

**Independent Auditor's Report**  
**Forum for Protection of Public Interest (Pro-Public)**  
For the financial year 2067-68 (2010-11)

Dear Members,

We have audited the attached Balance Sheet as at 16<sup>th</sup> July 2011, Income & Expenditure Account and Fund Accountability Statements of **Forum for Protection of Public Interest (Pro-Public)** and its projects for the year ended on that date and report the following.

It is the responsibility of the management to prepare those financial statements and to maintain the books of accounts as per the prevailing laws and regulations. Our duty is only to express an opinion on the financial statements based on our audit.

The audit was conducted in accordance with the Auditing Standards issued by The Institute of Chartered Accountants of Nepal and applicable Accounting standards. In forming our opinion we designed and carried out audit procedures which gave reasonable assurance of detecting material misstatement. However, since we test transactions on test basis and the audit evidence sought by us is persuasive rather than conclusive in nature, there is a possibility that some material misstatements of the financial information resulting from fraud and, to a lesser extent, error, if either exists, may not be detected. Further management has not advised us on any event of fraud during the period under audit.

**Opinion**

Based on the information and explanation provided to us and our audit the Balance Sheet as at 16<sup>th</sup> July 2011, Income & Expenditure Account and Fund Accountability Statements for the year ended on that date and Notes thereto give true and fair view of the state of affairs and operating performance of Forum for Protection of Public Interest (Pro-Public).

  
Kuber Sharma, FCA  
Senior Partner  
Kathmandu  
14<sup>th</sup> September 2011

