

**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 90514:
“Joint Programme for Gender Equality”
in Zimbabwe

Project name:	Joint Programme for Gender Equality (JPGE)
Award ID:	90514
Country Office:	Zimbabwe
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 “Joint Programme for Gender Equality (JPGE)”, ID: 90514 (the project), directly implemented by the UN Women Country Office in Zimbabwe 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 as 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.



Mark Henderson
Partner

Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB

19 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 country 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"¹, 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 UN Women Regional Offices and UN Women Headquarters for which the supporting documentation is not retained at the level of the UN Women country office².

¹ 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.

² The project financial records may include items which are not directly posted by the country 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 Zimbabwe directly implemented (DIM) project:**

**“Joint Programme for Gender Equality (JPGE)”
(ID: 90514)**

Unmodified opinion

We have audited the accompanying Project Trial Balance – Statement of Expenditures (PTB), “the Statement” of the UN Women Zimbabwe Directly Implemented (DIM) project 90514, ‘Joint Programme for Gender Equality (JPGE)’ for the period 1 January to 31 December 2017. The PTB expenditures totaling US\$ 1,391,573 comprise audited expenditures of US\$ 1,047,034 under the Directly Implemented Modality (DIM) and expenditure incurred by entities other than the country office in Zimbabwe of US\$ 344,539.³ Our audit only covered the expenditure directly incurred by the country office in Zimbabwe of US\$ 1,047,034.

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\$ 1,047,034 incurred by the project ‘Joint Programme for Gender Equality (JPGE)’ 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 ‘Joint Programme for Gender Equality (JPGE)’ 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.

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 Country Office is free from

³ The expenditure outside of the scope of the audit, comprised the following:
Amounts incurred by “responsible parties” – US\$ 344,539

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: 19 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 90514, ‘Joint Programme for Gender Equality (JPGE)’ 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 ‘Joint Programme for Gender Equality (JPGE)’ amounting to US\$ 26,191 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: 19 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
90514	W3000	18130	Communications & IT Equipments	Asset	8,128.71		
90514	W3000	18160	Vehicles	Asset	33,787.71		
90514	W3000	18170	Heavy Machinery/Equipment	Asset	1,794.99		
90514	W3000	18630	Accumulated Dep - ITC	Asset	(2,734.24)		
90514	W3000	18660	Acc Dep -Vehicles	Asset	(14,158.33)		
90514	W3000	18670	Acc Dep Heavy Mac & Equip	Asset	(628.25)		
Net Book Value					26,190.59	26,190.59	-
90514	W3000	61205	Salaries - GS Staff	Employee benefits	10,243.91		
90514	W3000	62205	Dependency Allow - GS Staff	Employee benefits	230.46		
90514	W3000	62210	Contrib to Jt Staff Pens Fd-GS	Employee benefits	1,998.12		
90514	W3000	62215	Contrib. to Medical, social In	Employee benefits	815.32		
90514	W3000	62240	Annual Leave Expense - GS	Employee benefits	1,227.97		
90514	W3000	63230	Contrib Dispensary Cost-GS Stf	Employee benefits	10,122.89		
90514	W3000	63515	Security-related Costs	Employee benefits	145.00		
90514	W3000	63530	Contribution to EOS Benefits	Employee benefits	384.15		
90514	W3000	63535	Contribution to Security	Employee benefits	409.77		
90514	W3000	63540	Contribution to Training	Employee benefits	102.43		
90514	W3000	63545	Contribution to ICT	Employee benefits	409.77		
90514	W3000	63550	Contributions to MAIP	Employee benefits	20.48		
90514	W3000	63555	Contribution to UN JFA	Employee benefits	184.40		
90514	W3000	63560	Contributions to Appendix D	Employee benefits	30.72		
90514	W3000	65115	Contributions to ASHI Reserve	Employee benefits	819.50		
90514	W3000	65135	Payroll Mgt Cost Recovery ATLA	Employee benefits	394.02		
90514	W3000	71205	Intl Consultants-Sht Term-Tech	Other Expenses	52,540.83		
90514	W3000	71305	Local Consult.-Sht Term-Tech	Other Expenses	230,625.79		
90514	W3000	71310	Local Consult.-Short Term-Supp	Other Expenses	7,000.00		
90514	W3000	71405	Service Contracts-Individuals	Other Expenses	297,740.24		
90514	W3000	71410	MAIP Premium SC	Other Expenses	1,068.48		
90514	W3000	71415	Contribution to Security SC	Other Expenses	11,753.24		
90514	W3000	71440	Appendix D SC	Other Expenses	8,547.81		
90514	W3000	71505	UN Volunteers-Stipend & Allow	Other Expenses	24,377.29		
90514	W3000	71520	UNV-Language Allowance	Other Expenses	941.94		
90514	W3000	71535	UNV-Medical Insurance	Other Expenses	1,895.73		
90514	W3000	71540	UNV-Global Charges	Other Expenses	1,130.43		
90514	W3000	71550	UNV-Resettlement Allowance	Other Expenses	2,045.27		
90514	W3000	71590	UNV Development Effectiveness	Other Expenses	4,705.20		
90514	W3000	71605	Travel Tickets-International	Other Expenses	10,954.47		
90514	W3000	71610	Travel Tickets-Local	Other Expenses	638.06		
90514	W3000	71615	Daily Subsistence Allow-Intl	Other Expenses	34,460.42		
90514	W3000	71620	Daily Subsistence Allow-Local	Other Expenses	64,470.76		
90514	W3000	71635	Travel - Other	Other Expenses	5,206.95		
90514	W3000	72205	Office Machinery	Other Expenses	17,346.44		
90514	W3000	72311	Fuel, petroleum and other oils	Other Expenses	4,898.52		
90514	W3000	72370	Security related goods and mat	Other Expenses	900.85		
90514	W3000	72402	Building Maintenance	Other Expenses	565.00		
90514	W3000	72405	Acquisition of Communic Equip	Other Expenses	14,971.76		
90514	W3000	72420	Land Telephone Charges	Other Expenses	911.48		
90514	W3000	72425	Mobile Telephone Charges	Other Expenses	1,237.63		
90514	W3000	72440	Connectivity Charges	Other Expenses	376.00		
90514	W3000	72505	Stationery & other Office Supp	Other Expenses	32,010.34		
90514	W3000	72510	Publications	Other Expenses	19,265.15		
90514	W3000	72515	Print Media	Other Expenses	2,565.70		
90514	W3000	72520	Electronic Media	Other Expenses	6,049.00		
90514	W3000	72705	Hospitality-Special Events	Other Expenses	10,292.53		
90514	W3000	72715	Hospitality Catering	Other Expenses	260.00		
90514	W3000	73105	Rent	Other Expenses	913.00		
90514	W3000	73107	Rent - Meeting Rooms	Other Expenses	18,629.48		
90514	W3000	73125	Common Services-Premises	Other Expenses	99,841.23		
90514	W3000	73410	Maint, Oper of Transport Equip	Other Expenses	6,415.45		
90514	W3000	73420	Leased Vehicles	Other Expenses	483.42		
90514	W3000	73505	Reimb to UNDP for Supp Srvs	Other Expenses	36,751.21		
90514	W3000	74105	Management and Reporting Srvs	Other Expenses	1,825.00		
90514	W3000	74115	Legal Fees	Other Expenses	3.75		
90514	W3000	74205	Audio Visual Productions	Other Expenses	18,341.37		
90514	W3000	74210	Printing and Publications	Other Expenses	54,302.00		
90514	W3000	74215	Promotional Materials and Dist	Other Expenses	4,613.00		
90514	W3000	74225	Other Media Costs	Other Expenses	459.20		
90514	W3000	74505	Insurance	Other Expenses	1,081.93		
90514	W3000	74510	Bank Charges	Other Expenses	1,354.56		
90514	W3000	75115	Facilities & Admin - OH & Ind	Other Expenses	61,434.04		
90514	W3000	75705	Learning costs	Other Expenses	84,597.62		
90514	W3000	75707	Learning ? subsistence allowan	Other Expenses	2,083.40		
90514	W3000	75709	Learning - training of counter	Other Expenses	4,262.13		
90514	W3000	75710	Participation of counterparts	Other Expenses	62,700.76		
90514	W3000	75711	TrnWrkshp&Conf - Stipends	Other Expenses	25,460.00		
90514	W3000	77630	Dep Exp Owned - ITC	Other Expenses	1,562.41		
90514	W3000	77660	Dep Exp Owned -Vehicle	Other Expenses	4,807.19		
90514	W3000	77670	Dep Exp-Hvy Mac & Equip	Other Expenses	359.00		
Total Expenses					1,391,573.37		
Project Total					1,417,763.96		

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

AM In Service Report: Project 90514

As of Date: 31/12/2017

Business unit	Operating Unit	Asset ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date	In Service Date	Cost,USD	Net Book Value
ZWE30	ZWE	000000000123	TOYOTA LANDCRUISER PRADO 246CD	000000000123	JTEBH9FJ-80K138987	landcruiser	ZWE30CRPAR	06/02/2015	06/02/2015	33,787.71	19,629.38
ZWE30	ZWE	000000000194	Dell Latitude E7250 Laptop	000000000194	FKKOH72	Dell E7250	UNWZWE09	21/04/2016	21/04/2016	2,076.37	1,349.64
ZWE30	ZWE	000000000196	GBC Shredder auto +500m	000000000196	500X2810151792	GBC Shredder auto	UNWZWE06	21/04/2016	21/04/2016	1,794.99	1,166.74
ZWE30	ZWE	000000000198	Dell Latitude E7250 Laptop	000000000198	35ZG72	e7250	UNWZWE09	21/04/2016	21/04/2016	2,076.37	1,349.64
ZWE30	ZWE	000000000201	Dell Latitude E7250 Laptop	000000000201	FNLZG72	E7250	UNWZWE12	21/04/2016	21/04/2016	2,076.37	1,349.64
ZWE30	ZWE	000000000204	Dell 4320 Projectors	000000000204	9RKZF22		4320 UNWZWE07	21/04/2016	21/04/2016	1,899.60	1,345.55
										43,711.41	26,190.59

I hereby certify that this list details the assets per this project.


 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.