

**UNITED NATIONS DEVELOPMENT PROGRAMME**  
**Office of Audit and Investigations**



*Empowered lives.  
Resilient nations.*

**AUDIT**

**OF**

**UNDP KYRGYZSTAN**

**ACTIVE CITIZENSHIP AND ACCOUNT**  
**(Directly Implemented Project No. 98320, Output No. 101685)**

**Report No. 2076**

**Issue Date: 19 July 2019**

**Report on the Audit of UNDP Kyrgyzstan  
Active Citizenship and Account  
(Project No. 98320, Output No. 101685)  
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through BDO LLP (the audit firm), from 16 to 22 May 2019, conducted an audit of Active Citizenship and Account (Project No. 98320, Output No. 101685 Parliamentary Democracy) (the Project), which is directly implemented and managed by the UNDP Country Office in Kyrgyzstan (the Office). The last audit of the Project was conducted by OAI, through Moore Stephens LLP in 2018 and covered project expenses from 4 May to 31 December 2017.

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 Combined Delivery Report, which includes expenses for the period from 1 January to 31 December 2018 and the accompanying Funds Utilization statement<sup>1</sup> as of 31 December 2018 as well as Statement of Cash as of 31 December 2018. The audit did not cover the Statement of Assets as no assets were held by the Project.

The audit was conducted under the general supervision of OAI in conformance with the *International Standards for the Professional Practice of Internal Auditing*.

**Audit results**

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

Project Expenses		Cash	
Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion
779	Unmodified	890*	Unmodified

\*The amount includes \$857,934 and KGS 2,261,463, equivalent to \$32,422 (converted at the UN Operational Rates of Exchange rate as of 31 December 2018)

The audit did not result in any recommendations.

**Implementation status of previous OAI audit recommendations:**

The previous audit (Report No. 1992, issued on 6 August 2018) did not result in any recommendations.

<sup>1</sup> The Funds Utilization statement includes the balance, as at a given date, of five items: (a) outstanding advances received by the project; (b) undepreciated fixed assets used at the project level; (c) inventory held at the project level; (d) prepayments made by the project; and (e) outstanding commitments held at the project level.

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**Management comments and action plan**

Comments and/or additional information provided have been incorporated into the report, where appropriate.

A handwritten signature in blue ink, appearing to read 'Antoine Khoury', is enclosed within a black rectangular box.

Antoine Khoury  
Officer-in-Charge  
Office of Audit and Investigations