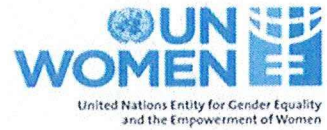


**United Nations Entity for Gender Equality and
the Empowerment of Women**

Independent Evaluation and Audit Services
Internal Audit Service



AUDIT

OF

UN WOMEN COUNTRY OFFICE IN MALI

**PROGRAMME D'APPUI SUÈDE 2017-2021
(Directly Implemented Project No. 103593)**

Report No. IEAS/IAS/DM/2018/005

Issue Date: 1 August 2018

Report on the Audit of UN Women Country Office in Mali
Programme d'Appui Suède 2017-2021 (Project No. 103593)
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 Programme d'Appui Suède 2017-2021, Project No. 103593, (the Project), which is directly implemented and managed by the Country Office in Mali (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\$)
680,528	Unmodified	NIL	12,259	Unmodified	NIL


**The Project Trial Balance expenditure was US\$ 1,279,402. Excluded from the audit scope were transactions that relate to expenses of US\$ 2,125 processed at Côte d'Ivoire country office, and US\$ 122,520 processed at the Headquarters, as well as expenses processed and approved at the UNDP Mali country office for US\$ 451,510. Also excluded in the audit scope were expenses of US\$ 22,719 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*

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 purchase orders that were approved post facto and aims to ensure compliance with UN Women financial regulations and rules, and policies and procedures on procurement.

Management comments and action plan

The Country Representative accepted the recommendation and had explained that the audit observation was an isolated case which did not reflect the country office practice and was only undertaken due to the exigency of service.



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