UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations

AUDIT

OF

UNDP PAKISTAN

ELECTORAL CYCLE SUPPORT PROGRAMME
(Directly Implemented Project No. 81893)

Report No. 1201
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Report on the audit of UNDP Pakistan
Electoral Cycle Support Programme (Project No. 81893)
Executive Summary

From 23 September to 25 October 2013, the Office of Audit and Investigations (OAI) of the United Nations Development Programme (UNDP), through M. Yousuf Adil Saleem & Co. (the audit firm), conducted an audit of Electoral Cycle Support Programme, Project No. 81893 (the Project), which is directly implemented and managed by the UNDP Country Office in Pakistan (the Office). The audit was conducted under the general supervision of OAI in conformance with the *International Standards for the Professional Practice of Internal Auditing*. The last audit of the Office was conducted by OAI in 2013.

The Project reported expenditure totalling $2.5 million during the period from 1 January to 31 December 2012. The following donors contributed to the Project: Australia, European Union, Norway and UNDP.

Audit scope and objectives

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's Statement of Expenditure (Combined Delivery Report) for the period from 1 January to 31 December 2012 and the Statement of Assets as of 31 December 2013.

Expenditure incurred directly by other United Nations agencies for this Project amounting to $117,754 is beyond the scope of this audit.

Audit results

Based on the audit report submitted by the audit firm, the results are summarized in the table below:

Project Expenditure		Project Assets	
Amount (in $ '000)	Opinion	Amount (in $'000)	Opinion
2,392	Unqualified	34	Unqualified

Key issues and recommendations

The audit did not raise any reportable issues.

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