

**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 DEMOCRATIC REPUBLIC OF CONGO

**STAREC COORDINATION AND PREVENTION
(Directly Implemented Project No. 94611)**

Report No. IEAS/IAS/DM/2018/014

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**Report on the Audit of UN Women Country Office in Democratic Republic of Congo
STAREC COORDINATION AND PREVENTION (Project No. 94611)
Executive Summary**

The Independent Evaluation and Audit Services (IEAS), through Deloitte & Touche LLP (the audit firm), conducted from 11 June to 29 June 2018 an audit of "STAREC Coordination And Prevention", project no. 94611, (the Project), which is directly implemented and managed by the Country Office in Democratic Republic of Congo (the Office).

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 following 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\$)
395,497	Unmodified	NIL	11,374	Unmodified	NIL

**The Project Trial Balance expenditure was US\$ 1,086,433. Excluded from the audit scope were transactions that relate to salary and support expenses of US\$ 690,936 incurred by responsible parties, which has been subject to a separate audit.*

****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.


 Lisa Sutton
 Director
 Independent Evaluation and Audit Services