



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 00096312 “Appui aux droits et participation des
femmes congolaises dans le cadre de la résolution 1325”

- Democratic Republic of Congo -

For the year ended 31 December 2016



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Executive Summary

KPMG Geneva conducted the financial audit of UN Women project number 00096312 “Appui aux droits et participation des femmes congolaises dans le cadre de la résolution 1325” (the project), for the period 1 January to 31 December 2016. 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	Unmodified
Project Statement of Fixed Assets	Unmodified

There were no reportable findings with a Medium or High priority rating consequently we do not provide a management letter. The project was not implemented in the prior period, consequently there were no audit findings for follow up.

KPMG SA

Pierre-Henri Pingeon
Partner

Henri Mwaniki

Geneva, 15 August 2017



Audit Objectives and Scope

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

- Expressing an opinion on whether the financial expenses incurred by the project between 1 January and 31 December 2016 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 is expressed.
- 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 2016. This Statement includes all assets available as at 31 December 2016 and not only those purchased in the period. The Project Statement of Fixed Assets as at 31 December 2016, certified by the UN Women Chief of Accounts, is the mandatory and official Statement upon which the audit opinion is expressed. Where a DIM project does not have any assets or equipment, no opinion is expressed.

The scope of the audit relates only to transactions concluded and recorded against the UN Women DIM project, between 1 January and 31 December 2016. 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: Director, Office of Audit and Investigations (OAI),
United Nations Development Programme (UNDP)

Audited Project: "Appui aux droits et participation des femmes congolaises dans le cadre de la résolution 1325"

Period covered by the audited PTB Statement: From 1 January 2016 to 31 December 2016

Atlas Project Number to identify the PTB: 00096312

Location: Democratic Republic of Congo

We have audited the accompanying Project Trial Balance (PTB) of the UN Women project number 00096312 "Appui aux droits et participation des femmes congolaises dans le cadre de la résolution 1325" for the period 1 January to 31 December 2016.

Unmodified Opinion

In our opinion, the attached Project Trial Balance (PTB) presents fairly, in all material respects, the expenses of US\$ 1,052,977 directly incurred by the UN Women Country Office in the Democratic Republic of Congo and charged to the project for the period 1 January to 31 December 2016 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 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's Responsibilities

Management is responsible for the preparation of the Project Trial Balance of the 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' 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.

KPMG SA

Pierre-Henri Pigeon
Partner

Henri Mwaniki

Geneva, 15 August 2017



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Independent Auditors' Report

Statement of Fixed Assets

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

Audited Project: "Appui aux droits et participation des femmes congolaises dans le cadre de la résolution 1325"

Period covered by the Statement of Fixed Assets: 1 January 2016 to 31 December 2016

Atlas Project Number to identify the PTB: 00096312

Location: Democratic Republic of Congo

We have audited the accompanying Statement of Fixed Assets of the UN Women project number 00096312 "Appui aux droits et participation des femmes congolaises dans le cadre de la résolution 1325" as at 31 December 2016.

Unmodified Opinion

In our opinion, the accompanying Statement of Fixed Assets presents fairly, in all material respects, the assets status of the UN Women project number 00096312 with a Net Book Value of US\$ 1,069 as at 31 December 2016 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's Responsibilities

Management is responsible for the preparation of the statement of fixed assets, and for such internal control as management determines is necessary to enable the preparation of the statement of fixed assets that is free from material misstatement, whether due to fraud or error.

Auditors' 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.
- 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.

KPMG SA

Pierre-Henri Pigeon
Partner

Henri Mwaniki

Geneva, 15 August 2017

Annex 1: Project Trial Balance (PTB) Statement



United Nations Entity for Gender Equality
and the Empowerment of Women


Extract of UN Women Trial balance as at the 31 December 2016

Expenditure by Project


Sum of Net Amount


Project	Account	Acc Desc	Donor report	Total per GL	Total Per A: Difference:
96312	18130	Communications & IT Equipments	Assets	1,100.00	
96312	18630	Accumulated Dep - ITC	Assets	(30.56)	
				<u>1,069.44</u>	<u>1,069.44</u> -
96312	71205	Intl Consultants-Sht Term-Tech	Expenses	29,700.00	
96312	71305	Local Consult.-Sht Term-Tech	Expenses	76,116.10	
96312	71310	Local Consult.-Short Term-Supp	Expenses	6,420.00	
96312	71405	Service Contracts-Individuals	Expenses	27,112.85	
96312	71410	MAIP Premium SC	Expenses	122.27	
96312	71415	Contribution to Security SC	Expenses	1,344.72	
96312	71440	Appendix D SC	Expenses	977.96	
96312	71605	Travel Tickets-International	Expenses	13,674.95	
96312	71610	Travel Tickets-Local	Expenses	78,544.00	
96312	71615	Daily Subsistence Allow-Intl	Expenses	25,274.40	
96312	71620	Daily Subsistence Allow-Local	Expenses	112,507.48	
96312	71635	Travel - Other	Expenses	9,508.00	
96312	72125	Svc Co-Studies & Research Serv	Expenses	6,600.00	
96312	72205	Office Machinery	Expenses	4,000.00	
96312	72215	Transporation Equipment	Expenses	35,968.24	
96312	72220	Furniture	Expenses	9,942.26	
96312	72311	Fuel, petroleum and other oils	Expenses	2,198.09	
96312	72370	Security related goods and mat	Expenses	1,800.00	
96312	72405	Acquisition of Communic Equip	Expenses	18,731.00	
96312	72425	Mobile Telephone Charges	Expenses	24,337.80	
96312	72440	Connectivity Charges	Expenses	250.00	
96312	72445	Common Services-Communications	Expenses	428.86	
96312	72505	Stationery & other Office Supp	Expenses	4,292.95	
96312	72520	Electronic Media	Expenses	1,034.00	
96312	72715	Hospitality Catering	Expenses	5,685.00	
96312	72805	Acquis of Computer Hardware	Expenses	3,760.00	
96312	72815	Inform Technology Supplies	Expenses	7,099.19	
96312	73105	Rent	Expenses	8,730.00	
96312	73107	Rent - Meeting Rooms	Expenses	35,310.00	
96312	73125	Common Services-Premises	Expenses	19,021.61	
96312	73405	Rental & Maint-Other Office Eq	Expenses	2,080.00	
96312	73410	Maint, Oper of Transport Equip	Expenses	14,523.37	
96312	73505	Reimb to UNDP for Supp Srvs	Expenses	23,737.86	
96312	74205	Audio Visual Productions	Expenses	29,450.00	
96312	74210	Printing and Publications	Expenses	21,747.60	
96312	74225	Other Media Costs	Expenses	12,229.00	
96312	74310	Contributions to JIU	Expenses	196.10	
96312	74325	Contrib.To CO Common Security	Expenses	6,365.82	
96312	74510	Bank Charges	Expenses	10,460.48	
96312	74525	Sundry	Expenses	976.00	
96312	74599	UNDP cost recovery chrgs-Bills	Expenses	2,611.87	
96312	75115	Facilities & Admin - OH & Ind	Expenses	88,374.71	
96312	75705	Learning Costs	Expenses	2,250.00	
96312	75709	Learning - training of counter	Expenses	41,920.00	
96312	75710	Participation of counterparts	Expenses	178,159.34	
96312	75712	TrnWrkshp&Conf - Honorariums	Expenses	36,930.00	
96312	76125	Realized Loss	Expenses	10,442.52	
96312	77630	Dep Exp Owned - ITC	Expenses	30.56	
				<u>1,052,976.96</u>	

I hereby certify that the Trial Balance is extracted from UN-Women's books and records which have been audited by the United Nations Board of Audit for the year


Donna Grimwade
Chief of Accounts

16-May-17
Date


Pierre-Henri Pingeon, Partner
KPMG SA, Geneva
15 August 2017


Henri Mwaniki, Senior Manager
KPMG SA, Geneva
15 August 2017



Annex 2: Project Statement of Fixed Assets



United Nations Entity for Gender Equality
and the Empowerment of Women


Asset Schedule by Project as at the 31 December 2016

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	415	UNW ICT4	A Computer prir		415		COD30	11/15/2016	11/15/2016	1,100.00	1,069.44	1	93530	2001	61	96312 W3000	
											1,100.00	1,069.44						

I hereby certify that the Assele Schedule is extracted from UN-Women's books and records, which have been audited by the United Nations Board of Audit for the year ended 31 December 2016


Donna Grimwade
Chief of Accounts

16-May-17
Date


Frankline Okumu
Asset Focal Point

16-May-17
Date


Pierre-Henri Pingeon, Partner
KPMG SA, Geneva
15 August 2017


Henri Mwaniki, Senior Manager
KPMG SA, Geneva
15 August 2017

