

## **Summary of the Essential Findings of the Special Investigation**

The executive board of the German Committee for UNICEF (referred to below as “UNICEF”) assigned KPMG Deutsche Treuhand-Gesellschaft Aktiengesellschaft Wirtschaftsprüfungsgesellschaft (referred to below as “KPMG”) to conduct a special investigation into the following issues:

1. Reconstruction of the national UNICEF office in Cologne
2. Freelance consultancy services provided by the former employee Ulrich Z.
3. Freelance work provided by the former employee Victor L. regarding the acquisition of donations
4. Consultancy (marketing) services with Dastani Consulting GmbH
5. Legacy of Dr. Dr. Gustav Rau’s art collection including the obligation to pay his former private secretary a monthly salary of at least 12,500 € until the completion of his 65<sup>th</sup> year of life.

Within the scope of our assignment we investigated the following questions concerning the five issues listed above:

- Do the amounts charged and paid correspond to equivalent return services?
- What was the total sum of efforts and expenses of all issues?
- Which were the framework conditions for awarding contracts?
- Have the existing rules for awarding, realising and monitoring transactions been complied with?

As essential findings of our investigation into the five issues mentioned above we state the following:

- None of the investigated issues revealed indications pointing to personal enrichment or acceptance of personal advantages by the acting persons.
- The amounts charged and paid correspond to equivalent return services for UNICEF and these correspond to the concluded agreements.
- We have identified the efforts or costs of the individual issues and reported them to the executive board of UNICEF.