenses incurred and recorded in the Project Trial Balance of project number 93655 during the period from January 01 to 31 December 2016 as reported by the Office in Jordan; and the value and existence of the fixed assets held by project number 93655 as at December 31, 2016; and
- c) Follow-up on previous audit:

We have issued audit opinions as summarized in the table below and as detailed in the next section:

Statement of Expenditure	Unmodified
Statement of Fixed Assets	Not applicable

As a result of our audit, we have not raised any audit findings.

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



Deloitte & Touche (ME)

Ramallah, Palestine

September 19, 2017



PART II - Auditor's Report

2.1 INDEPENDENT AUDITOR'S REPORT ON PROJECT TRIAL BALANCE - STATEMENT OF EXPENSES

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

Unmodified Opinion

We have audited the accompanying Project Trial Balance, ("the statement") of the UN Women Jordan project 00093655, "Supporting Women in Host Communities and in Jordan's Refugee Camps through Prevention and Response to Gender-based Violence and Promotion of Self-reliance and Social Cohesion -Eid by Eid" as at 31 December 2016.

The Project Trial Balance expenditures totaling USD \$950,377, is comprised of expenditures directly incurred by the UN Women Country Office in Jordan for an amount of USD \$815,546 and expenditures incurred or undertaken at the level of "responsible parties"; and expenditures incurred by entities other than the Country Office in the amount of USD \$134,831. Our audit only covered the expenditures directly incurred by the UN Women Country Office in Jordan of USD \$815,546.

In our opinion, the accompanying Project Trial Balance presents fairly, in all material respects, the expenses of USD \$815,546 incurred directly by UN Women and charged to the Project, for the year ended 31 December 2016 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.

Basis for Unmodified 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 Responsibilities

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

INDEPENDENT AUDITOR'S REPORT (Continued)

Auditor's Responsibilities

Our objectives are to obtain reasonable assurance about whether the Project Trial Balance as a whole 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 financial statements.

As part of an audit in accordance with ISA's, we exercise professional judgement and maintain professional skepticism throughout the audit.

We also,

1. 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 risk, 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 the one resulting from error, as fraud may involve collusion, forgery, intentional omission, misrepresentations, or the override of internal control.
2. 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 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 & Touche (M.E.)

**Ramallah - Palestine
September 19, 2017**



Financial audit of Project "Supporting Women in Host Communities and in Jordan's Refugee Camps through Prevention and Response to Gender-based Violence and Promotion of Self-reliance and Social Cohesion -Eid By Eid"
For the year ended 31 December 2016

The Financial Report for the Year Ended 31 December 2016:



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			Donor report classification	Total per GL
Project	Account	Acc Desc		
93655	66105	Overtime & Night Differential	Expenses	171.65
93655	71205	Intl Consultants-Sht Term-Tech	Expenses	19,000.00
93655	71305	Local Consult.-Sht Term-Tech	Expenses	45,418.23
93655	71405	Service Contracts-Individuals	Expenses	115,119.06
93655	71410	MAIP Premium SC	Expenses	451.92
93655	71415	Contribution to Security SC	Expenses	4,970.81
93655	71440	Appendix D SC	Expenses	3,614.94
93655	71620	Daily Subsistence Allow-Local	Expenses	369.97
93655	71635	Travel - Other	Expenses	1,872.28
93655	72105	Svc Co-Construction & Engineer	Expenses	142,268.75
93655	72120	Svc Co-Trade and Business Serv	Expenses	2,542.37
93655	72130	Svc Co-Transportation Services	Expenses	988.70
93655	72145	Svc Co-Training and Educ Serv	Expenses	(2,519.77)
93655	72170	Svc Co-Humanitarian Aid & Relf	Expenses	237,318.50
93655	72205	Office Machinery	Expenses	1,355.93
93655	72305	Agri & Forestry Products	Expenses	12.01
93655	72370	Security related goods and mat	Expenses	310.73
93655	72399	Other Materials and Goods	Expenses	39,153.73
93655	72405	Acquisition of Communic Equip	Expenses	11,662.66
93655	72415	Courier Charges	Expenses	65.77
93655	72420	Land Telephone Charges	Expenses	184.44
93655	72425	Mobile Telephone Charges	Expenses	546.85
93655	72430	Postage and Pouch	Expenses	718.14
93655	72445	Common Services-Communications	Expenses	2,443.50
93655	72505	Stationery & other Office Supp	Expenses	6,229.44
93655	72705	Hospitality-Special Events	Expenses	299.29
93655	72715	Hospitality Catering	Expenses	4,821.31
93655	72815	Inform Technology Supplies	Expenses	135.59
93655	73105	Rent	Expenses	4,866.46
93655	73110	Custodial & Cleaning Services	Expenses	31.07
93655	73120	Utilities	Expenses	6,661.08
93655	73125	Common Services-Premises	Expenses	2,395.12
93655	73216	Construction Cost	Expenses	2,824.86
93655	73310	Maint & Licencing of Software	Expenses	114.97
93655	73405	Rental & Maint-Other Office Eq	Expenses	91.81
93655	73410	Maint, Oper of Transport Equip	Expenses	1,781.25
93655	73420	Leased Vehicles	Expenses	1,779.66
93655	74205	Audio Visual Productions	Expenses	7,164.12
93655	74210	Printing and Publications	Expenses	4,343.23
93655	74215	Promotional Materials and Dist	Expenses	3,931.32
93655	74220	Translation Costs	Expenses	217.51
93655	74225	Other Media Costs	Expenses	8,892.40
93655	74410	Charges on Fin Completed Projs	Expenses	62,690.59
93655	74505	Insurance	Expenses	1,406.78
93655	74510	Bank Charges	Expenses	10.59
93655	75105	Facilities & Admin - Implement	Expenses	6,872.53
93655	75115	Facilities & Admin - OH & Ind	Expenses	29,419.34
93655	75705	Learning Costs	Expenses	72,733.12
93655	75710	Participation of counterparts	Expenses	82,119.91
93655	76125	Realized Loss	Expenses	0.04
93655	77630	Dep Exp Owned - ITC	Expenses	1,135.94
93655	77650	Dep Exp Owned - LHP	Expenses	7,659.79
93655	77660	Dep Exp Owned -Vehicle	Expenses	1,577.62
93655	77670	Dep Exp-Hvy Mac & Equip	Expenses	129.50
				950,377.41

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

Date 16-May-17

