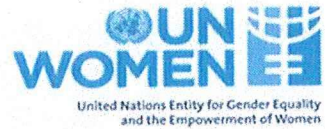


**United Nations Entity for Gender Equality and  
the Empowerment of Women**

Independent Evaluation and Audit Services  
Internal Audit Service



**AUDIT**

**OF**

**UN WOMEN COUNTRY OFFICE IN SOUTH SUDAN**

**PROMOTING WOMEN'S PARTICIPATION  
(Directly Implemented Project No. 81114 – 2017)**

**Report No. IEAS/IAS/DM/2018/012**

**Issue Date: 4 December 2018**

**Report on the Audit of UN Women Country Office in South Sudan  
Promoting Women's Participation in South Sudan (Project No. 81114)**

**Executive Summary**

The Independent Evaluation and Audit Services (IEAS), through Deloitte East Africa (the audit firm), conducted from 16 to 27 July 2018 an audit of "Promoting Women's Participation in South Sudan", Project No. 81114, (the Project), which is directly implemented and managed by the Country Office in South Sudan (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 Expenditure, 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\$)
551,131.39	Unmodified	NIL	66,501.12	Unmodified	NIL

\*The Project Trial Balance expenditure was US\$ 1,035,679.39. Excluded from the audit scope were transactions that relate to payroll and depreciation of US\$ 266,984 incurred by UN Women headquarters and expenditure incurred by responsible parties of US\$ 217,564 of which US\$ 192,060 was 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 were two medium (important) priority recommendations, which means, "Action is considered necessary to avoid exposure to significant risks. Failure to take action could result in significant consequences for UN Women". These recommendations include actions to address purchase orders that were approved post facto and non-retention of supporting documents for expenditure reported on FACE forms and aim to ensure compliance with UN Women financial regulations and rules, and policies and procedures.

**Management comments and action plan**

The Country Representative accepted the recommendations and ensures compliance with UN Women policies and procedures to avoid oversight in the future.



Lisa Sutton  
Director  
Independent Evaluation and Audit Services