



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 statement¹ 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.

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.



Management comments and action plan

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

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