

AUDIT REPORT

Community Initiative Partners of Cameroon

For the period ending on September 30, 2019.

INDEPENDENT AUDITORS' REPORT

To the Board of Directors

Community Initiative Partners of Cameroon, CIPAC

We have audited the accompanying statement of financial position and the income statement of **Community Initiative Partners of Cameroon** for the period starting October 1, 2018 and ending on September 30, 2019. Our findings are presented in Table 1 and Table 2

Management's Responsibility

Management is responsible for the preparation and fair presentation of the financial statements in accordance with generally accepted accounting principles. This responsibility includes: designing, implementing and maintaining the internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with generally accepted auditing standards and the OHADA (Harmonisation of Business Law in Africa) law. These standards and law require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit on its part includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting policies used and significant estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion the financial statements give a true and fair view of the financial position of **Community Initiative Partners of Cameroon** as of September 30, 2019.

Accountant

MEKOLLE PIUS

COPRES HOLDING

