



**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 94611

Project name:	STAREC COORDINATION & PREVENTION
Award ID:	94611
Country Office:	Democratic Republic of Congo
Auditor:	Deloitte & Touche LLP
Period subject to audit:	1 January to 31 December 2017

ISSUED 2 November 2018

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PART 1: EXECUTIVE SUMMARY

The audit was undertaken by Deloitte & Touche LLP on behalf of the Internal Audit Services (IAS) of the Independent Evaluation and Internal Audit Services of the UN Women.

Deloitte & Touche LLP conducted the financial audit of UN Women DRC Directly Implemented (DIM) Project 94611 "STAREC Coordination & Prevention (the Project)" for the period from 1 January 2017 to 31 December 2017. The main project objective is to contribute to the reduction of sexual violence in the provinces of North Kivu and Ituri. Expected results are that sexual and gender-based violence in the provinces of North Kivu and Orientale (Ituri) are reduced by coordinated actions to prevent and respond to sexual and gender-based violence.

Some specific objectives and the project implementation level are provided as follows:

- Community-based mechanisms for prevention and protection against sexual violence are in place and functioning.
- Implementation of the strategy against sexual violence is coordinated and the results are better monitored and communicated.

1.1 Audit objectives:

The objective of the financial audit was to express an opinion on the Project's financial position which includes:

- Expressing an opinion on whether the financial expenses incurred by the Project for the period 1 January 2017 to 31 December 2017, as well as the Fund Utilization statement, the accounts receivable and the accounts payable as at the end of 31 December 2017 are fairly presented in accordance with UN Women 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 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 and not only those purchased in the 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 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.
- As applicable, provide the progress made in implementing any recommendations raised in a previous audit report.

1.2 Audit scope

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 does not include:

- Activities and expenses incurred or undertaken at the level of responsible parties¹, unless the inclusion of these expenses is specifically required in the request for proposal.
- Expenses processed and approved in locations outside the country, such as UN Women Regional Offices and UN Women headquarters and where the supporting documentation is not retained at the level of the UN Women Country Office.

Specifically, the audit covered the following:

- Expenses incurred and recorded in the Project Trial Balance (PTB) of the UN Women project number 94611, directly implemented by UN Women Country Office in DRC for the period 1 January 2017 to 31 December 2017.
- Balances of the project-related accounts receivable (donor contributions, advances to responsible parties, etc.) and accounts payable (unliquidated commitment, etc.) as of 31 December 2017.
- Net book value and existence of the fixed assets held by UN Women project number 94611 as at 31 December 2017.

1.3 Audit results

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

Statement of Expenditure	Unqualified
Statement of Assets and Equipment	Unqualified

As a result of our audit, no material findings were raised.

No audit was carried out in the prior year; therefore, no follow-up procedures were performed.²

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.

1.4 Acknowledgement

We wish to express our appreciation for the courtesy and cooperation extended to our representatives during the course of their work.

2, November 2018

**Deloitte Services SARL
Kinshasa, DR Congo**

A handwritten signature in blue ink, appearing to read 'Nzoimbenge', is written over a horizontal line. The signature is stylized and cursive.

**Bob-David NZOIMBENGNE
Partner
Chartered Accountant**

REPORT OF THE INDEPENDENT AUDITOR TO THE INDEPENDENT EVALUATION AND AUDIT SERVICES OF UN WOMEN FOR THE UN WOMEN DEMOCRATIC REPUBLIC OF CONGO DIRECTLY IMPLEMENTED (DIM) PROJECT:

**“STAREC COORDINATION AND PREVENTION.”
(ID: 94611)**

PART 2: FINANCIAL AUDIT REPORTS WITH AUDIT OPINIONS

2.1 REPORT ON THE PROJECT TRIAL BALANCE

Opinion

We have audited the Project Trial Balance of UN WOMEN project titled “STAREC Coordination & Prevention” (Project number 94611) for the period from 1 January 2017 to 31 December 2017.

The Project Trial Balance expenditure, totalling US\$ 1,086,433, are comprised of expenditure directly incurred by the UN Women Country Office in Democratic Republic of Congo (DRC), for an amount of US\$ 395,497 and expenditure incurred or undertaken by entities other than the said Country Office in the amount of US\$ 690,936³. This audit only covered the expenditure directly incurred by the UN Women Country Office in DRC amounting to US\$ 395,497.

In our opinion, the accompanying Project Trial Balance present fairly, in all material respects, the expenses of US\$ 395,497 directly incurred by the UN WOMEN Country Office in DRC and charged to the project for the period from 1 January 2017 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 UN WOMEN regulations and rules, policies and procedures.
- (iv) Supported by properly approved vouchers and other supporting documents.

³ The expenditure outside of the scope of the audit, comprised of amounts incurred by “responsible parties” – US\$ 690,936.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities are further described in the «Auditor’s Responsibilities for the Audit of the Financial Statements section of our report».

We are independent of UN WOMEN in accordance with the International Ethics Standards Board of Accountants’ Code of Ethics for Professional Accountants (IESBA Code), 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 preparation of the Project Trial Balance and for such internal control as management determines is necessary to enable the preparation of a Trial Balance 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 Project Trial Balance 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 these documents.

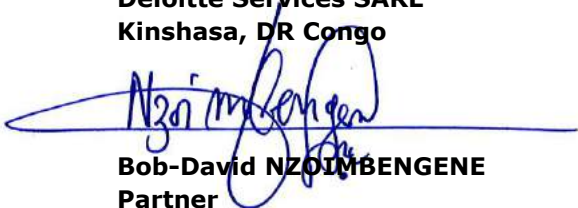
As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Project Trial Balance, 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.

2, November 2018

Deloitte Services SARL
Kinshasa, DR Congo



Bob-David NZOIMBENGENE
Partner
Chartered Accountant

2.2 CERTIFICATION FOR STATEMENT OF FIXED ASSETS

Opinion

We have audited the accompanying Statement of Fixed Assets of the UN WOMEN project titled STAREC Coordination & Prevention (Project number 94611) as at 31 December 2017.

In our opinion, the accompanying Statement of Fixed Assets presents fairly, in all material respects, the asset status of the UN WOMEN project number 94611 amounting to US\$ 11,374 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 for the audit of the Statement of Fixed Assets section of our report. We are independent of UN WOMEN in accordance with the International Ethics Standards Board of Accountants' Code of Ethics for Professional Accountants (IESBA Code), 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 preparation of the Statement of Fixed Assets, and for such internal control as management determines is necessary to enable the preparation of 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 these documents.

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.

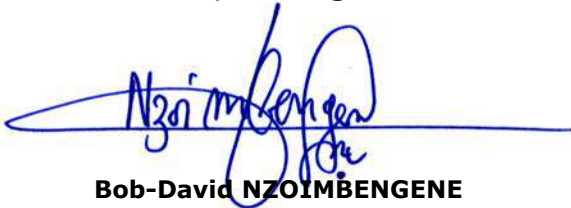
**REPORT ON THE FINANCIAL AUDIT OF THE UN WOMEN DIRECTLY IMPLEMENTED PROJECT,
DRC COUNTRY OFFICE OPERATIONS (PROJECT NUMBER 94611),
FOR THE PERIOD 1 JANUARY 2017 TO 31 DECEMBER 2017**

- 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.

2, November 2018

Deloitte Services SARL
Kinshasa, DR Congo



Bob-David NZOIMBENGNE
Partner
Chartered Accountant

APPENDICES

**REPORT ON THE FINANCIAL AUDIT OF THE UN WOMEN DIRECTLY IMPLEMENTED PROJECT,
DRC COUNTRY OFFICE OPERATIONS (PROJECT NUMBER 94611),
FOR THE PERIOD 1 JANUARY 2017 TO 31 DECEMBER 2017**

APPENDIX 1: 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)
94611	W3003	18130	Communications & IT Equipments	Asset	15 390,00
94611	W3003	18630	Accumulated Dep - ITC	Asset	(4 015,59)
Net Book Value					11 374,41
94611	W3003	71305	Local Consult.-Sht Term-Tech	Other Expenses	56 667,42
94611	W3003	71405	Service Contracts-Individuals	Other Expenses	75 391,25
94611	W3003	71410	MAIP Premium SC	Other Expenses	338,88
94611	W3003	71415	Contribution to Security SC	Other Expenses	3 727,23
94611	W3003	71440	Appendix D SC	Other Expenses	2 710,77
94611	W3003	71605	Travel Tickets-International	Other Expenses	28 761,56
94611	W3003	71610	Travel Tickets-Local	Other Expenses	64 417,83
94611	W3003	71615	Daily Subsistence Allow-Intl	Other Expenses	44 102,68
94611	W3003	71620	Daily Subsistence Allow-Local	Other Expenses	42 516,42
94611	W3003	71625	Daily Subsist Allow-Mtg Partic	Other Expenses	190 069,57
94611	W3003	71630	Shipment	Other Expenses	3 967,00
94611	W3003	71635	Travel - Other	Other Expenses	9 517,00
94611	W3003	72125	Svc Co-Studies & Research Serv	Other Expenses	2 961,00
94611	W3003	72311	Fuel, petroleum and other oils	Other Expenses	4 445,00
94611	W3003	72399	Other Materials and Goods	Other Expenses	15 550,00
94611	W3003	72405	Acquisition of Communic Equip	Other Expenses	10 110,00
94611	W3003	72425	Mobile Telephone Charges	Other Expenses	9 360,00
94611	W3003	72440	Connectivity Charges	Other Expenses	324,00
94611	W3003	72445	Common Services-Communications	Other Expenses	4 102,80
94611	W3003	72505	Stationery & other Office Supp	Other Expenses	53 351,65
94611	W3003	72715	Hospitality Catering	Other Expenses	13 702,72
94611	W3003	72810	Acquis of Computer Software	Other Expenses	2 250,00
94611	W3003	72815	Inform Technology Supplies	Other Expenses	200,00
94611	W3003	72966	Licenses and other	Other Expenses	1 350,00
94611	W3003	73105	Rent	Other Expenses	1 050,00
94611	W3003	73107	Rent - Meeting Rooms	Other Expenses	11 958,62
94611	W3003	73108	Leased office equip and furnit	Other Expenses	6 000,00
94611	W3003	73125	Common Services-Premises	Other Expenses	31 312,53
94611	W3003	73405	Rental & Maint-Other Office Eq	Other Expenses	2 612,56
94611	W3003	73410	Maint, Oper of Transport Equip	Other Expenses	16 883,97
94611	W3003	74205	Audio Visual Productions	Other Expenses	148 387,00
94611	W3003	74210	Printing and Publications	Other Expenses	53 564,69
94611	W3003	74225	Other Media Costs	Other Expenses	12 500,00
94611	W3003	74310	Contributions to JIU	Other Expenses	583,73
94611	W3003	74325	Contrib.To CO Common Security	Other Expenses	3 473,77
94611	W3003	74505	Insurance	Other Expenses	315,00
94611	W3003	74510	Bank Charges	Other Expenses	9 551,81
94611	W3003	74520	Storage	Other Expenses	1,95
94611	W3003	74599	UNDP cost recovery chrgs-Bills	Other Expenses	7 309,53
94611	W3003	74710	Land Transport	Other Expenses	300,00
94611	W3003	75115	Facilities & Admin - OH & Ind	Other Expenses	19 626,17
94611	W3003	75705	Learning costs	Other Expenses	23 850,00
94611	W3003	75709	Learning - training of counter	Other Expenses	9 184,28
94611	W3003	75710	Participation of counterparts	Other Expenses	83 949,86
94611	W3003	75712	TrnWrkshp&Conf - Honorariums	Other Expenses	1 400,00
94611	W3003	76135	Realized Gain	Other Expenses	(0,28)
94611	W3003	77630	Dep Exp Owned - ITC	Other Expenses	2 723,00
Total Expenses					1 086 432,97
Project Total					1 097 807,38

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-avr-18

**REPORT ON THE FINANCIAL AUDIT OF THE UN WOMEN DIRECTLY IMPLEMENTED PROJECT,
DRC COUNTRY OFFICE OPERATIONS (PROJECT NUMBER 94611),
FOR THE PERIOD 1 JANUARY 2017 TO 31 DECEMBER 2017**

APPENDIX 2: STATEMENT OF FIXED ASSETS

AM In Service Report: Project 94611

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
COD30	COD	000000000380	LAPTOP DELL Latitude E7450	000000000380	6Z7H262		COD_25	21/06/2016	21/06/2016	1 580,00	1 079,67
COD30	COD	000000000381	LAPTOP DELL Latitude E7450	000000000381	6XZH262		COD_27	21/06/2016	21/06/2016	1 580,00	1 079,67
COD30	COD	000000000382	LAPTOP DELL Latitude E7450	000000000382	53S5262		COD_24	21/06/2016	21/06/2016	1 580,00	1 079,67
COD30	COD	000000000396	A Cameras	000000000396			COD_22	17/08/2016	17/08/2016	2 700,00	2 062,50
COD30	COD	000000000397	A Desktop computers	000000000397			COD30	17/08/2016	17/08/2016	1 050,00	802,08
COD30	COD	000000000398	A Desktop computers	000000000398			COD30	17/08/2016	17/08/2016	1 050,00	802,08
COD30	COD	000000000399	A Desktop computers	000000000399			COD30	17/08/2016	17/08/2016	1 050,00	802,08
COD30	COD	000000000400	A Desktop computers	000000000400			COD30	17/08/2016	17/08/2016	1 050,00	802,08
COD30	COD	000000000401	A Cameras	000000000401			COD_22	17/08/2016	17/08/2016	2 700,00	2 062,50
COD30	COD	000000000402	A Desktop computers	000000000402			COD30	17/08/2016	17/08/2016	1 050,00	802,08
										15 390,00	11 374,41

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


Donna Grimwade
Chief of Accounts

Date: 5 April 2018