

31 January 2021

Dear Ms. Prisca Chaoui,

We, the undersigned, were elected and entrusted by the Staff coordinating Council with the task of auditing the accounts of the Staff Coordinating Council and reporting to the Staff General Assembly on its findings.

We examined the Staff Coordinating Council's financial records covering the mandated period from 1 December 2019 through 30 November 2020.

On the basis of the financial documentation received on 11 December 2020, please find attached a narrative report related to the accounts that our team examined.

The Auditors



Lisa Neddoff Smith



Ying Liu



Fatoumata Ciss-Diallo



Bin Lai



Sonia Pérez

**Ms. Prisca Chaoui**

**Executive Secretary**

**UNOG Coordinating Council, Office C-527**

**United Nations Office at Geneva**

# Audit Report of UNOG Staff Coordinating Council for the year 2020 (Dec. 2019 – Nov. 2020)

## A. Background and scope of the Audit

1. The Staff Coordinating Council (SCC) of the United Nations Office at Geneva (UNOG) mandated the auditors to audit the accounts produced by the SCC office bearers for the period starting from 1 December 2019 through 30 November 2020 (financial year 2020). On 11 December 2020, the Audit team received by e-mail a hyperlink to access digital copies of financial records of the UNOG SCC for financial year 2020. The accounts have been verified during the period of *12 December 2020 through 31 January 2021*.
2. The membership, scope of the audit and the role of the auditors are defined in paragraphs 1, 2 and 3 of Article 4 in chapter IV of the *Regulations on Representation of the Staff of the United Nations at Geneva (Regulations)*, which states as below:
  1. *The auditors shall be five (5) in number. They shall be elected by the Ordinary General Assembly of the Staff, in accordance with the relevant provisions of Chapter VII, for a term of office of one year beginning of 1 April.*
  2. *The auditors shall organize their work independently and shall adopt their rules of procedure in accordance with the relevant provisions of these Regulations.*
  3. *The auditors shall audit the accounts in accordance with the provisions of the Financial Regulations annexed to these Regulations and shall prepare an auditors' report. The auditors' report shall be signed by all the auditors in office.*

Moreover, paragraph 3 of Article 13 of annex II of the same *Regulations* stipulates the following:

*The auditors' report may include any suggestion for improving the management of the Council's finances.*

3. The Auditors were provided with the financial year 2020 financial statements and prior audit reports by the office bearers of the SCC. The Audit team examined and verified the status of implementation of the prior audit reports and the financial records for financial year 2020. Additional evidence and clarifications were provided by the office bearers of SCC upon request from the audit team.

## B. Audited accounts

1. The SCC's financial resources are maintained through the following two main operating accounts:

UBS SA current bank account: This main account is used for all transactions approved by the SCC and its Executive Bureau. During financial year 2020, disbursements were made for various needs and activities of the Council. Staff Gala was cancelled, and

due to COVID-19, and no Children's party has taken place in 2020 (It did last December 2019). Therefore, no annual recurring expenditures for these events. Reviewed all the UBS bank statement against the Transaction of all Accounts. All items match. Some of the items are combined or registered separately compared to the bank statement. But the total amount all came out to be matching.

- i. In addition to the main current account, two other UBS SA bank accounts are maintained for **relief fund and children's activities**. Regarding these two, incomes are clear, amounts collected and special Apport from Staff council match with debits/credits in main UBS account, and with emails sent to Staff.
- ii. Swiss PostFinance account: This account was used exclusively to receive income from classified ads and the staff contributions to the SCC. It showed an increase of CHF 475.50 between opening and closing balances as the classified ads decreased substantially due to teleworking for the health crisis of COVID-19. SCC has noted that the traditional post payment slip gives rise to 10% service charge and encourages to use other payment methods such as bank transfer.

2. All expenditure receipts were reviewed and the related accounts. No inconsistencies were found, all charges were with proper back up documentation and approvals. Expenditures reviewed were for the Conseil de Coordination du Personnel UNOG, Relief Fund and Activities Enfants accounts. Post finance and credit card charges related to expenditures were also reviewed.