



**AUDIT**

**OF**

**UNDP KYRGYZSTAN**

**AUTOMATION OF VOTERS' IDENTIFICATION PROCESS  
DURING THE ELECTORAL CYCLE IN 2015- 2017  
(Directly Implemented Project No. 88842, Output No. 95323)**

**Report No. 1637**

**Issue Date: 31 August 2016**

**Report on the Audit of UNDP Kyrgyzstan  
Automation of Voters' Identification Process during the Electoral Cycle in 2015 – 2017  
(Project No. 88842, Output No. 95323)  
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through Moore Stephens LLP (the audit firm), from 18 to 22 July 2016, conducted an audit of Automation of Voters' Identification Process during the Electoral Cycle in 2015 – 2017 (Project No. 88842, Output No. 95323) (the Project), which is directly implemented and managed by the UNDP Country Office in Kyrgyzstan (the Office). This was the first audit of the Project.

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 2015 and the accompanying Funds Utilization statement<sup>1</sup> as of 31 December 2015. The audit did not include expenses processed and approved in locations outside of the country (such as UNDP Regional Centres and UNDP Headquarters). The audit did not cover the Statement of Assets as no assets were purchased for the Project. In addition, the audit did not cover the Statement of Cash Position as no separate bank account was established and maintained for 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 Expenditure*	
Amount (in \$ '000)	Opinion
529	Unqualified

\*Expenditures recorded in the Combined Delivery Report totalled \$6,690,000. Excluded from the audit scope were transactions that relate to expenditures processed and approved by other UNDP offices outside of the country totalling \$6,161,000.

The audit did not result in any recommendations.



Helge S. Ostveiten  
Director  
Office of Audit and Investigations

<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) 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.