



AUDIT

OF

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

IN

UNDP TAJIKISTAN

Report No. 2530
Issue Date: 23 August 2022

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 30 May to 16 June 2022, 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 Project was funded by Switzerland. The last audit of the Project was conducted by OAI, through PKF Littlejohn LLP in 2021 and covered project expenses from 1 January to 31 December 2020.

The audit was conducted in accordance with the International Standards of Auditing (ISA), the 700 series. The audit work covered financial transactions as well as internal controls and systems for the purpose of expressing an opinion on whether the financial statements present fairly, in all material aspects, the Project's operations, as well as assess compliance with UNDP regulations, rules, policies and procedures and donor agreements. The audit covered the Project's Combined Delivery Report, which includes expenses for the period from 1 January to 31 December 2021 and the accompanying Funds Utilization statement¹ as of 31 December 2021 as well as Statement of Cash as of 31 December 2021. It also reviewed the relevant systems, procedures and practices in place as they relate to the Project, in the areas of governance, programme, and operations. 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* of The Institute of Internal Auditors (The IIA).

Overall audit rating

Based on the audit report and corresponding management letter submitted by the audit firm, OAI assessed the management of the Project as **fully satisfactory**, which means that "The assessed governance arrangements, risk management practices and controls, as applicable to the Project's financial statements, were adequately established and functioning well. Issues identified by the audit, if any, are unlikely to affect the achievement of the objectives of the audited entity/area. The details of the audit results are presented in the table below:

Project Expenses		Cash	
Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion
245	Unmodified	2*	Unmodified

*The balance is comprised of \$959.37 and TJS 7,725.45; the TJS amount was converted at the UN Operational Rates of Exchange as of 31 December 2021.

The audit firm assessed the Project's internal controls and systems as fully satisfactory.

The audit did not result in any recommendation.

Implementation status of previous OAI audit recommendation:

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.

The previous audit (Report No. 2346, issued on 17 August 2021) 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.

Helge S. Osttveiten
Director
Office of Audit and Investigations

**United Nations Development Programme
(UNDP)**

Report of the Independent Auditor on
the Combined financial audit and audit of internal controls and systems 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 2021

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EXECUTIVE SUMMARY

PKF Littlejohn conducted the combined financial audit and audit of internal controls and systems of UNDP DIM Project ID 00094331- Output ID 00098445 “Access to Justice, phase II” implemented by UNDP Tajikistan following the Direct Implementation Modality for the period from 1 January to 31 December 2021. 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

Audit of Internal Controls and Systems

The following is the ratings of the project internal controls assessment:

Report on	Rating
Organization and Staffing	Fully Satisfactory
Programme and project management	Fully Satisfactory
Human Resources	Fully Satisfactory
Finance	Fully Satisfactory
Procurement:	Fully Satisfactory
Asset Management	Fully Satisfactory
Cash Management	Fully Satisfactory
Information Systems	Fully Satisfactory
General Administration	Fully Satisfactory
Follow-up on previous audits	Not applicable

Based on our assessment of the above areas, the overall rating of the Internal Controls and Systems is assessed as Fully Satisfactory.

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 - Output ID 98445 "Access to Justice, Phase II" was audited in the prior year (audit ID 2346, issued on 17 August 2021). The audit did not result in any recommendations.

A handwritten signature in blue ink that reads "PKF Littlejohn LLP". The signature is stylized, with the letters "PKF" and "LLP" being more distinct than the middle word "Littlejohn". A horizontal line is drawn underneath the signature.**PKF Littlejohn LLP**

19 August 2022

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THE AUDIT ENGAGEMENT

Audit Objectives and Scope

A Financial Audit

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 to 31 December 2021 as well as the Funds Utilization statement as at 31 December 2021 and the accounts receivable and accounts payable as at 31 December 2021 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 2021. This statement must include all assets available as at 31 December 2021 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 2021. 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, an opinion on the Statement of Cash is not required.
- As may be applicable, provide an update on 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 included only transactions concluded and recorded against the UNDP project between 1 January to 31 December 2021. 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.

B. Internal-control and system audit

The Internal-control and systems audit of the project was conducted in accordance with the UNDP DIM Audits Terms of Reference.

This included the performance of necessary audit steps to cover the project's internal controls and systems in order to assess:

- (a) Reliability and integrity of project financial and operational information,
- (b) Effectiveness and efficiency of project operations,
- (c) Safeguarding of project assets, and
- (d) Compliance with legislative mandates, regulations and rules, policies and procedures, as well as donor agreements.

In respect of this, the audit firm has assessed the internal controls with regard to the audited project in the following areas:

- (i) Organization and Staffing: Assess the overall project structure for effective workflows and management arrangements, including assignment of authority, accountability and responsibility to staff.
- (ii) Programme and project management: Assess the management aspects in terms of approval of the project, financial management of project funds, and monitoring of implementation towards achievement of the project objectives. This includes reporting to the Steering Committee, Project Board and/or Donors.
- (iii) Human Resources: Assess competitiveness and transparency of the recruitment process; and effectiveness of the management of project personnel, including contract administration, performance evaluation and training and payment of salaries and allowances.
- (iv) Finance: Assess the compliance with UNDP policies with respect to the safe custody and adequate management of cash, commitment of expenditures against approved budget, disbursement or payments against liabilities and cash advances to field offices, project staff, etc.
- (v) Procurement: Assess whether goods, services and civil works for the project are procured competitively and in a transparent manner in accordance with UNDP policies and procedures. This includes management of obligations and appropriate assessment of goods or services delivered and monitoring performance of the contractors before payment.
- (vi) Asset Management: Assess whether project assets are adequately recorded, safeguarded, monitored, including periodic physical verification of their use and existence.
- (vii) Cash Management: Review the safeguarding of all cash (including bank accounts) held separately for the purposes of the project either in the UNDP country office or at the project field offices, including cash held as advances or imprest in any sub-office or field office.

- (viii) Information Systems: Assess the efficiency and security of the information systems established and maintained from project funds and their adequacy to meet the management and reporting requirements of the projects.
- (ix) General Administration: These include areas of operations not specifically covered above and for which expenses are charged to the project covering such areas as: travel of project staff, use and maintenance of project vehicles, lease and maintenance of office premises.
- (x) Follow-up on previous audits: As may be applicable, assess the status of implementation of the previous years' audit recommendations.

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 00094331 - output ID 00098445 'Access to Justice, Phase II', for the period 1 January to 31 December 2021 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 CDR and Funds Utilization statement present fairly, in all material respects, the expenses of USD 245,040.52 directly incurred by Country Office in Tajikistan and charged to the project for the period 1 January to 31 December 2021 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 controls as management determines are 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 skepticism 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 in response 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 that reads "PKF Littlejohn LLP". The signature is written in a cursive, flowing style and is positioned above a horizontal line.

PKF Littlejohn LLP

19 August 2022

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COMBINED DELIVERY REPORT AND FUNDS UTILIZATION STATEMENT

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UN Development Programme
Report ID: unglodrp

Combined Delivery Report By Project

Page 1 of 4
Run Time: 14-02-2022 06:02:17

Selection Criteria :

Business Unit : TJK10
Period : Jan-Dec (2021)
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 (2021)		
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 : 04000 (TRAC (Lines 1.1.1 and 1.1.2))

72405 - Acquisition of Communic Equip	0.00	27,307.67	0.00	27,307.67
72815 - Inform Technology Supplies	0.00	12,692.04	0.00	12,692.04
74110 - Audit Fees	0.00	3,719.00	0.00	3,719.00

Total for Fund 04000	0.00	43,718.71	0.00	43,718.71
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Fund : 30000 (PROGRAMME COST SHARING)

64397 - Services to projects -CO staff	0.00	614.52	0.00	614.52
71205 - Intl Consultants-Sht Term-Tech	0.00	6,380.00	0.00	6,380.00
71305 - Local Consult-Sht Term-Tech	0.00	21,542.00	0.00	21,542.00
71405 - Service Contracts-Individuals	0.00	13,584.31	0.00	13,584.31
71410 - MAIP Premium SC	0.00	6.00	0.00	6.00
71415 - Contribution to Security SC	0.00	479.26	0.00	479.26
71625 - Daily Substist Allow-Mtg Partic	0.00	2,902.96	0.00	2,902.96
72145 - Svc Co-Training and Educ Serv	0.00	- 389.36	0.00	- 389.36
72155 - Svc Co-Public Admin, Politics	0.00	24,721.69	0.00	24,721.69
72311 - Fuel, petroleum and other oils	0.00	53.48	0.00	53.48
72399 - Other Materials and Goods	0.00	44.36	0.00	44.36
72405 - Acquisition of Communic Equip	0.00	9,869.98	0.00	9,869.98
72440 - Connectivity Charges	0.00	955.02	0.00	955.02
72505 - Stationery & other Office Supp	0.00	235.54	0.00	235.54
72815 - Inform Technology Supplies	0.00	121.00	0.00	121.00
73125 - Common Services-Premises	0.00	3,344.08	0.00	3,344.08
74110 - Audit Fees	0.00	1,297.41	0.00	1,297.41
74210 - Printing and Publications	0.00	925.35	0.00	925.35
74215 - Promotional Materials and Dist	0.00	978.48	0.00	978.48
74220 - Translation Costs	0.00	1,820.00	0.00	1,820.00
74510 - Bank Charges	0.00	146.10	0.00	146.10
74596 - Services to projects -GOE	0.00	263.31	0.00	263.31
75105 - Facilities & Admin - Implement	0.00	48,355.24	0.00	48,355.24
75709 - Learning - training of counter	0.00	62,647.88	0.00	62,647.88
76135 - Realized Gain	0.00	- 35.11	0.00	- 35.11

Total for Fund 30000	0.00	200,863.50	0.00	200,863.50
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Fund : 30084 (Prog Resources from 11888)

72145 - Svc Co-Training and Educ Serv	0.00	389.36	0.00	389.36
74510 - Bank Charges	0.00	35.00	0.00	35.00
75105 - Facilities & Admin - Implement	0.00	33.95	0.00	33.95

Total for Fund 30084	0.00	458.31	0.00	458.31
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UN Development Programme
Report ID: unglcdrp

Combined Delivery Report By Project

Page 2 of 4
Run Time: 14-02-2022 06:02:17

Project Id : 00094331 Access to Justice, Phase II	Period :	Jan-Dec (2021)		
Output # : 00098445 Access to Justice, Phase II	Impl. Partner :	99999 UNDP		
	Location :	Tajikistan		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Total for Dept : 57601	0.00	245,040.52	0.00	245,040.52
Total for Output : 00098445	0.00	245,040.52	0.00	245,040.52
Project Total :	0.00	245,040.52	0.00	245,040.52

Signed By : *Aziza Mavlyanova*, Programme Manager, a.i.

Date : 13-Feb-2022

Signed By : *Christophoros Politis* / Deputy Resident Representative, UNDP

Date : 14-Feb-2022



DocuSigned by:

Makhsush Khamraeva
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Combined Delivery Report By Project

UNDP UN Development Programme
Report ID: unglcdrp

Page 3 of 4
Run Time: 14-02-2022 06:02:17

Selection Criteria :

Business Unit : TJK10
Period : Jan-Dec (2021)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00098445

Project Id : ALL	Period : Jan-Dec (2021)			
Output # : ALL	Impl. Partner : Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
57601 - Tajikistan - Central	0.00	245,040.52	0.00	245,040.52

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Combined Delivery Report By Project

UN
DP UN Development Programme
Report ID: unglcdrp

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Run Time: 14-02-2022 06:02:19

Funds Utilization

Selection Criteria :

Business Unit : TJK10
Period : Jan-Dec (2021)
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, 2021

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			0.00

PKF Littlejohn LLP

PKF LITTLEJOHN LLP
15 WESTFERRY CIRCUS
CANARY WHARF
LONDON E14 4HD

INDEPENDENT AUDITOR'S REPORT ON STATEMENT OF FIXED ASSETS

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

Not applicable, as the UNDP project ID 94331 - output ID 98445 "Access to Justice, Phase II" as at 31 December 2021, does not have fixed assets.

A handwritten signature in blue ink that reads "PKF Littlejohn LLP". The signature is stylized, with the letters "PKF" and "LLP" being more distinct than the middle word "Littlejohn". A horizontal line is drawn underneath the signature.

PKF Littlejohn LLP

19 August 2022

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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 UNDP project ID 00094331 - output ID 00098445 "Access to Justice, Phase II", as at 31 December 2021.

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 'Access to Justice, Phase II' amounting to USD1,647.91 (comprised of \$959.37 and TJS 7,725.45) as at 31 December 2021 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 skepticism 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 in response 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 that reads "PKF Littlejohn LLP". The signature is written in a cursive, flowing style and is positioned above a horizontal line.

PKF Littlejohn LLP

19 August 2022

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STATEMENT OF CASH

As at 31 December 2021

DocuSign Envelope ID: 8654EAB4-967C-400E-BFF3-5FC08E2985C3

Statement of Cash as at 31 December 2021

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 31.12.2021
				11.22 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		959.37	7,725.45	688.54
	-	959.37	7,725.45	688.54

Signed by Head of Finance Unit / UNDP Tajikistan: Khurshed Akhmedov, Finance Analyst

Signed by Deputy Resident Representative / UNDP Tajikistan: Christophoros Politis



DocuSigned by:
 Khurshed Akhmedov
 ID: 8654EAB4-967C-400E-BFF3-5FC08E2985C3
 Christophoros Politis
 ID: 8654EAB4-967C-400E-BFF3-5FC08E2985C3

PKF Littlejohn LLP

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INTERNAL-CONTROLS AND SYSTEMS AUDIT

In the assessment of project related Internal-controls and systems conducted in accordance with the UNDP DIM Audits Terms of Reference, we have assessed the required areas as follows:

- (i) Organization and Staffing was adequate except for the matter identified and reported under recommendation no.1 in the management letter.
- (ii) Programme and project management was adequate and in compliance with applicable rules, policies and procedures.

No issues noted.

- (iii) Human Resources was/was not adequate and in compliance with applicable rules, policies, and procedures.

No issues noted.

- (iv) Finance was/was not adequate and in compliance with applicable rules, policies and procedures.

No issues noted.

- (v) Procurement was/was not adequate and in compliance with applicable rules, policies, and procedures.

No issues noted.

- (vi) Asset Management was/was not adequate and in compliance with applicable rules, policies and procedures.

No issues noted.

- (vii) Cash Management was/was not effective adequate and in compliance with applicable rules, policies, and procedures.

No issues noted.

- (viii) Information Systems was/was not adequate and in compliance with applicable rules, policies and procedures.

No issues noted.

- (ix) General Administration was/was not adequate and in compliance with applicable rules, policies, and procedures.

No issues noted.

- (x) Follow-up on previous year: As may be applicable, assess the status of implementation of the previous year's audit recommendations.

N/A. There was no internal control review under the previous audit

MANAGEMENT LETTER

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

A handwritten signature in blue ink that reads "PKF Littlejohn LLP". The signature is written in a cursive style and is underlined with a single horizontal stroke.**PKF Littlejohn LLP**

19 August 2022

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