

**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 99893:

“Emergency Assistance to Internally Displaced Women / Girls and  
Survivors of Boko Haram Terrorism Attacks”

Project name:	Emergency Assistance to Internally Displaced Women / Girls and Survivors of Boko Haram Terrorism Attacks
Award ID:	99893
Country Office:	Nigeria
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 “Emergency Assistance to Internally Displaced Women / Girls and Survivors of Boko Haram Terrorism Attacks”, ID: 99893 (the project), directly implemented by the UN Women Country Office in Nigeria 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:

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

No findings have been raised as a result of our audit.



Mark Henderson  
Partner

Moore Stephens LLP  
150 Aldersgate Street  
London EC1A 4AB

29 August 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 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 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 Nigeria directly implemented (DIM) project:**

**“Emergency Assistance to Internally Displaced Women / Girls and Survivors of  
Boko Haram Terrorism Attacks”  
(ID: 99893)**

#### Unmodified opinion

We have audited the accompanying project trial balance – statement of expenditures (PTB), “the statement” of the UN Women Nigeria Directly Implemented (DIM) project 99893, “Emergency Assistance to Internally Displaced Women / Girls and Survivors of Boko Haram Terrorism Attacks” for the period 1 January to 31 December 2017. The PTB expenditures totaling US\$ 1,011,877 comprise audited expenditures of US\$ 70,978 under the Directly Implemented Modality (DIM) and expenditure incurred by entities other than the country office in Nigeria for an amount of US\$ 940,899<sup>3</sup>. Our audit only covered the expenditure directly incurred by the country office in Nigeria of US\$ 70,978.

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\$ 70,978 incurred by the project ‘Emergency Assistance to Internally Displaced Women / Girls and Survivors of Boko Haram Terrorism Attacks’ 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 ‘Emergency Assistance to Internally Displaced Women / Girls and Survivors of Boko Haram Terrorism Attacks’ 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 posted by UN Women HQ – US\$ 10,143 (mainly in respect of depreciation charges)  
Amounts advanced to other UN agencies – US\$ 574,951 (US\$ 400,000 to UNFPA, US\$ 174,951 to FAO)  
Amounts incurred by “responsible parties” – US\$ 355,805

## **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 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: 29 August 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 99893, ‘Emergency Assistance to Internally Displaced Women / Girls and Survivors of Boko Haram Terrorism Attacks’ 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 ‘Emergency Assistance to Internally Displaced Women / Girls and Survivors of Boko Haram Terrorism Attacks’ amounting to US\$ 59,207 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 these requirements. 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: 29 August 2018



## 4. MANAGEMENT LETTER

No audit findings have been raised.

## 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)
99893	W3308	18130	Communications & IT Equipments	Asset	4,489.83
99893	W3308	18160	Vehicles	Asset	65,547.56
99893	W3308	18630	Accumulated Dep - ITC	Asset	(685.95)
99893	W3308	18660	Acc Dep -Vehicles	Asset	(10,144.27)
				<b>Net Book Value</b>	<b>59,207.17</b>
99893	W3308	71205	Intl Consultants-Sht Term-Tech	Other Expenses	21,465.00
99893	W3308	71210	Intl Consultants-Sht Term-Supp	Other Expenses	11,088.00
99893	W3308	71305	Local Consult.-Sht Term-Tech	Other Expenses	244,231.49
99893	W3308	71310	Local Consult.-Short Term-Supp	Other Expenses	3,032.86
99893	W3308	71405	Service Contracts-Individuals	Other Expenses	165.01
99893	W3308	71605	Travel Tickets-International	Other Expenses	688.72
99893	W3308	71610	Travel Tickets-Local	Other Expenses	29,419.13
99893	W3308	71615	Daily Subsistence Allow-Intl	Other Expenses	1,540.00
99893	W3308	71620	Daily Subsistence Allow-Local	Other Expenses	2,975.00
99893	W3308	71635	Travel - Other	Other Expenses	4,029.58
99893	W3308	72135	Svc Co-Communications Service	Other Expenses	16,800.00
99893	W3308	72145	Svc Co-Training and Educ Serv	Other Expenses	19,733.66
99893	W3308	72165	Svc Co-Social Svcs, Social Sci	Other Expenses	3,621.23
99893	W3308	72170	Svc Co-Humanitarian Aid & Relf	Other Expenses	227,729.66
99893	W3308	72215	Transporation Equipment	Other Expenses	47.60
99893	W3308	72399	Other Materials and Goods	Other Expenses	4,487.90
99893	W3308	72405	Acquisition of Communic Equip	Other Expenses	986.71
99893	W3308	72406	Security communication equipme	Other Expenses	198.21
99893	W3308	72415	Courier Charges	Other Expenses	222.19
99893	W3308	72425	Mobile Telephone Charges	Other Expenses	151.02
99893	W3308	72440	Connectivity Charges	Other Expenses	1,685.44
99893	W3308	72505	Stationery & other Office Supp	Other Expenses	9,920.65
99893	W3308	72520	Electronic Media	Other Expenses	4,226.88
99893	W3308	72715	Hospitality Catering	Other Expenses	8,520.30
99893	W3308	73107	Rent - Meeting Rooms	Other Expenses	4,133.12
99893	W3308	73120	Utilities	Other Expenses	313.20
99893	W3308	74105	Management and Reporting Srvs	Other Expenses	1,523.44
99893	W3308	74205	Audio Visual Productions	Other Expenses	1,442.22
99893	W3308	74210	Printing and Publications	Other Expenses	25,075.66
99893	W3308	74225	Other Media Costs	Other Expenses	1,874.15
99893	W3308	75105	Facilities & Admin - Implement	Other Expenses	41,027.72
99893	W3308	75110	Facilities & Admin - Services	Other Expenses	127,495.26
99893	W3308	75705	Learning costs	Other Expenses	122,943.09
99893	W3308	75707	Learning ? subsistence allowan	Other Expenses	1,245.20
99893	W3308	75710	Participation of counterparts	Other Expenses	29,015.64
99893	W3308	75711	TrnWrkshp&Conf - Stipends	Other Expenses	11,886.84
99893	W3308	75712	TrnWrkshp&Conf - Honorariums	Other Expenses	461.89
99893	W3308	76125	Realized Loss	Other Expenses	16,458.14
99893	W3308	76135	Realized Gain	Other Expenses	(35.07)
99893	W3308	77630	Dep Exp Owned - ITC	Other Expenses	685.95
99893	W3308	77660	Dep Exp Owned -Vehicle	Other Expenses	9,363.94
				<b>Total Expenses</b>	<b>1,011,876.63</b>
				<b>Project Total</b>	<b>1,071,083.80</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 99893**

**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
NGA30	NGA	00000000636	A SUV	00000000636	AHTYX59G406002958		NGA30	09/12/2016	09/12/2016	65,547.56	55,403.29
NGA30	NGA	00000000718	N Radios	00000000718			NGA30	22/02/2017	22/02/2017	3,272.53	2,772.56
NGA30	NGA	00000000719	Radios	00000000719			NGA30	22/02/2017	22/02/2017	1,217.30	1,031.32
										<b>70,037.39</b>	<b>59,207.17</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.