

**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 KENYA**

**THE KENYA DEVOLUTION SUPPORT PROGRAMME  
(Directly Implemented Project No. 98355)**

**Report No. IEAS/IAS/DM/2018/018**

**Issue Date: 18 December 2018**

**Report on the Audit of UN Women Country Office Operations in Kenya  
The Kenya Devolution Support Programme (Project No. 98355)  
Executive Summary**

The Independent Evaluation and Audit Services (IEAS), through Deloitte & Touche LLP (the audit firm), conducted from 6 to 17 August 2018 an audit of "The Kenya Devolution Support Programme", project No. 98355, (the Project), which is directly implemented and managed by the Country Office in Kenya (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. The project does not have any assets or equipment and therefore, in accordance with the audit terms of reference, an opinion on the Statement of Fixed Assets was not issued. 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\$)
288,508	Unmodified	NIL	0	No opinion issued	NIL

*\*The Project Trial Balance expenditure was US\$ 591,472.59. Excluded from the audit scope were transactions that relate to payroll and depreciation of US\$ 68,073.60 incurred by UN Women headquarters and expenditure incurred by responsible parties of US\$ 234,891.40 which may have been 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.



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