



**AUDIT**

**OF**

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

**IN**

**UNDP KYRGYZSTAN**

**Report No. 2343**  
**Issue Date: 23 August 2021**

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

The UNDP Office of Audit and Investigations (OAI), through PKF Littlejohn LLP (the audit firm), from 14 June to 1 July 2021, 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 BDP LLP in 2020 and covered project expenses from 1 January to 31 December 2019.

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 2020 and from 1 January to 31 March 2021 and the accompanying Funds Utilization statement<sup>1</sup> as of 31 December 2020 and as of 31 March 2021. It also covered the Statement of Cash as of 31 December 2020 and as of 31 March 2021. 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 reports submitted by the audit firm, the results are summarized in the table below:

Audit period	Project Expenses		Cash	
	Amount (in \$ ‘000)	Opinion	Amount (in \$‘000)	Opinion
1 January to 31 December 2020	509	Unmodified	673*	Unmodified
1 January to 31 March 2021	242	Unmodified	516**	Unmodified

\*This amount consists of \$673,229, and KGS 7,026 (equivalent to \$83, converted at the UN Operational Rates of Exchange rate as at 31 December 2020).

\*\*This amount consists of \$453,229, and KGS 5,329,230 (equivalent to \$63,143, converted at the UN Operational Rates of Exchange rate as at 1 April 2021).

**Key recommendations:**

The audit did not result in any recommendations.

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

The previous audit (Report No. 2265, issued on 11 August 2020) 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.



---

**Management comments and action plan**

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

Helge S. Ostveiten  
Director  
Office of Audit and Investigations

**United Nations Development Programme  
(UNDP)**

Report of the Independent Auditor on  
the Financial Audit of the United Nations Development Programme (UNDP)  
Directly Implemented (DIM) Project – Implemented by UNDP Kyrgyzstan

Project name:	Strong and Inclusive Parliamentary Democracy
Output name:	Parliamentary Democracy
UNDP Country Office:	Kyrgyzstan
Atlas Project ID:	98320
Atlas Output ID:	101685
Auditor:	PKF Littlejohn
Period subject to audit:	1 January to 31 December 2020

## EXECUTIVE SUMMARY

PKF Littlejohn conducted the financial audit of UNDP DIM Project ID 98320, “Strong and Inclusive Parliamentary Democracy”- Output ID 101685 implemented by UNDP Kyrgyzstan following the Direct Implementation Modality for the period from 1 January to 31 December 2020. The audit was undertaken on behalf of the Office of Audit and Investigations (OAI) United Nations Development Programme (UNDP).

### Audit opinions

We have issued audit opinions as summarized 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.

### Prior year audit

The project ID 98320 “Strong and Inclusive Parliamentary Democracy” Output ID 101685 was audited in the prior year (audit ID 2265 issued on 10 August 2020). The audit did not result in any recommendations.



**PKF Littlejohn LLP**

18 August 2021

15 Westferry Circus  
Canary Wharf  
London  
E14 4HD

## 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 2020 as well as the Funds Utilization statement as at 31 December 2020 and the accounts receivable and accounts payable as at 31 December 2020 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 project as at 31 December 2020. This statement must include all assets available as at 31 December 2020 and not only those purchased in a given period. Where a 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 held by the project presents fairly the cash and bank balance of the project as at 31 December 2020. Disbursements made against a project are usually financed from regular country office bank accounts. Exceptionally, a dedicated account may be opened and used solely for the cash transactions of a 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 project has been established. In cases where the cash transactions of the audited project are made through the country office bank accounts this type of opinion is not required.
- As maybe applicable, provide the progress made in implementing the recommendations raised in previous year audit report.

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

The scope of the audit relates only to transactions concluded and recorded against the UNDP project between 1 January to 31 December 2020. 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.

## **INDEPENDENT AUDITOR'S REPORT ON STATEMENT OF FINANCIAL POSITION**

**To: The Director of the Office of Audit and Investigations (OAI)  
United Nations Development Programme (UNDP)**

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 2020 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.

### **Unmodified opinion**

In our opinion, the attached CDR and Funds Utilization statement present fairly, in all material respects, the expenses of US\$ 509,202.49 directly incurred by the Country Office in Kyrgyzstan and charged to the project for the period 1 January to 31 December 2020 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 unmodified 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' for the audit of the CDR and funds utilization section of our 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 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 scepticism 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.



**PKF Littlejohn LLP**

18 August 2021

15 Westferry Circus  
Canary Wharf  
London  
E14 4HD





**UNDP** UN Development Programme  
Report ID: unglcdrp

**Combined Delivery Report By Project**

Page 1 of 5  
Run Time: 27-07-2021 09:07:28

**Selection Criteria :**

Business Unit : KGZ10  
Period : Jan-Dec (2020)  
Selected Project Id : ALL  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : 00101685

Project Id : 00098320 Active Citizenship and Account	Period :	Jan-Dec (2020)
Output # : 00101685 Parliamentary Democracy	Impl. Partner :	99999 UNDP
	Location :	UNDP CO Programme Unit
	Govt Exp	UNDP Exp
		UN Agencies Exp
		Total Exp

Dept: 55601 (Kyrgyzstan - Central)

Fund : 30000 (Programme Cost Sharing)

61105 - Salaries - NP Staff	0.00	3,352.67	0.00	3,352.67
61205 - Salaries - GS Staff	0.00	1,692.36	0.00	1,692.36
61305 - Salaries - IP Staff	0.00	16,623.01	0.00	16,623.01
61310 - Post Adjustment - IP Staff	0.00	4,596.29	0.00	4,596.29
62105 - Dependency Allowance-NP Staff	0.00	42.34	0.00	42.34
62110 - Contrib Joint Staff Pension-NP	0.00	662.89	0.00	662.89
62115 - Contrib to Med,SocIns-NP Staff	0.00	130.79	0.00	130.79
62140 - Annual Leave Expense - NO	0.00	-5.94	0.00	-5.94
62205 - Dependency Allow - GS Staff	0.00	42.34	0.00	42.34
62210 - Contrib to Jt Staff Pens Fd-GS	0.00	399.13	0.00	399.13
62215 - Contrib. to Medical, social In	0.00	79.77	0.00	79.77
62240 - Annual Leave Expense - GS	0.00	90.38	0.00	90.38
62305 - Dependency Allowances-IP Staff	0.00	2,444.68	0.00	2,444.68
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	5,881.03	0.00	5,881.03
62315 - Contrib. to medical, social in	0.00	600.10	0.00	600.10
62320 - Mobility, Hardship, Non-remova	0.00	1,422.00	0.00	1,422.00
62330 - Rental Supplements - IP Staff	0.00	1,175.55	0.00	1,175.55
62340 - Annual Leave Expense - IP	0.00	1,224.69	0.00	1,224.69
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	2,496.00	0.00	2,496.00
63335 - Home Leave Trvl & Allow-IP Stf	0.00	672.00	0.00	672.00
63350 - Reimb of Income Tax-IP Staff	0.00	734.89	0.00	734.89
63530 - Contribution to EOS Benefits	0.00	998.18	0.00	998.18
63535 - Contribution to Security	0.00	1,064.80	0.00	1,064.80
63540 - Contribution to Training	0.00	93.11	0.00	93.11
63545 - Contribution to ICT	0.00	399.25	0.00	399.25
63550 - Contributions to MAIP	0.00	13.29	0.00	13.29
63555 - Contribution to UN JFA	0.00	798.50	0.00	798.50
63560 - Contributions to Appendix D	0.00	66.50	0.00	66.50
64110 - Separations - NP Staff	0.00	67.04	0.00	67.04
64210 - Separations - GS Staff	0.00	40.96	0.00	40.96
64310 - Separations - IP Staff	0.00	297.07	0.00	297.07
65115 - Contributions to ASHI Reserve	0.00	2,648.43	0.00	2,648.43
65135 - Payroll Mgt Cost Recovery ATLA	0.00	208.32	0.00	208.32
71205 - Intl Consultants-Sht Term-Tech	0.00	8,800.00	0.00	8,800.00
71211 - Intl Consult Security Charge	0.00	365.00	0.00	365.00
71305 - Local Consult-Sht Term-Tech	0.00	67,901.17	0.00	67,901.17
71360 - Local Consult-Security	0.00	2,504.10	0.00	2,504.10
71405 - Service Contracts-Individuals	0.00	-104,104.60	0.00	-104,104.60
71410 - MAIP Premium SC	0.00	28.59	0.00	28.59
71415 - Contribution to Security SC	0.00	2,293.13	0.00	2,293.13
71605 - Travel Tickets-International	0.00	848.00	0.00	848.00
71610 - Travel Tickets-Local	0.00	286.78	0.00	286.78
71615 - Daily Subsistence Allow-Intl	0.00	2,619.30	0.00	2,619.30
71620 - Daily Subsistence Allow-Local	0.00	1,336.99	0.00	1,336.99

*S. Daspawa* officer in charge

Senior Advisor Strengthening Parliament  
Democracy and Rule of Law

**PKF Littlejohn LLP**  
15 Westferry Circus  
Canary Wharf  
London  
E14 4HD

DocuSign Envelope ID: 475B4306-66C5-4670-B93F-FCD10DEA7463



**UN Development Programme**  
Report ID: unglcdrp

**Combined Delivery Report By Project**

Page 2 of 5  
Run Time: 27-07-2021 09:07:28

Project Id : 00098320 Active Citizenship and Account	Period :	Jan-Dec (2020)		
Output # : 00101685 Parliamentary Democracy	Impl. Partner :	99999 UNDP		
	Location :	UNDP CO Programme Unit		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71635 - Travel - Other	0.00	336.00	0.00	336.00
72105 - Svc Co-Construction & Engineer	0.00	54.86	0.00	54.86
72125 - Svc Co-Studies & Research Serv	0.00	2,674.85	0.00	2,674.85
72130 - Svc Co-Transportation Services	0.00	1,682.38	0.00	1,682.38
72135 - Svc Co-Communications Service	0.00	5,974.00	0.00	5,974.00
72145 - Svc Co-Training and Educ Serv	0.00	43,964.45	0.00	43,964.45
72155 - Svc Co-Public Admin, Politics	0.00	44,464.63	0.00	44,464.63
72165 - Svc Co-Social Svcs, Social Sci	0.00	46,731.00	0.00	46,731.00
72205 - Office Machinery	0.00	174.95	0.00	174.95
72315 - Food & Textile Products	0.00	62.41	0.00	62.41
72370 - Security related goods and mat	0.00	19.38	0.00	19.38
72402 - Building Maintenance	0.00	696.86	0.00	696.86
72405 - Acquisition of Communic Equip	0.00	1,115.83	0.00	1,115.83
72415 - Courier Charges	0.00	19.93	0.00	19.93
72420 - Land Telephone Charges	0.00	87.52	0.00	87.52
72425 - Mobile Telephone Charges	0.00	313.83	0.00	313.83
72435 - E-mail-Subscription	0.00	729.60	0.00	729.60
72440 - Connectivity Charges	0.00	555.70	0.00	555.70
72445 - Common Services-Communications	0.00	190.03	0.00	190.03
72505 - Stationery & other Office Supp	0.00	109.27	0.00	109.27
72510 - Publications	0.00	707.02	0.00	707.02
72605 - Grants to Instit & other Benef	0.00	208,130.19	0.00	208,130.19
72810 - Acquis of Computer Software	0.00	1,149.36	0.00	1,149.36
72815 - Inform Technology Supplies	0.00	136.92	0.00	136.92
73104 - Leased Building	0.00	9,888.63	0.00	9,888.63
73105 - Rent	0.00	244.72	0.00	244.72
73107 - Rent - Meeting Rooms	0.00	915.85	0.00	915.85
73110 - Custodial & Cleaning Services	0.00	52.67	0.00	52.67
73120 - Utilities	0.00	431.35	0.00	431.35
73305 - Maint & Licensing of Hardware	0.00	195.00	0.00	195.00
73410 - Maint, Oper of Transport Equip	0.00	487.63	0.00	487.63
74110 - Audit Fees	0.00	16,077.00	0.00	16,077.00
74205 - Audio Visual Productions	0.00	12,995.94	0.00	12,995.94
74210 - Printing and Publications	0.00	9,279.78	0.00	9,279.78
74215 - Promotional Materials and Dist	0.00	204.74	0.00	204.74
74220 - Translation Costs	0.00	4,395.16	0.00	4,395.16
74225 - Other Media Costs	0.00	8,556.88	0.00	8,556.88
74325 - Contrib.To CO Common Security	0.00	1,037.40	0.00	1,037.40
74505 - Insurance	0.00	325.28	0.00	325.28
74510 - Bank Charges	0.00	246.36	0.00	246.36
75105 - Facilities & Admin - Implement	0.00	37,760.19	0.00	37,760.19
75710 - Participation of counterparts	0.00	12,656.69	0.00	12,656.69
76125 - Realized Loss	0.00	324.62	0.00	324.62
76135 - Realized Gain	0.00	-885.25	0.00	-885.25
<b>Total for Fund 30000</b>	<b>0.00</b>	<b>509,202.49</b>	<b>0.00</b>	<b>509,202.49</b>
<b>Total for Dept : 55601</b>	<b>0.00</b>	<b>509,202.49</b>	<b>0.00</b>	<b>509,202.49</b>
<b>Total for Output : 00101685</b>	<b>0.00</b>	<b>509,202.49</b>	<b>0.00</b>	<b>509,202.49</b>

S. Despawa Officer in Charge

Senior Advisor Strengthening Parliament  
Democracy and Rule of Law

**PKF Littlejohn LLP**  
15 Westferry Circus  
Canary Wharf  
London  
E14 4HD

DocuSign Envelope ID: 475B4306-66C5-4670-B93F-FCD10DEA7463



**Combined Delivery Report By Project**

**UN Development Programme**  
Report ID: unglcdrp

Page 3 of 5  
Run Time: 27-07-2021 09:07:28

<b>Project Id :</b> 00098320 Active Citizenship and Account	<b>Period :</b> Jan-Dec (2020)			
<b>Output # :</b> 00101685 Parliamentary Democracy	<b>Impl. Partner :</b> 99999 UNDP			
	<b>Location :</b> UNDP CO Programme Unit			
	<b>Govt Exp</b>	<b>UNDP Exp</b>	<b>UN Agencies Exp</b>	<b>Total Exp</b>
<b>Project Total :</b>	0.00	509,202.49	0.00	509,202.49



Signed By: S. Dasgupta officer in Charge Date: 27-Jul-2021

Signed By: [Signature] Senior Advisor Strengthening Parliament Democracy and Rule of Law Date: 27-Jul-2021

*PKF Littlejohn LLP*

**PKF Littlejohn LLP**  
15 Westferry Circus  
Canary Wharf  
London  
E14 4HD

DocuSign Envelope ID: 475B4306-66C5-4670-B93F-FCD10DEA7463



**UN**  
**DIP UN Development Programme**  
 Report ID: unglodrp

**Combined Delivery Report By Project**

Page 4 of 5  
 Run Time: 27-07-2021 09:07:28

**Selection Criteria :**

Business Unit : KGZ10  
 Period : Jan-Dec (2020)  
 Selected Project Id : ALL  
 Selected Fund Code : ALL  
 Selected Dept. IDs : ALL  
 Selected Outputs : 00101685

Project Id : ALL	Period : Jan-Dec (2020)			
Output # : ALL	Impl. Partner :			
	Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
55601 - Kyrgyzstan - Central	0.00	509,202.49	0.00	509,202.49

*S. Daspaeva* officer in charge

Senior Advisor Strengthening Parliament  
 Democracy and Rule of Law

**PKF Littlejohn LLP**  
 15 Westferry Circus  
 Canary Wharf  
 London  
 E14 4HD



UN Development Programme  
Report ID: unglcdrp

**Combined Delivery Report By Project**

Page 5 of 5  
Run Time: 27-07-2021 09:07:32

**Funds Utilization**

**Selection Criteria :**

Business Unit : KGZ10  
Period : Jan-Dec (2020)  
Selected Project Id : ALL  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : 00101685

Project/Award: 00098320 Active Citizenship and Account Period : As at Dec 31, 2020

Output #	Impl. Partner :99999 UNDP	UNDP AMOUNT
Outstanding NEX advances		0.00
Undepreciated Fixed Assets		0.00
Unamortized Intangible Assets		0.00
Inventory		0.00
Prepayments		0.00
Commitments		231,082.26

*S. Daspawa* officer in Charge

*AWJ*

Senior Advisor Strengthening Parliament  
Democracy and Rule of Law

*PKF Littlejohn LLP*

**PKF Littlejohn LLP**  
15 Westferry Circus  
Canary Wharf  
London  
E14 4HD

**INDEPENDENT AUDITOR'S REPORT ON STATEMENT OF FIXED ASSETS**

Not applicable, as the UNDP project ID 98320 "Strong and Inclusive Parliamentary Democracy", output ID 101685 "Parliamentary Democracy", as at 31 December 2020, does not have fixed assets.



**PKF Littlejohn LLP**

18 August 2021

15 Westferry Circus  
Canary Wharf  
London  
E14 4HD

## **INDEPENDENT AUDITOR'S REPORT ON STATEMENT OF CASH**

**To: The Director of the Office of Audit and Investigations (OAI)  
United Nations Development Programme (UNDP)**

We have audited the accompanying Statement of Cash of the UNDP project ID 98320 "Strong and Inclusive Parliamentary Democracy", output ID 101685 titled Parliamentary Democracy", as at 31 December 2020.

### ***Unmodified opinion***

In our opinion, the accompanying 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\$549,860, US\$123,368.89, and KGS 7,025.70 as at 31 December 2020 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 for the audit of the Statement of Cash section of our 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 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.



**PKF Littlejohn LLP**

18 August 2021

15 Westferry Circus  
Canary Wharf  
London  
E14 4HD



**Statement of Cash Position as at 31 December 2020**

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	KGS Field Account
<b>A Opening Fund Balance</b>	<b>1,039,895.00</b>	<b>192.20</b>	<b>1,306,232.94</b>
Cash in hand	0.00	0.00	0.00
Bank	0.00	192.20	1,306,232.94
Balance at Field Offices	1,039,895.00	0.00	0.00
<b>B Advances received from donor during 2020</b>	<b>600,000.00</b>		
19-10-20	600,000.00		
<b>C Transfer between accounts</b>		<b>1,090,000.00</b>	<b>41,182,000.00</b>
<b>D Total funds available for 2020</b>	<b>1,639,895.00</b>	<b>1,090,192.20</b>	<b>42,488,232.94</b>
<b>E Payments/Expenditure for 2020</b>	<b>0.00</b>	<b>13,104.26</b>	<b>41,697,762.67</b>
Less:			
Transfer to USD field account/Exchanged into KGS in 2020	1,090,000.00	545,000.00	0.00
Bank Reconciliation FY2018 (Note from 14 May 2019)		174,195.94	835,765.25
Bank Reconciliation FY2019 (Note from 05 October 2020)		234,523.11	170,835.93
Return back of unspent Grant Funds			-223,156.61
Bank charges			
<b>F Exchange Gain/(Loss)</b>	<b>35.00</b>		
<b>G Closing Fund Balance</b>	<b>549,860.00</b>	<b>123,368.89</b>	<b>7,025.70</b>

Signed by UNDP

Ms. Saltanat Dospaeva, Officer in Charge  
(name, stamp)

*S. Dospaeva*  
  
 29-Jul-2021  
 (date)

Certified by Auditor

\_\_\_\_\_  
(name, stamp)

\_\_\_\_\_  
(date)

Name the Audit firm

\_\_\_\_\_  
(date)

*Olga Petrova*  
 29-Jul-2021

*Medina Kalyzgulova*  
 29-Jul-2021

*PKF Littlejohn LLP*

**PKF Littlejohn LLP**  
 15 Westferry Circus  
 Canary Wharf  
 London  
 E14 4HD

**MANAGEMENT LETTER**

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



**PKF Littlejohn LLP**

18 August 2021

15 Westferry Circus  
Canary Wharf  
London  
E14 4HD

**United Nations Development Programme  
(UNDP)**

Report of the Independent Auditor on  
the Financial Audit of the United Nations Development Programme (UNDP)  
Directly Implemented (DIM) Project – Implemented by UNDP Kyrgyzstan

Project name:	Strong and Inclusive Parliamentary Democracy
Output name:	Parliamentary Democracy
UNDP Country Office:	Kyrgyzstan
Atlas Project ID:	98320
Atlas Output ID:	101685
Auditor:	PKF Littlejohn
Period subject to audit:	1 January to 31 March 2021

## EXECUTIVE SUMMARY

PKF Littlejohn conducted the financial audit of UNDP DIM Project ID 98320, “Strong and Inclusive Parliamentary Democracy”- Output ID 101685 implemented by UNDP Kyrgyzstan following the Direct Implementation Modality for the period from 1 January to 31 March 2021. The audit was undertaken on behalf of the Office of Audit and Investigations (OAI) United Nations Development Programme (UNDP).

### Audit opinions

We have issued audit opinions as summarized 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.

### Prior year audit

The project ID 98320 “Strong and Inclusive Parliamentary Democracy” Output ID 101685 was audited in the prior year (audit ID 2265 issued on 10 August 2020). The audit did not result in any recommendations.



**PKF Littlejohn LLP**

18 August 2021

15 Westferry Circus  
Canary Wharf  
London  
E14 4HD

## 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 March 2021 as well as the Funds Utilization statement as at 31 March 2021 and the accounts receivable and accounts payable as at 31 March 2021 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 project as at 31 March 2021. This statement must include all assets available as at 31 March 2021 and not only those purchased in a given period. Where a 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 held by the project presents fairly the cash and bank balance of the project as at 31 March 2021. Disbursements made against a project are usually financed from regular country office bank accounts. Exceptionally, a dedicated account may be opened and used solely for the cash transactions of a 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 project has been established. In cases where the cash transactions of the audited project are made through the country office bank accounts this type of opinion is not required.
- As maybe applicable, provide the progress made in implementing the recommendations raised in previous year audit report.

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

The scope of the audit relates only to transactions concluded and recorded against the UNDP project between 1 January to 31 March 2021. 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.

## **INDEPENDENT AUDITOR'S REPORT ON STATEMENT OF FINANCIAL POSITION**

**To: The Director of the Office of Audit and Investigations (OAI)  
United Nations Development Programme (UNDP)**

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 March 2021 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.

### **Unmodified opinion**

In our opinion, the attached CDR and Funds Utilization statement present fairly, in all material respects, the expenses of US\$ 242,149.52 directly incurred by Country Office in Kyrgyzstan and charged to the project for the period 1 January to 31 March 2021 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 unmodified 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' for the audit of the CDR and funds utilization section of our 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 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 scepticism 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.



**PKF Littlejohn LLP**

18 August 2021

15 Westferry Circus  
Canary Wharf  
London  
E14 4HD



UNDP UN Development Programme  
Report ID: unglcdrp

**Combined Delivery Report By Project**

Page 1 of 4  
Run Time: 27-07-2021 09:07:23

**Selection Criteria :**

Business Unit : KGZ10  
Period : Jan-March (2021)  
Selected Project Id : ALL  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : 00101685

Project Id : 00098320 Active Citizenship and Account	Period : Jan-March (2021)
Output # : 00101685 Parliamentary Democracy	Impl. Partner : 99999 UNDP
	Location : UNDP CO Programme Unit
	Govt Exp UNDP Exp UN Agencies Exp Total Exp

Dept: 55601 (Kyrgyzstan - Central)

Fund : 30000 (Programme Cost Sharing)

61105 - Salaries - NP Staff	0.00	843.48	0.00	843.48
61205 - Salaries - GS Staff	0.00	517.80	0.00	517.80
61305 - Salaries - IP Staff	0.00	6,352.04	0.00	6,352.04
61310 - Post Adjustment - IP Staff	0.00	1,842.10	0.00	1,842.10
62105 - Dependency Allowance-NP Staff	0.00	10.47	0.00	10.47
62110 - Contrib Joint Staff Pension-NP	0.00	166.83	0.00	166.83
62115 - Contrib to Med.SocIns-NP Staff	0.00	32.91	0.00	32.91
62140 - Annual Leave Expense - NO	0.00	32.31	0.00	32.31
62205 - Dependency Allow - GS Staff	0.00	10.47	0.00	10.47
62210 - Contrib to Jt Staff Pens Fd-GS	0.00	101.01	0.00	101.01
62215 - Contrib. to Medical, social In	0.00	20.19	0.00	20.19
62240 - Annual Leave Expense - GS	0.00	22.42	0.00	22.42
62305 - Dependency Allowances-IP Staff	0.00	931.00	0.00	931.00
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	2,229.98	0.00	2,229.98
62315 - Contrib. to medical, social in	0.00	218.54	0.00	218.54
62320 - Mobility, Hardship, Non-remova	0.00	533.25	0.00	533.25
62330 - Rental Supplements - IP Staff	0.00	623.06	0.00	623.06
62340 - Annual Leave Expense - IP	0.00	735.60	0.00	735.60
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	900.00	0.00	900.00
63335 - Home Leave Trvl & Allow-IP Stf	0.00	252.00	0.00	252.00
63350 - Reimb of Income Tax-IP Staff	0.00	225.33	0.00	225.33
63530 - Contribution to EOS Benefits	0.00	334.48	0.00	334.48
63535 - Contribution to Security	0.00	382.21	0.00	382.21
63540 - Contribution to Training	0.00	33.43	0.00	33.43
63545 - Contribution to ICT	0.00	143.34	0.00	143.34
63550 - Contributions to MAIP	0.00	4.79	0.00	4.79
63555 - Contributions to UN JFA	0.00	267.53	0.00	267.53
63560 - Contributions to Appendix D	0.00	23.88	0.00	23.88
64110 - Separations - NP Staff	0.00	10.53	0.00	10.53
64210 - Separations - GS Staff	0.00	6.48	0.00	6.48
64310 - Separations - IP Staff	0.00	102.42	0.00	102.42
65115 - Contributions to ASHI Reserve	0.00	950.77	0.00	950.77
65135 - Payroll Mgt Cost Recovery ATLA	0.00	71.37	0.00	71.37
71305 - Local Consult.-Sht Term-Tech	0.00	16,438.00	0.00	16,438.00
71360 - Local Consult-Security	0.00	128.00	0.00	128.00
71405 - Service Contracts-Individuals	0.00	20,651.49	0.00	20,651.49
71410 - MAIP Premium SC	0.00	9.03	0.00	9.03
71415 - Contribution to Security SC	0.00	722.39	0.00	722.39
72125 - Svc Co-Studies & Research Serv	0.00	730.00	0.00	730.00
72135 - Svc Co-Communications Service	0.00	17,394.00	0.00	17,394.00
72145 - Svc Co-Training and Educ Serv	0.00	32,368.00	0.00	32,368.00
72155 - Svc Co-Public Admin, Politics	0.00	36,432.14	0.00	36,432.14
72165 - Svc Co-Social Svcs, Social Sci	0.00	38,110.00	0.00	38,110.00
72315 - Food & Textile Products	0.00	17.57	0.00	17.57

*S. Daspava* officer in Charge

*Amz*  
Senior Advisor Strengthening Parliament  
Democracy and Rule of Law

*PKF Littlejohn LLP*

PKF Littlejohn LLP  
15 Westferry Circus  
Canary Wharf  
London  
E14 4HD



DocuSign Envelope ID: 475B4306-66C5-4670-B93F-FCDD10DEA7463



UN  
DP UN Development Programme  
Report ID: unglcdrp

**Combined Delivery Report By Project**

Page 2 of 4  
Run Time: 27-07-2021 09:07:23

Project Id : 00098320 Active Citizenship and Account	Period :	Jan-March (2021)		
Output # : 00101685 Parliamentary Democracy	Impl. Partner :	99999 UNDP		
	Location :	UNDP CO Programme Unit		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72402 - Building Maintenance	0.00	119.91	0.00	119.91
72405 - Acquisition of Communic Equip	0.00	207.62	0.00	207.62
72420 - Land Telephone Charges	0.00	22.58	0.00	22.58
72425 - Mobile Telephone Charges	0.00	253.32	0.00	253.32
72440 - Connectivity Charges	0.00	96.80	0.00	96.80
72445 - Common Services-Communications	0.00	74.96	0.00	74.96
72505 - Stationery & other Office Supp	0.00	588.72	0.00	588.72
72605 - Grants to Instit & other Benef	0.00	29,289.92	0.00	29,289.92
73104 - Leased Building	0.00	2,232.40	0.00	2,232.40
73120 - Utilities	0.00	71.97	0.00	71.97
73205 - Premises Alterations	0.00	228.29	0.00	228.29
74205 - Audio Visual Productions	0.00	8,800.00	0.00	8,800.00
75105 - Facilities & Admin - Implement	0.00	17,939.18	0.00	17,939.18
75710 - Participation of counterparts	0.00	320.69	0.00	320.69
76125 - Realized Loss	0.00	2.37	0.00	2.37
76135 - Realized Gain	0.00	-31.85	0.00	-31.85
<b>Total for Fund 30000</b>	<b>0.00</b>	<b>242,149.52</b>	<b>0.00</b>	<b>242,149.52</b>
<b>Total for Dept : 55601</b>	<b>0.00</b>	<b>242,149.52</b>	<b>0.00</b>	<b>242,149.52</b>
<b>Total for Output : 00101685</b>	<b>0.00</b>	<b>242,149.52</b>	<b>0.00</b>	<b>242,149.52</b>
<b>Project Total :</b>	<b>0.00</b>	<b>242,149.52</b>	<b>0.00</b>	<b>242,149.52</b>



Signed By: S. Durrani Officer in Charge Date: 27-Jul-2021

Signed By: [Signature] Senior Advisor Strengthening Parliament  
Democracy and Rule of Law Date: 27-Jul-2021

*PKF Littlejohn LLP*

**PKF Littlejohn LLP**  
15 Westferry Circus  
Canary Wharf  
London  
E14 4HD

DocuSign Envelope ID: 475B4306-66C5-4670-B93F-FCD10DEA7463



**UNDP** UN Development Programme  
Report ID: unglodrp

Combined Delivery Report By Project

Page 3 of 4  
Run Time: 27-07-2021 09:07:23

Selection Criteria :

Business Unit : KGZ10  
Period : Jan-March (2021)  
Selected Project Id : ALL  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : 00101685

Project Id : ALL	Period : Jan-March (2021)			
Output # : ALL	Impl. Partner :			
	Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
55601 - Kyrgyzstan - Central	0.00	242,149.52	0.00	242,149.52

*S. Despawa* officer in Charge

Senior Advisor Strengthening Parliament  
Democracy and Rule of Law

**PKF Littlejohn LLP**  
15 Westferry Circus  
Canary Wharf  
London  
E14 4HD

DocuSign Envelope ID: 475B4306-66C5-4670-B93F-FCDD10DEA7463



**UNDP** UN Development Programme  
Report ID: unglcdrp

**Combined Delivery Report By Project**

Page 4 of 4  
Run Time: 27-07-2021 09:07:26

**Funds Utilization****Selection Criteria :**

Business Unit : KGZ10  
Period : Jan-March (2021)  
Selected Project Id : ALL  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : 00101685

Project/Award: 00098320 Active Citizenship and Account

Period : As at Mar 31, 2021

Output #	00101685	Impl. Partner :99999 UNDP	UNDP AMOUNT
Outstanding NEX advances			0.00
Undepreciated Fixed Assets			0.00
Unamortized Intangible Assets			0.00
Inventory			0.00
Prepayments			0.00
Commitments			67,242.00

*S. Dospawa* officer in charge

Senior Advisor Strengthening Parliament  
Democracy and Rule of Law

**PKF Littlejohn LLP**  
15 Westferry Circus  
Canary Wharf  
London  
E14 4HD

**INDEPENDENT AUDITOR'S REPORT ON STATEMENT OF FIXED ASSETS**

Not applicable, as the UNDP project ID 98320 "Strong and Inclusive Parliamentary Democracy", output ID 101685 "Parliamentary Democracy", as at 31 March 2021, does not have fixed assets.



**PKF Littlejohn LLP**

18 August 2021

15 Westferry Circus  
Canary Wharf  
London  
E14 4HD

## **INDEPENDENT AUDITOR'S REPORT ON STATEMENT OF CASH**

**To: The Director of the Office of Audit and Investigations (OAI)  
United Nations Development Programme (UNDP)  
Kyrgyzstan**

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 March 2021.

### ***Unmodified opinion***

In our opinion, the accompanying 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\$49,860.00, US\$403,368.89, and KGS 5,329,230.07 as at 31 March 2021 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 for the audit of the Statement of Cash section of our 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 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.



**PKF Littlejohn LLP**

18 August 2021

15 Westferry Circus  
Canary Wharf  
London  
E14 4HD


DocuSign Envelope ID: 3CF58F31-5FDB-4560-9605-B60D2428DB1E

**Statement of Cash Position as at 31 March 2021**

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	KGS Field Account
<b>A Opening Fund Balance</b>	<b>549,860.00</b>	<b>123,368.89</b>	<b>7,025.70</b>
Cash in hand	0.00	0.00	0.00
Bank	0.00	123,368.89	7,025.70
Balance at Field Offices	549,860.00	0.00	0.00
<b>B Advances received from donor during 2021</b>	<b>0.00</b>		
	0.00		
<b>C Transfer between accounts</b>		<b>500,000.00</b>	<b>18,452,000.00</b>
<b>D Total funds available for 2021</b>	<b>549,860.00</b>	<b>623,368.89</b>	<b>18,459,025.70</b>
<b>E Payments/Expenditure for 2021</b>	<b>0.00</b>	<b>0.00</b>	<b>15,143,796.86</b>
Less:			
Transfer to USD field account/Exchanged into KGS in 2021	500,000.00	220,000.00	0.00
Return back of unspent Grant Funds			2,034,001.23
Bank charges			
<b>F Exchange Gain/(Loss)</b>			
<b>G Closing Fund Balance</b>	<b>49,860.00</b>	<b>403,368.89</b>	<b>5,329,230.07</b>

**Note:** the following bank transactions were made in April 2021: expenses for USD 1,330.29 and for KGS 4,633,984.19; These are payments for contracts/services provided in March 2021 and reflected in Atlas with March 2021 accounting date.

Signed by UNDP \_\_\_\_\_ Ms. Louise Chamberlain, Resident Representative (name, stamp)  12-Aug-2021 (date)

Sertified by Auditor \_\_\_\_\_ (name, stamp) \_\_\_\_\_ (date)

Name the Audit firm \_\_\_\_\_ (date)

*Olga Petrova* 12-Aug-2021

*S. Despa* 12-Aug-2021

*PKF Littlejohn LLP*

**PKF Littlejohn LLP**  
 15 Westferry Circus  
 Canary Wharf  
 London  
 E14 4HD

**MANAGEMENT LETTER**

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



**PKF Littlejohn LLP**

18 August 2021

15 Westferry Circus  
Canary Wharf  
London  
E14 4HD