

**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 NIGERIA**

**PROMOTING WOMEN'S ENGAGEMENT IN PEACE AND SECURITY IN NIGERIA  
(Directly Implemented Project No. 90680)**

**Report No. IEAS/IAS/DM/2018/006**

**Issue Date: 4 September 2018**

**Report on the Audit of UN Women Country Office in Nigeria  
Promoting Women's Engagement in Peace and Security in Nigeria (Project No. 90680)  
Executive Summary**

The Independent Evaluation and Audit Services (IEAS), through Moore Stephens LLP (the audit firm), conducted from 30 May to 6 June 2018 an audit of Promoting Women's Engagement in Peace and Security in Nigeria, Project No. 90680, (the Project), which is directly implemented and managed by the Country Office in Nigeria (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 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\$)
1,133,699	Unmodified	NIL	110,351	Unmodified	NIL

\* The Project Trial Balance expenditure was US\$ 1,794,390. Excluded from the audit scope were transactions that relate to expenses of US\$ 256,699 processed at UN Women Headquarters and expenses of US\$ 403,992 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 firm did not raise any audit findings or recommendations as a result of its audit, and therefore no management letter was issued.



Jessie Rose Mabutas  
Director a.i.

Independent Evaluation and Audit Services

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