

**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:

<b>Project trial balance - statement of expenditures</b>	Unmodified
<b>Statement of fixed assets</b>	Unmodified

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



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>.

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<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>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.

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<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.



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	Fund	Account	Description	Expense Category	Total per GL (USD)	Total per Asset Schedule	Difference
83049	W0001	18130	Communications & IT Equipments	Asset	195,022.20		
83049	W0001	18140	Furnitures and Fixtures	Asset	7,240.35		
83049	W0001	18150	Leasehold Improvements	Asset	161,659.95		
83049	W0001	18160	Vehicles	Asset	50,624.28		
83049	W0001	18170	Heavy Machinery/Equipment	Asset	19,103.19		
83049	W0001	18180	Security Equipment	Asset	32,045.93		
83049	W0001	18630	Accumulated Dep - ITC	Asset	(113,402.88)		
83049	W0001	18640	Acc Dep - Furn & Fixtures	Asset	(2,261.42)		
83049	W0001	18650	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)		
<b>Net Book Value</b>					<b>254,315.56</b>	<b>254,315.55</b>	<b>0.01</b>
83049	W0001	61105	Salaries - NP Staff	Employee benefits	44,289.28		
83049	W0001	61205	Salaries - GS Staff	Employee benefits	128,673.22		
83049	W0001	61305	Salaries - IP Staff	Employee benefits	8,254.67		
83049	W0001	61310	Post Adjustment - IP Staff	Employee benefits	2,600.22		
83049	W0001	62105	Dependency Allowance-NP Staff	Employee benefits	1,619.09		
83049	W0001	62110	Contrib Joint Staff Pension-NP	Employee benefits	8,653.98		
83049	W0001	62115	Contrib to Med,SocInS-NP Staff	Employee benefits	3,274.48		
83049	W0001	62140	Annual Leave Expense - NO	Employee benefits	5,270.75		
83049	W0001	62205	Dependency Allow - GS Staff	Employee benefits	3,768.79		
83049	W0001	62210	Contrib to Jt Staff Pens Fd-GS	Employee benefits	25,688.15		
83049	W0001	62215	Contrib. to Medical, social In	Employee benefits	7,445.06		
83049	W0001	62240	Annual Leave Expense - GS	Employee benefits	5,858.27		
83049	W0001	62305	Dependency Allowances-IP Staff	Employee benefits	651.29		
83049	W0001	62310	Contrib to Jt Staff Pens Fd-IP	Employee benefits	2,791.06		
83049	W0001	62315	Contrib. to medical, social in	Employee benefits	135.72		
83049	W0001	62320	Mobility, Hardship, Non-remova	Employee benefits	1,489.16		
83049	W0001	62335	Hazard Duty Station Allow-IP	Employee benefits	420.82		
83049	W0001	62340	Annual Leave Expense - IP	Employee benefits	1,247.69		
83049	W0001	63350	Reimb of Income Tax-IP Staff	Employee benefits	10,348.00		
83049	W0001	63360	Medical Exams(incl Pre-empl)	Employee benefits	651.90		
83049	W0001	63515	Security-related Costs	Employee benefits	150.53		
83049	W0001	63530	Contribution to EOS Benefits	Employee benefits	6,893.12		
83049	W0001	63535	Contribution to Security	Employee benefits	7,656.10		
83049	W0001	63540	Contribution to Training	Employee benefits	1,838.23		
83049	W0001	63545	Contribution to ICT	Employee benefits	7,352.72		
83049	W0001	63550	Contributions to MAIP	Employee benefits	367.66		
83049	W0001	63555	Contribution to UN JFA	Employee benefits	3,308.72		
83049	W0001	63560	Contributions to Appendix D	Employee benefits	551.47		
83049	W0001	64325	Recruitments - IP Staff	Employee benefits	1,600.00		
83049	W0001	65115	Contributions to ASHI Reserve	Employee benefits	14,705.38		
83049	W0001	65135	Payroll Mgt Cost Recovery ATLA	Employee benefits	1,894.65		
83049	W0001	66105	Overtime & Night Differential	Employee benefits	5,054.60		
83049	W0001	71205	Intl Consultants-Sht Term-Tech	Other Expenses	172,713.78		
83049	W0001	71305	Local Consult.-Sht Term-Tech	Other Expenses	89,927.62		
83049	W0001	71405	Service Contracts-Individuals	Other Expenses	42,653.80		
83049	W0001	71410	MAIP Premium SC	Other Expenses	139.91		
83049	W0001	71415	Contribution to Security SC	Other Expenses	1,538.75		
83049	W0001	71440	Appendix D SC	Other Expenses	1,119.06		
83049	W0001	71505	UN Volunteers-Stipend & Allow	Other Expenses	28,493.12		
83049	W0001	71520	UNV-Language Allowance	Other Expenses	1,037.10		
83049	W0001	71535	UNV-Medical Insurance	Other Expenses	2,463.24		
83049	W0001	71540	UNV-Global Charges	Other Expenses	1,468.18		
83049	W0001	71545	UNV-Home Leave Travel & Allowa	Other Expenses	48.00		
83049	W0001	71550	UNV-Resettlement Allowance	Other Expenses	2,244.35		
83049	W0001	71590	UNV Development Effectiveness	Other Expenses	7,264.74		
83049	W0001	71605	Travel Tickets-International	Other Expenses	125,681.60		
83049	W0001	71610	Travel Tickets-Local	Other Expenses	2,605.98		
83049	W0001	71615	Daily Subsistence Allow-Intl	Other Expenses	150,934.12		
83049	W0001	71620	Daily Subsistence Allow-Local	Other Expenses	18,301.16		
83049	W0001	71630	Shipment	Other Expenses	5,747.37		

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	77630 Dep Exp Owned - ITC	Other Expenses	29,619.10
83049 W0001	77640 Dep Exp Owned - F&F	Other Expenses	937.77
83049 W0001	77650 Dep Exp Owned - LHP	Other Expenses	18,331.57
83049 W0001	77660 Dep Exp Owned -Vehicle	Other Expenses	6,629.37
83049 W0001	77670 Dep Exp-Hvy Mac & Equip	Other Expenses	3,639.31
83049 W0001	77680 Dep Exp Security Equip	Other Expenses	5,145.71
	<b>Total Expenses</b>		<b>1,559,014.00</b>
	<b>Project Total</b>		<b>1,813,329.56</b>

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

05-Apr-18

## ANNEX II – STATEMENT OF FIXED ASSETS



## 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:

<b>High (critical)</b>	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.
<b>Medium (important)</b>	Action is considered necessary to avoid exposure to significant risks. Failure to take action could result in significant consequences.
<b>Low</b>	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.