

**Pa Ngando Assembly Hall Renovation Project  
August 2021 – October 2022**

**Auditor's Report**

**4/3/2023**

We were asked to audit the "Summary of Project Finances" for the Pa Ngando Assembly Hall Project which covered the period August 2021 through October 2022.

The Summary of Project Finances is a financial report, prepared by the project execution team on the ground, and submitted to (and approved by) the project management/leadership team. The report reflects the total money received from SOBA America and the money spent on the execution of the project.

This audit report should be read in conjunction with the Summary of Project Finances as reported by the project execution team and attached to this letter.

All money raised by SOBA America to fund the project came through numerous donations by individual Sobans and class groups. This constituted the total inflow of funds.

All money spent on executing the project was reported under the following categories: Construction materials purchase, Tools and safety materials purchase, materials purchase and fees for services, stage curtains and rails, tiling of the floor, purchase of audio visual equipment, purchase of hall furniture, and project supervision. These in aggregate constituted the outflow of funds.

The objective of our audit was to review the transactions (inflow and outflow of funds) and issue our opinion as to whether the report was fairly presented in all material respects.

Our audit procedures for inflow of funds covered a detail review, including but not limited to reviewing deposit receipts, confirmation of contribution amounts, reconciling separately reported contributions during the fundraising period to total amount reported at the end of the period.

Our audit procedures for the outflow of funds included a detail review of remittance transfer receipts from the project leadership team (in USD) to the project execution team in Cameroon (in CFA), and a detail review of the receipts to support the expenses in each of the categories above at the transaction level.

We conducted our audit from November 2022 through March 2023

**In our opinion, the Summary of Project Finances for the Pa Ngando Assembly Hall Renovation project, presents fairly, in all material respects, the financial position of the project, as completed and issued on November 23, 2022**

Pierre Kamga, CPA

Elvis Mukete, CPA