



11 April 2025

The Executive Committee
SADF Parliamentary Forum
Windhoek
Namibia

Dear Sir/Madam

REPORT TO MANAGEMENT ON THE ACCOUNTS OF SADC PALIAMENTARY FORUM FOR THE YEAR ENDED 31 MARCH 2024.

We have completed our audit for the year ended 31 March 2024, of the financial records of SADC PALIAMENTARY FORUM (herewith referred to as "SADC PF") and have pleasure in submitting this report to the management of SADC PF. Accompanying this letter is a report setting out the audit findings, control deficiencies and non-compliance with laws and regulations noted by us at the time of our examination. The report has been discussed with management and their comments noted.

SCOPE

Our audit procedures employed for the audit are designed primarily to enable to obtain sufficient assurance to express an opinion on the financial position and the results of operations as contained in the statutory financial statements for the year ended 31 March 2024. Accordingly, a risk-based approach was adopted that enabled us to direct the major part of our audit effort to address identified general and specific risk areas within the entity.

RESPONSIBILITY AND BASIS OF PREPARATION

In planning and performing our audit of the financial statements of SADC PF for the year ended 31 March 2024, the design, implementation and maintenance of adequate systems of internal control to prevent and detect fraud and to support sound corporate governance is the responsibility of management. Our procedures are designed primarily to provide reasonable assurance of detecting errors and irregularities that are material to the financial statements and to achieve an effective and efficient audit.

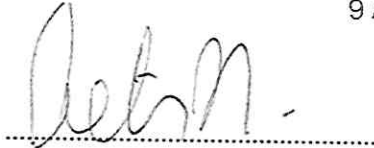
Management's responses have been provided as to actions they are proposing to take or have taken in response to our comments. Such responses are included to facilitate the management's evaluations; however, we have not performed any procedures to test that such corrective actions have been taken. Consequently, we take no responsibility for their implementation and effectiveness.

This letter has been prepared for the management of SADC PF, and we therefore accept responsibility to you alone for its contents. We accept no duty, responsibility or liability to any other parties, since this letter has not been prepared, and is not intended, for any other purpose. It should not be made available to any other parties without our prior written consent.

CONCLUSION

The content of the letter has been discussed with management. We would like to use this opportunity to express our appreciation for the courtesy and assistance afforded to us by both management and staff during the course of the audit.

Yours faithfully

A handwritten signature in dark ink, appearing to read 'P. Nghipandulwa', is written over a horizontal dotted line.

Petrus Nghipandulwa

Partner

Grand Namibia

Grand Namibia
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9 Axali Doëseb Street Windhoek-West
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Namibia

EXECUTIVE SUMMARY

There were no significant findings identified that we as auditors need to report to management in the financial period under review.

Summary of findings

None noted.

Final