

**Audit firm RSM APiK**

Audit of Public organization  
“Centre for Political and Legal Reforms”  
as at December 31, 2012 and for the year then ended

RSM APiK  
10.09.2013

CONTENTS

PART I - INTRODUCTION..... 3

1. TRANSMISSION LETTER..... 4

2. SUMMARY..... 5

    2.1. General information..... 5

    2.2. Programs..... 5

    2.3. Review of the audit recommendations of the prior period..... 6

    2.4. Objectives and scope of the engagement..... 6

    2.5. Reports..... 8

    2.6. Inspection and acceptance of the audit results..... 8

PART II - FUND ACCOUNTABILITY STATEMENT..... 9

PART III - INDEPENDENT AUDITORS' REPORTS..... 20

PART IV - GENERAL PURPOSE FINANCIAL STATEMENTS..... 29

**PART I - Introduction**

## 1. Transmission letter

Pact, Inc. accredited for implementation of the international technical assistance project Ukraine National Initiatives to Enhance Reforms (UNITER)  
3 Mechnikova Str, office 801  
Kyiv, Ukraine

September 10, 2013

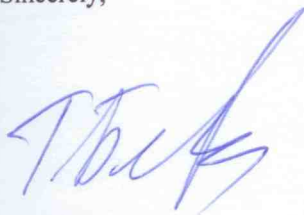
### **Audit of Public organization “Centre for Political and Legal Reforms” as of and for the year ended December 31, 2012**

Ladies and Gentlemen,

In accordance with the terms of reference set out in our engagement contract # 08072013 from July 8, 2013, we enclose our reports on audit of Public organization “Centre for Political and Legal Reforms” (the Organization or CPLR). Please find below the Summary describing the background of the Organization, a description of the programs, the period covered, the programs’ objectives, the identification of the Organization and other relevant information.

Please do not hesitate to contact us should you have any questions.

Sincerely,



Tatyana Bernatovych  
President  
RSM APiK

