

**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: cmkassociatestanzania@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

**TO THE MEMBERS OF DUNIA YA HERI  
P.O BOX 71573  
DAR ES SALAAM, TANZANIA.**

**REPORT OF THE INDEPENDENT AUDITORS ON THE FINANCIAL MONITORING REPORT OF DUNIA YA HERI  
TANZANIA FOR THE FINANCIAL YEAR ENDED 31<sup>ST</sup> DECEMBER 2018**

We have audited the accompanying Financial Monitoring Report (FMR) of Dunia Ya Heri Tanzania for the financial year ended 31 December 2018, set out herein this report, and have obtained all the information and explanations which, to the best of our knowledge and belief, was necessary for the purposes of the 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 accounting policies of the project set out in note 4.2.1 of this report, and for such internal controls as the Management may determine are necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

*The 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.

*Opinion*

In our opinion, the accompanying Financial Monitoring Report presents fairly, in all material respects, the Income and Expenditure of Dunia Ya Heri Tanzania for the financial year ended 31<sup>st</sup> December 2018 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**  
.....**PARTNER**

CPA Christopher M. Kazalla, ACPA – PP 945

**Managing Partner**

CMK Associates

**Certified Public Accountants, Auditors & Tax Consultants in Public Practice**

**P.O. Box 13077**

**Dar es Salaam, Tanzania**