

**РЕЗУЛЬТАТЫ
АУДИТОРСКОЙ ПРОВЕРКИ СПЕЦИАЛЬНОГО НАЗНАЧЕНИЯ
ПРОЕКТА «УКРЕПЛЕНИЕ РЕГИОНАЛЬНОГО СОТРУДНИЧЕСТВА
И ФАСИЛИТАЦИЯ РЕАЛИЗАЦИИ СЕНДАЙСКОЙ ПРОГРАММЫ В
ЦЕНТРАЛЬНОЙ АЗИИ» ПРОДВИГАЕМОГО ЦЕНТРОМ НА
ОСНОВАНИИ СОГЛАШЕНИЯ С УПРАВЛЕНИЕМ ООН ПО
СНИЖЕНИЮ РИСКА БЕДСТВИЙ
ЗА 2022 ГОД**

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“Approved”
Director of ALMIR CONSULTING LLP

Candidate of economic sciences, Associate Professor,
Auditor Qualifying Certificate No. 0000411
dated July 6, 1998,
B.K. Iskenderova



To the Management of the Center for Emergency Situations and Disaster Risk Reduction

REPORT
on special purpose audit
the project “Strengthening Regional Cooperation and Promoting the Implementation of the Sendai Program in Central Asia”, promoted by the Center based on an Agreement with the United Nations Office for Disaster Risk Reduction (UNDRR)

We have completed the procedures agreed with and listed below in relation to conducting a special-purpose audit - the project "Strengthening Regional Cooperation and Promoting the Implementation of the Sendai Program in Central Asia" promoted by the Center for Emergency Situations and Disaster Risk Reduction (hereinafter referred to as "CESDRR ") based on Agreement No. UNDRR/GR/2019/014, dated December 4, 2019, concluded between the CESDRR and the United Nations Office for Disaster Risk Reduction (hereinafter "UNDRR") from 2020 to 2022.

This report is provided in accordance with Agreement No. 27 dated April 20, 2022 (hereinafter referred to as the "Special Purpose Audit Agreement") concluded between the ALMIR CONSULTING LLP audit company and the CESDRR .

In accordance with the Special Purpose Audit Agreement, the audit procedures were divided into two parts:

- 1 part - the period from December 4, 2019, to November 15, 2021;
- 2 part - the period from November 16, 2021, to December 31, 2022.

The procedures have been performed solely for the purpose of assisting in verifying the veracity of the cost estimates for the project “Strengthening Regional Cooperation and Promoting the Implementation of the Sendai Program in Central Asia” promoted by the CESDRR under the UNDRR Agreement.

The audit was carried out based on information provided by the CESDRR and reflected in the primary accounting documents and accounting program of the CESDRR , and consisted of the following:

1. Verification of disbursements from the settlement account designated for the UNDRR project in accordance with the approved estimates for the periods:
 - 1 part - the period from December 4, 2019, to November 15, 2021;
 - 2 part - the period from November 16, 2021, to December 31, 2022.
2. Checking the availability of documents confirming the costs according to the estimate, as well as the availability of the following documents:
 - bank documents confirming the outflow of funds within the project budget;
 - contracts and other agreements concluded within the framework of the project;
 - certificates of work performed / invoices;
 - orders and advance reports on travel expenses;
 - other documents confirming expenses.

3. Verification of suppliers providing services under civil law contracts.

The results of our work are presented below:

During special purpose audit procedures:

1. We received payment documents and bank statements for payments from the current account, confirming the outflow of funds in accordance with the approved estimate for the periods:
1 part - the period from December 4, 2019, to November 15, 2021;
2 part - the period from November 16, 2021, to December 31, 2022.
2. Using the method of continuous verification, we checked the availability of all documents confirming the costs according to the estimate;
3. We reviewed the reports provided by the CESDRR to the UNDRR and conducted an analysis of the compliance of the expenditures on the reports with the data of the approved project budget.

Analysis and evaluation of the results of the listed procedures performed by us, and other estimates are based on our subjective opinion, formed based on a study of the internal accounting and other documentation of the CESDRR .

Audit conclusions:

1. With respect to paragraph (1), we found that:

- All documents on payments from the current account for the period under review are printed out and filed in the registers and certified by the management (payment orders, bank statements, orders, etc.).
The auditors did not find any excessive expenses made by the CESDRR that are not related to the intended use of funds allocated under the UNDRR project.

2. With respect to paragraph (2), we found that:

- All supporting documents for expenses are available (contracts for the provision of services, invoices, acts of work performed for the services provided, invoices, etc.);

3. With respect to paragraph (3), we found that:

- Information on project expenses for the periods:
 - from December 4, 2019, to November 15, 2021;
 - from November 16, 2021, to December 31, 2022provided in the reports of the CESDRR to UNDRR, corresponds to the actual expenses incurred under the UNDRR project.

Auditor of
ALMIR CONSULTING LLP
Auditor Qualifying Certificate
No. 0000727 dated January 31, 2019

January 26, 2023



A. K. Nurkaliyeva