

UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations



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AUDIT

OF

UNDP TAJIKISTAN

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

Report No. 2063

Issue Date: 6 August 2019

**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 1 to 10 May 2019, 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). This was the first audit of the Project.

The audit firm conducted a financial audit 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 2017 to 31 December 2018 and the accompanying Funds Utilization statement¹ as of 31 December 2017 and 31 December 2018 as well as Statement of Cash as of 31 December 2017 and 31 December 2018. 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 and corresponding management letter submitted by the audit firm, the results are summarized in the table below:

Financial Year	Project Expenses		Cash	
	Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion
2017	344	unmodified	794*	unmodified
2018	307	unmodified	1,151**	unmodified

* The amount consists of \$779,608 and TJS 127,488 converted at the UN Operational Rates of Exchange as of 31 December 2018.

** The amount consists of \$1,087,299 and TJS 599,064 converted at the UN Operational Rates of Exchange as of 31 December 2018.

The audit 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.

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