



**BAKER TILLY**

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## **INDEPENDENT AUDITORS' REPORT TO:**

### ***The UNDP ODA Project Manager***

#### ***a) Certification of Statement of Expenditure – final financial report***

[1] We have audited the accompanying ***final financial report*** of the project “Supporting the visa liberalization process in Georgia by providing assistance in the field of personal data protection and anti-discrimination” for the period 1 August 2014 – 30 April 2015. The report is the responsibility of the grant recipient. Our responsibility is to express an opinion on the final financial report based on our audit.

We conducted our audit in accordance with International Standards of Auditing (ISA). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the final financial report is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the report. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the report. We believe our audit provides a reasonable basis for our opinion.

In our opinion, **the final financial report presents fairly**, in all material respects the expenditure of 55,016.60 USD incurred by the project and audited by us in accordance with national accounting requirements.

#### ***b) Certification of Statement of Assets and Equipment***

[2] We have audited the accompanying Statement of Assets and Equipment (“the statement”) of the project “Supporting the visa liberalization process in Georgia by providing assistance in the field of personal data protection and anti-discrimination” as of 30 April 2015. The statement is the responsibility of the management of the project. Our responsibility is to express an opinion on the statement based on our audit.

We conducted our audit in accordance with International Standards of Auditing. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as

#### Associated offices

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Registered in Romania (RN: J40/5434/2003). List of directors can be found at the Company's Registered Office.

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evaluating the overall presentation of the statement. We believe our audit provides a reasonable basis for our opinion. In our opinion, the statement of assets and equipment presents fairly in all material respects the inventory balance of the project amounting to 619.45 USD as at 30 April 2015 in accordance with national legislation requirements.

This report is intended solely for the information and use of UNDP, the Romanian Government and the grant recipient.

**Date of issuance: 30.07.2015**

**AUDITOR'S NAME: MAMAS KOUTSOYIANNIS**

**AUDITOR'S SIGNATURE:** \_\_\_\_\_

**STAMP AND SEAL OF AUDIT FIRM:**

**AUDIT FIRM ADDRESS: 52 Splai Independentei, Bucharest, Romania**

**AUDIT FIRM TEL. NO.: +40 21 3156100**

