

# External Audit Report

For Funding Organizations

Financial Year Ended: 31 December 2023

<b>Audited Entity:</b>	Example Nonprofit Organization
<b>Registration Number:</b>	123456789
<b>Auditor:</b>	ABC Certified Accountants LLP
<b>Audit Period:</b>	1 January 2023 – 31 December 2023
<b>Date of Report:</b>	15 March 2024
<b>Recipient:</b>	XYZ Funding Organization
<b>Contact Person:</b>	Ms. Jane Smith
<b>Address:</b>	100 Funding Avenue, Capital City, Country

## 1. Auditorâ€™s Opinion

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Example Nonprofit Organization as of 31 December 2023, and its financial performance and its cash flows for the year then ended in accordance with applicable accounting standards.

## 2. Scope of Audit

We conducted our audit in accordance with International Standards on Auditing. Our responsibilities under those standards are further described in the Auditorâ€™s Responsibilities section of our report.

## 3. Managementâ€™s Responsibility

Management is responsible for the preparation and fair presentation of these financial statements, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement.

## 4. Auditorâ€™s Responsibilities

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditorâ€™s report that includes our opinion.

## 5. Summary of Findings

During our audit, no significant irregularities or instances of non-compliance were identified. We noted minor recommendations for improvement in internal controls, detailed in the management letter provided separately.

## 6. Financial Statements Summary

Total Income:	\$500,000
Total Expenditure:	\$480,000
Net Surplus (Deficit):	\$20,000
Funds Utilized (Grant):	\$300,000

For ABC Certified Accountants LLP

Name: John Doe, CPA

Designation: Lead Auditor

Date: 15 March 2024

## On Behalf of Example Nonprofit Organization

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Name: Linda Lee  
Designation: Executive Director  
Date: 15 March 2024

### Important Notes:

- This report is prepared solely for the use of the funding organization and should not be distributed to any other parties without prior consent.
- The auditorâ€™s opinion pertains only to the financial statements presented; any additional information provided is outside the audit scope.
- Management is responsible for implementing the recommendations set out in the management letter.
- The report reflects the organizationâ€™s financial position as of the reporting period only.
- This document should be read in conjunction with the full financial statements and notes.