

INDEPENDENT AUDITOR'S REPORT

Opinion

We have audited the financial statements of **Forum for Protection of Public Interest (Pro Public)**, which comprises of Statement of Financial Position, Statement of Income and Expenditure, Statement of Cash Flow and Significant Accounting Policy and Notes to Account for the year ended 16th July 2019.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the organization as at 16th July 2019, and its financial performance for the year then ended in accordance with Generally Accepted Accounting Principles.

Basis of Opinion

We conducted our audit in accordance with Nepal Standards on Auditing (NSAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement of our report. We are independent of the organization, and we have fulfilled our other ethical responsibilities. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statement

Management is responsible for the preparation of the financial statement in accordance with Generally Accepted Accounting Principles (GAAP), and for such internal control as management determines is necessary to enable the preparation of financial statement that are free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is responsible for assessing organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the organization or to cease operations, or has no realistic alternative but to do so.

Management is responsible for overseeing the organization's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with NSAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statement.



CA Gyanendra B. Bhattar
Partner

Place: Kathmandu

Date: 3rd October 2019