

SOCIETATEA DE AUDIT „VALAUDIT”

Cogălniceanu, 75/6, mun. Chişinău

Licenţaseria A MMII nr.020704 din 23.03.2011

Republica Moldova

Codul Fiscal 1003600066495

AUDITOR'S REPORT

TO SWISS FOUNDATION „HEKS”, COUNCIL OF THE ORGANIZATION, EXECUTIVE BODY

The audit company „Valaudit” SRL, on the basis of contract no. 04/14 as of February 20, 2014, license series A MMII no. 020704 as of March 23, 2011, has audited the balance sheet, profit and loss statement, statement of owner's equity and cash flow statement for the year at this date of the Non-governmental Association "CASMED", for the year ended December 31, 2013, as well as checking the special purpose financing inflows and the correctness of budget execution for 2013, approved by the Swiss Foundation "HEKS" and a summary of significant accounting policies and other explanatory information.

Responsibility of the management for the preparation of the financial statements for the year 2013.

The management of the NGO «CASMED» Center of Home Social-Medical Assistance is responsible for the reputation of these Financial Statements (attached) in accordance with the Accounting Law no. 113-XVI as of April 27, 2007, National Accounting Standards, and for the internal control that the management deems necessary to allow the preparation of the financial statements free of material misstatements caused either by fraud or by errors .

Responsibility of the auditor

Our responsibility is to express an opinion on the financial statement on the basis of our audit. We have performed the audit in accordance with the International Audit Standards. These standards provide the conformity with the ethical requirements and the planning, performance of the audit with a view to obtaining reasonable surety on the degree in which the financial statements are free from material misstatements.

An audit implies the performance of procedures adequate to the circumstances, on the basis of testing the accounting records which would justify the figures, proofs with a view to obtaining audit evidence on the amounts and presentations of the financial statement. The selected procedures depend on the reasoning of the auditor, including on the assessment of the risk of material misstatements in the financial statement, caused either by fraud or by error. In the performance of such risk assessments, the auditor takes into consideration the internal control which is relevant for the preparation of the financial statement by the entity, with a view to

Raportul auditorului

establish the audit procedure which shall be adequate to the circumstances, but not with a view to expressing an opinion on the efficiency of entity's internal control. An audit also includes the assessment of the degree of conformity of the accounting policy for the audited period and of the reasonable nature of the accounting estimations made by the management, as well as the assessment of presentation of the financial report.

We think that the audit evidence obtained by us is sufficient and adequate to represent a basis for our audit opinion.

Opinion

In our opinion, the Financial statement offers a correct and true view on the financial position of the NGO «CASMED» as of December 31, 2013, and on its financial results and cash flow for the year ended on that date, in accordance with the Accounting Law no. 123-XVI as of April 27, 2007, National Accounting Standards Methodic indications on the particularities of accounting in the non-commercial entities.

The special target financing granted by the Representation of HEKS Moldova and other financial donors / beneficiaries have been used according to the consolidated budget approved for 2013.

Director of the Audit Firm

Auditor

Mun. Chisianu, str Kogalniceanu 75 of 6
March 18, 2014, Chisinau



Minodora Foalea