



**AUDIT**

**OF**

**ACCESS TO JUSTICE, PHASE III**  
**(Directly Implemented Project No. 117048)**

**IN**

**UNDP TAJIKISTAN**

**Report No. 2807**  
**Issue Date: 6 September 2024**

## Report on the Audit of Access to Justice, Phase III (Project No. 117048) Implemented by UNDP Tajikistan Executive Summary

The UNDP Office of Audit and Investigations (OAI), through PKF Littlejohn LLP (the audit firm), from 30 May to 5 June 2024, conducted an audit of Access to Justice, Phase III (Project No. 117048) (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 PKF Littlejohn LLP in 2023 and covered project expenses from 1 January to 31 December 2022.

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 2023 and the accompanying Funds Utilization statement<sup>1</sup> as of 31 December 2023 as well as Statement of Assets and Statement of Cash as of 31 December 2023. 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 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).

### Audit results

Based on the audit report submitted by the audit firm, the results are summarized in the table below:

Project Expenses*		Project Assets		Cash**	
Amount (in \$ '000)	Opinion	Amount (in \$'000)	Opinion	Amount (in \$'000)	Opinion
400	Unmodified	18	Unmodified	389	Unmodified

\*Expenses recorded in the Combined Delivery Report were \$809,233. Excluded from the audit scope were transactions that relate to expenses processed and approved by other UNDP offices outside of the country (\$70,183). Also excluded were expenses incurred at the "responsible party" level (\$338,657).

\*\*The balance comprised \$294,257 and TJS 1,038,681 (\$94,839.41). The TJS amount was converted to \$94,839.41 at the UN Operational Rates of Exchange as of 31 December 2023.

The audit did not result in any recommendations.

### Implementation status of previous OAI audit recommendations:

The previous audit (Report No. 2684, issued on 22 August 2023) 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.

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### Management comments and action plan

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

Sean DeBlieck  
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Office of Audit and Investigations