

**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 104702:

“Prevention of radicalization and violent extremism through empowered
women’s influence in building resilient communities in Muslim-majority
Asian Countries”

Project name:	Prevention of radicalization and violent extremism through empowered women’s influence in building resilient communities in Muslim-majority Asian Countries
Award ID:	104702
Regional Office:	Regional Office for Asia and the Pacific (Thailand)
Auditor:	Deloitte & Touche LLP
Period subject to audit:	1 January to 31 December 2017

Issuance Date: 3 January 2019

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1. EXECUTIVE SUMMARY

Deloitte & Touche LLP conducted the financial audit of the UN Women Project “Prevention of radicalization and violent extremism through empowered women’s influence in building resilient communities in Muslim-majority Asian Countries”, ID: 104702 (the project), directly implemented by the UN Women Regional Office in Thailand 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 an audit finding with no material financial impact, as summarised below:

Table 1.1 – Summary of audit results

No.	Description	Priority	Net financial impact USD
1	Participants did not sign on an event attendance sheet properly.	Medium	-
Total			



Vijay Krishnan
 Partner

Deloitte & Touche LLP
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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"¹, unless the inclusion of these expenses is specifically required in the request for proposal; and
- Expenses processed and approved in locations outside the regional such as expenditures initiated at other UN Women regional and country offices and UN Women Headquarters for which the supporting documentation is not retained at the level of the UN Women regional office in Thailand².
- Assets not located at UN Women regional office in Thailand.

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 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 Thailand directly implemented (DIM) project:**

**“Prevention of radicalization and violent extremism through empowered women’s influence in
building resilient communities in Muslim-majority Asian Countries”
(ID: 104702)**

Opinion

We have audited the accompanying project trial balance – statement of expenditures (PTB), (“the statement”) of the UN Women Thailand Directly Implemented (DIM) project 104702, “Prevention of radicalization and violent extremism through empowered women’s influence in building resilient communities in Muslim-majority Asian Countries” for the period 1 January to 31 December 2017. The PTB expenditures totaling US\$ 3,083,689.10 comprise audited expenditures of US\$ 1,634,154.51 under the Directly Implemented Modality (DIM) and expenditure incurred by entities other than the regional office in Thailand for an amount of US\$ 1,449,534.59³. Our audit only covered the expenditure directly incurred by the regional office in Thailand of US\$ 1,634,154.51.

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\$ 1,634,154.51 incurred by the project “Prevention of radicalization and violent extremism through empowered women’s influence in building resilient communities in Muslim-majority Asian Countries” 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.

³ The expenditure outside of the scope of the audit, comprised the following:
Amounts posted by UN Women headquarters – US\$ 544,459.53 (mainly in respect of payroll)
Amounts incurred by “responsible parties” – US\$ 905,075.06

Responsibilities of UN Women

Management is responsible for the preparation and fair presentation of the project trial balance for the project “Prevention of radicalization and violent extremism through empowered women’s influence in building resilient communities in Muslim-majority Asian Countries” 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 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 internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, and related disclosures made by management.
- Evaluate the overall presentation, structure and content of the statement, including the disclosures, and whether the statement represents the underlying transactions and events in a manner that achieves fair presentation.

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.



Public Accountants and
Chartered Accountants
Singapore

Date: 3 January 2019

UN Women DIM project audit – “Prevention of radicalization and violent extremism through empowered women’s influence in building resilient communities in Muslim-majority Asian Countries”, ID: 104702, Thailand

Certification for statement of fixed assets

Opinion

We have audited the accompanying statement of fixed assets (“the statement”) of the UN Women project number 104702, “Prevention of radicalization and violent extremism through empowered women’s influence in building resilient communities in Muslim-majority Asian Countries” as at 31 December 2017. The net fixed assets value in the statement of fixed assets totaling US\$ 15,295.68 comprise audited net fixed assets of US\$ 9,763.29 located at UN Women regional office in Thailand and assets located outside of UN Women regional office in Thailand for an amount of US \$ 5,532.39⁴. Our audit only covered the fixed assets located at UN Women regional office in Thailand of US\$ 9,763.29.

In our opinion, the attached statement of fixed assets presents fairly, in all material respects, the balance of assets of the UN Women project “Prevention of radicalization and violent extremism through empowered women’s influence in building resilient communities in Muslim-majority Asian Countries” amounting to US\$ 9,763.29 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 in accordance with the enclosed accounting policies 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

⁴ The fixed assets outside of the scope of the audit, comprised the following:

Assets located at UN Women office in Indonesia – US\$ 5,532.39 (two laptops, one desktop computer and one printer)

UN Women DIM project audit – “Prevention of radicalization and violent extremism through empowered women’s influence in building resilient communities in Muslim-majority Asian Countries”, ID: 104702, Thailand

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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, and related disclosures made by management.
- Evaluate the overall presentation, structure and content of the statement of fixed assets, including the disclosures, and whether the statement represents the underlying transactions and events in a manner that achieves fair presentation.

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.



Public Accountants and
Chartered Accountants
Singapore

Date: 3 January 2019

4. MANAGEMENT LETTER

The finding related to the audit of the project trial balance and statement of fixed assets is discussed below:

4.1. Financial findings

No financial findings have been raised.

4.2. Management control findings

Management control finding 1	
Title:	Participants did not sign on an event attendance sheet properly.
Priority:	Medium

Description

According to our discussion with Programme Associate on 24 August 2018 at UN Women Regional Office for Asia and the Pacific (ROAP), we noted that the ROAP procedures require an attendance sheet as one of the supporting documents to process a payment request for events in the system. The current UN Women Regional Office’s practice is to always request for signature of participants, as it is used as reference for payment of meeting package with the hotel.

However, we found that there is no standard procedure to review whether all participants have signed or that they have signed properly on the attendance sheet. We also noted that there is no guidance or justification in the instance when an evidence of attendance cannot be obtained properly.

Based on our review of two selected samples of events organized by UN Women Regional Office under the Directly Implemented Modality (DIM) of this project, we found that 70 out of 375 participants did not sign on an event attendance sheet in accordance with UN Women Regional Office’s practice. In particular, 68 participants used a tick mark or 'present' instead of individual's signature, and the remaining two did not sign or signed only once for multi-day events.

As per further clarification in an email from the Programme Associate on 29 August 2018, UN Women Regional Office in Thailand confirmed attendance of all the aforementioned participants, who did not sign on the event attendance sheet properly.

Recommendation

We recommend the management of UN Women Regional Office in Thailand to perform the following actions.

- Include a review procedure to ensure that all participants have signed and that they have signed properly on the attendance sheet. Where such signature(s) cannot be obtained, written justification should be noted on file.

Management comments and action plan

According to reply from Programme Associate on 7 September 2018 in email, the action plan for this management control finding is described as below.

In our ROAP payment procedure, a signed attendance list has been indicated as one of supporting documents required in making request for payment for workshop/meeting expenses. However, in practice, it has been a challenge in obtaining completely signed attendance sheet for a big-scale meeting where there are hundreds of participants. Still, we would reiterate the need for full compliance, and we will also introduce a standard template of attendance sheet so as to facilitate complete collection of participants' signatures going forward. In certain circumstance where there is an exception, e.g. for a participant who is a prominent person or a high-ranked government officer, we will make sure a reason/justification is documented or other evidences such as picture, press release, news article to prove the presence of the person at the meeting provided.

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
104702	W3000	18130	Communications & IT Equipments	Asset	17,255.58		
104702	W3000	18630	Accumulated Dep - ITC	Asset	(1,959.90)		
				Net Book Value	15,295.68	15,295.68	-

Project	Fund	Account	Description	Expense Category	Total per GL (USD)
104702	W3000	61305	Salaries - IP Staff	Employee benefits	92,738.65
104702	W3000	61310	Post Adjustment - IP Staff	Employee benefits	34,774.28
104702	W3000	62305	Dependency Allowances-IP Staff	Employee benefits	7,379.45
104702	W3000	62310	Contrib to Jt Staff Pens Fd-IP	Employee benefits	29,183.18
104702	W3000	62315	Contrib. to medical, social in	Employee benefits	2,514.91
104702	W3000	62320	Mobility, Hardship, Non-remova	Employee benefits	98.85
104702	W3000	62330	Rental Supplements - IP Staff	Employee benefits	3,269.20
104702	W3000	62340	Annual Leave Expense - IP	Employee benefits	2,555.51
104702	W3000	63335	Home Leave Trvl & Allow-IP Stf		3,083.28
104702	W3000	63360	Medical Exams(incl Pre-empl)	Employee benefits	48.53
104702	W3000	63530	Contribution to EOS Benefits	Employee benefits	4,563.48
104702	W3000	63535	Contribution to Security	Employee benefits	4,867.73
104702	W3000	63540	Contribution to Training	Employee benefits	1,216.92
104702	W3000	63545	Contribution to ICT	Employee benefits	4,867.73
104702	W3000	63550	Contributions to MAIP	Employee benefits	243.40
104702	W3000	63555	Contribution to UN JFA	Employee benefits	3,146.67
104702	W3000	63560	Contributions to Appendix D	Employee benefits	365.06
104702	W3000	64321	Reassignment-Ticket Costs	Employee benefits	43,688.74
104702	W3000	64322	Reassignmnts-Subsistence Allow	Employee benefits	21,765.00
104702	W3000	64323	Reassignments-Lump Sum	Employee benefits	13,879.14
104702	W3000	64324	Reassignments-Shipment	Employee benefits	31,000.00

UN Women DIM project audit – “Prevention of radicalization and violent extremism through empowered women’s influence in building resilient communities in Muslim-majority Asian Countries”, ID: 104702, Thailand

Project	Fund	Account	Description	Expense Category	Total per GL (USD)
104702	W3000	65115	Contributions to ASHI Reserve	Employee benefits	9,735.46
104702	W3000	65135	Payroll Mgt Cost Recovery ATLA	Employee benefits	4,870.08
104702	W3000	66105	Overtime & Night Differential	Employee benefits	226.27
104702	W3000	71205	Intl Consultants-Sht Term-Tech	Other Expenses	60,175.19
104702	W3000	71305	Local Consult.-Sht Term-Tech	Other Expenses	185,813.70
104702	W3000	71310	Local Consult.-Short Term-Supp	Other Expenses	780.31
104702	W3000	71405	Service Contracts-Individuals	Other Expenses	239,001.01
104702	W3000	71410	MAIP Premium SC	Other Expenses	510.66
104702	W3000	71415	Contribution to Security SC	Other Expenses	5,617.41
104702	W3000	71440	Appendix D SC	Other Expenses	4,085.38
104702	W3000	71605	Travel Tickets-International	Other Expenses	157,338.20
104702	W3000	71610	Travel Tickets-Local	Other Expenses	34,734.76
104702	W3000	71615	Daily Subsistence Allow-Intl	Other Expenses	66,181.51
104702	W3000	71620	Daily Subsistence Allow-Local	Other Expenses	7,095.57
104702	W3000	71635	Travel - Other	Other Expenses	20,015.75
104702	W3000	72105	Svc Co-Construction & Engineer	Other Expenses	372,355.18
104702	W3000	72120	Svc Co-Trade and Business Serv	Other Expenses	169,072.95
104702	W3000	72130	Svc Co-Transportation Services	Other Expenses	839.11
104702	W3000	72205	Office Machinery	Other Expenses	9,727.15
104702	W3000	72220	Furniture	Other Expenses	2,395.17
104702	W3000	72405	Acquisition of Communic Equip	Other Expenses	3,421.80
104702	W3000	72410	Acquisition of Audio Visual Eq	Other Expenses	492.78
104702	W3000	72415	Courier Charges	Other Expenses	2,856.90
104702	W3000	72420	Land Telephone Charges	Other Expenses	841.15
104702	W3000	72425	Mobile Telephone Charges	Other Expenses	12.38
104702	W3000	72430	Postage and Pouch	Other Expenses	67.78
104702	W3000	72440	Connectivity Charges	Other Expenses	609.61
104702	W3000	72445	Common Services-Communications	Other Expenses	182.32
104702	W3000	72505	Stationery & other Office Supp	Other Expenses	4,175.21
104702	W3000	72510	Publications	Other Expenses	44.44
104702	W3000	72715	Hospitality Catering	Other Expenses	935.00
104702	W3000	72805	Acquis of Computer Hardware	Other Expenses	19,296.59
104702	W3000	72815	Inform Technology Supplies	Other Expenses	38.85
104702	W3000	72966	Licenses and other	Other Expenses	1,546.18
104702	W3000	73105	Rent	Other Expenses	25,457.11
104702	W3000	73125	Common Services-Premises	Other Expenses	4,576.18
104702	W3000	73305	Maint & Licensing of Hardware	Other Expenses	1,348.49
104702	W3000	73405	Rental & Maint-Other Office Eq	Other Expenses	6,410.88
104702	W3000	73420	Leased Vehicles	Other Expenses	3,561.73
104702	W3000	73505	Reimb to UNDP for Supp Srvs	Other Expenses	7,002.89
104702	W3000	73510	Reimb to UN for Supp Srvs	Other Expenses	254.52
104702	W3000	74205	Audio Visual Productions	Other Expenses	20,799.51
104702	W3000	74210	Printing and Publications	Other Expenses	13,483.86
104702	W3000	74215	Promotional Materials and Dist	Other Expenses	13,340.62

UN Women DIM project audit – “Prevention of radicalization and violent extremism through empowered women’s influence in building resilient communities in Muslim-majority Asian Countries”, ID: 104702, Thailand

Project	Fund	Account	Description	Expense Category	Total per GL (USD)
104702	W3000	74220	Translation Costs	Other Expenses	9,412.40
104702	W3000	74505	Insurance	Other Expenses	15,388.13
104702	W3000	74510	Bank Charges	Other Expenses	(3,013.23)
104702	W3000	74710	Land Transport	Other Expenses	250.10
104702	W3000	75105	Facilities & Admin - Implement	Other Expenses	25,541.60
104702	W3000	75115	Facilities & Admin - OH & Ind	Other Expenses	433,810.30
104702	W3000	75705	Learning costs	Other Expenses	342,096.49
104702	W3000	75706	Learning - ticket costs	Other Expenses	9,219.95
104702	W3000	75707	Learning - subsistence allowan	Other Expenses	40,197.30
104702	W3000	75710	Participation of counterparts	Other Expenses	323,120.95
104702	W3000	76125	Realized Loss	Other Expenses	2,340.35
104702	W3000	76135	Realized Gain	Other Expenses	(561.00)
104702	W3000	77305	Salaries - IP Staff-TA	Other Expenses	38,945.16
104702	W3000	77306	Appoint-Tk cost-IP Staff-TA	Other Expenses	6,522.00
104702	W3000	77307	Appoint-Sub Allow-IP Staff-TA	Other Expenses	12,630.00
104702	W3000	77309	Appoint-shipment-IP Staff-TA	Other Expenses	2,400.00
104702	W3000	77310	Post Adjustment - IP Staff-TA	Other Expenses	14,177.96
104702	W3000	77315	Contrib-Med,SocIns-IP Staff-TA	Other Expenses	296.16
104702	W3000	77345	Dep Allowances-IP Staff-TA	Other Expenses	(23.06)
104702	W3000	77357	Repat. Grt/Comm Ann Lv-IP-TA	Other Expenses	3,471.70
104702	W3000	77365	Spec Oper Living Allow-IP-TA	Other Expenses	(47.12)
104702	W3000	77375	Contrib-Jt Staff Pens Fd-IP-TA	Other Expenses	12,634.04
104702	W3000	77385	Contribution to Security	Other Expenses	2,124.91
104702	W3000	77386	Contribution to ICT_TA	Other Expenses	2,124.91
104702	W3000	77395	MAIP Premium TA/IP	Other Expenses	106.24
104702	W3000	77396	PAYROLL MGT COST RECOVERY	Other Expenses	1,826.28
104702	W3000	77397	Appendix D TA/IP	Other Expenses	159.37
104702	W3000	77630	Dep Exp Owned - ITC	Other Expenses	1,959.90
Total Expenses					3,083,689.10
Project Total					3,098,984.78

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

ANNEX II – STATEMENT OF FIXED ASSETS

AM In Service Report: Project 104702

As of Date: 12/31/2017

Business unit	Operating Unit	Asset ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date	In Service Date	Cost,USD	Net Book Value
APA30	APA	000000000396	A Desktop computers	IDN17ITE002	44W9HD2	DELL 3040	IDN	5/5/2017	5/5/2017	1,041.01	925.34
APA30	APA	000000000397	A Notebook computers	REG17ITE008	J12YZF2	DELL LATITUDE E5270	APA_0539	3/31/2017	3/31/2017	1,156.38	963.65
APA30	APA	000000000398	A Notebook computers	IDN17ITE006	45CH0G2	DELL LATITUDE E5270	IDN	5/1/2017	5/1/2017	1,400.78	1,214.01
APA30	APA	000000000399	A Notebook computers	REG17ITE005	DCFYZF2	DELL LATITUDE E5270	APA_05W02	3/31/2017	3/31/2017	1,156.38	963.65
APA30	APA	000000000400	A Notebook computers	REG17ITE007	7ZLYZF2	DELL LATITUDE E5270	APA_0539	3/31/2017	3/31/2017	1,156.38	963.65
APA30	APA	000000000401	A Notebook computers	IDN17ITE007	H3QH0G2	DELL LATITUDE E5270	IDN	5/1/2017	5/1/2017	1,400.78	1,214.01
APA30	APA	000000000402	A Notebook computers	REG17ITE006	3R7YZF2	DELL LATITUDE E5270	APA_05W03	3/31/2017	3/31/2017	1,156.38	963.65
APA30	APA	000000000419	HP Color Printer MFPM577-PVE	IDN17ITE019	CNBXK5K5KS	HP - MFPM577	IDN	8/7/2017	8/7/2017	2,341.64	2,179.03
APA30	APA	000000000420	HP Printer	REG17ITE017	CNBKK7671G	HP MFP-M577	APA_0533	7/26/2017	7/26/2017	2,822.84	2,587.60
APA30	APA	000000000422	A Notebook computers	REG17ITE020	7N5S8H2	DELL LATITUDE E5280	APA_0541	8/18/2017	8/18/2017	1,207.67	1,107.03
APA30	APA	000000000424	A Notebook computers	REG17ITE018	CRZR8H2	DELL LATITUDE E5280	APA_05W04	8/18/2017	8/18/2017	1,207.67	1,107.03
APA30	APA	000000000426	A Notebook computers	REG17ITE019	JVZR8H2	DELL LATITUDE E5280	APA_05CAB	8/18/2017	8/18/2017	1,207.67	1,107.03
										17,255.58	15,295.68

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

Donna Grimwade
Chief of Accounts

Date: 5 April 2018

UN Women DIM project audit – “Prevention of radicalization and violent extremism through empowered women’s influence in building resilient communities in Muslim-majority Asian Countries”, ID: 104702, Thailand

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 regional 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.