



**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)  
Country Office in Kenya**

**Directly Implemented (DIM) Project 82755  
"Women's Political Empowerment and Leadership"**

**For the period 1 January 2017 to 31 December 2017**

**Issued 14 December 2018**

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## **PART 1: EXECUTIVE SUMMARY**

### **1.1 The audit engagement**

Deloitte Haskins & Sells LLP (DHS) through Deloitte East Africa, Certified Public Accountants (Kenya) conducted a financial audit of Project number 82755: "Women's Political Empowerment and Leadership" ('the Project'), directly implemented by UN Women Country Office in Kenya ('the Country Office') for the year ended 31 December 2017. The audit was undertaken on behalf of UN Women Independent Evaluation and Audit Services (IEAS).

### **1.2 Audit objectives**

The objective of the financial audit was to express an opinion on the Directly Implemented (DIM) Project's financial statements, which includes:

- Expressing an opinion on whether the financial expenses incurred by the Project between 1 January 2017 and 31 December 2017 and the fund utilization as at 31 December 2017 are fairly presented in accordance with UN Women accounting policies and that the expenses incurred were: (i) in conformity with the approved Project budgets; (ii) for the approved purposes of the Project; (iii) in compliance with the relevant regulations and rules, policies and procedures of UN Women; and (iv) supported by properly approved vouchers and other supporting documents. The Project Trial Balance certified by the UN Women Chief of Accounts at the Financial Management Section of the Management and Administration Division at headquarters is the mandatory and official statement upon which the audit opinion is expressed.
- Expressing an opinion on whether the Statement of Fixed Assets presents fairly the balance of assets of the UN Women Project as at 31 December 2017. 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 headquarters, is the mandatory and official statement upon which the audit opinion is expressed. Where a DIM project does not have any assets or equipment, an opinion is not expressed.
- As may be applicable, provide the progress made in implementing the recommendations raised in the previous year's audit report.

## **PART 1: EXECUTIVE SUMMARY (Continued)**

### **1.3 Audit scope**

The scope of the audit relates only to transactions concluded and recorded against the UN Women DIM Project between 1 January 2017 and 31 December 2017. The scope of the audit does 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.
- Expenses processed and approved in locations outside the country such as UN Women Regional Centres and UN Women headquarters and where the supporting documentation is not retained at the level of the UN Women Country Office<sup>2</sup>.

Specifically the audit covered the following:

- a) The expenses incurred and recorded in the Project Trial Balance (PTB) of the projects, during the years 2017
- b) The net book value and existence of the fixed assets held by the project as at 31 December 2017

### **1.4 Audit results**

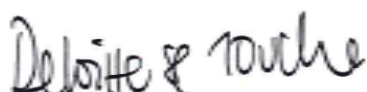
We have issued audit opinions as summarised in the table below and as detailed in the next section:

Project Trial Balance – Statement of Expenditure	Unqualified
Statement of Fixed Assets	Unqualified

The project was not audited in the prior year.

#### **Acknowledgement**

We wish to express our appreciation for the courtesy and co-operation extended to the representatives during the course of audit.



**Certified Public Accountants (Kenya)**

**Nairobi, Kenya**

**14 December 2018**

<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 internal and external auditors, and are therefore not re-audited within the scope of the DIM project.

**REPORT OF THE INDEPENDENT AUDITOR  
TO THE INDEPENDENT EVALUATION AND AUDIT SERVICES OF UN WOMEN  
FOR THE UN WOMEN KENYA DIRECTLY IMPLEMENTED PROJECT:**

**"Women's Political Empowerment and Leadership"  
(ID:82755)**

**PART 2: FINANCIAL AUDIT REPORTS WITH AUDIT OPINIONS**

**2.1 Report on the Project Trial Balance**

We have audited the accompanying Project Trial Balance – Statement of Expenditure of the UN Women Kenya Directly Implemented Project number 82755, "Women's Political Empowerment and Leadership", for the period 1 January 2017 to 31 December 2017.

The Project Trial Balance expenditure totalling US\$ 1,852,199.06 is comprised of expenditure directly incurred by the UN Women Country Office in Kenya in the amount of US\$ 687,760.09, and expenditure incurred by entities other than the Country Office for an amount of US\$ 1,164,438.97<sup>3</sup>. Our audit only covered the expenditure directly incurred by the UN Women Country Office in Kenya of US\$ 687,760.09.

**Opinion**

In our opinion, the attached Project Trial Balance presents fairly, in all material respects, the expenses of US\$ 687,760.09 directly incurred by the UN Women Country Office in Kenya and charged to the Project for the period 1 January 2017 to 31 December 2017 in accordance with UN Women accounting policies, and were: (i) in conformity with the approved Project budgets; (ii) for the approved purposes of the Project; (iii) in compliance with the relevant 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

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<sup>3</sup> Expenditure incurred by other entities other than the Country Office of US\$ 1,164,438.97 relates to expenditure processed at UN Women headquarters of US\$ 241,987.44 (Depreciation of US\$ 11,018.75 and payroll cost of US\$ 230,968.69), expenses incurred under direct cash disbursement of US\$ 833,863.09 and expenses under direct payment modality of US\$ 88,588.44.

## **PART 2: FINANCIAL AUDIT REPORTS WITH AUDIT OPINIONS (Continued)**

### **2.1 Report on the Project Trial Balance (Continued)**

accordance with the International Ethics Standards Board of Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with this code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Management responsibilities**

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

#### **Auditor's responsibilities**

Our objectives are to obtain reasonable assurance about whether the Project Trial Balance is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these documents.

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

- Identify and assess the risks of material misstatement of the Project Trial Balance, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



**Certified Public Accountants (Kenya)**

**Nairobi, Kenya**

**14 December 2018**

## **2.2 Certification for Statement of Fixed Assets**

We have audited the accompanying Statement of Fixed Assets of the UN Women Kenya Directly Implemented Project number 82755: "Women's Political Empowerment and Leadership", as at 31 December 2017.

### **Opinion**

In our opinion the accompanying Statement of Fixed Assets presents fairly, in all material respects, the asset status of UN Women Project 82755 amounting to US\$ 19,512.54 as at 31 December 2017 in accordance with UN Women accounting policies.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those provisions and standards are further described in the Auditor's Responsibilities for the Audit of the Statement of Fixed Assets. We are independent of UN Women in accordance with the International Ethics Standards Board of Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with this code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Management responsibilities**

Management is responsible for preparation of the Project's Statement of Fixed Assets 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 for the audit**

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.

## **2.2 Certification for Statement of Fixed Assets (Continued)**

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.



**Certified Public Accountants (Kenya)**

**Nairobi, Kenya**

**14 December 2018**



**Independent Auditor's Report**  
**UN Women Kenya Directly Implemented Project Number 82755**  
**Women's Political Empowerment and Leadership**  
**For the period 1 January 2017 to 31 December 2017**

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**APPENDIX 1 PROJECT TRIAL BALANCE**  
**FOR THE YEAR ENDED 31 DECEMBER 2017**

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**Independent Auditor's Report**  
**UN Women Kenya Directly Implemented Project Number 82755**  
**Women's Political Empowerment and Leadership**  
**For the period 1 January 2017 to 31 December 2017**

**Extract of UN Women Trial Balance as at 31 December 2017**

Expenditure by  
Project

<b>Project</b>	<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>Expense Category</b>	<b>Total per GL (USD)</b>	<b>Total per Asset Schedule</b>
82755	W3000	18130	Communications & IT Equipments	Asset	55,269.81	
82755	W3000	18630	Accumulated Dep – ITC	Asset	35,757.27	
				<b>Net Book Value</b>	<b>19,512.54</b>	<b>19,512.54</b>
82755	W3000	71205	Intl Consultants-Sht Term-Tech	Other Expenses	6,600.00	
82755	W3004	71205	Intl Consultants-Sht Term-Tech	Other Expenses	1,200.00	
82755	W3000	71305	Local Consult.-Sht Term-Tech	Other Expenses	143,951.11	
82755	W3004	71305	Local Consult.-Sht Term-Tech	Other Expenses	23,428.73	
82755	W3000	71310	Local Consult.-Short Term-Supp	Other Expenses	854.96	
82755	W3000	71405	Service Contracts-Individuals	Other Expenses	245,086.02	
82755	W3004	71405	Service Contracts-Individuals	Other Expenses	59,201.65	
82755	W3000	71410	MAIP Premium SC	Other Expenses	625.80	
82755	W3004	71410	MAIP Premium SC	Other Expenses	205.34	
82755	W3000	71415	Contribution to Security SC	Other Expenses	6,883.41	
82755	W3004	71415	Contribution to Security SC	Other Expenses	2,258.76	
82755	W3000	71440	Appendix D SC	Other Expenses	5,006.11	
82755	W3004	71440	Appendix D SC	Other Expenses	1,642.72	
82755	W3000	71505	UN Volunteers-Stipend & Allow	Other Expenses	15,884.04	
82755	W3000	71510	UNV Settling-In-Grant	Other Expenses	371.96	
82755	W3000	71520	UNV-Language Allowance	Other Expenses	1,068.49	
82755	W3000	71535	UNV-Medical Insurance	Other Expenses	1,821.94	
82755	W3000	71536	UNVs - Medical Evacuation	Other Expenses	38.46	
82755	W3000	71540	UNV-Global Charges	Other Expenses	959.08	
82755	W3000	71550	UNV-Resettlement Allowance	Other Expenses	1,707.32	
82755	W3000	71590	UNV Development Effectiveness	Other Expenses	5,321.09	
82755	W3000	71610	Travel Tickets-Local	Other Expenses	9,334.79	
82755	W3004	71610	Travel Tickets-Local	Other Expenses	1,153.00	
82755	W3000	71615	Daily Subsistence Allow-Intl	Other Expenses	29.33	
82755	W3000	71620	Daily Subsistence Allow-Local	Other Expenses	20,470.00	
82755	W3004	71620	Daily Subsistence Allow-Local	Other Expenses	3,343.99	
82755	W3000	71625	Daily Subsist Allow-Mtg Partic	Other Expenses	211,587.57	
82755	W3004	71625	Daily Subsist Allow-Mtg Partic	Other Expenses	17,428.65	
82755	W3000	71635	Travel – Other	Other Expenses	13,921.74	
82755	W3004	71635	Travel – Other	Other Expenses	2,452.15	
82755	W3000	72120	Svc Co-Trade and Business Serv	Other Expenses	768.85	
82755	W3004	72205	Office Machinery	Other Expenses	556.36	
82755	W3000	72311	Fuel, petroleum and other oils	Other Expenses	1,618.17	
82755	W3004	72311	Fuel, petroleum and other oils	Other Expenses	86.54	
82755	W3000	72402	Building Maintenance	Other Expenses	288.98	
82755	W3000	72405	Acquisition of Communic Equip	Other Expenses	3,594.73	
82755	W3000	72410	Acquisition of Audio Visual Eq	Other Expenses	1,796.20	
82755	W3000	72415	Courier Charges	Other Expenses	141.58	
82755	W3000	72420	Land Telephone Charges	Other Expenses	483.75	
82755	W3000	72425	Mobile Telephone Charges	Other Expenses	10,549.04	
82755	W3004	72425	Mobile Telephone Charges	Other Expenses	2,076.47	
82755	W3000	72430	Postage and Pouch	Other Expenses	4.91	


**Independent Auditor's Report**  
**UN Women Kenya Directly Implemented Project Number 82755**  
**Women's Political Empowerment and Leadership**  
**For the period 1 January 2017 to 31 December 2017**

**Extract of UN Women Trial Balance as at 31 December 2017**

Expenditure by  
Project

<b>Project</b>	<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>Expense Category</b>	<b>Total per GL (USD)</b>	<b>Total per Asset Schedule</b>
82755	W3000	72440	Connectivity Charges	Other Expenses	3,525.69	
82755	W3004	72440	Connectivity Charges	Other Expenses	500.86	
82755	W3000	72505	Stationery & other Office Supp	Other Expenses	6,912.57	
82755	W3004	72505	Stationery & other Office Supp	Other Expenses	6,541.83	
82755	W3000	72510	Publications	Other Expenses	6,341.17	
82755	W3000	72515	Print Media	Other Expenses	465.77	
82755	W3000	72520	Electronic Media	Other Expenses	9,396.14	
82755	W3000	73105	Rent	Other Expenses	13,335.60	
82755	W3004	73105	Rent	Other Expenses	611.41	
82755	W3000	73120	Utilities	Other Expenses	3,071.75	
82755	W3004	73120	Utilities	Other Expenses	404.88	
82755	W3000	73405	Rental & Maint-Other Office Eq	Other Expenses	433.13	
82755	W3000	73410	Maint, Oper of Transport Equip	Other Expenses	1,946.05	
82755	W3000	74110	Audit Fees	Other Expenses	10,900.00	
82755	W3000	74205	Audio Visual Productions	Other Expenses	22,446.15	
82755	W3000	74210	Printing and Publications	Other Expenses	17,410.29	
82755	W3000	74215	Promotional Materials and Dist	Other Expenses	151,553.09	
82755	W3000	74225	Other Media Costs	Other Expenses	4,198.10	
82755	W3000	74510	Bank Charges	Other Expenses	2,091.61	
82755	W3004	74510	Bank Charges	Other Expenses	1,988.23	
82755	W3000	74910	Gain/Loss Disposal Fixed Asset	Other Expenses	928.08	
82755	W3000	75115	Facilities & Admin - OH & Ind	Other Expenses	116,324.06	
82755	W3000	75705	Learning costs	Other Expenses	355,740.26	
82755	W3004	75705	Learning costs	Other Expenses	8,391.79	
82755	W3000	75706	Learning - ticket costs	Other Expenses	1,811.02	
82755	W3000	75709	Learning - training of counter	Other Expenses	96.90	
82755	W3000	75710	Participation of counterparts	Other Expenses	248,754.51	
82755	W3004	75710	Participation of counterparts	Other Expenses	19,836.19	
82755	W3000	76125	Realized Loss	Other Expenses	975.69	
82755	W3004	76125	Realized Loss	Other Expenses	308.82	
					-	
82755	W3000	76135	Realized Gain	Other Expenses	936.97	
					-	
82755	W3004	76135	Realized Gain	Other Expenses	0.07	
82755	W3000	77630	Dep Exp Owned - ITC	Other Expenses	10,090.67	
<b>Total Expenses</b>					<b>1,852,199.06</b>	
<b>Project Total</b>					<b>1,871,711.60</b>	

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

  
**Donna Grimwade**  
**Chief of Accounts**

05-Apr-18

**Independent Auditor's Report**  
**UN Women Kenya Directly Implemented Project Number 82755: Women's Political**  
**Empowerment and Leadership**  
**For the period 1 January 2017 to 31 December 2017**

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**APPENDIX II                      STATEMENT OF FIXED ASSETS**  
**AS AT 31 DECEMBER 2017**

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**Independent Auditor's Report**  
**UN Women Kenya Directly Implemented Project Number 82755: Women's Political Empowerment and Leadership**  
**For the period 1 January 2017 to 31 December 2017**

**AM In Service Report: Project 82755**

Business unit	Operating Unit	Asset ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date	As of Date:	31/12/2017	Net Book Value
									In Service Date	Cost USD	
KEN30	KEN	000000001140	SONY LCD SCREEN KDL-46HX750	000000001140	2008176	KDL-46HX750	KEN30-09	27/03/2013	27/03/2013	1,855.93	322.48
KEN30	KEN	000000001145	SONY LCD SCREEN KDL-46HX750	000000001145	2008169	KDL-46HX750	KEN30-12	27/03/2013	27/03/2013	1,855.93	322.48
KEN30	KEN	000000001168	DELL LATITUDE E7240	000000001168	B4MCJ12	E7240	ESA30	08/10/2014	31/10/2014	2,203.00	749.62
KEN30	KEN	000000001169	DELL LATITUDE E7240	000000001169	BMPCJ12	E7240	ESA30	08/10/2014	31/10/2014	2,203.00	749.62
KEN30	KEN	000000001170	DELL LATITUDE E7240	000000001170	4195J12	E7240	ESA30	08/10/2014	31/10/2014	2,203.00	749.62
KEN30	KEN	000000001172	DELL LATITUDE E7240	000000001172	JY85J12	E7240	ESA30	08/10/2014	31/10/2014	2,203.00	749.62
KEN30	KEN	000000001173	DELL LATITUDE E7240	000000001173	GZ85J12	E7240	ESA30	08/10/2014	31/10/2014	2,203.00	749.62
KEN30	KEN	000000001174	DELL LATITUDE E7240	000000001174	4L95J12	E7240	ESA30	08/10/2014	31/10/2014	2,203.00	749.62
KEN30	KEN	000000001175	DELL LATITUDE E7240	000000001175	9Z85J12	E7240	ESA30	08/10/2014	31/10/2014	2,203.00	749.62
KEN30	KEN	000000001176	DELL LATITUDE E7240	000000001176	HKPCJ12	E7240	ESA30	08/10/2014	31/10/2014	2,203.00	749.62
KEN30	KEN	000000001177	DELL LATITUDE E7240	000000001177	5YKCJ12	E7240	ESA30	08/10/2014	31/10/2014	2,203.00	749.62
KEN30	KEN	000000001179	DELL LATITUDE E6230	000000001179	H4KMNX1	E6230	KEN30	27/12/2013	27/12/2013	2,338.01	389.67
KEN30	KEN	000000001180	DELL LATITUDE E6230	000000001180	CKGMNX1	E6230	KEN30	27/12/2013	27/12/2013	2,338.00	389.66
KEN30	KEN	000000001181	DELL LATITUDE E6230	000000001181	1CHMNXI	E6230	KEN30	27/12/2013	27/12/2013	2,338.01	389.67
KEN30	KEN	000000001182	DELL LATITUDE E6230	000000001182	D5HMNX1	E6230	KEN30	27/12/2013	27/12/2013	2,338.00	389.66
KEN30	KEN	000000001183	DELL LATITUDE E6230	000000001183	FL9NNX1	E6230	KEN30	27/12/2013	27/12/2013	2,338.00	389.66
KEN30	KEN	000000001187	SONY PXW-FS7 XDCAM	000000001187	S0100205957	PXW-FS7 XDCAM	KEN30	17/04/2015	17/04/2015	18,185.00	9,850.21
KEN30	KEN	000000001295	SONY LCD SCREEN KDL-46HX750	000000000064	2012245	KDL-46HX750	KEN30-07	27/03/2013	27/03/2013	1,855.93	322.47
										<b>55,269.81</b>	<b>19,512.54</b>

**Independent Auditor's Report**

**UN Women Kenya Directly Implemented Project Number 82755: Women's Political Empowerment and Leadership  
For the period 1 January 2017 to 31 December 2017**

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

  
\_\_\_\_\_  
**Donna Grimwade**  
**Chief of Accounts**

**Donna Grimwade**  
Deputy Director of Financial Management,  
DMA

Date: 5 April 2018