

UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations



*Empowered lives.
Resilient nations.*

AUDIT

OF

UNDP PAKISTAN

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

Report No. 1394

Issue Date: 24 July 2014

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

The UNDP Office of Audit and Investigations (OAI), from 5 to 16 May 2014, through Moore Stephens LLP (the audit firm), conducted an audit of the Electoral Cycle Support Programme, Output No. 81893 (the Project), which is directly implemented and managed by the UNDP Country Office in Pakistan (the Office). The last audit of the Project was conducted by OAI in 2013 and it covered the Project expenditure from January to December 2012.

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 expenditure for the period from 1 January to 31 December 2013 and the accompanying Funds Utilization statement¹ as of 31 December 2013 as well as Statement of Assets as of 31 December 2013. The audit did not include activities and expenses incurred or undertaken at the level of "responsible parties" and expenses processed and approved in locations outside the country such as UNDP Regional Centres and UNDP Headquarters and where supporting documentation was retained at the level of the UNDP country office.

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 Expenditure		Project Assets	
Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion
5,328*	Unqualified	64	Unqualified

*Expenditure recorded in the Combined Delivery Report was \$10,323,828. Excluded from the audit were expenses amounting to \$4,996,309, comprising of payments made through other UN agencies (\$4,063,395) and transactions that were not processed by the Office (\$932,914).

The audit firm issued an unqualified opinion on the Funds Utilization statement.

The audit resulted in two low priority recommendations.



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

¹ The Funds Utilization statement includes the balance, as at a given date, of five items: (a) outstanding advances received by the project; (b) depreciated 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.