



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. Osttveiten
Director
Office of Audit and Investigations

**United Nations Development Programme
(UNDP)**

Report of the Independent Auditor on
the Financial Audit of the United Nations Development Programme (UNDP)
Directly Implemented (DIM) Project – Implemented by UNDP Tajikistan

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:	PKF Littlejohn
Period subject to audit:	1 January to 31 December 2020

EXECUTIVE SUMMARY

PKF Littlejohn conducted the financial audit of UNDP DIM Project ID 94331, "Access to Justice, Phase II" - Output ID 98445 implemented by UNDP Tajikistan following the Direct Implementation Modality for the period from 1 January to 31 December 2020. The audit was undertaken on behalf of the Office of Audit and Investigations (OAI) United Nations Development Programme (UNDP).

Audit opinions

We have issued audit opinions as summarized 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

There were no reportable findings with a medium or high priority rating consequently we do not issue a management letter

Prior year audit

The project ID 94331 "Access to Justice, Phase II" Output ID 98445 was audited in the prior year (audit ID 2266 issued on 12 August 2020). The audit did not result in any recommendations.

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PKF Littlejohn LLP

11 August 2021

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Canary Wharf
London
E14 4HD

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 2020 as well as the Funds Utilization statement as at 31 December 2020 and the accounts receivable and accounts payable as at 31 December 2020 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 project as at 31 December 2020. This statement must include all assets available as at 31 December 2020 and not only those purchased in a given period. Where a 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 project as at 31 December 2020. Disbursements made against a project are usually financed from regular country office bank accounts. Exceptionally, a dedicated account may be opened and used solely for the cash transactions of a project, e.g. if the project is in a remote location. The audit firm is required to express an opinion on the Statement of Cash only where a dedicated bank account for the project has been established. In cases where the cash transactions of the audited project are made through the country office bank accounts this type of opinion is not required.
- As maybe applicable, provide the progress made in implementing the recommendations raised in previous year audit report.

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

The scope of the audit relates only to transactions concluded and recorded against the UNDP project between 1 January 2020 to 31 December 2020. 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.

INDEPENDENT AUDITOR'S REPORT ON STATEMENT OF FINANCIAL POSITION

**To: The Director of the Office of Audit and Investigations (OAI)
United Nations Development Programme (UNDP)**

We have audited the financial position of the UNDP project ID 94331, "Access to Justice, Phase II" output ID 98445, for the period 1 January to 31 December 2020 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.

Unmodified opinion

In our opinion, the attached CDRs and Funds Utilization statement present fairly, in all material respects, the expenses of USD 351,805.63 directly incurred by Country Office in Tajikistan and charged to the project for the period 1 January to 31 December 2020 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 unmodified 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' for the audit of the CDR and funds utilization section of our 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 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 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.

A handwritten signature in blue ink, appearing to read 'PKF Littlejohn LLP', with a long horizontal line extending from the bottom of the signature.

PKF Littlejohn LLP

11 August 2021

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UN Development Programme
Report ID: unglcdrp

Combined Delivery Report By Project

Page 1 of 4
Run Time: 25-02-2021 11:02:01

Selection Criteria :

Business Unit : TJK10
Period : Jan-Dec (2020)
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 (2020)
Output # : 00098445 Access to Justice, Phase II	Impl. Partner : 99999 UNDP
	Location : Tajikistan

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	13,182.33	0.00	13,182.33
71205 - Intl Consultants-Sht Term-Tech	0.00	48,070.00	0.00	48,070.00
71211 - Intl Consult Security Charge	0.00	1,332.49	0.00	1,332.49
71305 - Local Consult.-Sht Term-Tech	0.00	31,760.00	0.00	31,760.00
71310 - Local Consult.-Short Term-Supp	0.00	2,450.65	0.00	2,450.65
71405 - Service Contracts-Individuals	0.00	52,064.08	0.00	52,064.08
71410 - MAIP Premium SC	0.00	22.99	0.00	22.99
71415 - Contribution to Security SC	0.00	1,836.19	0.00	1,836.19
71620 - Daily Subsistence Allow-Local	0.00	402.48	0.00	402.48
71625 - Daily Subsist Allow-Mtg Partic	0.00	1,134.46	0.00	1,134.46
72135 - Svc Co-Communications Service	0.00	14,972.85	0.00	14,972.85
72145 - Svc Co-Training and Educ Serv	0.00	5,119.56	0.00	5,119.56
72155 - Svc Co-Public Admin, Politics	0.00	5,060.23	0.00	5,060.23
72165 - Svc Co-Social Svcs, Social Sci	0.00	28,874.85	0.00	28,874.85
72311 - Fuel, petroleum and other oils	0.00	372.06	0.00	372.06
72405 - Acquisition of Communic Equip	0.00	5,550.00	0.00	5,550.00
72425 - Mobile Telephone Charges	0.00	375.70	0.00	375.70
72440 - Connectivity Charges	0.00	- 189.35	0.00	- 189.35
72505 - Stationery & other Office Supp	0.00	752.59	0.00	752.59
72810 - Acquis of Computer Software	0.00	14,621.92	0.00	14,621.92
72815 - Inform Technology Supplies	0.00	6,153.42	0.00	6,153.42
73125 - Common Services-Premises	0.00	6,041.46	0.00	6,041.46
74110 - Audit Fees	0.00	16,901.75	0.00	16,901.75
74210 - Printing and Publications	0.00	7,375.29	0.00	7,375.29
74215 - Promotional Materials and Dist	0.00	23,549.61	0.00	23,549.61
74220 - Translation Costs	0.00	7,058.50	0.00	7,058.50
74225 - Other Media Costs	0.00	400.00	0.00	400.00
74510 - Bank Charges	0.00	666.77	0.00	666.77
74596 - Services to projects -GOE	0.00	763.53	0.00	763.53
75105 - Facilities & Admin - Implement	0.00	55,268.46	0.00	55,268.46
75705 - Learning costs	0.00	4,255.99	0.00	4,255.99
75708 - Learning - subcontracts	0.00	85.18	0.00	85.18
75709 - Learning - training of counter	0.00	- 4,262.46	0.00	- 4,262.46
76110 - Foreign Exch Translation Loss	0.00	1.48	0.00	1.48
76135 - Realized Gain	0.00	- 219.43	0.00	- 219.43
Total for Fund 30000	0.00	351,805.63	0.00	351,805.63
Total for Dept : 57601	0.00	351,805.63	0.00	351,805.63
Total for Output : 00098445	0.00	351,805.63	0.00	351,805.63

UN
DP UN Development Programme
Report ID: unglcdrp

Page 2 of 4
Run Time: 25-02-2021 11:02:01

Project Id : 00094331 Access to Justice, Phase II		Period : Jan-Dec (2020)		
Output # : 00098445 Access to Justice, Phase II		Impl. Partner : 99999 UNDP Tajikistan		
		Location : Tajikistan		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Project Total :	0.00	351,805.63	0.00	351,805.63



UNDP UN Development Programme
Report ID: unglodrp

Combined Delivery Report By Project

Page 3 of 4
Run Time: 25-02-2021 11:02:01

Selection Criteria :

Business Unit : TJK10
Period : Jan-Dec (2020)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00098445

Project Id : ALL	Period : Jan-Dec (2020)			
Output # : ALL	Impl. Partner : Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
57601 - Tajikistan - Central	0.00	351,805.63	0.00	351,805.63



UNDP UN Development Programme
Report ID: unglcdrp

Combined Delivery Report By Project

Page 4 of 4
Run Time: 25-02-2021 11:02:03

Funds Utilization**Selection Criteria :**

Business Unit : TJK10
Period : Jan-Dec (2020)
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, 2020

Output #	00098445	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			0.00
Commitments			122,847.21

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INDEPENDENT AUDITOR'S REPORT ON STATEMENT OF FIXED ASSETS

Not applicable, as the UNDP project ID 94331 "Access to Justice, Phase II", output ID 98445, as at 31 December 2020, did not have fixed assets.



PKF Littlejohn LLP

11 August 2021

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INDEPENDENT AUDITOR'S REPORT ON STATEMENT OF CASH

**To: The Director of the Office of Audit and Investigations (OAI)
United Nations Development Programme (UNDP)**

We have audited the accompanying Statement of Cash of the UNDP project ID 94331 "Access to Justice, Phase II", output ID 98445, as at 31 December 2020.

Unmodified Opinion

In our opinion, the accompanying Statement of Cash presents fairly, in all material respects, the cash and bank balance of the UNDP project ID 94331 "Access to Justice, Phase II", output ID 98445, amounting to \$ 138,669.50 (comprised of \$137,984.37 and TJS 7,742.01) as at 31 December 2020 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 for the audit of the Statement of Cash section of our 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 of the project, and for such internal control as management determines is necessary to enable the preparation of a Statement of Cash that is 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 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 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.

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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.



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Statement of Cash as at 31 December 2020

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 31.12.2020
				11.3 TJS/USD
Closing Fund Balance Cash in hand	UNDP-SDC special HQ Account - Citibank	UNDP-SDC special LOCAL Acc. Orienbank	UNDP-SDC special LOCAL Acc. Orienbank	UNDP-SDC special LOCAL Acc. Orienbank
Bank	-		-	-
Sub Total		137,984.37	7,742.01	685.13
	-	137,984.37	7,742.01	685.13

Signed by Head of Finance Unit / UNDP Tajikistan: *Khurshed Akhmedov* 28-Jul-2021

Signed by Deputy Resident Representative / UNDP Tajikistan: *Christophe Poirier* 28-Jul-2021



PKF Littlejohn LLP

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MANAGEMENT LETTER

There were no reportable findings with a medium or high priority rating consequently we do not issue a management letter.

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PKF Littlejohn LLP

11 August 2021

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