

**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 103593:  
“Programme d’Appui Suède 2017-2021”  
in Mali

Project name:	Programme d’Appui Suède 2017-2021
Award ID:	103593
Country Office:	Mali
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 “Programme d’Appui Suède 2017-2021”, ID: 103593 (the project), directly implemented by UN Women Country Office in Mali 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

As a result of our audit, we have raised one audit finding, with no financial impact, as summarised below:

**Table 1.1 – Summary of audit results**

No.	Description	Priority	Net financial impact USD
1	Purchase orders approved post facto	Medium	-
<b>Total</b>			-



Mark Henderson  
Partner

Moore Stephens LLP  
150 Aldersgate Street  
London EC1A 4AB

Date: 31 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"<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 UN Women regional or other 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 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 Mali directly implemented (DIM) project:**

**“Programme d’Appui Suède 2017-2021”  
(ID: 103593)**

#### Unmodified opinion

We have audited the accompanying project trial balance – statement of expenditures (PTB), “the Statement” of the UN Women Country Office in Mali Directly Implemented (DIM) project 103593, ‘Programme d’Appui Suède 2017-2021’ for the period 1 January to 31 December 2017. The PTB expenditures totalling US\$ 1,279,402 comprise audited expenditures of US\$ 680,528 under the Directly Implemented Modality (DIM) and expenditure incurred by entities other than the country office for an amount of US\$ 598,874<sup>3</sup>. Our audit only covered the expenditure directly incurred by the country office in Mali of US\$ 680,528.

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\$ 680,528 incurred by the project ‘Programme d’Appui Suède 2017-2021’ 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 this code. 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 ‘Programme d’Appui Suède 2017-2021’ 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 Côte d’Ivoire country office – US\$ 2,125 (in respect of exchange fluctuations, internal facilities and leased vehicles)

Amounts processed by UN Women headquarters – US\$ 122,520 (primarily in respect of support costs and depreciation)

Amounts processed by the UNDP Mali country office – US\$ 451,510 (in respect of payroll)

Amounts incurred by “responsible parties” – US\$ 22,719

## **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 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 organization'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: 31 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 103593, ‘Programme d’Appui Suède 2017-2021’ 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 ‘Programme d’Appui Suède 2017-2021’ amounting to US\$ 12,259 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  
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Date: 31 July 2018



## 4. MANAGEMENT LETTER

The findings related to the audit of the project financial statements are discussed below:

### 4.1. Financial findings

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

### 4.2. Management control findings

Management control finding 1	
Title:	Purchase orders approved post facto
Priority:	Medium
Amount US\$:	-

#### Description

In accordance with rule 2408 of UN Women's Financial Regulations and Rules, (a) The Director, Division of Management and Administration, shall ensure that, except as provided in rule 2411, subparagraph (c), no expense shall be incurred unless it is supported by an appropriate commitment document, signed by a committing officer pursuant to rule 2409. Except as otherwise provided in rule 2408, subparagraph (b), action to commit shall be based on a written contract, purchase order, agreement or other form of undertaking.

Section 6 of the Programme and Operations Manual (Chapter on Contract and Procurement Management) renders mandatory the creation of a purchase order for purchases of goods, services and works for more than US\$ 2,500.

Section 11 of the same chapter requires that the purchase order is issued prior to any delivery of goods taking place, and/or the start-up of services or construction.

Out of 57 transactions tested, we found two instances where the purchase orders were issued after the delivery had taken place (equating to an exception rate of 4% in number and 8% by amount). The details are provided below:

Voucher no.	Date posted	Amount US\$	Description	Comments
MLI30-00004236	12-12-17	13,306.24	IT equipment and furniture	The transaction involved two purchase orders issued on 30 November and 4 December 2017, respectively while the related invoices were dated 4 and 9 November 2017, respectively.  The POs were therefore created and approved after the purchase took place.
MLI30-00004272	14-12-17	23,566.76	Audio visual productions	The PO was approved on 12 December 2017, after the delivery that took place on 11 December 2017. It would appear that the order was placed verbally.
<b>Total</b>		<b>36,873.00</b>		

This reflects an override of the applicable procedures that could in turn lead to unauthorised purchases or those for which there is no available budget. We are, however, satisfied that these items represent genuine project costs.

## **Recommendation**

The country office should avoid making commitments before a purchase order is approved. Nevertheless, if such circumstances occur, they should be dealt with in accordance with Section 10.4 of POM Chapter on Contract and Procurement Management. This should include:

- Immediate notification to the Executive Director or his delegate;
- Providing explanations as to the circumstances that led to the exception and the precautions to be taken in order to avoid its occurrence in the future; and
- Confirmation that no unjustified financial loss to UN Women resulted.

## **Management comments and action plan**

UN Women Mali CO takes note of this recommendation. UN Women would like to inform the audit team that the concerns raised in the above observation are in respect of an isolated case in response to a genuine need, and does not reflect the standard of operations for Mali Country Office. The process was conducted over a weekend to ensure timely (Monday) deployment and accommodation of a technical team at the Ministry's facility, as failure to respond to the host country's demand for immediate support would have negatively affected UN Women's reputation and public image. As it was a last minute request from the host country government, UN Women Mali Office single-sourced the furniture from a reputable supplier, from whom we had purchased furniture before based on a competitive selection, and the supplier extended the same price, terms and conditions for the procurement activity under consideration.

## 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
103593	W3310	18130	Communications & IT Equipments	Asset	12,392.00		
103593	W3310	18140	Furnitures and Fixtures	Asset	1,535.67		
103593	W3310	18630	Accumulated Dep - ITC	Asset	(1,652.24)		
103593	W3310	18640	Acc Dep - Furn & Fixtures	Asset	(16.00)		
<b>Net Book Value</b>					<b>12,259.43</b>	<b>12,259.43</b>	-
103593	W3310	61205	Salaries - GS Staff	Employee benefits	30,571.13		
103593	W3310	61260	Other payroll costs GS	Employee benefits	356.99		
103593	W3310	62205	Dependency Allow - GS Staff	Employee benefits	485.14		
103593	W3310	62210	Contrib to Jt Staff Pens Fd-GS	Employee benefits	5,707.93		
103593	W3310	62215	Contrib. to Medical, social In	Employee benefits	1,602.36		
103593	W3310	62240	Annual Leave Expense - GS	Employee benefits	844.48		
103593	W3310	63530	Contribution to EOS Benefits	Employee benefits	1,146.40		
103593	W3310	63535	Contribution to Security	Employee benefits	1,222.87		
103593	W3310	63540	Contribution to Training	Employee benefits	305.70		
103593	W3310	63545	Contribution to ICT	Employee benefits	1,222.87		
103593	W3310	63550	Contributions to MAIP	Employee benefits	61.13		
103593	W3310	63555	Contribution to UN JFA	Employee benefits	550.29		
103593	W3310	63560	Contributions to Appendix D	Employee benefits	91.69		
103593	W3310	65115	Contributions to ASHI Reserve	Employee benefits	2,445.70		
103593	W3310	65135	Payroll Mgt Cost Recovery ATLA	Employee benefits	537.84		
103593	W3310	71167	Pen Fund Cont UN Ag Not UNDP	Other Expenses	632.34		
103593	W3310	71205	Intl Consultants-Sht Term-Tech	Other Expenses	24,819.58		
103593	W3310	71305	Local Consult-Sht Term-Tech	Other Expenses	3,370.21		
103593	W3310	71405	Service Contracts-Individuals	Other Expenses	344,319.30		
103593	W3310	71410	MAIP Premium SC	Other Expenses	966.47		
103593	W3310	71415	Contribution to Security SC	Other Expenses	16,010.34		
103593	W3310	71440	Appendix D SC	Other Expenses	11,317.88		
103593	W3310	71505	UN Volunteers-Stipend & Allow	Other Expenses	8,022.17		
103593	W3310	71520	UNV-Language Allowance	Other Expenses	600.00		
103593	W3310	71530	UNV-Rest and Recuperation	Other Expenses	2,304.70		
103593	W3310	71535	UNV-Medical Insurance	Other Expenses	511.91		
103593	W3310	71540	UNV-Global Charges	Other Expenses	497.70		
103593	W3310	71550	UNV-Resettlement Allowance	Other Expenses	668.53		
103593	W3310	71590	UNV Development Effectiveness	Other Expenses	2,988.00		
103593	W3310	71605	Travel Tickets-International	Other Expenses	24,357.60		
103593	W3310	71610	Travel Tickets-Local	Other Expenses	124.75		
103593	W3310	71615	Daily Subsistence Allow-Intl	Other Expenses	79,574.31		
103593	W3310	71620	Daily Subsistence Allow-Local	Other Expenses	31,546.80		
103593	W3310	71630	Shipment	Other Expenses	1,339.00		
103593	W3310	71635	Travel - Other	Other Expenses	5,612.83		
103593	W3310	72105	Svc Co-Construction & Engineer	Other Expenses	39,784.51		
103593	W3310	72110	Svc Co-Agricultural Management	Other Expenses	2,627.55		
103593	W3310	72130	Svc Co-Transportation Services	Other Expenses	781.93		
103593	W3310	72135	Svc Co-Communications Service	Other Expenses	11,362.49		
103593	W3310	72145	Svc Co-Training and Educ Serv	Other Expenses	13,415.39		
103593	W3310	72205	Office Machinery	Other Expenses	23,696.11		
103593	W3310	72210	Machinery and Equipment	Other Expenses	2,890.68		
103593	W3310	72215	Transportation Equipment	Other Expenses	1,372.87		
103593	W3310	72220	Furniture	Other Expenses	24,090.71		
103593	W3310	72311	Fuel, petroleum and other oils	Other Expenses	7,226.68		
103593	W3310	72330	Medical Products	Other Expenses	417.75		
103593	W3310	72399	Other Materials and Goods	Other Expenses	89,599.80		
103593	W3310	72401	Prefab structure/other buildin	Other Expenses	4,134.20		
103593	W3310	72402	Building Maintenance	Other Expenses	799.33		
103593	W3310	72405	Acquisition of Communic Equip	Other Expenses	9,328.63		
103593	W3310	72410	Acquisition of Audio Visual Eq	Other Expenses	14.17		
103593	W3310	72420	Land Telephone Charges	Other Expenses	1,355.23		
103593	W3310	72430	Postage and Pouch	Other Expenses	609.93		
103593	W3310	72445	Common Services-Communications	Other Expenses	4,381.18		
103593	W3310	72505	Stationery & other Office Supp	Other Expenses	11,297.13		
103593	W3310	72510	Publications	Other Expenses	122.42		
103593	W3310	72715	Hospitality Catering	Other Expenses	26,089.43		
103593	W3310	72805	Acquis of Computer Hardware	Other Expenses	11,279.20		
103593	W3310	72815	Inform Technology Supplies	Other Expenses	23,677.08		
103593	W3310	73101	Leased/rented land	Other Expenses	327.40		
103593	W3310	73104	Leased Building	Other Expenses	27,367.80		
103593	W3310	73107	Rent - Meeting Rooms	Other Expenses	4,602.83		
103593	W3310	73120	Utilities	Other Expenses	11,084.00		
103593	W3310	73125	Common Services-Premises	Other Expenses	22,844.71		
103593	W3310	73305	Maint & Licensing of Hardware	Other Expenses	106.26		
103593	W3310	73405	Rental & Maint-Other Office Eq	Other Expenses	252.50		
103593	W3310	73406	Maintenance of Equipment	Other Expenses	1,903.66		
103593	W3310	73410	Maint, Oper of Transport Equip	Other Expenses	6,889.81		
103593	W3310	73420	Leased Vehicles	Other Expenses	1,730.58		
103593	W3310	74115	Legal Fees	Other Expenses	6,626.03		
103593	W3310	74205	Audio Visual Productions	Other Expenses	26,204.26		
103593	W3310	74210	Printing and Publications	Other Expenses	63,989.96		
103593	W3310	74215	Promotional Materials and Dist	Other Expenses	2,506.02		
103593	W3310	74220	Translation Costs	Other Expenses	2,468.22		
103593	W3310	74225	Other Media Costs	Other Expenses	18,279.79		
103593	W3310	74310	Contributions to JIU	Other Expenses	1,806.67		
103593	W3310	74525	Sundry	Other Expenses	111.69		
103593	W3310	74965	Low value equipment	Other Expenses	2,527.02		
103593	W3310	75105	Facilities & Admin - Implement	Other Expenses	3,695.03		
103593	W3310	75115	Facilities & Admin - OH & Ind	Other Expenses	134,779.62		
103593	W3310	75705	Learning costs	Other Expenses	15,085.55		
103593	W3310	75709	Learning - training of counter	Other Expenses	1,340.28		
103593	W3310	75710	Participation of counterparts	Other Expenses	224.69		
103593	W3310	75711	TrnWrkshp&Conf - Stipends	Other Expenses	549.36		
103593	W3310	76125	Realized Loss	Other Expenses	3,528.11		
103593	W3310	76135	Realized Gain	Other Expenses	(189.16)		
103593	W3310	77630	Dep Exp Owned - ITC	Other Expenses	1,652.24		
103593	W3310	77640	Dep Exp Owned - F&F	Other Expenses	16.00		
<b>Total Expenses</b>					<b>1,279,402.27</b>		
<b>Project Total</b>					<b>1,291,661.70</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

**AM In Service Report: Project 103593**

**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
MLI30	MLI	913	ORDINATEUR PORTABLE E7480	MLI-0002	HZJD3H2	DELL LATITUDE E7480	BAT1/RC/5	03/05/2017	03/05/2017	1,549.00	1,342.47
MLI30	MLI	915	ORDINATEUR PORTABLE E7480	MLI-0005	12KD3H2	DELL LATITUDE E7480	BUR/1325	03/05/2017	03/05/2017	1,549.00	1,342.47
MLI30	MLI	927	ORDINATEUR PORTABLE E7480	MLI-0003	GMGD3H2	DELL LATITUDE E7480	BAT2/ETG/2	03/05/2017	03/05/2017	1,549.00	1,342.47
MLI30	MLI	928	ORDINATEUR PORTABLE E7480	MLI-0004	FGGD3H2	DELL LATITUDE E7480	BAT2/ETG/5	03/05/2017	03/05/2017	1,549.00	1,342.47
MLI30	MLI	930	ORDINATEUR PORTABLE E7480	MLI-0006	3GGD3H2	DELL LATITUDE E7480	BAT2/ETG/3	03/05/2017	03/05/2017	1,549.00	1,342.47
MLI30	MLI	931	ORDINATEUR PORTABLE E7480	MLI-0007	JHGD3H2	DELL LATITUDE E7480	BAT1/RC/5	03/05/2017	03/05/2017	1,549.00	1,342.47
MLI30	MLI	935	ORDINATEUR PORTABLE E7480	MLI-0001	DCQD3H2	DELL LATITUDE E7480	BAT2/ETG/1	03/05/2017	03/05/2017	1,549.00	1,342.47
MLI30	MLI	936	ORDINATEUR PORTABLE E7480	MLI-0008	90KD3H2	DELL LATITUDE E7480	BUR/1325	03/05/2017	03/05/2017	1,549.00	1,342.47
MLI30	MLI	2382	A Tables		2382		MLI30	11/12/2017	11/12/2017	1,535.67	1,519.67
										<b>13,927.67</b>	<b>12,259.43</b>

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:

<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.