



**AUDIT**

**OF**

**UNDP KYRGYZSTAN**

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

**Report No. 1992**  
**Issue Date: 6 August 2018**

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

The UNDP Office of Audit and Investigations (OAI), through Moore Stephens LLP (the audit firm), from 4 to 7 June 2018, conducted an audit of Active Citizenship and Account, 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). 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 expenses for the period from 4 May<sup>1</sup> to 31 December 2017 and the accompanying Funds Utilization statement<sup>2</sup> as of 31 December 2017 as well as Statement of Cash Position as of 31 December 2017. 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
194	Unmodified*	374	Unmodified

\*Unmodified = unqualified or clean opinion

The audit 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.

Helge S. Osttveiten  
Director  
Office of Audit and Investigations

<sup>1</sup> This was the Project's start date.

<sup>2</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.