## **INDEPENDENT AUDITOR’S REPORT**

To: [IMPLEMENTINGORG]

Corporate Identity Number: [XXYYZZ-YYXX]

**Opinion**

We have audited the accompanying financial report of [IMPLEMENTINGORG] in respect of the project [Project name (Project number)] for the period YYYY-MM-DD - - YYYY-MM-DD, indicating total costs of SEK [AAA].

In our opinion, the accompanying financial report corresponds, in all material respects, with the organisation’s accounts, and has also, in all material respects, been prepared in accordance with the agreement between [ORG] and [IMPLEMENTINGORG] dated YYYY-MM-DD, the agreement between Stiftelsen Radiohjälpen and [ORG] dated YYYY-MM-DD as well as based on the instructions for financial reporting received by [ORG].

**Basis for Opinion**

We have conducted the audit in accordance with International Standards on Auditing (ISA). Our responsibility according to these standards are further described in the section “Auditor’s responsibility for the audit of the financial report” in our report. We are independent in relation to [IMPLEMENTINGORG] according to the professional ethical requirements that are relevant for the audit of the financial report in [Country] and have otherwise fulfilled our professional ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Emphasis of Matter – Basis of Accounting and restrictions on use**

We would like to draw attention to the fact that the financial report has been prepared in accordance with the agreement between [ORG] and [IMPLEMENTINGORG]. The financial report has been prepared in order for the [IMPLEMENTINGORG] to fulfil the requirements imposed by [ORG]. Our report is intended solely for [ORG] and [IMPLEMENTINGORG] as well as Stiftelsen Radiohjälpen and should not be distributed to parties other than [ORG], [IMPLEMENTINGORG] and Stiftelsen Radiohjälpen.

**Responsibilities of Management for the Financial Reporting**

The Management is responsible for the preparation of the financial report in accordance with the above-mentioned agreement and for the financial control which the Management deems necessary in order to prepare the financial report free from material misstatements, whether due to fraud or error.

In preparing the financial report [YY] is responsible for taking into account Management's assessment of the Organisation’s ability to continue as a going concern, disclosing, as applicable, matters relating to going concern basis of accounting unless Management either intends to liquidate the Organisation or cease operations, or has no realistic alternative but to do so.

Management is responsible for the supervision of the Organisation's processes for financial reporting.

**Auditor's responsibilities for the audit of the financial report**

Our objectives are to obtain reasonable assurance about whether the financial report, on the basis of our assessment of the relevant sections of the agreement between [ORG] and [IMPLEMENTINGORG], as a whole is free from material misstatement, whether these are 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 no guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or aggregated, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with ISAs we exercise professional judgement and maintain a professional scepticism throughout the audit. We also:

* ldentify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate in order to form a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.
* Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organisation’s internal control.
* Conclude on the appropriateness of the Management’s use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organisation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organisation to cease to continue as a going concern.
* Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, and related disclosures made by Project Management.
* Evaluate the overall presentation, structure and content of the financial report, including disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

[Auditor’s signature]

[Date of the auditor’s report]

[Auditor’s address]

### **Definitions**

ORG: A partner organisation to Stiftelsen Radiohjälpen that has an agreement with Stiftelsen Radiohjälpen to receive funds for a specific project.

IMPLEMENTING ORG: The implementing organisation; the organisation responsible for implementing the project agreed on by Stiftelsen Radiohjälpen and ORG.