



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
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