

**United Nations Entity for Gender Equality and
the Empowerment of Women**

Independent Evaluation and Audit Services
Internal Audit Service



AUDIT

OF

UN WOMEN COUNTRY OFFICE IN TANZANIA

THE WOMEN'S LEADERSHIP AND POLITICAL PARTICIPATION

"WANAWAKE WANaweza"

(Directly Implemented Project No. 92154)

Report No. IEAS/IAS/DM/2018/002

Issue Date: 30 July 2018

**Report on the Audit of UN Women Country Office in Tanzania
The Women's Leadership and Political Participation "Wanawake Wanaweza" (Project No. 92154)
Executive Summary**

The Independent Evaluation and Audit Services (IEAS), through Moore Stephens LLP (the audit firm), conducted from 4 to 8 June 2018 an audit of The Women's Leadership and Political Participation "Wanawake Wanaweza", Project No. 92154, (the Project), which is directly implemented and managed by the Country Office in Tanzania (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 Trial Balance – Statement of Expenditures, which includes expenses for the period from 1 January to 31 December 2017 and the Statement of Fixed Assets as of 31 December 2017. The audit did not include activities and expenses incurred or undertaken at the "responsible party" level, or expenses processed and approved in locations outside of the country (such as other Regional or Country Offices and the Headquarters) for which the supporting documentation is not retained at the level of the Country Office. In addition, the audit did not cover the Statement of Cash Position as no separate bank account was established and maintained for the Project.

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

Audit results

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

Project Expenses*			Project Assets		
Amount (in US\$)	Opinion	NFM** (in US\$)	Amount (in US\$)	Opinion	NFM (in US\$)
144,944	Unmodified	NIL	61,866.33	Unmodified	NIL

**The Project Trial Balance expenditure was US\$ 626,115. Excluded from the audit scope were expenses of US\$ 481,171 incurred at the "responsible party" level, which were subject to a separate audit, with the individual projects and responsible parties selected based on a risk assessment applied on a global level.*

***NFM= Net Financial Misstatement*

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The audit did not result in any high (critical) priority recommendation. There is one medium (important) priority recommendation, which means, "Action is considered necessary to avoid exposure to significant risks. Failure to take action could result in significant consequences for UN Women". This recommendation includes actions to address irregularities over asset verification and aims to ensure safeguarding of assets.

Management comments and action plan

The Country Representative accepted the recommendation and had implemented the corrective action.


Jessie Rose Mabutas
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Independent Evaluation and Audit Services