

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



*Empowered lives.  
Resilient nations.*

**AUDIT**

**OF**

**UN WOMEN COUNTRY OFFICE IN THE DEMOCRATIC REPUBLIC OF THE CONGO**

**MULTISECTORAL RESPONSE TO SUPPORT INTERNALLY DISPLACED AND REFUGEES  
WOMEN IN THE DEMOCRATIC REPUBLIC OF CONGO  
(Directly Implemented Project No. 99819)**

**Report No. 1876**

**Issue Date: 24 August 2017**

**Report on the Audit of UN Women  
Multisectoral Response to Support Internally Displaced and Refugees Women  
in the Democratic Republic of Congo (Project No. 99819)  
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through KPMG SA (the audit firm), conducted from 15 to 30 June 2017 an audit of Multisectoral Response to Support Internally Displaced and Refugees Women in the Democratic Republic of Congo, Project No. 99819 (the Project), which is directly implemented and managed by the UN Women Country Office in the Democratic Republic of Congo (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 to 31 December 2016 and the Statement of Assets as of 31 December 2016.

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 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
1,038	Unqualified	134	Unqualified

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. Ostveiten  
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 00099819 “Multisectoral response to support internal displaced and refugees women in Democratic Republic of Congo (in South Kivu, North Kivu and Equateur provinces)”

- Democratic Republic of Congo -

For the year ended 31 December 2016



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## Executive Summary

KPMG Geneva conducted the financial audit of UN Women project number 00099819 “Multisectoral response to support internal displaced and refugees women in Democratic Republic of Congo (in South Kivu, North Kivu and Equateur provinces)” (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 consequently we do not provide a management letter. The project was also not actively implemented in the prior period, consequently there were no audit findings for follow up.

KPMG SA

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.



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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:** "Multisectoral response to support internal displaced and refugees women in Democratic Republic of Congo (in South Kivu, North Kivu and Equateur provinces)"

**Period covered by the audited PTB Statement:** From 1 January 2016 to 31 December 2016

**Atlas Project Number to identify the PTB:** 00099819

**Location:** Democratic Republic of Congo

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We have audited the accompanying Project Trial Balance (PTB) of the UN Women project number 00099819 "Multisectoral response to support internal displaced and refugees women in Democratic Republic of Congo (in South Kivu, North Kivu and Equateur provinces)" 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\$ 1,037,710 directly incurred by the UN Women Country Office in the Democratic Republic of Congo 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 00099819 "Multisectoral response to support internal displaced and refugees women in Democratic Republic of Congo (in South Kivu, North Kivu and Equateur provinces)" - Democratic Republic of Congo - For the 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

Pierre-Henri Pingeon  
*Partner*

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:** "Multisectoral response to support internal displaced and refugees women in Democratic Republic of Congo (in South Kivu, North Kivu and Equateur provinces)"

**Period covered by the Statement of Fixed Assets:** 1 January 2016 to 31 December 2016

**Atlas Project Number to identify the PTB:** 00099819

**Location:** Democratic Republic of Congo

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We have audited the accompanying Statement of Fixed Assets of the UN Women project number 00099819 "Multisectoral response to support internal displaced and refugees women in Democratic Republic of Congo (in South Kivu, North Kivu and Equateur provinces)" 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 00099819 with a Net Book Value of US\$ 134,132 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  
*Partner*

Henri Mwaniki

Geneva, 15 August 2017

Annex I: 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

Project	Account	Acc Desc	Donor report classific.	Total per GL	Total Per Asset	Schedul Difference:
99819	18130	Communications & IT Equipments	Assets	1,100.00		
99819	18160	Vehicles	Assets	135,639.54		
99819	18630	Accumulated Dep - ITC	Assets	(30.56)		
99819	18660	Acc Dep -Vehicles	Assets	(2,576.22)		
				<u>134,131.76</u>	<u>134,131.76</u>	
99819	71305	Local Consult.-Shrt Term-Tech	Expenses	122,641.11		
99819	71310	Local Consult.-Short Term-Supp	Expenses	300.00		
99819	71405	Service Contracts-Individuals	Expenses	7,452.90		
99819	71410	MATP Premium SC	Expenses	33.12		
99819	71415	Contribution to Security SC	Expenses	364.02		
99819	71440	Appendix D SC	Expenses	264.78		
99819	71505	UN Volunteers-Stipend & Allow	Expenses	12,354.63		
99819	71510	UNV Settling-In-Grant	Expenses	4,819.83		
99819	71520	UNV-Language Allowance	Expenses	438.23		
99819	71535	UNV-Medical Insurance	Expenses	1,267.61		
99819	71540	UNV-Global Charges	Expenses	588.97		
99819	71545	UNV-Home Leave Travel & Allowa	Expenses	16.52		
99819	71550	UNV-Resettlement Allowance	Expenses	1,027.09		
99819	71560	UNV-Intl Appoint/Sep Incl Trvl	Expenses	1,600.00		
99819	71590	UNV Development Effectiveness	Expenses	2,269.42		
99819	71605	Travel Tickets-International	Expenses	30,416.39		
99819	71610	Travel Tickets-Local	Expenses	62,120.13		
99819	71615	Daily Subsistence Allow-Intl	Expenses	41,983.37		
99819	71620	Daily Subsistence Allow-Local	Expenses	93,902.34		
99819	71625	Daily Subsist Allow-Mtg Partic	Expenses	13,240.00		
99819	71630	Shipment	Expenses	7,350.00		
99819	71635	Travel - Other	Expenses	3,700.78		
99819	72105	Svc Co-Construction & Engineer	Expenses	29,776.50		
99819	72120	Svc Co-Trade and Business Serv	Expenses	10,000.00		
99819	72125	Svc Co-Studies & Research Serv	Expenses	167.00		
99819	72120	Machinery and Equipment	Expenses	1,576.00		
99819	72220	Furniture	Expenses	7,418.63		
99819	72305	Agri & Forestry Products	Expenses	11,100.00		
99819	72311	Fuel, petroleum and other oils	Expenses	616.14		
99819	72315	Food & Textile Products	Expenses	798.00		
99819	72370	Security related goods and mat	Expenses	6,300.00		
99819	72399	Other Materials and Goods	Expenses	32,335.00		
99819	72402	Building Maintenance	Expenses	11,071.85		
99819	72405	Acquisition of Communic Equip	Expenses	1,950.00		
99819	72410	Acquisition of Audio Visual Eq	Expenses	2,000.00		
99819	72420	Land Telephone Charges	Expenses	50.00		
99819	72425	Mobile Telephone Charges	Expenses	6,352.00		
99819	72440	Connectivity Charges	Expenses	2,600.00		
99819	72445	Common Services-Communications	Expenses	1,271.55		
99819	72505	Stationery & other Office Supp	Expenses	16,637.34		
99819	72715	Hospitality Catering	Expenses	26,390.00		
99819	73105	Rent	Expenses	3,350.00		
99819	73107	Rent - Meeting Rooms	Expenses	15,149.30		
99819	73108	Leased office equip and furnit	Expenses	7,670.89		
99819	73125	Common Services-Premises	Expenses	38,047.72		
99819	73405	Rental & Maint-Other Office Eq	Expenses	2,194.02		
99819	73410	Maint, Oper of Transport Equip	Expenses	21,720.51		
99819	73505	Reimb to UNDP for Supp Svcs	Expenses	29,446.40		
99819	74205	Audio Visual Productions	Expenses	29,023.67		
99819	74210	Printing and Publications	Expenses	28,532.34		
99819	74215	Promotional Materials and Dist	Expenses	3,745.00		
99819	74225	Other Media Costs	Expenses	119.00		
99819	74310	Contributions to JIU	Expenses	196.10		
99819	74325	Contrib.To CO Common Security	Expenses	1,516.34		
99819	74510	Bank Charges	Expenses	8,115.17		
99819	74599	UNDP cost recovery chrgs-Bills	Expenses	4,752.71		
99819	74950	Transfer gov/3rd party/nonUNDP	Expenses	1,932.00		
99819	75115	Facilities & Admin - OH & Ind	Expenses	185,185.19		
99819	75705	Learning Costs	Expenses	4,050.00		
99819	75709	Learning - training of counter	Expenses	10,928.00		
99819	75710	Participation of counterparts	Expenses	53,535.72		
99819	75712	TrnWrkshp&Cont - Honorariums	Expenses	8,620.00		
99819	76125	Realized Loss	Expenses	512.36		
99819	77630	Dep Exp Owned -ITC	Expenses	30.56		
99819	77660	Dep Exp Owned -Vehicle	Expenses	2,576.22		
				<u>1,037,710.47</u>		

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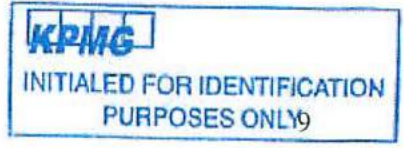
Pierre-Henri Pingeon, Partner  
KPMG SA, Geneva  
15 August 2017

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

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

*[Handwritten signature]*  
Donna Grimwade  
Chief of Accounts

Date 16-May-17



Annex 2: Project Statement of Fixed Assets



United Nations Entity for Gender Equality and the Empowerment of Women

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	Donor	Project	Print code
COD30	COD	414	UNW_MTRVA	A Automobiles or cars	414			COD30	30/13/2016	30/13/2016	40,352.28	38,940.06	1	93530	2001	2001	141	99519 W3000
COD30	COD	416	UNW_IC14	A Computer printers	416			COD30	11/15/2016	11/15/2016	1,100.00	1,069.44	1	93530	2001	2001	141	99519 W3000
COD30	COD	438	UNW_MTRVA	A Automobiles or cars	438	JTERB7J-700053973		COD30	12/5/2016	12/5/2016	47,628.13	47,061.13	1	93530	2001	2001	141	99519 W3000
COD30	COD	439	UNW_MTRVA	A Automobiles or cars	439	JTERB7J-800053996		COD30	12/5/2016	12/5/2016	47,628.13	47,061.13	1	93530	2001	2001	141	99519 W3000
											136,738.54	134,131.76						

I hereby certify that the Assets 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

Daphia Grimwade  
Chief of Accounts

16-May-17  
Date

Frankibe Orlumu  
Asset Focal Point

16-May-17  
Date

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

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



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