



**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 statement<sup>1</sup> 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

<sup>1</sup> 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