



AUDIT

OF

UNDP TAJIKISTAN

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

Report No. 2266

Issue Date: 12 August 2020

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

The UNDP Office of Audit and Investigations (OAI), through BDO LLP (the audit firm), from 30 June to 3 July 2020, 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 2019 and covered project expenses from 1 January 2017 to 31 December 2018.

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 2019 and the accompanying Funds Utilization statement¹ as of 31 December 2019 as well as Statement of Cash as of 31 December 2019. 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 and corresponding management letter(s) submitted by the audit firm, the results are summarized in the table below:

Project Expenses		Cash	
Amount (in \$ '000)	Opinion	Amount (in \$'000)	Opinion
522	Unmodified	40*	Unmodified

*The original amount is TJS387,890.86 converted at the UN Operational Rate of Exchange as of 31 December 2019.

The audit did not result in any recommendations.

Implementation status of previous OAI audit recommendations:

The previous audit (Report No. 2063, issued on 6 August 2019) 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

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.



Helge S. Ostveiten
Director
Office of Audit and Investigations



UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)

FINAL AUDIT REPORT

Financial audit of the UNDP directly implemented project ID
94331, output ID 98445

Tajikistan

IDENTIFICATION

Project name:	Access to Justice, Phase II
Output name:	Access to Justice, Phase II
UNDP Country Office:	Tajikistan
Atlas Project ID:	94331
Atlas Output ID:	98445
Auditor:	BDO LLP
Period subject to audit:	1 January to 31 December 2019

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EXECUTIVE SUMMARY

BDO LLP conducted the financial audit of Project ID 94331 - Output ID 98445 'Access to Justice, Phase II' (the project), directly implemented by UNDP Tajikistan ('the Office') for the year ended 31 December 2019. The audit was undertaken on behalf of UNDP, Office of Audit and Investigations (OAI).

Audit opinions

We have issued audit opinions as summarised in the table below and as detailed in the next section:

Project Financial position	Unmodified
Statement of Fixed Assets	Not applicable
Statement of Cash	Unmodified

Management letter summary

As a result of our audit, we have not raised any audit findings or recommendations.

Prior year audit

The previous audit (Report No. 2063, issued on 6 August 2019) did not result in any recommendations.



Mark Henderson
Partner

BDO LLP
55 Baker Street
London W1U 7EU
10 August 2020



THE AUDIT ENGAGEMENT

Audit Objectives and Scope

The objective of the financial audit was to express an opinion on the DIM project's financial position which includes:

- Expressing an opinion on whether the financial expenses incurred by the project between 1 January and 31 December 2019 in the Combined Delivery Report (CDR), the Funds Utilization statement as at 31 December 2019 and the accounts receivable and accounts payable as at 31 December 2019 are fairly presented in accordance with UNDP accounting policies and that the expenses incurred were: (i) in conformity with the approved project budgets; (ii) for the approved purposes of the project; (iii) in compliance with the relevant regulations and rules, policies and procedures of UNDP; and (iv) supported by properly approved vouchers and other supporting documents.
- Expressing an opinion on whether the Statement of Fixed Assets, at net book value, presents fairly the balance of depreciated assets of the UNDP project as at 31 December 2019. This statement must include all assets available as at 31 December 2019 and not only those purchased in a given period. The opinion is given on the net book value balance of the assets.

Where a DIM project does not have any assets or equipment, it is not necessary to express such an opinion.

- Expressing an opinion on whether the Statement of Cash held by the project presents fairly the cash and bank balance of the UNDP project as at 31 December 2019. An opinion on the Statement of Cash is required only where a dedicated bank account for the DIM project has been established.

In cases where the cash transactions of the audited DIM project are made through the country office bank accounts, this type of opinion is not required.

The Financial Audit was conducted in accordance with the International Standards on Auditing (ISA), the 700 series.

As applicable, the audit report provides the progress made in implementing the recommendations raised in the previous year's audit report.

The scope of the audit relates only to transactions concluded and recorded against the UNDP DIM project between 1 January and 31 December 2019. The scope of the audit did not include:

- Activities and expenses incurred or undertaken at the level of "responsible parties", unless the inclusion of these expenses is specifically required in the request for proposal; and
- Expenses processed and approved in locations outside the country such as UNDP Regional Centres and UNDP Headquarters and where the supporting documentation is not retained at the level of the UNDP country office.

AUDIT OPINIONS

Independent Auditor's Report to UNDP- Access to Justice, Phase II

Project Financial Position

To the Director of the Office and Audit and Investigations, United Nations Development Programme

Unmodified opinion

We have audited the financial position of the UNDP project ID 94331 - output ID 98445 'Access to Justice, Phase II', for the period from 1 January to 31 December 2019 which includes: (a) the accompanying Combined Delivery Report (CDR); (b) the Funds Utilization statement ("the statement"); and (c) the project-related accounts receivable and accounts payable.

In our opinion, the attached CDR and Funds Utilization statement present fairly, in all material respects, the expenses of \$ 522,049.88 directly incurred by the UNDP Country Office in Tajikistan charged to the project for the period from 1 January to 31 December 2019 in accordance with UNDP accounting policies and were: (i) in conformity with the approved project budgets; (ii) for the approved purposes of the project; (iii) in compliance with the relevant regulations and rules, policies and procedures of UNDP; and (iv) supported by properly approved vouchers and other supporting documents.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those provisions and standards are further described in the 'Auditor's responsibilities' section of this report. We are independent of UNDP in accordance with the International Ethics Standards Board of Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management responsibilities

Management is responsible for the preparation of the CDR and the Funds Utilization statement of the project and for such internal control as management determines is necessary to enable the preparation of a CDR and Funds Utilization statement that are free from material misstatement, whether due to fraud or error.

Auditor's responsibilities

Our objectives are to obtain reasonable assurance about whether the CDR and the Funds Utilization statement are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these documents.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the CDR and the Funds Utilization statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Mark Henderson
Partner

BDO LLP
55 Baker Street
London W1U 7EU
10 August 2020



Independent Auditor's Report to UNDP- Access to Justice, Phase II

Statement of Fixed Assets

To the Director of the Office and Audit and Investigations, United Nations Development Programme

The UNDP project ID 94331- output ID 98445 Access to Justice, Phase II had no assets and accordingly a Statement of Fixed Assets was not produced.

Independent Auditor's Report to UNDP- Access to Justice, Phase II

Statement of Cash

To the Director of the Office and Audit and Investigations, United Nations Development Programme

Unmodified Opinion

We have audited the accompanying Statement of Cash of the UNDP project ID 94331 - output ID 98445 'Access to Justice, Phase II', as at 31 December 2019.

In our opinion, the attached Statement of Cash presents fairly, in all material respects, the cash and bank balance of the UNDP project Access to Justice, Phase II amounting to TJS 387,890.86 (\$40,013.50 equivalent) as at 31 December 2019 in accordance with UNDP accounting policies.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those provisions and standards are further described in the Auditor's responsibilities section of this report. We are independent of UNDP in accordance with the International Ethics Standards Board of Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with this code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management responsibilities

Management is responsible for the preparation of the Statement of Cash financial records for the project's activities and for such internal control as management determines is necessary to enable the preparation of the Statement of Cash to be free from material misstatement, whether due to fraud or error.

Auditor's responsibilities

Our objectives are to obtain reasonable assurance about whether the Statement of Cash is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement of Cash.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement of Cash, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the project's internal control.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Mark Henderson
Partner

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55 Baker Street
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10 August 2020



MANAGEMENT LETTER

We have not raised any audit findings or recommendations as a result of our audit.



Mark Henderson
Partner

BDO LLP
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10 August 2020



Annexes

Annex 1: Combined Delivery Report (CDR) and Funds Utilization Statement



UN Development Programme
Report ID: unglodrp

Combined Delivery Report By Project

Page 1 of 4
Run Time: 12-02-2020 05:02:11

Selection Criteria:

Business Unit : TJK10
Period : Jan-Dec (2019)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00098445

Project Id : 00094331 Access to Justice, Phase II	Period : Jan-Dec (2019)
Output # : 00098445 Access to Justice, Phase II	Impl. Partner : 99999 UNDP Location : Tajikistan
	Govt Exp UNDP Exp UN Agencies Exp Total Exp

Dept: 57601 (Tajikstan - Central)

Fund : 30000 (PROGRAMME COST SHARING)

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
64397 - Services to projects -CO staff	0.00	7,423.25	0.00	7,423.25
71205 - Intl Consultants-Sht Term-Tech	0.00	32,000.00	0.00	32,000.00
71211 - Intl Consult Security Charge	0.00	1,328.00	0.00	1,328.00
71305 - Local Consult-Sht Term-Tech	0.00	25,933.82	0.00	25,933.82
71310 - Local Consult-Short Term-Supp	0.00	3,160.00	0.00	3,160.00
71405 - Service Contracts-Individuals	0.00	53,065.44	0.00	53,065.44
71410 - MAIP Premium SC	0.00	23.48	0.00	23.48
71415 - Contribution to Security SC	0.00	1,946.21	0.00	1,946.21
71605 - Travel Tickets-International	0.00	5,028.68	0.00	5,028.68
71615 - Daily Subsistence Allow-Intl	0.00	4,191.63	0.00	4,191.63
71620 - Daily Subsistence Allow-Local	0.00	51.01	0.00	51.01
71625 - Daily Substist Allow-Mtg Partic	0.00	27,070.70	0.00	27,070.70
71635 - Travel - Other	0.00	3,591.04	0.00	3,591.04
72135 - Svc Co-Communications Service	0.00	24,954.75	0.00	24,954.75
72155 - Svc Co-Public Admin, Politics	0.00	40,629.93	0.00	40,629.93
72165 - Svc Co-Social Svcs, Social Sci	0.00	53,304.30	0.00	53,304.30
72311 - Fuel, petroleum and other oils	0.00	630.84	0.00	630.84
72405 - Acquisition of Communic Equip	0.00	8,480.00	0.00	8,480.00
72425 - Mobile Telephone Charges	0.00	122.58	0.00	122.58
72505 - Stationery & other Office Supp	0.00	88.86	0.00	88.86
72715 - Hospitality Catering	0.00	0.00	0.00	0.00
72810 - Acquis of Computer Software	0.00	3,758.47	0.00	3,758.47
72815 - Inform Technology Supplies	0.00	1,182.79	0.00	1,182.79
73105 - Rent	0.00	10,033.94	0.00	10,033.94
73107 - Rent - Meeting Rooms	0.00	4,985.20	0.00	4,985.20
73115 - Moving Expenses	0.00	1,683.40	0.00	1,683.40
73315 - Leasing of Hardware	0.00	11,628.70	0.00	11,628.70
73410 - Maint, Oper of Transport Equip	0.00	0.00	0.00	0.00
73505 - Reimb to UNDP for Supp Svcs	0.00	1,405.36	0.00	1,405.36
74110 - Audit Fees	0.00	9,864.00	0.00	9,864.00
74115 - Legal Fees	0.00	192.68	0.00	192.68
74210 - Printing and Publications	0.00	15,784.67	0.00	15,784.67
74215 - Promotional Materials and Dist	0.00	8,252.81	0.00	8,252.81
74220 - Translation Costs	0.00	5,184.97	0.00	5,184.97
74225 - Other Media Costs	0.00	7,427.97	0.00	7,427.97
74510 - Bank Charges	0.00	60.43	0.00	60.43
74596 - Services to projects -GOE	0.00	3,191.15	0.00	3,191.15
75105 - Facilities & Admin - Implement	0.00	81,148.55	0.00	81,148.55
75705 - Learning costs	0.00	2,992.35	0.00	2,992.35
75708 - Learning - subcontracts	0.00	14,595.40	0.00	14,595.40
75709 - Learning - training of counter	0.00	45,680.91	0.00	45,680.91
76125 - Realized Loss	0.00	88.53	0.00	88.53
76135 - Realized Gain	0.00	-96.92	0.00	-96.92



UN Development Programme
Report ID: unglodrp

Combined Delivery Report By Project

Page 2 of 4
Run Time: 12-02-2020 05:02:11

Project Id : 00094331 Access to Justice, Phase II	Period :	Jan-Dec (2019)		
Output # : 00098445 Access to Justice, Phase II	Impl. Partner :	99999 UNDP		
	Location :	Tajikistan		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Total for Fund 30000	0.00	522,049.88	0.00	522,049.88
Total for Dept : 57601	0.00	522,049.88	0.00	522,049.88
Total for Output : 00098445	0.00	522,049.88	0.00	522,049.88
Project Total :	0.00	522,049.88	0.00	522,049.88

Mark Henderson
Partner

BDO LLP
55 Baker Street
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10 August 2020



Signed by: S. Jurek - UNDP P/L PM 10/02/2020
Signed by: C. Pechis - ARR 10/02/2020





UN Development Programme
 Report ID: unglcdrp

Combined Delivery Report By Project

Page 3 of 4
 Run Time: 12-02-2020 05:02:11

Selection Criteria :

Business Unit : TJK10
 Period : Jan-Dec (2019)
 Selected Project Id : ALL
 Selected Fund Code : ALL
 Selected Dept. IDs : ALL
 Selected Outputs : 00098445

Project Id : ALL	Period : Jan-Dec (2019)			
Output # : ALL	Impl. Partner :			
	Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
57601 - Tajikstan - Central	0.00	522,049.88	0.00	522,049.88



UNDP UN Development Programme
Report ID: unglcdrp

Combined Delivery Report By Project

Page 4 of 4
Run Time: 12-02-2020 05:02:14

Funds Utilization

Selection Criteria :

Business Unit : TJK10
Period : Jan-Dec (2019)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00098445

Project/Award: 00094331 Access to Justice, Phase II **Period : As at Dec 31, 2019**

Output #	Impl. Partner :99999 UNDP	UNDP AMOUNT
Outstanding NEX advances		0.00
Undepreciated Fixed Assets		0.00
Unamortized Intangible Assets		0.00
Inventory		0.00
Prepayments		4,552.50
Commitments		109,829.93

Annex 2: Statement of Cash

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Statement of Cash as at 31 December 2019

UNDP Country office: Tajikistan
 Atlas Project ID: 00094331
 Atlas output ID: 00098445
 Output Title: Access to Justice, phase II

	USD	USD	TJS	Equivalent as at 31.12.2019
				9.694 TJS/USD
Closing Fund Balance	UNDP-SDC special HQ Account - Citibank	UNDP-SDC special LOCAL Acc. Orienbank	UNDP-SDC special LOCAL Acc. Orienbank	UNDP-SDC special LOCAL Acc. Orienbank
Cash in hand	-	-	-	-
Bank		-	387,890.86	40,013.50
Sub Total	-	-	387,890.86	40,013.50

Signed by: *K.A.* Khurshed Amanov 29-Jul-2020

Signed by: *Christopheras*
POUTIS, PRA
 29 Jul 2020



Mark Henderson
 Partner

BDO LLP
 55 Baker Street
 London W1U 7EU
 10 August 2020



FOR MORE INFORMATION:

BDO LLP International Institutions and Donor Assurance team

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