



UN TOIT POUR MON PAYS

Independent Auditors' Report

Financial Statements

(Year ending December 2018)

CAFICO – Cabinet d'Audit, de Fiscalité et de Comptabilité
9 Rue Marcadieu Delmas 40
Email : infocafico@cafico-expertise.com
www.cafico-expertise.com

Contents

INDEPENDENT AUDITOR'S REPORT	2
BALANCE SHEET	4
STATEMENT OF SOURCE & USE OF FUNDS	5
STATEMENT OF FUNDS BALANCE	6
CASH FLOW STATEMENT.....	7
NOTES TO THE FINANCIAL STATEMENTS.....	8
ANNEX I: IMOBILIZATION	13
INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL	14
SUMMARY OF STRENGTHS AND WEAKNESSES OF THE INTERNAL CONTROL SYSTEM.....	16
RESULTS ON THE INTERNAL CONROL.....	17
FOLLOW UP ON RECOMMENDATIONS OF THE PREVIOUS AUDIT.....	19
ANNEX II CONCERNED PERSONS BY THE AUDIT	20

INDEPENDENT AUDITOR'S REPORT

To the Administration of
UN TOIT POUR MON PAYS

We have audited the accompanying financial statements of the Foundation « UN TOIT POUR MON PAYS » as part of its community development program jointly funded by the International Cooperation and individuals for the period of January 1 to December 31, 2018, including the current situation as of December 31, 2018, the statements of operations, the funds balance and the cash flows for the year then ended, as well as the summaries of significant accounting policies and other explanatory notes appended to these financial statements.

Management's Responsibility for Financial Statements

The management of **UN TOIT POUR MON PAYS** is responsible for the preparation and fair presentation of these financial statements in accordance with generally accepted accounting principles and the modified cash basis accounting method. This responsibility includes: designing, implementing and maintaining an internal control system relevant to the preparation and fair presentation of financial statements that are free from material misstatement due to error or fraud; the choice and application of the appropriate accounting principles and the determination of accounting estimates that are reasonable in the circumstances.

Auditors' responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with international auditing standards. These standards require that we comply with the applicable rules of professional conduct and that the audit be planned and performed to provide a reasonable degree of certainty as to the absence of material misstatement in the financial statements.

An audit involves the implementation of procedures to obtain sufficient and appropriate audit evidence in support of the balances and other information presented in the financial statements. The procedures selected depend on the auditor's judgment and the assessment that the financial statements contain material misstatements attributable to fraud or error. In assessing these risks, we

consider the internal control structure relevant to the preparation and fair presentation of the financial statements in order to use the appropriate audit procedures in the circumstances and not for the purpose of expressing an opinion on the effectiveness of the internal control of a ROOF FOR MY COUNTRY. An audit also includes evaluating the appropriateness of the accounting policies adopted and the reasonableness of accounting estimates made by management and evaluating the overall presentation of the financial statements.

We believe that the evidence obtained is sufficient and appropriate to support our opinion

OPINION

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Foundation UN TOIT POUR MON PAYS as part of its program as at December 31, 2018, as well as the results of its operations, the balance of funds and cash flows for the year then ended, in accordance with International Financial Reporting Standards (IFRS).

SUBSEQUENT EVENEMENTS

As of the date of our report on May 22, 2019, no major subsequent events have been disclosed by management or our audit work.

CAFICO, Cabinet d'experts Comptables

Certified Accountants



UN TOIT POUR MON PAYS
BALANCE SHEET
As of December 31, 2018
(Amounts expressed in US Dollars)

	Notes	2018	2017
ASSETS			
Asset short term			
Cash	3	53,081.91	76,751
Receivables	4	47,015.17	26,563
		100,097.08	103,314
Assets long term			
Fixed Assets		74,351.58	33,413
Cumulative depreciation		(33,511.24)	(31,290)
		40,840.34	2,123
Total Assets		140,937.42	105,437
LIABILITY			
Liability short term			
Accounts payable	5	181,832	209,322
Cash Balance			
Prior year balances (statement of Surplus/Deficit)		(103,885.00)	(104,200)
Prior year adjustments		(3,357.58)	3,735
Current year balance (statement of Surplus/Deficit)		66,349.35	(3,420)
		(40,893.23)	(103,885)
Total Liability and Funds balance		140,938.42	105,437

UN TOIT POUR MON PAYS
STATEMENT OF SOURCE & USE OF FUNDS
For the period from January 1, 2018 to December 31, 2018
(Expressed in US Dollars)

	Notes	2018	2017
REVENUES			
Subventions & Donations	6	467,833.94	336,976
EXPENSES			
Salaries & Fringe	7	88,821.83	98,337
Operation Costs	8	73,091.26	36,739
Equipments & supplies	9	173,132.62	172,059
Transport	10	59,383.52	30,546
Other Expenses	11	4,834.70	2,591
		399,263.93	340,272
Net before Amortization		68,570.01	(3,297)
Amortization		2,220.66	123
Net Surplus/Deficit for the period		66,349.35	(3,420)

UN TOIT POUR MON PAYS
STATEMENT OF FUNDS BALANCE
For the year ended as of December 31, 2018
(Amounts expressed in USD Dollars)

	2018	2017
Beginning Cash Balance	(103,885.00)	(104,200)
Prior year adjustments	(3,357.58)	3735
Current year Net Surplus/Deficit	66,349.35	(3,420)
Total Funds Balance	(40,893.23)	(103,885)

UN TOIT POUR MON PAYS
CASH FLOW STATEMENT
For the period ended on December 31, 2018
(Amounts expressed in \$USD)

Cash flow from operating activities	2018	2017
Period loss	66,349.35	
Depreciation	2,220.66	(3,420)
	68,570.01	123
		(3,297)
Increase or decrease- Receivables	(20,452.17)	33,447
Increase or decrease- Fee Payable	-	1,333
Increase or decrease- Accounts Payable	(27,490.35)	29,099
	20,627.49	60,582
Cash flow from investing activities		
Increase or decrease of asset	(40,938.58)	(2,123)
	(40,938.58)	(2,123)
Cash flow from financing activities		
Variation adjustment	(3,357.58)	3,611
	(3,357.58)	3,611
Net increase in cash and cash equivalents	(23,668.09)	62,070
Beginning Cash and cash equivalents	76,750.00	14,680
Ending Cash and cash equivalents	53,081.91	76,750

UN TOIT POUR MON PAYS
NOTES TO THE FINANCIAL STATEMENTS
Year ended December 31, 2018
(Expressed in US Dollars)

(1) ORGANIZATION

UN TOIT POUR MON PAYS is an initiative of a group of young people who started working in 1997 to overcome the situation of poverty in which millions of people lived. The sense of urgency in the communities mobilized them massively to build transitional housing together with families who lived in unacceptable conditions and to pour energy into finding real solutions to the problems that the communities faced every day.

This initiative has become an institutional challenge that is shared across the continent today. Since its beginning in Chile, followed by El Salvador and Peru, the organization has undertaken its expansion under the name of "**UN TOIT POUR MON PAYS**" with clear objectives such as:

- ✓ Develop intervention projects in institutions in order to encourage the complete development of their residents and to improve life opportunities;
- ✓ Support, train and prepare institutions' leaders;
- ✓ Provide assistance to residents' organizations whose goal is to gain access to decent housing and so forth.

TECHO's mission is to provide an outlet where economic, social and cultural issues are addressed to support the most vulnerable people in the country, especially those who are relatively poor and marginalized, in order to access better living conditions

After fifteen (15) years of work, TECHO maintains an operation in nineteen (19) countries from Latin America and the Caribbean which are Argentina, Bolivia, Brazil, Chile, Colombia, Costa Rica, Ecuador, El Salvador, Guatemala, Haiti, Honduras, Mexico, Nicaragua, Panama, Paraguay, Peru, Dominican Republic, Uruguay and Venezuela.

TECHO is a Latin American organization of the Caribbean that seeks to overcome the poverty situation experienced by thousands of people in precarious communities, through action with residents and young volunteers. After implementing a focused intervention model in community development, TECHO seeks through the execution of different plans, to build a just society without poverty, where everyone will have opportunities to develop their capacities, can exercise and enjoy fully their rights.

In Haiti, the work is focused on community organization and mobilization of Haitian volunteers, to participate in the processes of education programs, community infrastructure and transitional housing construction. The actions were carried out through six (6) communities in the following localities:

- ✓ Carrière (Cabaret)
- ✓ Royal (Cabaret)
- ✓ Gariche Prince (Cabaret)

- ✓ Trougilot (Cabaret)
- ✓ Philadelphie (Cabaret)
- ✓ La Hatt (Arcahaie)

Three hundred ten (310) volunteers mobilized in massive activities. Nearly thirty five (35) volunteers with permanent roles in the team. Four (4) infrastructure projects executed. More than seventy (70) community leaders attending training for organization and self-management.

(2) BASIS FOR THE PREPARATION OF FINANCIAL STATEMENTS

(a) Framework for preparing financial statements

The financial statements of **UN TOIT POUR MON PAYS** have been prepared on a modified cash basis and in accordance with the International Financial Reporting Standards (IFRS).

Evaluation Basis.

The financial statements as a whole have been prepared using the historical cost method.

(b) Currency

The accompanying financial statements are presented in US dollars. Transactions made in local currency, the Haitian gourde (HTG), are converted at the bank daily rate on the day of the transaction.

(3) Cash

As of December 31, 2018, Cash is constituted as follows:

Description	2018	2017
Sogebank USD	53,071.31	76,751
Petty cash USD	10.60	-
	53,081.91	76,751

(3) Accounts Receivable

Accounts receivable under current assets are presented as at December 31, 2018 as follows:

	2018	2017
Subventions receivable	25,373.62	23,399
Employees advance	5,200.33	1,999
Vendors advance	16,104.68	-
Other receivables	336.54	1,165
	47,015.17	26,563

(5) Accounts Payable

	2018	2017
Vendors accounts	5,111.34	3,140
Interfund	171,496.64	171,497
Salaries payable	-	236
Tax and retirement funds payable	1,751.49	34,343
Tax payable on salaries	3,295.86	-
Other Accounts payable	176.32	106
	181,831.65	209,322

(6) Revenues

As of December 31, 2018, Revenues are presented as follows:

	2018	2017
Cooperative Alliances	415,578.09	268,114
Special contributions	42,176.29	50,375
Anonymous Donations	2,450.00	433
Special events	2,074.00	18,039
Other Organizations	2,904.00	-
Other	2,651.56	15
	467,833.94	336,976

(7) Salaries and Fringe Benefits

As of December 31, 2018, salaries and benefits were distributed as follows:

Description	2018	2017
Salaries	73,502.88	86,999
Medical Insurance	1,503.77	1,991
ONA Contribution/Employer	2,500.37	2,335
Vacation	-	1,127
Bonus	6,973.87	4,801
Professional Fees	786.05	-
Professional Fees for specific work	3,554.89	1,084
	88,821.83	98,337

(8) Operations expenses

As of December 31, 2018, operating expenses are presented as follows:

Description	2018	2017
Events	-	366
Telephone Internet and License	2,755.17	1,561

Cell phones	2,276.03	1,610
Insurance	2,492.00	-
Rent expense	7,000.00	7,583
Utilities- Electricity-Gas-Water	577.20	1,380
Security	10,876.76	3,561
IT Equipment maintenance	1,072.77	582
Professional fees	13,207.94	6,240
Other services	17,698.18	1,328
Perdiem volunteer-food	7,095.51	5,102
Perdiem volunteer-Communication	536.24	621
Perdiem volunteer-Transport	7,503.46	6,805
	73,091.26	36,739

(9) Equipment & supplies

They are distributed as follows:

Description	2018	2017
Waterproofing paint	3,280.00	3,593
Construction Materials	8,440.98	9,259
Tools	5,607.30	4,453
Computers/telephones	385.33	-
Furniture and supplies	-	563
Electrical installation	1,053.15	2,082
Other Materials and Equipment	2,266.77	2,616
Materials	8,363.23	3,766
Construction materials not associated with VDE	986.09	12
Copies	62.54	24
Bookstore article	1,531.12	-
T-Shirts	1,435.39	1,377
Display card and brochure	191.24	381
Manuals-Surveys	2.40	97
Gifts	563.12	266
Health & Hygiene	1,715.05	4,007
Kits	124,775.00	123,750
Food	11,461.18	15,571
Nails	82.80	42
Silicone-plastic insulation	20.99	4
Other hardware	251.62	124
Other provisions	657.12	73
	173,132.62	172,059

(10) Transport

As of December 31, 2018, Transportation costs were presented as follow:

Description	2018	2017
Local transportation	2,195.98	2,118
Bus Rental	1,634.71	2,241
Long distance transportation	2,341.57	645
Trip costs	22,355.60	2,477
Car rental	16,268.00	13,276
Insurance & License	2,389.63	-
Fuel and lubricant	3,224.08	2,415
Cleaning and maintenance	1,902.18	1,319
Material transportation	7,071.77	6,055
	59,383.52	30,546

(11) Other expenses

The other expenses are presented as follow :

Description	2018	2017
Bank charges	1,594.38	1,620
Bad debts	-	948
Gain Or Loss on Exchange	21.64	23
Other Miscellaneous Taxes	3,218.68	-
	4,834.70	2,591

ANNEX I: IMOBILIZATION

Fixed assets were evaluated during the fiscal year as follow:

	Balance as of January 1, 2018	Acquisition for the period	Disposal	Balance as of December 31, 2018
Office and computer equipment	33,413.00	3,938.58	-	37,351.58
Vehicle	-	37,000.00	-	37,000.00
	33,413.00	40,938.58	-	74,351.58

Accumulated depreciation also assessed during the year as follows:

	Balance as of January 1, 2018	Depreciation for the period	Disposal	Balance as of December 31, 2018
Office and computer equipment	31,290.00	1,429.27	-	32,719.27
Vehicle	-	791.39	-	791.39
	31,290.00	2,220.66	-	33,510.66
	2,123.00			40,841.34



INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL

To the Administration of

UN TOIT POUR MON PAYS

We proceeded with the verification of the Statement of Source and Use of funds of the Foundation « UN TOIT POUR MON PAYS » as part of its community development program jointly funded by the International Cooperation and individuals for the period of January 1 to December 31, 2018. Our report on this audit was issued on May 22, 2019.

Our audit was conducted in accordance with International Standards on Auditing (ISA). These standards require that the audit work be planned and performed in a manner that provides a reasonable degree of certainty as to the absence of material misstatement in the financial statements.

UN TOIT POUR MON PAYS is responsible for establishing and maintaining internal control systems. In fulfilling this responsibility, estimates and the judgment of the institution are necessary to determine the objectives to be achieved and the costs relating to the procedures and principles of implementation of the internal control systems. The objectives of internal control are to provide the institution with reasonable assurance that assets are protected against loss from unauthorized use or decision and that transactions are executed as authorized by the donor and properly recorded to enable the institution, on one hand, to achieve its objectives and, on the other hand, to prepare reliable financial statements. Because of the inherent limitations of any internal control system, errors and irregularities can still occur and not be detected. In addition, the results of the current internal control may not be transferable to future settings due to possible changes or inefficiencies in the application of procedures.

In the planning and execution of our audits, we took into consideration the internal control systems implemented within the institution, notably by assessing the main procedures implemented and ensuring their proper execution

We also assessed the risk of non-performance of controls in determining our audit procedures in order to express our opinion on the financial statements and not to conclude on the quality of the internal controls, in accordance with the international audit standard ISA.

We analyzed the institution's internal control systems in general and its operation according to internationally recognized standards. The facts we deemed necessary to report are noted in the following pages. These are instances of deficiencies in the methods or the application of internal control which, in our judgment, could impair the ability of the entity to record, summarize and report financial data in accordance with management's assertions related to the organization's Financial Statements.

The situations to report described in the following pages relate to the following shortcomings:

Compliance to rules and regulations	(Result # 1)
Purchases goods and services	(Result # 2)

This report is intended exclusively for the use of the UN TOIT POUR MON PAYS. Board of Directors and donors.



UN TOIT POUR MON PAYS

SUMMARY OF STRENGTHS AND WEAKNESSES OF THE INTERNAL CONTROL SYSTEM

Audit Domain	Description	Degree of Risk*	Order of Priority**
Compliance to rules and regulations	No tax withholding and fees and rent	Elevated	1
Purchases of goods and services	No respect of Procurement rules, some vendors have not legal file	Elevated	1
*Degree of Risk		**Order of Priority	
1. Elevated Risk : High risk: an internal control system is absent or not used regularly. The weaknesses of the system are fundamental allowing high material losses or risks of fraud..		1. Priority 1 : urgent corrective measures are needed	
2. Moderate Risk : weaknesses have been identified in the internal control system due to deficiencies in some areas of internal control (eg Treasury, IT system, etc.)		2. Priority 2 : corrective measures are necessary	
3. Low Risk : weaknesses identified in the internal control system have no significant impact on program management. There is, however, a possibility of material losses if other weaknesses exist.		3. Priority 3 : Corrective action is desirable	

UN TOIT POUR MON PAYS
RESULTS ON THE INTERNAL CONTROL
Year ended December 31, 2018

Finding n°1	Intituled : Compliance to rules and regulations
Priority	Elevated
Finding Description	
<p>We found that the following:</p> <ul style="list-style-type: none"> - Fees were awarded to consultants or contractors but the 2% tax was not withheld; - rents paid without being subject to the 10% deduction required by the tax authorities. 	
Risk	
The organization risks paying huge penalties due to this absence and the negligence of not withholding the taxes	
Recommandation	
<p>To avoid any risk of penalty:</p> <ul style="list-style-type: none"> - It is crucial that the contract be subject to a withholding tax of 2%. The best is to use other accounts such as premium or fees with a deduction of 10% in the event that the management wants to reward a person for a service rendered without invoice or contract. -We suggest that management apply a 10% withholding this year on rent so that the organization complies with the tax agency and mitigate any risk of not finding these legal documents in the general tax office. 	
<p>Direction comment: In order to be in good standing with the DGI, we will decrease 2% from the fees we pay. For the 10% for the rent, we spoke to the owner about it and agreed that he would pay for it and bring us a copy of the payment receipt.</p>	

Finding n°2	Intituled : Purchases of goods and services
Priority	Elevated
Finding Description	
No file has a license capable of proving the institution with which the organization purchases goods and services are in line with the tax authorities.	
Risk	
The organization risks encouraging tax evasion.	
Recommendation	
We recommend that management to avoid doing business with any institution that is not in good standing with the tax authorities.	
Direction comment: We do not have the documentation of Physical Patent, but in the companies we buy, they have posted in their doors a copy of their patent. We take it into account, and next time we will ask for this document so that we can have it in physics.	

UN TOIT POUR MON PAYS
FOLLOW UP ON RECOMMENDATIONS OF THE PREVIOUS AUDIT

Recommendation # 1 : Petty cash
The last year audit recommended to the direction to replenish the petty cash after spending 70 to 80% of the ceiling amount.
Actual Situation
When we did our audit, we noted this recommendation did not respect.

Recommendation # 2 : Compliance to rules and regulations
The last year audit recommended to the direction to withhold 2% on professional fees and 10% on rent.
Actual Situation
When we did our audit, we noted this recommendation did not respect.

Recommendation # 3 : Accounting System
The last year audit recommended to the direction to cancel unperceivable account of financial statements of the organization.
Actual Situation
When we did our audit, we noted this recommendation respected.

Recommendation # 4 : Personal file
The last year audit recommended to the direction to keep paper (physical) file for each employee.
Actual Situation
When we did our audit, we noted this recommendation respected.

ANNEX II CONCERNED PERSONS BY THE AUDIT

Auditor – CAFICO	
Address	9 Rue Marcadieu Delmas 40
Hervé GASPARD	Director
Durobert DESILUS	Team Leader
Herneau GASPARD	Consultant

Audited entity – UN TOIT POUR MON PAYS	
Address	Delmas 75
Pablo MACCIMILIO	Director
Ricardo BELIDOR	Finance manager