



**AUDIT**

**OF**

**ACCESS TO JUSTICE AND RULE OF LAW**  
**(Directly Implemented Project No. 77970, Output No. 109341)**

**IN**

**UNDP SOUTH SUDAN**

**Report No. 2401**  
**Issue Date: 3 September 2021**

---

**Report on the Audit of  
Access to Justice and Rule of Law in UNDP South Sudan  
(Project No. 77970, Output No. 109341)  
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through PKF Littlejohn LLP (the audit firm), from 31 May to 24 June 2020, conducted an audit of 'Access to Justice and Rule of Law' (Project No. 77970), 'Capacity of Rule of Law Institutions' (Output No. 109341) (the Project), which is directly implemented and managed by the UNDP Country Office in South Sudan (the Office). This was the first audit of the Output.

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 2019 to 31 December 2020 and the accompanying Funds Utilization statement<sup>1</sup> as of 31 December 2020. The audit did not include activities and expenses incurred or undertaken at the "responsible party" level, or expenses processed and approved in locations outside of the country (such as UNDP Regional Centres and UNDP Headquarters). The audit did not cover the Statement of Assets as no assets were held by the Project and in addition, the audit did not cover the Statement of Cash Position as no separate bank account was established and maintained for 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:

<b>Project Expenses*</b>	
<b>Amount (in \$ '000)</b>	<b>Opinion</b>
3,060	Unmodified

\*Expenses recorded in the 2019 and 2020 Combined Delivery Report were \$5,833,930. Excluded from the audit scope were transactions that relate to expenses processed and approved by other UNDP offices outside of the country (\$2,548,919). Also excluded were expenses incurred at the "responsible party" level (\$224,977) which were subject to a separate audit conducted by external auditors that resulted in a qualified audit opinion.

The audit did not result in any recommendations.

---

<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.



---

**Management comments and action plan**

Comments and/or additional information provided have been incorporated into the report, where appropriate.

Helge S. Ostveiten  
Director  
Office of Audit and Investigations