

**REPORT OF FACTUAL FINDINGS ON THE ANNEX
ACCOUNTED EXPENDITURE**

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To: the Management Board of Gender Equality Network (GEN) and the Ministry of Foreign Affairs.

Engagement

We have performed agreed upon procedures with respect to the annex accounted expenditure 2023. The engagement has been agreed with you and aims to perform those procedures that we agreed upon and reporting of the factual findings. The agreed upon procedures have been described by Gender Equality Network (GEN) and the Ministry of Foreign Affairs in the audit protocol Strengthening Civil Society, specifically Section 3 B.

Responsibilities

It is the responsibility of you and the Ministry of Foreign Affairs to determine whether the agreed upon procedures are sufficient and appropriate for the purpose described above.

We conducted our work in accordance with Dutch Standard 4400N, '*Opdrachten tot het verrichten van overeengekomen specifieke werkzaamheden*'. During the performance of this engagement we have complied with the *Verordening gedrags- en beroepsregels accountants* (VGBA, Dutch Code of Ethics). We have also taken into account the independence requirements of the *Verordening inzake de onafhankelijkheid van accountants bij assurance-opdrachten* (ViO, Code of Ethics for Professional Accountants, a regulation with respect to independence).

Procedures performed and findings

This section describes the agreed upon procedures and factual findings in addition to an explanation of the terms of the engagement as described in the 'Engagement' section. We do not make any statement on implications of the factual findings for the annex accounted expenditure as a whole. You and the Ministry of Foreign Affairs will have to make your own assessments when using this report with factual findings and any other available information.

In accordance with the terms of the engagement we performed the following procedures on the annex accounted expenditure.

1. Allocation of Expenditures/Costs:
 - a) We have ensured that the project expenditures match the financial statements and applied the agreed allocation to the project.
 - b) In addition, staff working hours are recorded in the Monthly timesheet, and they apply the agreed allocation from the budget proposal.
2. Incident Management:

We have checked and confirmed different policies, including Safeguarding, PSHEA, Code of Conduct, HR, Accounting policy, Complaint and Corresponding Mechanism, etc. There is no incident report in 2023.
3. Procurement:
 - a) We have ensured they follow the procurement policy with the required selection process and keep the necessary documents.
 - b) We have requested the invoices and ensured their threshold amount, the supplier selection process, and the approval matrix.
4. In accordance with the directions in the Strengthening Civil Society audit protocol, we selected 69% of these underlying expenditures.
5. With regard to these selected expenditures, We have established that:
 - a. the supporting documents conform to the above description;
 - b. the underlying processes are as described above;

- c. the expenditure shown as accounted for in the (project) administration reconciles numerically with the supporting documents concerned.

Overhead:

In accordance with the Strengthening Civil Society Audit Protocol, we have not performed procedures 7, 8 and 9 with regard to the overhead. This means that we cannot report any findings here over. The reason for this is that it is not technically possible to carry out the specific work with regard to the overhead as this would not be compatible with our separate audit engagement of the financial statements and financial reporting under the Strengthening Civil Society policy framework.

Restriction on use and distribution

This report takes into account the expectations of the intended users. Therefore, this report is intended solely for Gender Equality Network (GEN) and the Ministry of Foreign Affairs. Our report should not be distributed to any other parties without our prior consent, unless required by law.

For Cho Cho Toe & Associates



By: Cho Cho Toe
Managing Partner

Yangon, Myanmar

Date: 16 February, 2024