

**Report of the auditors, Emile Kargbo & Associates to the stakeholders of Sierra Leone Institution of Engineers**

**Scope**

We have audited the accompanying statement of financial position of Sierra Leone Institution of Engineers as of 31 December 2016, and the related statements of income and cashflows set out on pages 4 to 11 for the period then ended.

**Respective responsibilities of Management and Auditors**

The financial statements are the responsibility of the Council of the Sierra Leone Institution of Engineers. Our responsibility is to express an opinion as to whether the financial statements give a true and fair view based on our audit.

**Basis of audit opinion**

We conducted our audit in accordance with International Standards on Auditing (ISAs) issued by the International Audit and Assurance Standards Board (IAASB). An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by management in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Association's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluate the overall adequacy of the presentation of information in the financial statements.

**Opinion**

In our opinion the financial statements give a true and fair view of the state of affairs of the Institution as of 31 December 2016 and of the results of its operations for the period then ended in accordance with Generally Accepted Accounting Practices.



Freetown

Date: 13th July 2017