UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations

AUDIT

OF

UN WOMEN COUNTRY OFFICE IN MALI

APPUI A LA PRISE EN CHARGE DES VICTIMES DE VIOLENCES BASEES SUR LE GENRE/ VIOLS ET REHABILITATION ECONOMIQUE DES FEMMES AFFECTEES PAR LE CONFLIT AU MALI
(Directly Implemented Project No. 88743)

Report No. 1874
Issue Date: 1 September 2017
Executive Summary

The UNDP Office of Audit and Investigations (OAI), through KPMG SA (the audit firm), from 19 to 30 June 2017, conducted an audit of Appui à la prise en charge des victimes de violences basées sur le genre/violes et réhabilitation économique des femmes affectées par le conflit au Mali, Project No. 88743 (the Project), which is directly implemented and managed by the UN Women Country Office in Mali (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 included expenditures for the period from 1 January 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 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:

<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></td>
<td>Amount (in $’000)</td>
</tr>
<tr>
<td>896</td>
<td>Unqualified</td>
</tr>
</tbody>
</table>

*Expenditures recorded in the Project Trial Balance were $953,154. Excluded from the audit scope were transactions that relate to expenditures processed and approved by other UN Women offices outside of the country ($56,772).

Key recommendations: Total = 2, high priority = 0

The audit did not result in any high (critical) priority recommendations. There are two medium (important) priority recommendations, which means, “Action is required to ensure that UN Women is not exposed to risks. Failure to take action could result in negative consequences for UN Women.” These recommendations include actions to address inadequate solicitation of procurement bids/quotations and inadequate safeguarding of assets.

The two recommendations aim to ensure compliance with legislative mandates, regulations and rules, policies and procedures (Recommendation 1) and safeguarding of assets (Recommendation 2).

Management comments and action plan

The Representative of the Office accepted both recommendations and is in the process of implementing them.
Management 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)


- Mali -

For the year ended 31 December 2016
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Executive Summary

KPMG Geneva conducted the financial audit of UN Women project number 00088743 “Appui à la prise en charge des victimes de violences basées sur le genre/ viol et réhabilitation économique des femmes affectées par le conflit au Mali” (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>Statement</th>
<th>Opinion</th>
</tr>
</thead>
<tbody>
<tr>
<td>Project Trial Balance (PTB) Statement</td>
<td>Unmodified</td>
</tr>
<tr>
<td>Project Statement of Fixed Assets</td>
<td>Unmodified</td>
</tr>
</tbody>
</table>

Findings as a result of our audit are provided in the management letter on page 8. The project was not being implemented in the prior period, consequently no follow up of prior audit findings was conducted.

KPMG SA

[Signatures]

Pierre-Henri Pingeon  
Partner

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 Project 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: “Appui à la prise en charge des victimes de violences basées sur le genre/ viols et réhabilitation économique des femmes affectées par le conflit au Mali”
Period covered by the audited PTB Statement: From 1 January 2016 to 31 December 2016
Atlas Project Number to identify the PTB: 00088743
Location: Mali

We have audited the accompanying Project Trial Balance (PTB) of the UN Women project number 00088743 “Appui à la prise en charge des victimes de violences basées sur le genre/ viols et réhabilitation économique des femmes affectées par le conflit au Mali” for the period 1 January to 31 December 2016.

The PTB expenditures totaling US$ 953,154 is comprised of expenditure directly incurred by the UN Women Country Office in Mali for an amount of US$ 896,382 and expenditures incurred by entities other than the Country Office for an amount of US$ 56,772. Our audit only covered the expenditure directly incurred by the UN Women Country Office in Mali of US$ 896,382.

Unmodified Opinion
In our opinion, the attached Project Trial Balance (PTB) presents fairly, in all material respects, the expenses of US$ 896,382 directly incurred by the UN Women Country Office in the Mali 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

Pierre-Henri Pingzon          Henri Mwaniki
Partner

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: “Appui à la prise en charge des victimes de violences basées sur le genre/ viols et réhabilitation économique des femmes affectées par le conflit au Mali”
Period covered by the Statement of Fixed Assets: 1 January 2016 to 31 December 2016
Atlas Project Number to identify the PTB: 00088743
Location: Mali

We have audited the accompanying Statement of Fixed Assets of the UN Women project number 00088743 “Appui à la prise en charge des victimes de violences basées sur le genre/ viols et réhabilitation économique des femmes affectées par le conflit au Mali” 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 project number 00088743 with a Net Book Value of US$ 6,805.59 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

Pierre-Henri Pingeon   Henri Mwaniki
Partner

Geneva, 15 August 2017
Management Letter

To: Office of Audit and Investigations, United Nations Development Programme

Audited Project: "Appui à la prise en charge des victimes de violences basées sur le genre/ viols et réhabilitation économique des femmes affectées par le conflit au Mali"

Period covered: 1 January 2016 to 31 December 2016
Atlas Project Number to identify the PTB: 00088743
Location: Mali

We have raised the following findings related to this project as a result of our audit.

Observation 1

- Procurement

According to section 6.2 of the Contract and Procurement Management policy of UN Women, requests for procurement bids/quotations between the range of US$ 5,000 and US$ 100,000 should be sent to at least five bidders. In conducting our review of project expenses we identified one instance as detailed below where only three bids were obtained from suppliers even though the purchases were more than US$ 5,000.

<table>
<thead>
<tr>
<th>Transaction ID</th>
<th>Accounting date</th>
<th>Account</th>
<th>Description</th>
<th>XOF amount</th>
<th>USD amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>ML130-00002038-1-1-ACCR-DST</td>
<td>27.05.2016</td>
<td>72105</td>
<td>30% HONORAIRE CONSULTATION</td>
<td>5,134,200</td>
<td>8,874</td>
</tr>
</tbody>
</table>

Non-compliance with procurement policy regarding the appropriate number of quotations represents a risk of inadequate competition to ensure value for money is obtained.

- Priority/Grading

Medium

- Recommendation

Management should implement appropriate controls that would ensure compliance with the procurement policies, including public advertisement of the procurement notice when at least five bidders are not available for procurements between US$ 5,000 and US$ 100,000.
• **Management Comment and Action Points**

Over the audit period, there was no procurement process with less than 3 proposals. However, for some of the processes, the office was unable to secure the required 5 proposals. We are in a crisis environment and sometimes it is difficult to comply with this requirement. We agree that those exceptions need to be better documented.

The organization is working on a new policy for procurement in crisis environments, which will help countries like Mali deliver and implement activities, through policies better adapted to the prevailing context.

Management will systematically document cases where the required number of proposals are not obtained, and also follow up on ongoing changes to the POM

**Observation 2**

• **Fixed Assets**

According to section 3.3 of the Assets management policy of UN Women, all assets valued at more than US$ 1,000 should be tagged immediately upon receipt to facilitate oversight and control. From our verification of project assets, we noted that none of the assets observed had tag numbers, consequently we could not verify the accuracy of the of the tag numbers indicated in the statement of assets. None compliance with the policy requiring the immediate tagging of assets increases the risk of the misappropriation of assets.

• **Priority/Grading**

Medium

• **Recommendation**

Management should implement processes to ensure compliance with the requirements of the assets management policy and ensure that all assets are immediately tagged.

• **Management Comment and Action Points**

Agreed. The process of tagging all assets is ongoing. UNW recruited a dedicated Procurement Associate in 2016 who is tasked with tagging all assets.

Management will ensure the ongoing asset tagging exercise is completed before the end of 2017

KPMG SA

Pierre-Henri Pingeon
Partner

Henri Mwaniki

Geneva, 15 August 2017
Annex 1: Project Trial Balance (PTB) Statement
### Extract of UN Women Total balance as at the 31 December 2016

#### Expenditure by Project

<table>
<thead>
<tr>
<th>Project</th>
<th>Account</th>
<th>Acc Desc</th>
<th>Donor report classification</th>
<th>Total per GL</th>
<th>Total Per Asset Schedule</th>
<th>Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td>88743</td>
<td>58180</td>
<td>Communications &amp; IT Equipments</td>
<td>Expenses</td>
<td>7,778.33</td>
<td>(232.74)</td>
<td>6,545.59</td>
</tr>
<tr>
<td>88743</td>
<td>58630</td>
<td>Accumulated Dep - IFC</td>
<td>Assets</td>
<td>6,805.59</td>
<td>6,805.59</td>
<td>-</td>
</tr>
<tr>
<td>88743</td>
<td>71305</td>
<td>Local Consultant - SHI Term-Tech</td>
<td>Expenses</td>
<td>11,351.00</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>88743</td>
<td>71405</td>
<td>Service Contracts-Individuals</td>
<td>Expenses</td>
<td>25,860.23</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>88743</td>
<td>71410</td>
<td>MAIP Premium SC</td>
<td>Expenses</td>
<td>85.99</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>88743</td>
<td>71415</td>
<td>Contribution to Security SC</td>
<td>Expenses</td>
<td>923.87</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>88743</td>
<td>71440</td>
<td>Appendix D SC</td>
<td>Expenses</td>
<td>671.91</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>88743</td>
<td>71505</td>
<td>Travel Tickets-International</td>
<td>Expenses</td>
<td>65,485.44</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>88743</td>
<td>71510</td>
<td>Travel Tickets-Local</td>
<td>Expenses</td>
<td>3,000.00</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>88743</td>
<td>71515</td>
<td>Daily Subsistence Allow-Intl</td>
<td>Expenses</td>
<td>13,417.28</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>88743</td>
<td>71520</td>
<td>Daily Subsistence Allow-Local</td>
<td>Expenses</td>
<td>4,394.34</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>88743</td>
<td>71635</td>
<td>Travel - Other</td>
<td>Expenses</td>
<td>789.01</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>88743</td>
<td>72105</td>
<td>Svc Co Construction &amp; Engineer</td>
<td>Expenses</td>
<td>44,280.78</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>88743</td>
<td>72110</td>
<td>Svc Co-Trade and Business Serv</td>
<td>Expenses</td>
<td>5,388.18</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>88743</td>
<td>72115</td>
<td>Svc Co-Education &amp; Health Serv</td>
<td>Expenses</td>
<td>3,977.54</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>88743</td>
<td>72205</td>
<td>Office Machinery</td>
<td>Expenses</td>
<td>29,916.36</td>
<td>-</td>
<td>-</td>
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<tr>
<td>88743</td>
<td>72210</td>
<td>Machinery and Equipment</td>
<td>Expenses</td>
<td>6,443.44</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>88743</td>
<td>72215</td>
<td>Transportation Equipment</td>
<td>Expenses</td>
<td>1,083.77</td>
<td>-</td>
<td>-</td>
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<tr>
<td>88743</td>
<td>72220</td>
<td>Furniture</td>
<td>Expenses</td>
<td>22,950.83</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>88743</td>
<td>72221</td>
<td>Fuel, Petroleum and other oils</td>
<td>Expenses</td>
<td>3,371.87</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>88743</td>
<td>72330</td>
<td>Medical Products</td>
<td>Expenses</td>
<td>50,753.69</td>
<td>-</td>
<td>-</td>
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<tr>
<td>88743</td>
<td>72370</td>
<td>Security related goods and mat</td>
<td>Expenses</td>
<td>4,702.16</td>
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<td>-</td>
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<tr>
<td>88743</td>
<td>72389</td>
<td>Other Materials and Goods</td>
<td>Expenses</td>
<td>85.47</td>
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<td>-</td>
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<tr>
<td>88743</td>
<td>72402</td>
<td>Building Maintenance</td>
<td>Expenses</td>
<td>48,134.44</td>
<td>-</td>
<td>-</td>
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<tr>
<td>88743</td>
<td>72405</td>
<td>Acquisition of Comm Equip</td>
<td>Expenses</td>
<td>52,647.69</td>
<td>-</td>
<td>-</td>
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<tr>
<td>88743</td>
<td>72410</td>
<td>Acquisition of Audio Visual Eq</td>
<td>Expenses</td>
<td>858.00</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>88743</td>
<td>72445</td>
<td>Common Services-Communications</td>
<td>Expenses</td>
<td>926.60</td>
<td>-</td>
<td>-</td>
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<tr>
<td>88743</td>
<td>72505</td>
<td>Stationery &amp; other Office Supp</td>
<td>Expenses</td>
<td>1,229.09</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>88743</td>
<td>72655</td>
<td>Grants to Inhabit &amp; other Benef</td>
<td>Expenses</td>
<td>3,667.61</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>88743</td>
<td>72610</td>
<td>Micro Capital Grants-Credit</td>
<td>Expenses</td>
<td>44,936.20</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>88743</td>
<td>72710</td>
<td>Hospitality-Voucherized Expenses</td>
<td>Expenses</td>
<td>1,649.12</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>88743</td>
<td>72815</td>
<td>Inform Technology Supplies</td>
<td>Expenses</td>
<td>167.71</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>88743</td>
<td>73104</td>
<td>Leased Building</td>
<td>Expenses</td>
<td>39,497.20</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>88743</td>
<td>73117</td>
<td>Rent - Meeting Rooms</td>
<td>Expenses</td>
<td>3,495.49</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>88743</td>
<td>73220</td>
<td>Utilities</td>
<td>Expenses</td>
<td>50,250.32</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>88743</td>
<td>73212</td>
<td>Common Services-Premises</td>
<td>Expenses</td>
<td>4,396.11</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>88743</td>
<td>73205</td>
<td>Rental &amp; Maint-Other Office Eq</td>
<td>Expenses</td>
<td>900.08</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>88743</td>
<td>73410</td>
<td>Maint, Oper of Transport Equip</td>
<td>Expenses</td>
<td>8,540.98</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>88743</td>
<td>73420</td>
<td>Leased Vehicles</td>
<td>Expenses</td>
<td>1,159.30</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>88743</td>
<td>74105</td>
<td>Management and Reporting Svs</td>
<td>Expenses</td>
<td>5,429.43</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>88743</td>
<td>74110</td>
<td>Audit Fees</td>
<td>Expenses</td>
<td>40,410.27</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>88743</td>
<td>74205</td>
<td>Audio Visual Productions</td>
<td>Expenses</td>
<td>25,578.71</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>88743</td>
<td>74210</td>
<td>Printing and Publications</td>
<td>Expenses</td>
<td>6,920.02</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>88743</td>
<td>74225</td>
<td>Other Media Costs</td>
<td>Expenses</td>
<td>14,131.87</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>88743</td>
<td>75105</td>
<td>Facilities &amp; Admin - Implement</td>
<td>Expenses</td>
<td>205,576.83</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>88743</td>
<td>75705</td>
<td>Learning Costs</td>
<td>Expenses</td>
<td>1,654.13</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>88743</td>
<td>75709</td>
<td>Learning - training of counter</td>
<td>Expenses</td>
<td>567.53</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>88743</td>
<td>75710</td>
<td>Participation of counterparts</td>
<td>Expenses</td>
<td>145,556.60</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>88743</td>
<td>76125</td>
<td>Realised Loss</td>
<td>Expenses</td>
<td>1,633.93</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>88743</td>
<td>77520</td>
<td>Day Exp Owned - IFC</td>
<td>Expenses</td>
<td>669.47</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

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 Gilmore
Chief of Accounts

Date: 16-May-17

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

Pierre-Henri Pingeloon, Partner
KPMG SA, Geneva
15 August 2017
Annex 2: Project Statement of Fixed Assets
### Asset Schedule as at the 31 December 2016

<table>
<thead>
<tr>
<th>Tag Number</th>
<th>Description</th>
<th>Location</th>
<th>Acquisition Date</th>
<th>Service Date</th>
<th>Cost</th>
<th>Net Book Value</th>
<th>Quantity</th>
<th>Depreciation</th>
<th>Implant</th>
<th>Date</th>
<th>Project</th>
<th>Fund Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>MU30</td>
<td>MU</td>
<td>154 UNW_1111</td>
<td>A. Oromi</td>
<td>3/1/2016</td>
<td>3/1/2016</td>
<td>1,525.50</td>
<td>1</td>
<td>93354</td>
<td>2004</td>
<td>121</td>
<td>87745</td>
<td>V3W0000</td>
</tr>
<tr>
<td>MU30</td>
<td>MU</td>
<td>256 UNW_1111</td>
<td>A. Oromi</td>
<td>7/2/2016</td>
<td>7/2/2017</td>
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<td>1</td>
<td>93354</td>
<td>2004</td>
<td>121</td>
<td>87745</td>
<td>V3W0000</td>
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<tr>
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<td>MU</td>
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<td>7/2/2017</td>
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<td>93354</td>
<td>2004</td>
<td>121</td>
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<td>V3W0000</td>
</tr>
<tr>
<td>MU30</td>
<td>MU</td>
<td>336 UNW_1111</td>
<td>A. Oromi</td>
<td>1/1/2016</td>
<td>1/1/2016</td>
<td>1,000.50</td>
<td>1</td>
<td>93354</td>
<td>2004</td>
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</tr>
<tr>
<td>MU30</td>
<td>MU</td>
<td>342 UNW_1111</td>
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<td>3/1/2016</td>
<td>1,288.50</td>
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<td>93354</td>
<td>2004</td>
<td>121</td>
<td>87745</td>
<td>V3W0000</td>
</tr>
<tr>
<td>MU30</td>
<td>MU</td>
<td>406 UNW_1111</td>
<td>A. Oromi</td>
<td>10/1/2016</td>
<td>10/1/2016</td>
<td>1,288.50</td>
<td>1</td>
<td>93354</td>
<td>2004</td>
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</tr>
<tr>
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<td>93354</td>
<td>2004</td>
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<tr>
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<td>10/1/2016</td>
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<td>93354</td>
<td>2004</td>
<td>121</td>
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</tr>
<tr>
<td>MU30</td>
<td>MU</td>
<td>454 UNW_1111</td>
<td>A. Oromi</td>
<td>11/1/2016</td>
<td>11/1/2016</td>
<td>1,288.50</td>
<td>1</td>
<td>93354</td>
<td>2004</td>
<td>121</td>
<td>87745</td>
<td>V3W0000</td>
</tr>
</tbody>
</table>

I hereby certify that this 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 Olempa
Chief of Accounts

16-May-17

Franklin Okeyo
Asset Focal Point

16-May-17

Pierre-Henri Pingeon, Partner
KPMG SA, Geneva
15 August 2017

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

**INITIALED FOR IDENTIFICATION PURPOSES ONLY**
Annex 3: Audit Finding Priority Ratings

The following categories of priorities are used:

**High**
(Critical) Action is considered imperative to ensure that UNDP is not exposed to high risks. Failure to take action could result in major consequences and issues.

**Medium**
(Important) Action is considered necessary to avoid exposure to significant risks. Failure to take action could result in significant consequences.

**Low** Action is considered desirable and should result in enhanced control or better value for money. Low priority recommendations, if any, are dealt with by the auditors directly with the Office management, during the exit meeting and through a separate memo subsequent to the fieldwork. Therefore, low priority recommendations are not included in the audit report.