



AUDIT

OF

UNDP KYRGYZSTAN

STRONG AND INCLUSIVE PARLIAMENTARY DEMOCRACY
(Directly Implemented Project No. 98320, Output No. 101685)

Report No. 2265

Issue Date: 10 August 2020

**Report on the Audit of UNDP Kyrgyzstan
Strong and Inclusive Parliamentary Democracy
(Project No. 98320, Output No. 101685)
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through BDO LLP (the audit firm), from 2 to 22 July 2020, conducted an audit of Strong and Inclusive Parliamentary Democracy (Project No. 98320, Output No. 101685) (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 BDO LLP in 2019 and covered project expenses from 1 January to 31 December 2018.

The audit firm conducted a financial audit, in accordance with the International Standards of Auditing (ISA), the 700 series, 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 2019 and the accompanying Funds Utilization statement¹ as of 31 December 2019 as well as Statement of Cash Position as of 31 December 2019. 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 submitted by the audit firm, the results are summarized in the table below:

| Project Expenses | | Cash | |
|------------------------|------------|------------------------|------------|
| Amount (in \$ '000) | Opinion | Amount (in \$ '000) | Opinion |
| 1,195 | Unmodified | 1,059* | Unmodified |

*This amount consists of \$1,040,087, and KGS 1,306,233, equivalent to \$18,727 (converted at the UN Operational Rates of Exchange rate as of 31 December 2019).

The audit did not result in any recommendations.

Implementation status of previous OAI audit recommendations:

The previous audit (Report No. 2076, issued on 19 July 2019) did not result in any recommendations.

Management comments and action plan

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

¹ 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.



Helge S. Ostveiten
Director
Office of Audit and Investigations



UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)

FINAL AUDIT REPORT

Financial audit of the UNDP directly implemented project ID 98320
“Strong and Inclusive Parliamentary Democracy” output ID 101685
“Parliamentary Democracy”

Kyrgyzstan

IDENTIFICATION

| | |
|---------------------------------|--|
| Project name: | Strong and Inclusive Parliamentary Democracy |
| Output name: | Parliamentary Democracy |
| UNDP Country Office: | Kyrgyzstan |
| Atlas Project ID: | 98320 |
| Atlas Output ID: | 101685 |
| Auditor: | BDO LLP |
| Period subject to audit: | 1 January to 31 December 2019 |

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EXECUTIVE SUMMARY

BDO LLP conducted the financial audit of the UNDP project ID 98320 ‘Strong and Inclusive Parliamentary Democracy’- Output ID 101685 ‘Parliamentary Democracy’ (the project), directly implemented by UNDP Kyrgyzstan for the year ended 31 December 2019. The audit was undertaken on behalf of UNDP, Office of Audit and Investigations (OAI).

Audit opinions

We have issued audit opinions as summarised in the table below and as detailed in the next section:

| | |
|-----------------------------------|-----------------------|
| Project Financial Position | Unmodified |
| Statement of Fixed Assets | Not applicable |
| Statement of Cash | Unmodified |

Management letter summary

We have not raised any audit findings or recommendations as a result of our audit.

Prior year audit

The project ID 98320 “Strong and Inclusive Parliamentary Democracy “ Output ID 101685 “Parliamentary Democracy” was audited in the prior year (audit ID 2076 issued on 19 July 2019). The audit did not result in any recommendations.



Mark Henderson
Partner

BDO LLP
55 Baker Street
London W1U 7EU

5 August 2020



THE AUDIT ENGAGEMENT

Audit Objectives and Scope

The objective of the financial audit was to express an opinion on the DIM project's financial position which includes:

- Expressing an opinion on whether the financial expenses incurred by the project between 1 January and 31 December 2019 in the Combined Delivery Report (CDR), the Funds Utilization statement as at 31 December 2019 and the accounts receivable and accounts payable as at 31 December 2019 are fairly presented in accordance with UNDP accounting policies and that the expenses incurred were: (i) in conformity with the approved project budgets; (ii) for the approved purposes of the project; (iii) in compliance with the relevant regulations and rules, policies and procedures of UNDP; and (iv) supported by properly approved vouchers and other supporting documents.
- Expressing an opinion on whether the Statement of Fixed Assets, at net book value, presents fairly the balance of depreciated assets of the UNDP project as at 31 December 2019. This statement must include all assets available as at 31 December 2019 and not only those purchased in a given period.

Where a DIM project does not have any assets or equipment, it is not necessary to express such an opinion.

- Expressing an opinion on whether the Statement of Cash Position held by the project presents fairly the cash and bank balance of the UNDP project as at 31 December 2019. Disbursements made against a DIM project are usually financed from the regular country office bank accounts. Exceptionally, a dedicated bank account may be opened and used solely for the cash transactions of a DIM project, e.g. if the project is in a remote location. The audit firm is required to express an opinion on the Statement of Cash only where a dedicated bank account for the DIM project has been established

In cases where the cash transactions of the audited DIM project are made through the country office bank accounts, this type of opinion is not required.

As applicable, the audit report provides the progress made in implementing the recommendations raised in the previous year's audit report.

The Financial Audit was conducted in accordance with the International Standards of Auditing (ISA), the 700 series.

The scope of the audit relates only to transactions concluded and recorded against the UNDP DIM project between 1 January and 31 December 2019. The scope of the audit did not include:

- Activities and expenses incurred or undertaken at the level of "responsible parties", unless the inclusion of these expenses is specifically required in the request for proposal; and
- Expenses processed and approved in locations outside the country such as UNDP Regional Centres and UNDP Headquarters and where the supporting documentation is not retained at the level of the UNDP country office.

AUDIT OPINIONS

Independent Auditor's Report to UNDP project - 'Strong and Inclusive Parliamentary Democracy'

Project Financial Position

To the Director of the Office and Audit and Investigations United Nations Development Programme

Unmodified opinion

We have audited the financial position of the UNDP project ID 98320, 'Strong and Inclusive Parliamentary Democracy' output ID 101685, 'Parliamentary Democracy' for the period 1 January to 31 December 2019 which includes: (a) the accompanying Combined Delivery Report (CDR); (b) the Funds Utilization statement ("the statement"); and (c) the project-related accounts receivable and accounts payable.

In our opinion, the attached CDR and Funds Utilization statement present fairly, in all material respects, the expenses of US\$ 1,195,129.46 directly incurred by the UNDP Country Office in Kyrgyzstan and charged to the project for the period 1 January to 31 December 2019 in accordance with UNDP accounting policies, and were: (i) in conformity with the approved project budgets; (ii) for the approved purposes of the project; (iii) in compliance with the relevant regulations and rules, policies and procedures of UNDP; and (iv) supported by properly approved vouchers and other supporting documents.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those provisions and standards are further described in the 'Auditor's responsibilities' section of this report. We are independent of UNDP in accordance with the International Ethics Standards Board of Accountants' Code of Ethics for Professional Accountants (IESBA Code). We have fulfilled our other ethical responsibilities in accordance with these requirements, and we have fulfilled our other ethical responsibilities in accordance with this code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management responsibilities

Management is responsible for the preparation of the CDR and the Funds Utilization statement of the project, and for such internal control as management determines is necessary to enable the preparation of a CDR and Funds Utilization statement that are free from material misstatement, whether due to fraud or error.

Auditor's responsibilities

Our objectives are to obtain reasonable assurance about whether the CDR and the Funds Utilization statement are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these documents.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the CDR and the Funds Utilization statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Mark Henderson
Partner

BDO LLP
55 Baker Street
London W1U 7EU

5 August 2020



Independent Auditor's Report to UNDP project - 'Strong and Inclusive Parliamentary Democracy'

Statement of Fixed Assets

The UNDP project ID 98320 'Strong and Inclusive Parliamentary Democracy' - output ID 101685 'Parliamentary Democracy' had no fixed assets. Accordingly, a Statement of Fixed Assets was not produced.

Independent Auditor's Report to UNDP project - 'Strong and Inclusive Parliamentary Democracy'

Statement of Cash

To the Director of the Office and Audit and Investigations United Nations Development Programme

Unmodified Opinion

We have audited the accompanying Statement of Cash of the UNDP project ID 98320 'Strong and Inclusive Parliamentary Democracy' output ID 101685, 'Parliamentary Democracy' as at 31 December 2019.

In our opinion, the attached Statement of Cash presents fairly, in all material respects, the cash and bank balances of the UNDP project ID 98320 'Strong and Inclusive Parliamentary Democracy' - output ID 101685, 'Parliamentary Democracy' amounting to US\$ 1,040,087.20 and KGS 1,306,232.94 as at 31 December 2019 in accordance with UNDP accounting policies.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those provisions and standards are further described in the Auditor's responsibilities section of this report. We are independent of UNDP in accordance with the International Ethics Standards Board of Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with this code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management responsibilities

Management is responsible for the preparation of the Statement of Cash of the project, and for such internal control as management determines is necessary to enable the preparation of a Statement of Cash that is free from material misstatement, whether due to fraud or error.

Auditor's responsibilities

Our objectives are to obtain reasonable assurance about whether the Statement of Cash is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these documents.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement of Cash, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the project's internal control.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Mark Henderson
Partner

BDO LLP
55 Baker Street
London W1U 7EU

5 August 2020



MANAGEMENT LETTER

We have not raised any audit findings or recommendations as a result of our audit.



Mark Henderson
Partner

BDO LLP
55 Baker Street
London W1U 7EU

5 August 2020



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UN Development Programme
Report ID: unglodrp

Combined Delivery Report By Project

Page 2 of 5
Run Time: 13-02-2020 10:02:31

| Project Id : 00098320 Active Citizenship and Account | Period : | Jan-Dec (2019) | | |
|--|-----------------|------------------------|-----------------|---------------------|
| Output # : 00101685 Parliamentary Democracy | Impl. Partner : | 99999 UNDP | | |
| | Location : | UNDP CO Programme Unit | | |
| | Govt Exp | UNDP Exp | UN Agencies Exp | Total Exp |
| 71620 - Daily Subsistence Allow-Local | 0.00 | 4,314.51 | 0.00 | 4,314.51 |
| 71625 - Daily Substist Allow-Mtg Partic | 0.00 | 105.45 | 0.00 | 105.45 |
| 71635 - Travel - Other | 0.00 | 728.70 | 0.00 | 728.70 |
| 72105 - Svc Co-Construction & Engineer | 0.00 | 83.93 | 0.00 | 83.93 |
| 72125 - Svc Co-Studies & Research Serv | 0.00 | 5,360.00 | 0.00 | 5,360.00 |
| 72130 - Svc Co-Transportation Services | 0.00 | 3,445.15 | 0.00 | 3,445.15 |
| 72135 - Svc Co-Communications Service | 0.00 | 0.00 | 0.00 | 0.00 |
| 72145 - Svc Co-Training and Educ Serv | 0.00 | 6,305.72 | 0.00 | 6,305.72 |
| 72155 - Svc Co-Public Admin, Politics | 0.00 | 56,604.70 | 0.00 | 56,604.70 |
| 72165 - Svc Co-Social Svcs, Social Sci | 0.00 | 34,930.50 | 0.00 | 34,930.50 |
| 72220 - Furniture | 0.00 | 868.83 | 0.00 | 868.83 |
| 72315 - Food & Textile Products | 0.00 | 174.61 | 0.00 | 174.61 |
| 72402 - Building Maintenance | 0.00 | 88.20 | 0.00 | 88.20 |
| 72405 - Acquisition of Communic Equip | 0.00 | 978.00 | 0.00 | 978.00 |
| 72415 - Courier Charges | 0.00 | 12.30 | 0.00 | 12.30 |
| 72420 - Land Telephone Charges | 0.00 | 350.87 | 0.00 | 350.87 |
| 72425 - Mobile Telephone Charges | 0.00 | 253.36 | 0.00 | 253.36 |
| 72435 - E-mail-Subscription | 0.00 | 730.08 | 0.00 | 730.08 |
| 72440 - Connectivity Charges | 0.00 | 467.63 | 0.00 | 467.63 |
| 72445 - Common Services-Communications | 0.00 | 166.96 | 0.00 | 166.96 |
| 72505 - Stationery & other Office Supp | 0.00 | 584.12 | 0.00 | 584.12 |
| 72510 - Publications | 0.00 | 286.02 | 0.00 | 286.02 |
| 72605 - Grants to Instit & other Benef | 0.00 | 482,585.37 | 0.00 | 482,585.37 |
| 72810 - Acquis of Computer Software | 0.00 | 40.20 | 0.00 | 40.20 |
| 72815 - Inform Technology Supplies | 0.00 | 212.81 | 0.00 | 212.81 |
| 73104 - Leased Building | 0.00 | 17,400.76 | 0.00 | 17,400.76 |
| 73105 - Rent | 0.00 | 884.23 | 0.00 | 884.23 |
| 73107 - Rent - Meeting Rooms | 0.00 | 3,433.12 | 0.00 | 3,433.12 |
| 73110 - Custodial & Cleaning Services | 0.00 | 497.94 | 0.00 | 497.94 |
| 73115 - Moving Expenses | 0.00 | 285.39 | 0.00 | 285.39 |
| 73120 - Utilities | 0.00 | 561.98 | 0.00 | 561.98 |
| 73305 - Maint & Licensing of Hardware | 0.00 | 16.78 | 0.00 | 16.78 |
| 73405 - Rental & Maint-Other Office Eq | 0.00 | 734.04 | 0.00 | 734.04 |
| 73410 - Maint, Oper of Transport Equip | 0.00 | 979.96 | 0.00 | 979.96 |
| 74110 - Audit Fees | 0.00 | 11,684.00 | 0.00 | 11,684.00 |
| 74205 - Audio Visual Productions | 0.00 | 4,123.76 | 0.00 | 4,123.76 |
| 74210 - Printing and Publications | 0.00 | 18,388.60 | 0.00 | 18,388.60 |
| 74215 - Promotional Materials and Dist | 0.00 | 700.62 | 0.00 | 700.62 |
| 74220 - Translation Costs | 0.00 | 6,811.60 | 0.00 | 6,811.60 |
| 74225 - Other Media Costs | 0.00 | 1,176.78 | 0.00 | 1,176.78 |
| 74230 - Audio & Visual Equipment | 0.00 | 71.37 | 0.00 | 71.37 |
| 74325 - Contrib.To CO Common Security | 0.00 | 1,242.13 | 0.00 | 1,242.13 |
| 74505 - Insurance | 0.00 | 426.82 | 0.00 | 426.82 |
| 74510 - Bank Charges | 0.00 | 439.41 | 0.00 | 439.41 |
| 74725 - Other L.T.S.H. | 0.00 | 153.40 | 0.00 | 153.40 |
| 75105 - Facilities & Admin - Implement | 0.00 | 88,534.67 | 0.00 | 88,534.67 |
| 75705 - Learning costs | 0.00 | 230.00 | 0.00 | 230.00 |
| 75709 - Learning - training of counter | 0.00 | 9,916.82 | 0.00 | 9,916.82 |
| 75710 - Participation of counterparts | 0.00 | 24,517.01 | 0.00 | 24,517.01 |
| 76125 - Realized Loss | 0.00 | 21.09 | 0.00 | 21.09 |
| 76135 - Realized Gain | 0.00 | -109.80 | 0.00 | -109.80 |
| Total for Fund 30000 | 0.00 | 1,195,129.46 | 0.00 | 1,195,129.46 |

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UN
DP UN Development Programme
Report ID: unglcdtp

Combined Delivery Report By Project

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Run Time: 13-02-2020 10:02:31

| Project Id : 00098320 Active Citizenship and Account | Period : | Jan-Dec (2019) | | |
|--|-----------------|------------------------|-----------------|---------------------|
| Output # : 00101685 Parliamentary Democracy | Impl. Partner : | 99999 UNDP | | |
| | Location : | UNDP CO Programme Unit | | |
| | Govt Exp | UNDP Exp | UN Agencies Exp | Total Exp |
| Total for Dept : 55601 | 0.00 | 1,195,129.46 | 0.00 | 1,195,129.46 |
| Total for Output : 00101685 | 0.00 | 1,195,129.46 | 0.00 | 1,195,129.46 |
| Project Total : | 0.00 | 1,195,129.46 | 0.00 | 1,195,129.46 |

Mark Henderson
Partner

BDO LLP
55 Baker Street
London W1U 7EU

5 August 2020



Signed By: Mukash baldarov Date: 17-Feb-2020

Signed By: Jenty Kirsch-Woel Date: 17-Feb-2020
Mukash Kalobarov UNDP Deputy Resident Representative
 Peace Advisor/Projects Coordinator

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UNDP UN Development Programme
Report ID: unglcdrp

Combined Delivery Report By Project

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Run Time: 13-02-2020 10:02:32

Selection Criteria :

Business Unit : KGZ10
Period : Jan-Dec (2019)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Depl. IDs : B0556
Selected Outputs : 00101685

| Project Id : ALL | Period : Jan-Dec (2019) | | | | |
|------------------------------|-------------------------|----------|--------------|-----------------|--------------|
| Output # : ALL | Impl. Partner : | | | | |
| | Location : | Govt Exp | UNDP Exp | UN Agencies Exp | Total Exp |
| 55601 - Kyrgyzstan - Central | | 0.00 | 1,195,129.46 | 0.00 | 1,195,129.46 |

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UN
DP UN Development Programme
Report ID: unglodp

Combined Delivery Report By Project

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Run Time: 13-02-2020 10:02:35

Funds Utilization

Selection Criteria :

Business Unit : KGZ10
Period : Jan-Dec (2019)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : B0556
Selected Outputs : 00101685

Project/Award: 00098320 Active Citizenship and Account Period : As at Dec 31, 2019

| Output # | Impl. Partner | UNDP AMOUNT |
|-------------------------------|---------------|-------------|
| 00101685 | :99999 UNDP | |
| Outstanding NEX advances | | 0.00 |
| Undepreciated Fixed Assets | | 0.00 |
| Unamortized Intangible Assets | | 0.00 |
| Inventory | | 0.00 |
| Prepayments | | 0.00 |
| Commitments | | 72,217.73 |

Annex 2: Statement of Cash

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Statement of Cash Position as at 31 December 2019

UNDP Country Office: Kyrgyzstan
 Atlas Project ID: 98320
 Atlas Output ID: 101685
 Project Title: Active Citizenship and Account
 Output Title: Parliamentary Democracy

| | | USD HQ | USD Field Account | KG5 |
|----------|--|---------------------|-------------------|----------------------|
| A | Opening Fund Balance | 399,965.00 | 457,969.78 | 2,261,463.43 |
| | Cash in hand | 0.00 | 0.00 | 0.00 |
| | Bank | 0.00 | 457,969.78 | 2,261,463.43 |
| | Balance at Field Offices | 399,965.00 | 0.00 | 0.00 |
| | Sub Total | | | |
| B | Advances received from donor during 2019 | 840,000.00 | | |
| | 10/9/2019 | 600,000.00 | | |
| | 11/21/2019 | 240,000.00 | | |
| C | Transfer between accounts | | 200,000.00 | 44,734,100.00 |
| D | Total funds available for 2019 | 1,239,965.00 | 657,969.78 | 46,995,563.43 |
| E | Payments/Expenditure for 2019 | 0.00 | 15,902.64 | 46,168,840.05 |
| | Less: | | | |
| | Transfer to USD field account/Exchanged into KG5 in 2019 | 200,000.00 | 642,000.00 | 0.00 |
| | Return back of unspent DSA | | -139.47 | |
| | Return back of unspent Grant Funds | | | -479,509.56 |
| | Bank charges | 70.00 | 14.41 | |
| F | Exchange Gain/(Loss) | | | |
| G | Closing Fund Balance | 1,039,895.00 | 192.20 | 1,306,232.94 |

Signed by UNDP Jenty Kirsch-Wood, Resident Representative a.i.

Certified by Auditor _____
 (name, stamp)

Name the Audit firm _____



Mark Henderson

Mark Henderson
 Partner

BDO LLP
 55 Baker Street
 London W1U 7EU

5 August 2020



FOR MORE INFORMATION:

BDO LLP International Institutions and Donor Assurance team

<https://www.bdo.co.uk/en-gb/services/advisory/consulting/international-institutions-and-donor-assurance>

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