

DUNIA YA HERI
FINANCIAL MONITORING REPORT FOR THE FINANCIAL
YEAR ENDED 31 DECEMBER 2016

Head Office:

Plot No. 31, Maktaba / Mpetui Street Kisutu Area
P.O. Box 13077 - Dar es Salaam
Contact: +255 754 465 647 / +255 715 465 647
Email: cmkassociatetanzania@gmail.com

Branch Office:

Plot No. 75, Ibadhi Mosque Building Block 'S', liberty Street
P.O. Box 289 - Mwanza
Contact: +255 713 259895 / +255 786 269895
Email: mugoosha@yahoo.com

The Country Representative
Dunia Ya Heri Tanzania
Dar es Salaam

Independent Auditor's Report on the Financial Monitoring Report of Dunia Ya Heri Tanzania for the Financial Year ended 31December 2016.

We have audited the accompanying Financial Monitoring Report of Dunia Ya Heri Tanzania for the financial year ended 31 December 2016, set out on pages 5 to 8, and have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of our audit.

Management Responsibility for the FMR

The Management of Dunia Ya Heri, Tanzania is responsible for the preparation and fair presentation of the FMR in accordance with the of accounting policies set out in note 4.2.1 of this report, and for such internal controls as management determine are necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the FMR based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the FMR is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the FMR. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the FMR, whether due to fraud or error. In making those risk assessments, we considered the internal controls relevant to Dunia ya Heri Tanzania's preparation and fair presentation of the FMR in order to design audit procedures that were appropriate in the circumstances, but not for the purpose of expressing an opinion on the project's internal controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the FMR.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**DUNIA YA HERI
FINANCIAL MONITORING REPORT
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2016**

Opinion

In our opinion, the accompanying Financial Monitoring Reports presents fairly, in all material respects, the income and expenditure of Dunia Ya Heri Tanzania for the financial year ended 31 December 2016 in accordance with the accounting policies set out in note 4.2.1.

**CMK ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS
AUDITORS & TAX CONSULTANTS
P.O. Box 13077, DAR ES SALAAM**


For and on behalf of CMK Associates
Certified Public Accountants, Auditors & Tax Consultants in Public Practice
P.O. Box 13077
Dar es Salaam

Signed by: Christopher M. Kazalla, ACPA – PP 945

13-04- 2017