



AUDIT

OF

ACCESS TO JUSTICE, PHASE II
(Directly Implemented Project No. 94331, Output No. 98445)

IN

UNDP TAJIKISTAN

Report No. 2346
Issue Date: 17 August 2021

**Report on the Audit of Access to Justice, Phase II, implemented by UNDP Tajikistan
(Project No. 94331, Output No. 98445)
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through PKF Littlejohn LLP (the audit firm), from 26 May to 9 June 2021, conducted an audit of Access to Justice, Phase II (Project No. 94331, Output No. 98445) (the Project), which is directly implemented and managed by the UNDP Country Office in Tajikistan (the Office). The last audit of the Project was conducted by OAI, through BDO 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 the accompanying Funds Utilization statement¹, as well as Statement of Cash as of 31 December 2020. 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
352	Unmodified	139*	Unmodified

* The balance is comprised of \$137,984 and TJS7,742; the TJS amount was converted at the UN Operational Rates of Exchange as of 31 December 2020.

Key recommendations:

The audit did not result in any recommendations.

Implementation status of previous OAI audit recommendations:

The previous audit (Report No. 2266, issued on 12 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.

Helge S. Ostveiten
Director
Office of Audit and Investigations