

UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations



AUDIT

OF

UN WOMEN IN THE DEMOCRATIC REPUBLIC OF THE CONGO

INTERVENTION D'URGENCE MULTISECTORIELLE POUR ASSISTER
LES ENFANTS ET LES FEMMES EN RDC
(Directly Implemented Project No. 94600)

Report No. 1703
Issue Date: 22 September 2016

**Report on the Audit of UN Women in the Democratic Republic of the Congo
Intervention D'urgence Multisectorielle Pour Assister Les Enfants et Les Femmes en RDC
(Project No. 94600)
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through KPMG SA (the audit firm), from 13 to 27 June 2016, conducted an audit of *Intervention D'urgence Multisectorielle Pour Assister Les Enfants et Les Femmes en RDC* (Project No. 94600) (the Project), which is directly implemented and managed by the UN Women Country Office in the Democratic Republic of the Congo (the Office). This was the first audit of the Project.

The audit firm conducted a financial audit to express an opinion on whether the financial statements present fairly, in all material aspects, the Project's operations. The audit covered the Project's Trial Balance Report, which includes expenditure for the period from 1 January to 31 December 2015 and the Statement of Assets as of 31 December 2015. The audit did not include expenditures processed and approved outside of the country (such as by the UN Women Regional Centres and UN Women Headquarters).

The audit was conducted under the general supervision of OAI in conformance with the *International Standards for the Professional Practice of Internal Auditing*.

Audit results

Based on the audit report and corresponding management letter submitted by the audit firm, the results are summarized in the table below:

Project Expenditure*		Project Assets	
Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion
1,048	Unqualified	44	Unqualified

* Expenditures recorded in the Project Trial Balance were \$1,047,778. There were no transactions excluded from the audit scope that relate to expenditures processed and approved by other UN Women offices outside of the country.

The audit did not result in any recommendations.



Helge S. Osttveiten
Director
Office of Audit and Investigations



United Nations Development Programme (UNDP)

Report of the Independent Auditor on the United Nations
Entity for Gender Equality and the Empowerment of
Women (UN Women) Directly Implemented (DIM)
Project 00094600 “Intervention D’urgence
Multisectorielle Pour Assister Les Enfants et Les Femmes
en RDC”

- Democratic Republic of Congo -

For the year ended 31 December 2015



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Executive Summary

KPMG Geneva conducted the financial audit of UN Women project number 00094600 “Intervention D’urgence Multisectorielle Pour Assister Les Enfants et Les Femmes en RDC” (the project) for the period 1 January to 31 December 2015. The audit was undertaken on behalf of the Office of Audit and Investigations (OAI), United Nations Development Programme (UNDP).

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

Project Trial Balance (PTB) Statement	Unqualified
Project Statement of Fixed Assets	Unqualified

There were no reportable findings with a Medium or High priority rating consequently we do not provide a management letter.

KPMG SA

Pierre-Henri Pigeon
Auditor in Charge

Henri Mwaniki

Geneva, 29 July 2016



Audit Objectives and Scope

The objective of the financial audit was to express an opinion on the Directly Implemented Modality (DIM) statements which include:

- Expressing an opinion on whether the financial expenses incurred by the project between 1 January and 31 December 2015 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 is the mandatory and official Statement upon which the audit opinion should be expressed. Other forms of Statement of expenses that may be prepared by a project office are not acceptable.
- Expressing an opinion on whether the Project Statement of Fixed Assets presents fairly the balance of assets of the UN Women project as at 31 December 2015. This Statement must include all assets available as at 31 December 2015 and not only those purchased in the period. The Project Statement of Fixed Assets as at 31 December 2015, certified by the UN Women Chief of Accounts, is the mandatory and official Statement upon which the audit opinion should be expressed. Other forms of Project Statement of Fixed Assets that may be prepared by a project office are not acceptable. Where a DIM project does not have any assets or equipment, it will not be necessary to express such an opinion.

The scope of the audit relates only to transactions concluded and recorded against the UN Women DIM project, between 1 January and 31 December 2015. The scope of the audit did not include:

- Activities and expenses incurred or undertaken at the level of “responsible parties”, unless the inclusion of these expenses is specifically required in the request for proposal; and
- Expenses processed and approved in locations outside the Country Office responsible for the project, such as expenditures initiated at UN Women Regional Offices and UN Women Headquarters for which the supporting documentation is not retained at the level of the UN Women Country Office.



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Independent Auditors' Report

Project Trial Balance (PTB) Statement

To: Office of Audit and Investigations (OAI), United Nations Development Programme (UNDP)

Audited Project: "Intervention D'urgence Multisectorielle Pour Assister Les Enfants et Les Femmes en RDC"

Period covered by the audited PTB Statement: From 1 January 2015 to 31 December 2015

Atlas Project Number to identify the PTB: 00094600

Location: Democratic Republic Congo

We have audited the accompanying Project Trial Balance (PTB) Statement of the UN Women project number 00094600 "Intervention D'urgence Multisectorielle Pour Assister Les Enfants et Les Femmes en RDC" for the period 1 January to 31 December 2015. The PTB expenditures totalling \$1,047,778.17 are comprised of audited expenditures of \$1,047,778.17 under the Directly Implemented Modality (DIM).

Management's Responsibility for the Project Trial Balance Statement

Management is responsible for the preparation of the PTB Statement for "Intervention D'urgence Multisectorielle Pour Assister Les Enfants et Les Femmes en RDC" project and for such internal control as management determines is necessary to enable the preparation of a Statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the Statement based on our audit. We conducted our audit in accordance with the International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the project's preparation of the Statements 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 project's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the presentation of the Statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



*Report of the Independent Auditor on the United Nations Entity for Gender Equality
and the Empowerment of Women (UN Women)
Directly Implemented (DIM) Project 00094600
“Intervention D’urgence Multisectorielle Pour Assister Les Enfants et Les Femmes en RDC”
– Democratic Republic Congo –
For year ended 31 December 2015*

Opinion

In our opinion, the attached Project Trial Balance (PTB) Statement presents fairly, in all material respects, the expenses of \$1,047,778.17 incurred by the project number 00094600 “Intervention D’urgence Multisectorielle Pour Assister Les Enfants et Les Femmes en RDC” for the period 1 January to 31 December 2015 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.

KPMG SA

Pierre-Henri Pigeon
Auditor in Charge

Henri Mwaniki

Geneva, 29 July 2016



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Independent Auditors' Report

Project Statement of Fixed Assets

To: Office of Audit and Investigations, United Nations Development Programme (UNDP)

Audited Project: "Intervention D'urgence Multisectorielle Pour Assister Les Enfants et Les Femmes en RDC"

Period covered by the Project Statement of Fixed Assets: 1 January 2015 to 31 December 2015

Atlas Project Number to identify the PTB: 00094600

Location: Democratic Republic Congo

We have audited the accompanying Project Statement of Fixed Assets of the UN Women project number 00094600, "Intervention D'urgence Multisectorielle Pour Assister Les Enfants et Les Femmes en RDC" as at 31 December 2015.

Management's Responsibility for the Project Statement of Fixed Assets

Management is responsible for the preparation of the Statement for the "Intervention D'urgence Multisectorielle Pour Assister Les Enfants et Les Femmes en RDC" project and for such internal control as management determines is necessary to enable the preparation of a Statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the Statement based on our audit. We conducted our audit in accordance with the International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the project's preparation of the Statements 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 project's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the presentation of the Statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



*Report of the Independent Auditor on the United Nations Entity for Gender Equality
and the Empowerment of Women (UN Women)
Directly Implemented (DIM) Project 00094600
“Intervention D’urgence Multisectorielle Pour Assister Les Enfants et Les Femmes en RDC”
– Democratic Republic Congo –
For year ended 31 December 2015*

Opinion

In our opinion, the attached Project Statement of Fixed Assets present fairly, in all material respects, the balance of inventory of the UN Women project number 00094600 “Intervention D’urgence Multisectorielle Pour Assister Les Enfants et Les Femmes en RDC” with a Net Book Value of \$43,862.05 as at 31 December 2015 in accordance with UN Women accounting policies.

KPMG SA

Pierre-Henri Pigeon
Auditor in Charge

Henri Mwaniki

Geneva, 29 July 2016

Annex 1 : Project Trial Balance (PTB) Statement


Extract of UN Women Trial Balance as at the 31 December 2015.
Expenditure by Project


Sum of Debit - Credit			Donor Report Classification	Total Per GL	Total Per Asset Schedule	Difference:
Project	Account	Acc Desc				
94600	18130	Communications & IT Equipments	Undepreciated Asset	3,750.00		
94600	18160	Vehicles	Undepreciated Asset	42,266.32		
94600	18630	Accumulated Dep - ITC	Undepreciated Asset	(187.50)		
94600	18660	Acc Dep -Vehicles	Undepreciated Asset	(1,966.77)		
			Total Undepreciated Assets	43,862.05	43,862.05	-
94600	61305	Salaries - IP Staff	Expenses	32,551.65		
94600	61310	Post Adjustment - IP Staff	Expenses	18,105.22		
94600	62305	Dependency Allowances-IP Staff	Expenses	3,661.25		
94600	62310	Contrib to Jt Staff Pens Fd-IP	Expenses	10,114.44		
94600	62315	Contrib. to Medical, social In	Expenses	117.90		
94600	62320	Mobility, Hardship, Non-remova	Expenses	9,841.65		
94600	62330	Rental Supplements - IP Staff	Expenses	1,508.79		
94600	62340	Annual Leave Expense - IP	Expenses	3,786.61		
94600	63330	Ed Grt Incl Trvl&Allow-IP Stf	Expenses	6,212.10		
94600	63335	Home Leave Trvl & Allow-IP Stf	Expenses	3,854.15		
94600	63360	Medical Exams(incl Pre-empl)	Expenses	181.00		
94600	63365	Special Oper Living Allow-IP	Expenses	8,715.00		
94600	63530	Contribution to EOS Benefits	Expenses	1,899.64		
94600	63535	Contribution to Security	Expenses	2,026.27		
94600	63540	Contribution to Training	Expenses	506.59		
94600	63545	Contribution to ICT	Expenses	2,026.27		
94600	63550	Contributions to MAIP	Expenses	101.33		
94600	63555	Contribution to UN JFA	Expenses	911.84		
94600	63560	Contributions to Appendix D	Expenses	151.96		
94600	65115	Contributions to ASHI Reserve	Expenses	4,052.54		
94600	65135	Payroll Mgt Cost Recovery ATLA	Expenses	321.90		
94600	71305	Local Consult.-Sht Term-Tech	Expenses	71,125.00		
94600	71307	UNOPS LICA PF PersTechCont 7.5	Expenses	600.00		
94600	71310	Local Consult.-Short Term-Supp	Expenses	600.00		
94600	71405	Service Contracts-Individuals	Expenses	58,264.17		
94600	71410	MAIP Premium SC	Expenses	258.58		
94600	71415	Contribution to Security SC	Expenses	2,844.63		
94600	71440	Appendix D SC	Expenses	2,068.83		
94600	71605	Travel Tickets-International	Expenses	17,744.00		
94600	71610	Travel Tickets-Local	Expenses	57,877.50		
94600	71615	Daily Subsistence Allow-Intl	Expenses	2,924.00		
94600	71620	Daily Subsistence Allow-Local	Expenses	196,053.20		
94600	71635	Travel - Other	Expenses	7,633.13		
94600	72105	Svc Co-Construction & Engineer	Expenses	37,847.00		
94600	72110	Svc Co-Agricultural Management	Expenses	5,700.00		
94600	72126	Svc Co-Security blast assessme	Expenses	1,500.00		
94600	72145	Svc Co-Training and Educ Serv	Expenses	3,650.00		
94600	72170	Svc Co-Humanitarian Aid & Relf	Expenses	45,050.00		
94600	72205	Office Machinery	Expenses	7,550.00		
94600	72210	Machinery and Equipment	Expenses	4,500.00		
94600	72215	Transporation Equipment	Expenses	3,905.00		
94600	72220	Furniture	Expenses	4,575.00		
94600	72305	Agri & Forestry Products	Expenses	21,700.00		
94600	72311	Fuel, petroleum and other oils	Expenses	2,101.00		
94600	72315	Food & Textile Products	Expenses	500.00		
94600	72325	Chemical,Glass,NonMetallic Prd	Expenses	2,400.00		
94600	72399	Other Materials and Goods	Expenses	1,344.75		
94600	72405	Acquisition of Communic Equip	Expenses	4,905.00		
94600	72410	Acquisition of Audio Visual Eq	Expenses	1,280.00		
94600	72415	Courier Charges	Expenses	540.00		
94600	72425	Mobile Telephone Charges	Expenses	1,608.00		
94600	72440	Connectivity Charges	Expenses	9,220.00		
94600	72505	Stationery & other Office Supp	Expenses	17,669.40		
94600	72610	Micro Capital Grants-Credit	Expenses	8,653.25		
94600	72705	Hospitality-Special Events	Expenses	3,895.00		
94600	72715	Hospitality Catering	Expenses	13,860.00		
94600	72805	Acquis of Computer Hardware	Expenses	1,000.00		
94600	72815	Inform Technology Supplies	Expenses	1,275.00		
94600	73105	Rent	Expenses	2,990.00		
94600	73107	Rent - Meeting Rooms	Expenses	9,016.93		
94600	73405	Rental & Maint-Other Office Eq	Expenses	700.00		
94600	73410	Maint, Oper of Transport Equip	Expenses	6,178.00		
94600	74205	Audio Visual Productions	Expenses	14,304.50		
94600	74210	Printing and Publications	Expenses	42,958.62		
94600	74215	Promotional Materials and Dist	Expenses	4,085.00		
94600	74220	Translation Costs	Expenses	1,050.00		
94600	74225	Other Media Costs	Expenses	4,550.00		
94600	74310	Contributions to JIU	Expenses	300.00		
94600	74505	Insurance	Expenses	601.00		
94600	74510	Bank Charges	Expenses	6,605.37		
94600	74599	UNDP cost recovery chrgs-Bills	Expenses	1,021.68		
94600	74965	Low value equipment	Expenses	-		
94600	75115	Facilities & Admin - OH & Ind	Expenses	114,814.82		
94600	75705	Learning Costs	Expenses	12,150.30		
94600	75709	Learning - training of counter	Expenses	21,030.00		
94600	75710	Participation of counterparts	Expenses	48,620.14		
94600	75712	TrnWrkshp&Conf - Honorariums	Expenses	19,778.00		
94600	77630	Dep Exp Owned - ITC	Expenses	187.50		
94600	77660	Dep Exp Owned -Vehicle	Expenses	1,966.77		
94600 Total				1,047,778.17		

I hereby certify that the Trial balance is extracted from UN Womens books and records, which has been audited by the United Nations Board of Audit for the year ended 31 December 2015.


Donna Grimwade
Chief of Accounts

Date
24-May-16


Pierre-Henri Pigeon, Partner
KPMG SA, Geneva
29 July 2016


Henri Mwaniki, Senior Manager
KPMG SA, Geneva
29 July 2016

Annex 2: Project Statements of Fixed Assets


Asset Schedule by Project as at the 31 December 2015

Business unit	Operating Unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date	In Service Date	Cost,USD	Net Book Value	Quantity	Department	Impl Agency	Donor	Project	Fund code
COD30	COD	000000000194	UNW_MTRV4	TOYOTA LANDCRUISER JEEP	000000000194	JTEEB71J407028077	HZJ76L	COD_GMA	9/24/2015	9/24/2015	40,338.32	38,417.45	1	93530	002001	00141	00094600	W3000
COD30	COD	000000000199	UNW_ICT1	LAPTOP DELL Latitude E7440	000000000199	ITXBQ12		COD_18	10/8/2015	10/8/2015	1,875.00	1,781.25	1	93530	002001	00141	00094600	W3000
COD30	COD	000000000200	UNW_ICT1	LAPTOP DELL Latitude E7440	000000000200	JOZ5M12		COD_17	10/8/2015	10/8/2015	1,875.00	1,781.25	1	93530	002001	00141	00094600	W3000
COD30	COD	000000000216	UNW_MTRV4	CUSTOMS CLEARANCE	000000000216	JTEEB71J-407028077		COD_GMA	11/16/2015	11/16/2015	1,928.00	1,882.10	1	93530	002001	00141	00094600	W3000
												43,862.05						

I hereby certify that the Asset Schedule is extracted from UN Womens books and records, which has been audited by the United Nations Board of Audit for the year ended 31 December 2015.



Donna Grimwade
Chief of Accounts

25-May-16
Date


Frankline Okumu
Asset Focal Point

25-May-16
Date


Pierre-Henri Pigeon, Partner
KPMG SA, Geneva
29 July 2016


Henri Mwaniki, Senior Manager
KPMG SA, Geneva
29 July 2016

Annex 3: Audit Findings Priority Ratings

Annex 3: Audit finding priority ratings

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.