

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

Independent Evaluation and Audit Services  
Internal Audit Service



**AUDIT**

**OF**

**UN WOMEN WEST AND CENTRAL AFRICA REGIONAL OFFICE (SENEGAL)**

**West Africa Regional Office Annual Work Plan 2012-2013  
Management Results Framework  
(Directly Implemented Project No. 83049)**

**Report No. IEAS/IAS/DM/2018/001**

**Issue Date: 30 July 2018**

**Report on the Audit of UN Women West and Central Africa Regional Office in Senegal  
West Africa Regional Office Annual Work Plan 2012-2013 Management Results Framework  
(WARO AWP 2012-2013 MRF - Project No. 83049)  
Executive Summary**

The Independent Evaluation and Audit Services (IEAS), through Moore Stephens LLP (the audit firm), conducted from 28 May to 1 June 2018 an audit of WARO AWP 2012-2013 MRF, Project No. 83049, (the Project), which is directly implemented and managed by the West and Central Africa Regional Office in Senegal (the Office) for the period 1 January to 31 December 2017. 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 regional office (such as other Regional, Country Offices and the Headquarters) for which the supporting documentation is not retained at this Regional 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\$)
1,163,683	Unmodified	NIL	254,315.55	Unmodified	NIL

*\*The Project Trial Balance expenditure was US\$ 1,559,014. Excluded from the audit scope were transactions that relate to expenses of US\$ 72,000 processed at the East and Southern Africa Regional Office, and US\$ 81,392 processed at the Headquarters, as well as expenses processed and approved at the UNDP regional office for US\$175,664. Also excluded in the audit scope were expenses of US\$ 66,274 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 audit findings or recommendations.

  
Jessie Rose Mabutas  
Director a.i.  
Independent Evaluation and Audit Services