## MOORE STEPHENS

## United Nations Entity for Gender Equality and the Empowerment of Women (UN Women)

### **AUDIT REPORT**

Report of the Independent Auditor on the United Nations Entity for Gender Equality and the Empowerment of Women (UN Women) Directly Implemented (DIM) Project 83049: "WARO AWP 2012-2013 MRF"

in Senegal

Project name:	WARO AWP 2012-2013 MRF
Award ID:	83049
Regional Office:	West and Central Africa Regional Office (Senegal)
Auditor:	Moore Stephens LLP
Period subject to audit:	1 January to 31 December 2017

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### **1. EXECUTIVE SUMMARY**

Moore Stephens LLP conducted the financial audit of the UN Women Project "WARO AWP 2012-2013 MRF", ID: 83049 (the project), directly implemented by the UN Women Regional Office in Senegal for the year ended 31 December 2017. The audit was undertaken on behalf of UN Women's Independent Evaluation and Audit Services (IEAS).

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

Project trial balance - statement of expenditures	Unmodified
Statement of fixed assets	Unmodified

We have not raised any audit findings or recommendations as a result of our audit.

CeARSM.

Mark Henderson Partner

Moore Stephens LLP 150 Aldersgate Street London EC1A 4AB

17 July 2018

## 2. THE AUDIT ENGAGEMENT

#### Audit objectives and scope

The objective of the financial audit was to express an opinion on the Directly Implemented (DIM) project's financial statements which include:

- Expressing an opinion on whether the financial expenses incurred by the project between 1 January and 31 December 2017 and the funds utilization as at 31 December 2017 are fairly presented in accordance with UN Women's 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 at the Financial Management Section of the Management and Administration Division at the Headquarters, is the mandatory and official statement upon which the audit opinion is expressed.
- 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 2017. This statement must include all assets available as at 31 December 2017 and not only those purchased in a given period. The statement of fixed assets as at 31 December 2017, certified by the UN Women Chief of Accounts at the Financial Management Section of the Management and Administration Division at the Headquarters, is the mandatory and official statement upon which the audit opinion is expressed. Where a DIM project does not have any assets or equipment, an opinion is not expressed.

The scope of the audit relates only to transactions concluded by the regional office and recorded against the UN Women DIM project between 1 January and 31 December 2017. The scope of the audit did not include:

- Activities and expenses incurred or undertaken at the level of "responsible parties"<sup>1</sup>, 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 expenditures initiated at other UN Women regional or country offices and UN Women Headquarters for which the supporting documentation is not retained at the level of the UN Women country office<sup>2</sup>.

<sup>&</sup>lt;sup>1</sup> Responsible Parties", (RPs) in the context of UN Women implemented projects, refers to governmental, NGO or CSO entities who have received funding through the respective UN Women country office to undertake specific elements of the project's activities. These activities are governed by a Project Cooperation Agreement, or similar, signed by the entity and UN Women, along with the associated budget. Expenditure incurred by these RPs is reported to the UN Women country office on a quarterly basis, where it is subject to review and approval prior to being recorded within the project's financial records. UN Women headquarters provide for such expenditure to be audited separately, with the individual projects and RPs selected on the basis of a risk assessment applied on a global level. While it is not certain that any or all of the RPs who reported expenditure on a project selected for a DIM audit will necessarily have been audited for the period under review, the provision for such audits, within the remit of the internal audit function of UN Women, means that the expenditure does not need to be included as part of the DIM project audit scope.

<sup>&</sup>lt;sup>2</sup> The project financial records may include items which are not directly posted by the regional office, such as centrally managed payroll costs or year-end journals or allocations. Such transactions fall within the remit of UN Women's internal and external auditors, and are therefore not re-audited within the scope of the DIM project.

### **3. AUDIT OPINIONS**

#### Independent auditor's report

#### **Certified project trial balance - statement of expenditures**

#### Report of the independent auditor to the Independent Evaluation and Audit Services of UN Women for the UN Women Senegal directly implemented (DIM) project:

#### "WARO AWP 2012-2013 MRF" (ID: 83049)

#### **Unmodified opinion**

We have audited the accompanying project trial balance – statement of expenditures (PTB), "the statement" of the UN Women regional office in Senegal Directly Implemented (DIM) project 83049, 'WARO AWP 2012-2013 MRF' for the period 1 January to 31 December 2017. The PTB expenditures totaling US\$1,559,014 comprise audited expenditures of US\$1,163,683 under the Directly Implemented Modality (DIM) and expenditure incurred by entities other than the regional office in Senegal for an amount of \$ 395,331<sup>3</sup>. Our audit only covered the expenditure directly incurred by the regional office in Senegal of US\$1,163,683.

In our opinion, the attached project trial balance – statement of expenditures of the UN Women project presents fairly, in all material respects, the expenses of US\$ 1,163,683 incurred by the project 'WARO AWP 2012-2013 MRF' for the period from 1 January to 31 December 2017 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 this report.

We are independent of UN Women in accordance with the International Ethics Standards Board for Accountants (IESBA) Code of Ethics for Professional Accountants. We have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Responsibilities of UN Women**

Management is responsible for the preparation of the project trial balance for the project 'WARO AWP 2012-2013 MRF' 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.

<sup>&</sup>lt;sup>3</sup> The expenditure outside of the scope of the audit, comprised the following:

Amounts processed by the East and Southern Africa regional office – US\$ 72,000 (in respect of a consulting firm) Amounts processed by UN Women headquarters – US\$ 81,392 (primarily in respect of goods and equipment) Amounts processed by the UNDP regional office – US\$ 175,664 (in respect of payroll) Amounts incurred by "responsible parties" – US\$ 66,274

#### Auditor's responsibilities for the audit of the project trial balance

The scope of our audit is as set out in our terms of reference and includes obtaining reasonable assurance about whether the amount of project expenditure reported by the UN Women regional office is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion on that expenditure. 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 decisions of users taken on the basis of the reported project expenditure.

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 reported project expenditure, 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 partner's internal control.

We communicate with those charged with governance, 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.

Mark Henderson Partner Moore Stephens LLP 150 Aldersgate Street London EC1A 4AB

Date: 17 July 2018

#### **Certification for statement of fixed assets**

#### **Unmodified opinion**

We have audited the accompanying statement of fixed assets ("the statement") of the UN Women project number 83049, 'WARO AWP 2012-2013 MRF' as at 31 December 2017.

In our opinion, the attached statement of fixed assets presents fairly, in all material respects, the balance of assets of the UN Women project 'WARO AWP 2012-2013 MRF' amounting to US\$ 254,315.55 as at 31 December 2017 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 section of this report.

We are independent of UN Women in accordance with the International Ethics Standards Board for Accountants' (IESBA) Code of Ethics for Professional Accountants 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 of the project, and for such internal control as management determines is necessary to enable the preparation of a statement of fixed assets that is free from material misstatement, whether due to fraud or error.

#### Auditor's 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 the statement of fixed assets.

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.

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Mark Henderson Partner Moore Stephens LLP 150 Aldersgate Street London EC1A 4AB

Date: 17 July 2018

### 4. MANAGEMENT LETTER

We have not raised any audit findings or recommendations as a result of our audit.

## **ANNEX I – PROJECT TRIAL BALANCE**



# Extract of UN Women Trial balance as at the 31 December 2017 Expenditure by Project

Project F	Fund	Account	Description	Expense Category	Total per GL (USD)	Total per Asset Schedule	Difference
83049 \			Communications & IT Equipments	Asset	195,022.20		
83049 \			Furnitures and Fixtures	Asset	7,240.35		
83049 \			Leasehold Improvements	Asset	161,659.95		
83049 \			Vehicles	Asset	50,624.28		
83049 \			Heavy Machinery/Equipment	Asset	19,103.19		
83049 \	W0001		Security Equipment	Asset	32,045.93		
83049 \	W0001		Accumulated Dep - ITC	Asset	(113,402.88)		
83049 \			Acc Dep - Furn & Fixtures	Asset	(2,261.42)		
83049 \			Acc Dep -Leasehold Imp	Asset	(70,320.16)		
83049 \	W0001	18660	Acc Dep -Vehicles	Asset	(6,629.37)		
83049 \	W0001	18670	Acc Dep Heavy Mac & Equip	Asset	(13,004.93)		
83049 \	W0001	18680	Acc Dep Security Equip	Asset	(5,761.58)		
_				Net Book Value	254,315.56	254,315.55	0.01
83049 \			Salaries - NP Staff	Employee benefits	44,289.28		
83049 \			Salaries - GS Staff	Employee benefits	128,673.22		
83049 \			Salaries - IP Staff	Employee benefits	8,254.67		
83049 \			Post Adjustment - IP Staff	Employee benefits	2,600.22		
83049 \			Dependency Allowance-NP Staff	Employee benefits	1,619.09		
83049 \			Contrib Joint Staff Pension-NP	Employee benefits	8,653.98		
83049 \			Contrib to Med,SocIns-NP Staff	Employee benefits	3,274.48		
83049 \			Annual Leave Expense - NO	Employee benefits	5,270.75		
83049 \			Dependency Allow - GS Staff	Employee benefits	3,768.79		
83049 \			Contrib to Jt Staff Pens Fd-GS	Employee benefits	25,688.15		
83049 \			Contrib. to Medical, social In	Employee benefits	7,445.06		
83049 \			Annual Leave Expense - GS	Employee benefits	5,858.27		
83049 \			Dependency Allowances-IP Staff	Employee benefits	651.29		
83049 \			Contrib to Jt Staff Pens Fd-IP	Employee benefits	2,791.06		
83049 \			Contrib. to medical, social in	Employee benefits	135.72		
83049 \			Mobility, Hardship, Non-remova	Employee benefits	1,489.16		
83049 \			Hazard Duty Station Allow-IP	Employee benefits	420.82		
83049 \			Annual Leave Expense - IP	Employee benefits	1,247.69		
83049 \			Reimb of Income Tax-IP Staff	Employee benefits	10,348.00		
83049 \			Medical Exams(incl Pre-empl)	Employee benefits	651.90		
83049 \			Security-related Costs	Employee benefits	150.53		
83049 \			Contribution to EOS Benefits	Employee benefits	6,893.12		
83049 \			Contribution to Security	Employee benefits	7,656.10		
83049 \			Contribution to Training	Employee benefits	1,838.23		
83049 \			Contribution to ICT	Employee benefits	7,352.72		
83049 \			Contributions to MAIP	Employee benefits	367.66		
83049 \			Contribution to UN JFA	Employee benefits	3,308.72		
83049 \			Contributions to Appendix D	Employee benefits	551.47		
83049 \			Recruitments - IP Staff	Employee benefits	1,600.00		
83049 \			Contributions to ASHI Reserve	Employee benefits	14,705.38		
83049 \ 83049 \			Payroll Mgt Cost Recovery ATLA	Employee benefits	1,894.65		
83049 \ 83049 \			Overtime & Night Differential	Employee benefits	5,054.60		
			Intl Consultants-Sht Term-Tech	Other Expenses	172,713.78		
83049 \ 83049 \			Local ConsultSht Term-Tech Service Contracts-Individuals	Other Expenses	89,927.62 42,653.80		
			MAIP Premium SC	Other Expenses			
83049 \ 83049 \				Other Expenses	139.91 1,538.75		
83049 \			Contribution to Security SC	Other Expenses			
83049 \			Appendix D SC	Other Expenses Other Expenses	1,119.06 28,493.12		
			UN Volunteers-Stipend & Allow				
83049 \ 83049 \			UNV-Language Allowance UNV-Medical Insurance	Other Expenses Other Expenses	1,037.10 2,463.24		
83049 \ 83049 \			UNV-Global Charges	Other Expenses	2,463.24		
83049 \ 83049 \			UNV-Home Leave Travel & Allowa	Other Expenses	48.00		
83049 \ 83049 \			UNV-Resettlement Allowance	Other Expenses	48.00 2,244.35		
83049 \ 83049 \			UNV Development Effectiveness	Other Expenses	2,244.35 7,264.74		
83049 \			Travel Tickets-International	Other Expenses	125,681.60		
83049 \			Travel Tickets-Local	Other Expenses	2,605.98		
83049 \			Daily Subsistence Allow-Intl	Other Expenses	150,934.12		
83049 \			Daily Subsistence Allow-Intr Daily Subsistence Allow-Local	Other Expenses	18,301.16		
83049 \			Shipment	Other Expenses	5,747.37		
550-57		, 1050		Strict Expenses	0,171.01		

83049 W0001	71635 Travel - Other	Other Expenses	14,334.49
83049 W0001	72105 Svc Co-Construction & Engineer	Other Expenses	184,222.93
83049 W0001	72120 Svc Co-Trade and Business Serv	Other Expenses	1,147.41
83049 W0001	72130 Svc Co-Transportation Services	Other Expenses	146.66
83049 W0001	72145 Svc Co-Training and Educ Serv	Other Expenses	7,300.00
83049 W0001	72205 Office Machinery	Other Expenses	14,833.22
83049 W0001	72210 Machinery and Equipment	Other Expenses	5,527.15
83049 W0001	72215 Transporation Equipment	Other Expenses	2,072.19
83049 W0001	72220 Furniture	Other Expenses	6,902.52
83049 W0001	72311 Fuel, petroleum and other oils	Other Expenses	241.59
83049 W0001	72370 Security related goods and mat	Other Expenses	4,900.86
83049 W0001	72399 Other Materials and Goods	Other Expenses	1,236.24
83049 W0001	72401 Prefab structure/other buildin	Other Expenses	137.20
83049 W0001	72402 Building Maintenance	Other Expenses	12,593.76
83049 W0001	72405 Acquisition of Communic Equip	Other Expenses	6,348.46
83049 W0001	72415 Courier Charges	Other Expenses	1,696.73
83049 W0001	72420 Land Telephone Charges	Other Expenses	4,855.19
83049 W0001	72425 Mobile Telephone Charges	Other Expenses	28,671.58
83049 W0001	72445 Common Services-Communications	Other Expenses	29,488.48
83049 W0001	72505 Stationery & other Office Supp	Other Expenses	11,171.28
83049 W0001	72510 Publications	Other Expenses	531.45
83049 W0001	72715 Hospitality Catering	Other Expenses	12,319.88
83049 W0001	72805 Acquis of Computer Hardware	Other Expenses	3,416.08
83049 W0001	72810 Acquis of Computer Software	Other Expenses	299.00
83049 W0001	72815 Inform Technology Supplies	Other Expenses	1,171.28
83049 W0001	72924 UNDG-1.4 Contracts	Other Expenses	10,000.00
83049 W0001	73107 Rent - Meeting Rooms	Other Expenses	1,398.37
83049 W0001	73108 Leased office equip and furnit	Other Expenses	1,159.59
83049 W0001	73120 Utilities	Other Expenses	4,795.10
83049 W0001	73125 Common Services-Premises	Other Expenses	20,293.67
83049 W0001	73216 Construction Cost	Other Expenses	(10,215.00)
83049 W0001	73305 Maint & Licensing of Hardware	Other Expenses	893.68
83049 W0001	73315 Leasing of Hardware	Other Expenses	520.47
83049 W0001	73405 Rental & Maint-Other Office Eq	Other Expenses	495.41
83049 W0001	73406 Maintenance of Equipment	Other Expenses	11,736.55
83049 W0001	73410 Maint, Oper of Transport Equip	Other Expenses	8,905.37
83049 W0001	73420 Leased Vehicles	Other Expenses	1,380.80
83049 W0001	73505 Reimb to UNDP for Supp Srvs	Other Expenses	4,223.95
83049 W0001	74210 Printing and Publications	Other Expenses	14,796.24
83049 W0001	74220 Translation Costs	Other Expenses	11,118.39
83049 W0001	74305 Contributions to CCAQ	Other Expenses	5,009.00
83049 W0001	74405 Charge for Doubtful Accounts	Other Expenses	5,260.34
83049 W0001	74505 Insurance	Other Expenses	6,364.91
83049 W0001	74525 Sundry	Other Expenses	462.70
83049 W0001	74705 Port Operation	Other Expenses	95.68
83049 W0001	74710 Land Transport	Other Expenses	216.26
83049 W0001	74910 Gain/Loss Disposal Fixed Asset	Other Expenses	1,258.29
83049 W0001	74965 Low value equipment	Other Expenses	(0.02)
83049 W0001	75105 Facilities & Admin - Implement	Other Expenses	160.72
83049 W0001	75705 Learning costs	Other Expenses	43,603.20
83049 W0001	75709 Learning - training of counter	Other Expenses	7,567.33
83049 W0001	75711 TrnWrkshp&Conf - Stipends	Other Expenses	11,321.19
83049 W0001	76125 Realized Loss	Other Expenses	10,671.41
83049 W0001	76135 Realized Gain	Other Expenses	(3,234.72)
83049 W0001 83049 W0001	77630 Dep Exp Owned - ITC	Other Expenses	29,619.10
	77640 Dep Exp Owned - F&F	Other Expenses	937.77 18 331 57
83049 W0001 83049 W0001	77650 Dep Exp Owned - LHP 77660 Dep Exp Owned -Vehicle	Other Expenses Other Expenses	18,331.57
83049 W0001 83049 W0001	77670 Dep Exp-Hvy Mac & Equip	Other Expenses	6,629.37 3,639.31
83049 W0001 83049 W0001	77680 Dep Exp Security Equip	Other Expenses	5,145.71
22042 MOOOT	Total Expenses	Strict Experises	1,559,014.00
	Project Total		1,813,329.56
			_,,

I hereby certify that the above figures are based on UN Womens unaudited Trial Balance for the period ended 31 December 2017 as at the 5th of April 2018.

Donna Grimwade Chief of Accounts

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05-Apr-18

**ANNEX II – STATEMENT OF FIXED ASSETS** 

#### AM In Service Report: Project 83049

As of Date: 31/12/2017

isiness iit	Operating Unit	Asset ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date	In Service Date	Cost,USD	Net Book Value
V30	CIV	00000000010	0 /	5506517	127455728		CIV30		02/01/2013	10,474.00	1,536.
V30 LI30	CIV MLI	000000000139 000000000016	A Audioconferencing system Ordinateur portable Dell OPT		8212300EF98ACG 2FVN75J	DELL OPTIPLEX 990	SEN30 BAT1/ET/4	• •	02/01/2013 24/07/2012	10,474.00 1,133.27	1,536. 78.
LI30	MLI	000000000019	Ordinateur portable Dell OP1		6CVN75J	DELL OPTIPLEX 990	BAT1/ET/7		24/07/2012	1,133.27	78.
130	SEN	000000000411	PC intermediate level	000000000411	4FVN75J		B01/RC		22/04/2012	1,133.27	37.
130	SEN	00000000413	PC laptop/portable workstati		3WTFFS1		B11/3		22/04/2012	1,797.66	0
30	SEN	000000000414	PC laptop/portable workstati		FOVFFS1		B11/3		22/04/2012	1,797.66	0
30 30	GHA GHA	000000000424 000000000426	PC laptop/portable workstati PC laptop/portable workstati		17VFFS1 40HFFS1		B11/3 B11/3		28/02/2012 28/02/2012	1,797.66 1,797.66	0
30	GHA	000000000427	PC laptop/portable workstati		B6VFFS1		B11/3		28/02/2012	1,797.66	C
30	GHA	00000000429	PC laptop/portable workstati		17VFFS1		B02/RC		28/02/2012	1,797.66	C
30	GHA	00000000430	PC laptop/portable workstati		82VFFS1		B11/3		28/02/2012	1,797.66	0
30 30	SEN SEN	000000000640 000000000726	MAC LAPTOP A Computer printers	000000000640 000000000726	C02JFBG8DV33 FL3-8069	MACNOTEBOOK	B11/3 HALLWAY2		27/12/2012 06/12/2012	1,906.94 4,342.00	C 578.
130	SEN	000000000728	A Computer printers	000000000728	FL3-5999		HALLWAY1		06/12/2012	1,099.00	146.
30	SEN	00000000801	A Notebook computers	00000000801	GD9VLX1		B02/RC		17/06/2013	1,371.00	97.
30	SEN	00000000803	A Notebook computers	00000000803	975RLX1		B02/RC		17/06/2013	1,534.00	109
30	SEN	00000000835	Dell Latitude E6430 noteboo		2ZF08W1		B10/2		11/03/2013	2,124.00	58
30 30	SEN SEN	00000000836 00000000837	Dell Latitude E6430 noteboo Dell Latitude E6430 noteboo		22G08W1 63G08W1		B11/3 B04/4		11/03/2013 11/03/2013	2,124.00 2,124.00	58 58
30	SEN	00000000880	Leasehold Improv- New Pren		0000011		BUILDING		31/12/2013		87,134
30	SEN	00000000881	A Office Equipment	00000000881	GREEN TURF		MAIN GATE	25/02/2014	25/02/2014	5,855.72	1,270
30	SEN	00000000882	A Notebook computers	00000000882	40BQXY1		B06/3		10/01/2014	1,577.00	289
30	SEN	00000000884	A Office Equipment	00000000884	820		SA/3		27/03/2014	1,541.41	359
30 30	SEN SEN	000000000885 00000000887	A Office Equipment A Office Equipment	000000000885 00000000887	819 REF: 3199		B09/2 B09/2		27/03/2014 27/03/2014	1,541.41 1,034.56	359 241
30 30	SEN	00000000890	A Office Equipment	00000000890	3817		SA/2		27/03/2014	1,034.30	241.
30	SEN	00000000892	A Projectors	00000000892			SR/RC		28/03/2014	1,098.18	379.
30	SEN	00000000894	A Office Equipment	00000000894	GT 2301		SA/RC	27/03/2014	27/03/2014	1,407.92	328.
30	SEN	00000000905	A Notebook computers	00000000905	J2QTF12		B03/2		03/07/2014	1,785.00	511.
30 20	SEN	000000000907	A Notebook computers	000000000907	6C5VF12		B11/3 SA/1		03/07/2014	2,149.00	616
30 30	SEN SLE	000000000970 000000000049	Office Equipment LAN file servers entry level	000000000970 000000000049	PO-884-2 3PXN751		SA/1 SLE30		27/03/2014 22/04/2012	1,541.41 5,770.38	359 192
80 80	SLE	000000000049	PC intermediate level	000000000049	DDVN75J		SLE30 SLE30		22/04/2012 28/02/2012	1,133.27	192
80	SLE	000000000051	PC intermediate level	000000000051	DCVN75J		SLE30		28/02/2012	1,133.27	12
80	SLE	00000000052	PC intermediate level	00000000052	5DVN75J		SLE30		28/02/2012	1,133.27	12
30	SLE	00000000053	PC intermediate level	00000000053	3FVN75J		SLE30		28/02/2012	1,133.27	12
30 30	SLE SLE	00000000054 00000000055	PC laptop/portable workstati PC laptop/portable workstati		836GFS1 3MTFFS1		SLE30 SLE30		28/02/2012 28/02/2012	1,797.66 1,797.66	( (
30 30	SLE	000000000056	PC laptop/portable workstati		D26GFS1		SLE30		28/02/2012	1,797.66	(
80	SLE	00000000105	A Mobiles phones PDAs	000000000414	H9SZQS1		SEN30		18/12/2012	1,162.79	155
430	SEN	00000000052	A Projectors	00000000052	PABF280048L		B11/3	04/07/2014	04/07/2014	1,279.23	517
430	WCA	00000000053	A Furniture set	00000000053	52906		BALCONY4		17/06/2014	1,347.55	743
430 430	SEN WCA	000000000057 000000000059	A Computer printers	00000000057	JWF58532		HALLWAY2 B10/3		24/06/2014	7,192.79	3,471
430 430	SEN	000000000000000000000000000000000000000	A Filing cabinets A Computer printers	000000000059 00000000062	JWF58473		HALLWAY4		19/06/2014 24/06/2014	2,751.49 7,192.79	1,519 3,471
430	SEN	00000000063	A Computer printers	00000000063	PCP02231		HALLWAY3		24/06/2014	5,207.81	2,342
430	WCA	00000000212	Security Access Control Equip	00000000212	ACHL002/ACA0062/	ACHC	HALLWAY4	02/02/2015	31/05/2015	1,847.61	862
430	WCA	00000000221	A Notebook computers	00000000221	84THP32		B11/3		11/05/2015	1,400.00	653
430 430	WCA WCA	000000000223 000000000224	A Notebook computers A Notebook computers	000000000223 000000000224	9J8MP32 J6QNP32		B09/2 B07/2		11/05/2015 11/05/2015	1,583.00 1,583.00	738 738
430 430	WCA	000000000224	A Notebook computers	000000000000000000000000000000000000000	HXFMP32		B07/2 B06/2		11/05/2015	1,583.00	738
430	WCA	00000000226	A Notebook computers	00000000226	8ZBNP32		B05/2		11/05/2015	1,583.00	738
A30	WCA	00000000272	A Network equipment	00000000272	SFCW1846B3M4		ST/3	24/03/2015	24/03/2015	1,533.60	809
A30	WCA	00000000273	A Network equipment	00000000273	SFDO1818R0F8		ST/3		24/03/2015	3,120.00	1,646
430 430	WCA WCA	000000000274 000000000275	A Network equipment A Network equipment	000000000274 000000000275	SFCW1846B3JR SFCW1902A5GR		ST/3 ST/3		24/03/2015 24/03/2015	1,533.60 3,165.60	809 1,670
430 430	WCA	000000000276	A Network equipment	000000000276	SFD0184900WF		ST/1		24/03/2015	1,200.00	633
430	WCA	00000000277	A Network equipment	00000000277	SFCW1847B1EY		ST/1		24/03/2015	3,165.60	1,670
430	WCA	00000000417	A Notebook computers	00000000417	6Y84F72		B07/2		23/12/2015	1,669.00	973
430	WCA	00000000418	A Notebook computers	00000000418	4Y84F72		B08/2		23/12/2015	1,669.00	973
430 430	WCA WCA	000000000420 000000000480	A Notebook computers Firewall VPN Appliance	000000000420 000000000480	67Y3F72 NC-140128-00-40		B11/3 ST/3	• •	23/12/2015 31/07/2016	1,669.00 4,232.35	973. 3,174
430 430	WCA	000000000481	Firewall VPN Appliance	000000000480	NC-140128-00-40		ST/3	• •	31/07/2016	4,232.35	3,174
430	SEN	000000000559	A Notebook computers	000000000559	D3QTF12		B11/3		03/07/2014	1,785.00	511
430	WCA	00000000560	A Notebook computers	00000000560	315VF12		B10/3	03/07/2014	03/07/2014	2,149.00	616
A30	WCA	00000000561	A Notebook computers	00000000561	5P6VF12		B01/3		03/07/2014	2,149.00	616
A30	WCA	000000000562	A Notebook computers A Notebook computers	000000000562	70QTF12		B08/3 B02/1		03/07/2014	1,785.00	511 616
\30 \30	WCA WCA	000000000563 000000000564	A Notebook computers A Notebook computers	000000000563 000000000564	525VF12 GK5VF12		B02/1 B05/3		03/07/2014 03/07/2014	2,149.00 2,149.00	616 616
\30 \30	WCA	000000000565	A Notebook computers	000000000565	FSPTF12		B03/3 B04/3		03/07/2014	1,785.00	510
430	WCA	00000000566	A Network equipment	00000000566	REF7523683/75241	93/	ST/3	09/12/2013	09/12/2013	2,006.73	604
30	WCA	00000000567	Leasehold Improvements	00000000567			BUILDING		31/03/2014	14,390.56	4,205
30	WCA	00000000568	A Office Equipment	00000000568	BATS989		B01/4 B04/2		10/03/2014	2,225.55	519
A30 A30	WCA WCA	000000000600 00000000603	A Book Shelfs A Book Shelfs	000000000600 00000000603	POA-1855-002 POA-1855-001		B04/3 B04/3		13/12/2016 13/12/2016	1,047.10 1,047.10	905 905
A30	WCA	000000000000000000000000000000000000000	A Book Shelfs	000000000000000000000000000000000000000	POA-1855-001 POA-1855-003		B04/3 B02/3		13/12/2016	1,047.10	905
30	WCA	000000000607	A Security Commun. Equip.	000000000607	654003D0186		1NUIT1738		12/12/2016	1,649.82	1,292
30	WCA	00000000612	A Notebook computers	00000000612	3BDKRF2		B11/3		19/01/2017	1,772.00	1,417
30	WCA	00000000616	A Notebook computers	00000000616	30LKRF2		B02/4		19/01/2017	1,772.00	1,417
\30 \30	WCA WCA	000000000617 000000000720	A Notebook computers A Security Commun. Equip.	000000000617 000000000720	CBDKRF2 COVDSQ0AHN		B11/3 VH-20535		19/01/2017 02/02/2017	1,772.00 1,745.54	1,417 1,425
A30 A30	WCA WCA	00000000720	A Security Commun. Equip. A Computer equipment	00000000720	TCS-1909		VH-20535 ST/3		28/03/2017	6,505.92	1,425 5,602
30	WCA	000000000722	A Computer servers	000000000722	194MRH2		ST/3		28/03/2017	10,588.38	9,117
430	WCA	00000000723	A Automobiles or cars	00000000723	JTEBD9FJ-30K02053	5	VH PARKING	02/02/2017	02/02/2017	27,724.19	24,093
30	WCA	00000000724	A Security Commun. Equip.	00000000724	0VDSQ09SF		HIACE-BUS		07/02/2017	1,811.74	1,479
A30	WCA	00000000725	A Security Commun. Equip.	000000000725	GC40597G5041		VH-20535 st/2		02/02/2017	5,169.28	4,221
\30 \30	WCA WCA	000000000726 000000000727	A Computer servers A Computer servers	000000000726 000000000727	19JMRH2 50M9822		ST/3 ST/3		28/03/2017 28/03/2017	5,448.70 5,440.57	4,691 4,684
430 430	WCA	00000000727	A Buses	00000000727	JTFJK02P-10501278	8	VH PARKING	07/02/2017		22,900.09	4,684
	WCA	000000000729	A Security Commun. Equip.	000000000729	GC40597G5055		HIACE-BUS		07/02/2017	5,111.78	4,174
130	WCA	00000000753	A Security Equipment	00000000753	000002		ST/3	30/03/2017	30/03/2017	5,455.08	4,545
430	WCA	00000000754	A Security Equipment	00000000754	000004	4.605	ST/1		30/03/2017	5,455.08	4,545
430 430		00000000785	A Air conditioners	00000000785	2401765400165230	1600	SA/RC		09/05/2017	2,742.31	2,376
430 430 430	WCA		A Network equipment	00000000796	SN-FCW2041A2UK		ST/3		19/07/2017	1,743.70	1,598 5,289
A30 A30 A30 A30 A30 A30 A30	WCA	000000000796 00000000799	• •		S/N:7051710002114	/F	5173	26/04/701/		5 600 25	
A30 A30 A30		000000000799 000000000799 000000000800	A Uninterruptible power UPS A Uninterruptible power UPS	5 00000000799	S/N:ZOS17100021W S/N:ZOS17100095W		ST/3 ST/3	26/09/2017 26/09/2017	26/09/2017	5,600.85 5,600.85	
430 430 430 430 430 430	WCA WCA	00000000799	A Uninterruptible power UPS A Uninterruptible power UPS A Security Commun. Equip.	5 00000000799				26/09/2017 08/12/2017			5,289. 5,289. 1,868. 1,868.

Donna Grimwade Chief of Accounts

Date: 5 April 2018

### **ANNEX III – PRIORITIES OF AUDIT RECOMMENDATIONS**

The audit observations are categorised according to the priority of the audit recommendations and the possible causes of the issues. The categorised audit observation provides a basis by which the UN Women country office management is to address the issues.

The following categories of priorities are used:

High (critical)	Action is considered imperative to ensure that UN Women 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.