**Independent auditor’s report**

**To Disabled People's Organisations Denmark (DPOD)**

**Report on the project financial statements on [Insert full project name]**

**Opinion**

We have audited the accompanying project financial statements for the period [Insert period (date) xx.xx.xxx – xx.xx.xxxx], showing a grant of DKK [Grants received are stated here] and costs incurred of DKK [Costs in-curred are stated here]. The grant was received under Disabled People's Organisations Denmark (DPOD) [project number etc.]. The project financial statements have been prepared by [Insert name of client] based the grant agreement between Disabled People's Organisations Denmark (DPOD) dated [Insert date xx.xx.xxxx] and the Ministry of Foreign Affairs of Denmark’s administrative guidelines for grants for Civil Society Organisations, hereinafter referred to as the grantor’s guidelines.

In our opinion, the project financial statements for the period [Insert period (date) xx.xx.xxx – xx.xx.xxxx] are accurate, in all material respects; this means that they have been prepared in accordance with the grantor’s guidelines.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (ISA’s) as well as performance and compliance audit is conducted according to recognized international standards issued by IFAC/INTOSAI in accordance with the provisions of Audit Instruction regarding the performance of audit tasks related to activities covered by Ministry of Foreign Affairs of Denmark (MFA) - with Disabled People's Organisations Denmark (DPOD). Our responsibilities under those standards and requirements are further described in the Auditor’s responsibilities for the audit of the project financial statements section of this auditor’s report. We are independent of the beneficiary in accordance with the International Ethics Standards Board of Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other 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 regarding basis of accounting and restriction on distribution and use**

We point out that the project financial statements have been prepared in accordance with the grantor’s guidelines. The project financial statements have been prepared to assist [Insert name of client] in complying with the accounting provisions based on the grant agreement between Disabled People's Organisations Denmark (DPOD) and [client] dated [Insert date xx.xx.xxxx] and the Ministry of Foreign Affairs of Denmark’s administrative guidelines for grants for Civil Society Organisations. As a result, the project financial statements may not be suitable for another purpose.

Our report is intended solely for [Insert name of client] and Disabled People's Organisations Denmark and should not be distributed to or used by parties other than [Insert name of client] and Disabled People's Organisations Denmark.

These circumstances have not caused us to modify our opinion.

**Other matter [Section is only included if non-audited budget figures are included in the project ac-counts]**

In accordance with the financial reporting provisions of grantor’s guidelines, [Insert name of client] has disclosed budget figures approved by the grantor as comparative figures. These budget figures have not been subject to audit.

**Management’s responsibilities for the project financial statements**

Management is responsible for the preparation of project financial statements that they are accurate, in all material respects, this means that they have been prepared in accordance with the grantor’s guideline, and for such internal control as Management determines is necessary to enable the preparation of project financial statements that are free from material misstatement, whether due to fraud or error.

**Auditors’ responsibilities for the audit of the project financial statements**

Our objectives are to obtain reasonable assurance about whether the project financial statements as a whole are 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 International Standards on Auditing (ISA’s) as well as performance and compliance audit is conducted according to recognized international standards issued by IFAC/INTOSAI as the audit was conducted in accordance with the provisions of Audit Instruction regarding the performance of audit tasks related to activities covered by Ministry of Foreign Affairs of Denmark (MFA) - with Disabled People's Organisations Denmark (DPOD) 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 project financial statements.

As part of an audit conducted in accordance with International Standards on Auditing (ISA’s) as well as performance and compliance audit is conducted according to recognized international standards issued by IFAC/INTOSAI as the audit was conducted in accordance with the provisions of Audit Instruction regarding the performance of audit tasks related to activities covered by Ministry of Foreign Affairs of Denmark (MFA) - with Disabled People's Organisations Denmark (DPOD), we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

• Identify and assess the risks of material misstatement of the project financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide 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 of the project financial statements 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 beneficiary’s internal control.

• Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.

We communicate with 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.

[City], [Date]

**[Name of auditing firm]**

[Business Registration No]

[Name]

State-Authorised Public Accountant