

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



*Empowered lives.  
Resilient nations.*

**AUDIT**

**OF**

**UN WOMEN OFFICE IN THE OCCUPIED PALESTINIAN TERRITORIES**

**SPRING FORWARD FOR WOMEN: REGIONAL PROGRAMME FOR THE ECONOMIC AND  
POLITICAL EMPOWERMENT OF WOMEN IN THE SOUTHERN MEDITERRANEAN REGION**

**(Directly Implemented Project No. 84416)**

**Report No. 1867**

**Issue Date: 7 September 2017**

**Report on the Audit of UN Women Occupied Palestinian Territories  
Spring Forward for Women: Regional Programme for the Economic and Political Empowerment  
of Women in the Southern Mediterranean Region (Project No. 84416)  
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through Deloitte (the audit firm), from 12 to 23 June 2017, conducted an audit of Spring Forward for Women: Regional Programme for the Economic and Political Empowerment of Women in the Southern Mediterranean Region, Project No. 84416 (the Project), which is directly implemented and managed by the UN Women Office in the Occupied Palestinian Territories (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 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 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(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
605	Unqualified	3	Unqualified

\* Expenditures recorded in the Project Trial Balance were \$680,220. Excluded from the audit scope were transactions that relate to expenditures processed and approved by other UN Women offices (\$75,358).

The audit did not result in any recommendations.

### Management Comments

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



Brett Simpson  
Officer-in-Charge  
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  
the occupied Palestinian territories (oPt)**

**Spring Forward for Women: Regional Programme for the Economic and Political  
Empowerment of Women in the Southern Mediterranean Region**

**Project No. 00084416**

**August 15, 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 office in the occupied Palestinian territories (oPt) directly implemented (DIM) project, "Spring Forward for Women: Regional Programme for the Economic and Political Empowerment of Women in the Southern Mediterranean Region", (Project ID 00084416) ("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 office in the occupied Palestinian territories (oPt) directly implemented Project: “Spring Forward for Women: Regional Programme for the Economic and Political Empowerment of Women in the Southern Mediterranean Region” (Project no. 00084416) (“the project”), for the period 1 January 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 00084416 “Spring Forward for Women: Regional Programme for the Economic and Political Empowerment of Women in the Southern Mediterranean Region” during the period from January 01, 2016 to December 31, 2016; and included review of project reports and records located at the UN Women office in the occupied Palestinian territories (oPt).
- b) Specifically, the audit covered the expenses incurred and recorded in the Project Trial Balance of project number 00084416 during the period from January 01 to 31 December 2016 as reported by the UN Women office in the occupied Palestinian territories (oPt); and the value and existence of the fixed assets held by project number 00084416 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 Project Trial Balance	Unmodified
Statement of Fixed Assets	Unmodified

As a result of our audit, no audit findings were raised.

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

### Acknowledgment

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

  
**Deloitte & Touche (ME)**  
**Ramallah, Palestine**  
**August 15, 2017**



## **PART II - Auditor's Report**

### **2.1 INDEPENDENT AUDITOR'S REPORT ON THE PROJECT TRIAL BALANCE**

**To: The Director**

**Office of Audit and Investigations (OAI)**

**United Nations Development Programme (UNDP)**

#### **Opinion**

We have audited the accompanying Project Trial Balance, ("the statement") of the UN Women office in the occupied Palestinian territories (oPt), project 00084416, Spring Forward for Women: Regional Programme for the Economic and Political Empowerment of Women in the Southern Mediterranean Region as at 31 December 2016.

The Project Trial Balance expenditures totaling USD \$680,220, are comprised of expenditures directly incurred by the UN Women office in the occupied Palestinian territories (oPt), for an amount of USD \$604,862 and expenditures incurred or undertaken by entities other than the Office in the amount of USD \$75,358. Our audit only covered the expenditures directly incurred by the UN Women office in the occupied Palestinian territories (oPt), of USD \$604,862.

In our opinion, the attached Project Trial Balance presents fairly, in all material respects, the expenses of USD \$604,862 incurred directly by the UN Women office in the occupied Palestinian territories (oPt) 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 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.



## INDEPENDENT AUDITOR'S REPORT (Continued)

### 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 financial statements that are free from material misstatement, whether due to fraud or error.

### 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 (ME)**  
**Ramallah, Palestine**  
**August 15, 2017**



Financial audit of Project "Spring Forward for Women: Regional Programme for the Economic and Political Empowerment of Women in the Southern Mediterranean Region"  
For the year ended 31 December 2016

The Project Trial Balance for the Year Ended 31 December 2016:



**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	Total Per Asset Schedule	Difference:
84416	18130	Communications & IT Equipments	Assets	6,124.00		
84416	18630	Accumulated Dep - ITC	Assets	(2,988.31)		
				<u>3,135.69</u>	<u>3,135.69</u>	-
84416	71205	Intl Consultants-Sht Term-Tech	Expenses	186.17		
84416	71305	Local Consult.-Sht Term-Tech	Expenses	104,104.73		
84416	71405	Service Contracts-Individuals	Expenses	71,874.83		
84416	71410	MAIP Premium SC	Expenses	174.18		
84416	71415	Contribution to Security SC	Expenses	1,916.14		
84416	71440	Appendix D SC	Expenses	1,393.55		
84416	71605	Travel Tickets-International	Expenses	2,171.91		
84416	71610	Travel Tickets-Local	Expenses	1,462.77		
84416	71615	Daily Subsistence Allow-Intl	Expenses	638.64		
84416	71635	Travel - Other	Expenses	85.79		
84416	72105	Svc Co-Construction & Engineer	Expenses	56,359.61		
84416	72120	Svc Co-Trade and Business Serv	Expenses	1,051.13		
84416	72130	Svc Co-Transportation Services	Expenses	409.56		
84416	72135	Svc Co-Communications Service	Expenses	12,804.93		
84416	72205	Office Machinery	Expenses	8,330.26		
84416	72220	Furniture	Expenses	139.35		
84416	72311	Fuel, petroleum and other oils	Expenses	263.14		
84416	72399	Other Materials and Goods	Expenses	1,048.00		
84416	72405	Acquisition of Communic Equip	Expenses	1,184.08		
84416	72420	Land Telephone Charges	Expenses	273.28		
84416	72425	Mobile Telephone Charges	Expenses	562.31		
84416	72445	Common Services-Communications	Expenses	(101.72)		
84416	72505	Stationery & other Office Supp	Expenses	1,054.56		
84416	72510	Publications	Expenses	25.94		
84416	72515	Print Media	Expenses	90.79		
84416	72605	Grants to Instit & other Benef	Expenses	185,557.25		
84416	72715	Hospitality Catering	Expenses	2,005.84		
84416	72815	Inform Technology Supplies	Expenses	310.97		
84416	73105	Rent	Expenses	3,781.07		
84416	73107	Rent - Meeting Rooms	Expenses	2,600.55		
84416	73120	Utilities	Expenses	668.41		
84416	73405	Rental & Maint-Other Office Eq	Expenses	77.98		
84416	73410	Maint, Oper of Transport Equip	Expenses	2,576.44		
84416	73505	Reimb to UNDP for Supp Srvs	Expenses	6,188.00		
84416	74205	Audio Visual Productions	Expenses	425.07		
84416	74210	Printing and Publications	Expenses	9,908.66		
84416	74220	Translation Costs	Expenses	40.55		
84416	74225	Other Media Costs	Expenses	402.77		
84416	74405	Charge for Doubtful Accounts	Expenses	857.37		
84416	74599	UNDP cost recovery chrgs-Bills	Expenses	2,518.23		
84416	74910	Gain/Loss Disposal Fixed Asset	Expenses	(130.38)		
84416	75105	Facilities & Admin - Implement	Expenses	9,580.35		
84416	75115	Facilities & Admin - OH & Ind	Expenses	32,978.99		
84416	75705	Learning Costs	Expenses	142,393.30		
84416	75709	Learning - training of counter	Expenses	512.02		
84416	75710	Participation of counterparts	Expenses	3,732.00		
84416	76125	Realized Loss	Expenses	4,623.26		
84416	77630	Dep Exp Owned - ITC	Expenses	1,107.79		
<b>84416 Total</b>				<b>680,220.42</b>		

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



## 2.2 INDEPENDENT AUDITOR'S REPORT ON STATEMENT OF FIXED ASSETS

### To the Director of the Office of Audit and Investigations United Nations Development Programme

#### **Opinion**

We have audited the Statement of Fixed Assets ("the statement") of the UN Women office in the occupied Palestinian territories (oPt), project 00084416, Spring Forward for Women: Regional Programme for the Economic and Political Empowerment of Women in the Southern Mediterranean Region as at 31 December 2016.

In our opinion, the attached Statement of Fixed Assets presents fairly, in all material respects, the assets status of the UN Women project number 00084416, Spring Forward for Women: Regional Programme for the Economic and Political Empowerment of Women in the Southern Mediterranean Region, amounting USD \$3,135.69, as of 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 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 that are free from material misstatement, whether due to fraud or error.

## INDEPENDENT AUDITOR'S REPORT (Continued)

### Auditor's Responsibilities for the Audit

Our objectives are to obtain reasonable assurance about whether the statement 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 statement, 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 (ME)**  
**Ramallah, Palestine**  
**August 15, 2017**



A handwritten signature in blue ink, consisting of a long horizontal line followed by a stylized, looped flourish.


Financial audit of Project "Spring Forward for Women: Regional Programme for the Economic and Political Empowerment of Women in the Southern Mediterranean Region"  
 For the year ended 31 December 2016




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	Impl Agency	Doner	Project	Fund code	
PAL30	PAL	59	UNW_ICT1	HP Elite Book 25 IT0000060		CNU925882M		PAL30	8/15/2013	8/15/2013	1,208.00	334.71	1	96145	2001	10159	84416	W3040	
PAL30	PAL	136	UNW_ICT1	A HP EliteBook 1 IT0000242		CNU42298K9		PAL30	6/30/2014	6/30/2014	1,208.00	554.66	1	96145	2001	10159	84416	W3040	
PAL30	PAL	139	UNW_ICT1	A Elite Notebooi IT00000280		CNU42298JP		PAL30	6/30/2014	6/30/2014	1,208.00	554.66	1	96145	2001	10159	84416	W3040	
PAL30	PAL	169	UNW_ICT4	A Computer prii IT00000235		1102NB3NL0		PAL30	2/6/2015	2/6/2015	2,500.00	1,691.66	1	96145	2001	10159	84416	W3040	
											6,124.00	3,135.69							

I hereby certify that the Assete 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 Gfirmwade  
 Chief of Accounts

16-May-17  
 Date

  
 Frankline Okumu  
 Asset Focal Point

16-May-17  
 Date



