

**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 92154:  
“The Women’s Leadership and Political Participation  
(Wanawake Wanaweza)”  
in Tanzania

Project name:	The Women’s Leadership and Political Participation (Wanawake Wanaweza)
Award ID:	92154
Country Office:	Tanzania
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 “The Women’s Leadership and Political Participation (Wanawake Wanaweza)”, ID: 92154 (the project), directly implemented by UN Women Country Office in Tanzania 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

As a result of our audit we have raised one audit finding, with a net financial impact of US\$ nil, as indicated below:

**Table 1.1 – Audit results**

No.	Description	Priority	Net financial impact TZS	Net financial impact USD
1	Irregularities over asset verification	Medium	-	-
<b>Total</b>			-	-



Mark Henderson  
Partner

Moore Stephens LLP  
150 Aldersgate Street  
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20 July 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 Tanzania directly implemented (DIM) project:**

**“The Women's Leadership and Political Participation (Wanawake Wanaweza)”  
(ID: 92154)**

#### Unmodified opinion

We have audited the accompanying Project Trial Balance – Statement of Expenditures (PTB), “the Statement” of the UN Women Tanzania Directly Implemented (DIM) project 92154, ‘The Women's Leadership and Political Participation (Wanawake Wanaweza)’ for the period 1 January to 31 December 2017. The PTB expenditures, totaling US\$ 626,115, comprise audited expenditures of US\$ 144,944 under the Directly Implemented Modality (DIM), and expenditure incurred by entities other than the country office in Tanzania for an amount of US\$ 481,171<sup>3</sup>. Our audit only covered the expenditure directly incurred by the country office in Tanzania of US\$ 144,944.

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\$ 144,944 incurred by the project ‘The Women's Leadership and Political Participation (Wanawake Wanaweza)’ 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) properly supported by 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.

#### Emphasis of matter

Without qualifying our opinion, we draw your attention to management control finding 1, as set out in the relevant section of our report, which represents an important control weakness which we came across during the conduct of our financial audit.

The audit finding is not considered material in the context of our audit.

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<sup>3</sup> The expenditure outside of the scope of the audit, comprised the following:  
Amounts incurred by “responsible parties” – US\$ 481,171

## **Responsibilities of UN Women**

Management is responsible for the preparation of the project trial balance for the project 'The Women's Leadership and Political Participation (Wanawake Wanaweza)' 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 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  
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150 Aldersgate Street  
London EC1A 4AB

Date: 20 July 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 92154, ‘The Women’s Leadership and Political Participation (Wanawake Wanaweza)’ 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 ‘The Women’s Leadership and Political Participation (Wanawake Wanaweza)’ amounting to US\$ 61,866.33 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 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.

### 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  
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Date: 20 July 2018



## 4. MANAGEMENT LETTER

The findings related to the audit of the project financial statements are discussed, below:

### 4.1. Financial findings

No financial findings have been raised.

### 4.2. Management control findings

Management control finding 1	
Title:	Irregularities over asset verification
Priority:	Medium

#### Description

As per the Programme and Operations Manual (POM) under Asset management chapter, art 3. Asset Management and Lifecycle:

Key requirements in ensuring adequate control is maintained over assets are that physical verifications are reconciled to the property records to determine that the reconciliation to the general ledger is accurate and correct, to verify existence of assets and to facilitate oversight and control.

The physical asset verification should ensure that:

- All assets ≥ USD 1,000 are physically verified and are correctly recorded in the asset management module during the year;
- All relevant fields, e.g. serial number, tag number, and location are entered for each asset.

However, we found that for a number of IT purchases in 2017, the serial numbers were not accurately entered in the property records. Details are shown in the below table:

Asset ID	Description	Model	Serial number recorded	Serial number verified
000000000270	Laptop	Lenovo Thinkpad X1 Carbon 4th	R90QMVV5	R90MQVV5
000000000271	Laptop	Lenovo Thinkpad X1 Carbon 4th	R90QMVV6	R90MQVV6
000000000278	Computer Desktop	Lenovo ThinkCentre M700	S54Y5221	S4AY5221

#### Recommendation

We recommend that in order to maintain adequate control over assets, the UN Women country office should ensure the physical asset count report is reviewed and any errors identified are rectified.

#### Management comments and action plan

We would like to confirm that there is adequate control over assets. Assets verification is conducted twice a year to ensure all assets physically exist. We acknowledge that there was a typo on serial numbers recording for the three assets and that has been corrected.

## 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
92154	W3000	18130	Communications & IT Equipments	Asset	29,823.67		
92154	W3000	18160	Vehicles	Asset	58,172.14		
92154	W3000	18630	Accumulated Dep - ITC	Asset	(7,431.30)		
92154	W3000	18660	Acc Dep -Vehicles	Asset	(18,698.18)		
<b>Net Book Value</b>					<b>61,866.33</b>	<b>61,866.33</b>	<b>-</b>
92154	W3000	61105	Salaries - NP Staff	Employee benefits	4,558.23		
92154	W3000	61305	Salaries - IP Staff	Employee benefits	19,967.52		
92154	W3000	61310	Post Adjustment - IP Staff	Employee benefits	8,153.40		
92154	W3000	62105	Dependency Allowance-NP Staff	Employee benefits	101.82		
92154	W3000	62110	Contrib Joint Staff Pension-NP	Employee benefits	920.40		

92154	W3000	62115	Contrib to Med,SocIns-NP Staff	Employee benefits	330.47
92154	W3000	62120	Hazard Duty Station Allow-NP	Employee benefits	517.74
92154	W3000	62140	Annual Leave Expense - NO	Employee benefits	523.93
92154	W3000	62310	Contrib to Jt Staff Pens Fd-IP	Employee benefits	6,564.66
92154	W3000	62315	Contrib. to medical, social in	Employee benefits	71.55
92154	W3000	62320	Mobility, Hardship, Non-remova	Employee benefits	2,247.48
92154	W3000	62340	Annual Leave Expense - IP	Employee benefits	(3,716.90)
92154	W3000	63335	Home Leave Trvl & Allow-IP Stf	Employee benefits	231.24
92154	W3000	63530	Contribution to EOS Benefits	Employee benefits	1,225.47
92154	W3000	63535	Contribution to Security	Employee benefits	1,307.16
92154	W3000	63540	Contribution to Training	Employee benefits	326.79
92154	W3000	63545	Contribution to ICT	Employee benefits	1,307.16
92154	W3000	63550	Contributions to MAIP	Employee benefits	65.37
92154	W3000	63555	Contribution to UN JFA	Employee benefits	588.23
92154	W3000	63560	Contributions to Appendix D	Employee benefits	98.02
92154	W3000	65115	Contributions to ASHI Reserve	Employee benefits	2,614.34

92154	W3000	65135	Payroll Mgt Cost Recovery ATLA	Employee benefits	935.55
92154	W3000	71205	Intl Consultants-Sht Term-Tech	Other Expenses	24,000.00
92154	W3000	71305	Local Consult.-Sht Term-Tech	Other Expenses	69,814.81
92154	W3000	71405	Service Contracts-Individuals	Other Expenses	48,047.59
92154	W3000	71410	MAIP Premium SC	Other Expenses	82.39
92154	W3000	71415	Contribution to Security SC	Other Expenses	906.25
92154	W3000	71440	Appendix D SC	Other Expenses	659.10
92154	W3000	71505	UN Volunteers-Stipend & Allow	Other Expenses	6,716.18
92154	W3000	71520	UNV-Language Allowance	Other Expenses	150.00
92154	W3000	71535	UNV-Medical Insurance	Other Expenses	364.96
92154	W3000	71540	UNV-Global Charges	Other Expenses	345.32
92154	W3000	71545	UNV-Home Leave Travel & Allowa	Other Expenses	24.00
92154	W3000	71550	UNV-Resettlement Allowance	Other Expenses	600.00
92154	W3000	71590	UNV Development Effectiveness	Other Expenses	1,797.00
92154	W3000	71605	Travel Tickets-International	Other Expenses	13,990.67
92154	W3000	71610	Travel Tickets-Local	Other Expenses	9,929.88

92154	W3000	71615	Daily Subsistence Allow-Intl	Other Expenses	1,135.68
92154	W3000	71620	Daily Subsistence Allow-Local	Other Expenses	32,820.68
92154	W3000	71635	Travel - Other	Other Expenses	719.80
92154	W3000	72105	Svc Co-Construction & Engineer	Other Expenses	5,413.91
92154	W3000	72120	Svc Co-Trade and Business Serv	Other Expenses	4,618.72
92154	W3000	72135	Svc Co-Communications Service	Other Expenses	(0.03)
92154	W3000	72220	Furniture	Other Expenses	641.10
92154	W3000	72405	Acquisition of Communic Equip	Other Expenses	840.01
92154	W3000	72425	Mobile Telephone Charges	Other Expenses	553.12
92154	W3000	72430	Postage and Pouch	Other Expenses	113.01
92154	W3000	72435	E-mail-Subscription	Other Expenses	505.69
92154	W3000	72445	Common Services- Communications	Other Expenses	532.44
92154	W3000	72505	Stationery & other Office Supp	Other Expenses	10,266.09
92154	W3000	72710	Hospitality-Vouchered Expenses	Other Expenses	17.52
92154	W3000	73105	Rent	Other Expenses	1,029.81
92154	W3000	73107	Rent - Meeting Rooms	Other Expenses	2,889.11

92154	W3000	73120	Utilities	Other Expenses	3,327.60
92154	W3000	73125	Common Services-Premises	Other Expenses	16,115.28
92154	W3000	73405	Rental & Maint-Other Office Eq	Other Expenses	1,411.39
92154	W3000	73410	Maint, Oper of Transport Equip	Other Expenses	120.42
92154	W3000	74105	Management and Reporting Srvs	Other Expenses	8,577.76
92154	W3000	74110	Audit Fees	Other Expenses	24,737.00
92154	W3000	74205	Audio Visual Productions	Other Expenses	3,449.32
92154	W3000	74210	Printing and Publications	Other Expenses	29,395.12
92154	W3000	74215	Promotional Materials and Dist	Other Expenses	1,079.44
92154	W3000	74525	Sundry	Other Expenses	19.69
92154	W3000	74705	Port Operation	Other Expenses	665.11
92154	W3000	75105	Facilities & Admin - Implement	Other Expenses	9,240.83
92154	W3000	75705	Learning costs	Other Expenses	23,254.66
92154	W3000	75710	Participation of counterparts	Other Expenses	200,558.17
92154	W3000	76125	Realized Loss	Other Expenses	2,381.86
92154	W3000	76135	Realized Gain	Other Expenses	(33.55)

92154	W3000	77630	Dep Exp Owned - ITC	Other Expenses	5,040.27
92154	W3000	77660	Dep Exp Owned -Vehicle	Other Expenses	8,310.30
<b>Total Expenses</b>					<b>626,115.11</b>
<b>Project Total</b>					<b>687,981.44</b>

I hereby certify that the above figures are based on UN Women's unaudited Trial Balance for the period ended 31 December 2017 as at the 5th of April 2018.

  
 Donna Grimwade  
 Chief of Accounts

- 5-Apr-18  
**Date**

**Chief of Accounts**


## ANNEX II – STATEMENT OF FIXED ASSETS

AM In Service Report: Project 92154												
									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 Value	Book Useful Year life
TZA30	TZA	0000000 00181	Apple Macbook Pro 13"	0000000 00181	C1MNGNDMD TY3		TZA30	3/27/2015	3/27/2015	1,850.00	801.67	5
TZA30	TZA	0000000 00182	Apple Iphone 6s 64B	0000000 00182	DNRP925FG5 MG		TZA30	3/27/2015	3/27/2015	1,000.00	526.28	5
TZA30	TZA	0000000 00191	Laptop - Dell Latitude 6440	0000000 00191	CT35L32		TZA30	7/30/2015	7/30/2015	1,180.00	590.00	5
TZA30	TZA	0000000 00207	Nikon Digital D7100	0000000 00207	2055388		TZA30	8/31/2015	8/31/2015	2,129.67	1,271.89	5
TZA30	TZA	0000000 00218	Toyota L/Cruiser Prado	T203CD6 38	JTEBD9FJ- 20K017934	LandCruiser Prado	TZA30	10/8/2015	10/8/2015	29,086.07	19,736.98	7
TZA30	TZA	0000000 00219	Toyota L/Cruiser Prado	T203CD6 36	JTEBD9FJ- X0K017955	LandCruiser Prado	TZA30	10/8/2015	10/8/2015	29,086.07	19,736.98	7



TZA30	TZA	0000000 00255	Photocopier/ Scanner /Printer	0000000 00255	CNHTJ6G06V	HP LaserJet 700	TZA30	8/22/2016	8/22/2016	6,561.31	5,012.11	6
TZA30	TZA	0000000 00256	AC Voltage Stabilizer	0000000 00256	862617	Watford Control- Duoreg 1H - 1P	TZA30	8/22/2016	8/22/2016	1,334.69	1,019.55	5
TZA30	TZA	0000000 00266	Laptop Computer	0000000 00266	R90MQVV1	Lenovo Thinkpad X1 Carbon 4th	TZA30	3/16/2017	3/16/2017	2,442.57	2,035.47	5
TZA30	TZA	0000000 00270	Laptop	0000000 00270	R90QMVV5	Lenovo Thinkpad X1 Carbon 4th	TZA30	3/16/2017	3/16/2017	2,442.57	2,035.47	5
TZA30	TZA	0000000 00271	Laptop	0000000 00271	R90QMVV6	Lenovo Thinkpad X1 Carbon 4th	TZA30	3/16/2017	3/16/2017	2,442.57	2,035.47	5
TZA30	TZA	0000000 00272	Laptop	0000000 00272	R90MQVV7	Lenovo Thinkpad X1 Carbon 4th	TZA30	3/16/2017	3/16/2017	2,442.57	2,035.47	5
TZA30	TZA	0000000 00274	Laptop	0000000 00274	R90MQVUW	Lenovo Thinkpad X1 Carbon 4th	TZA30	3/16/2017	3/16/2017	2,442.57	2,035.47	5

TZA30	TZA	0000000 00275	Laptop	0000000 00275	R90MQVUX	Lenovo Thinkpad X1 Carbon 4th	TZA30	3/16/2017	3/16/2017	2,442.57	2,035.47	5
TZA30	TZA	0000000 00278	Desktop computer	0000000 00278	S54Y5221	Lenovo ThinkCentre M700	TZA30	3/16/2017	3/16/2017	1,112.58	958.05	5
										<b>87,995.81</b>	<b>61,866.33</b>	
I hereby certify that this list details the assets per this project.												

  
 Donna Grimwade  
 Chief of Accounts

## 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.