



**AUDIT**

**OF**

**UN WOMEN SOUTH SUDAN**

**LEADERSHIP AND PARTICIPATION**  
**(Directly Implemented Project No. 80824)**

**Report No. 1709**  
**Issue Date: 16 September 2016**

**Report on the Audit of UN Women  
Leadership and Participation  
(Project No. 80824)  
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through Moore Stephens LLP (the audit firm), from 27 June to 5 July 2016, conducted an audit of 'Leadership and Participation' (Project No. 80824) (the Project), which is directly implemented and managed by the UN Women Country Office in South Sudan (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 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
635	Unqualified	4	Unqualified

\* Expenditures recorded in the Project Trial Balance were \$837,904. Excluded from the audit scope were transactions that relate to expenditures processed and approved by other UN Women offices outside of the country of \$203,286.

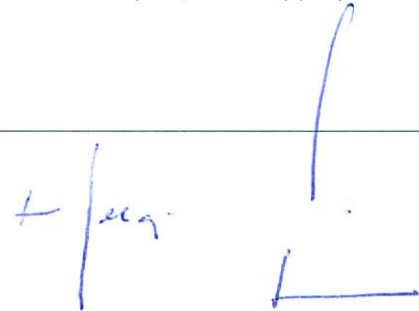
**Key recommendation:** Total = 1, high priority = 0

The audit did not result in any high (critical) priority recommendations. There is one medium (important) priority recommendation, which means, "Action is required to ensure that UN Women is not exposed to risks that are considered moderate. Failure to take action could contribute to negative consequences for UN Women." This recommendation includes actions to address compliance with UN Women policies and procedures requiring the issuance of purchase orders for all transactions above \$2,500.

The recommendation aims to enhance effectiveness and efficiency of operations and ensure the reliability and integrity of financial and operational information.

### Management comments and action plan

The Representative of the Office accepted the recommendation and has implemented corrective actions. Comments and/or additional information provided have been incorporated into the report, where appropriate.



Helge S. Osttveiten  
Director  
Office of Audit and Investigations