Partner Audit Package Instructions Confirmation

Group auditor's office: *KPMG P/S, Copenhagen, Denmark*

Group name: *International Media Support (IMS)/ New Democracy Foundation (NDF), <Insert project name>* ("the Group")

Local partner name: *<Insert Local partner's name here>* ("the Local partner")

Period end: *<Insert period end here>*

Local partner financial reporting framework: *ISA (800/805), IFRS*

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The following items are included in this Appendix:

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1. Use of the local partner auditor's work

We have read the Partner audit package requesting us to perform the specified work on the financial information of the Local partner as at and for the period ending *<Insert period end here>* in connection with your audit of the project accounts (referred to as the Partner audit package) and we understand:

1. The work to be performed by us;
2. The financial information of the Local partner will be included in the project accounts as at and for the period ending *<Insert period end here>*; and
3. You intend to use our work as a basis for forming an opinion on the project accounts.

2. Ability to comply with the Partner audit package

Confirmation	Yes/No	Comments, if applicable
We will be able to comply with the Partner audit package and perform the work you have requested us to perform for your audit purposes including meeting all relevant communication deadlines and complying with the relevant professional standards set forth by you.		

3. Competence and capabilities, including sufficient time

We confirm that individuals from the local partner auditor collectively:

Confirmation	Yes/No	Comments, if applicable
Understand the auditing standards applicable to the audit sufficiently to fulfill our responsibilities in the overall audit		
Possess the necessary knowledge, skills (e.g., industry specific knowledge and experience) and ability to perform the work on the financial information of the Local partner		
Understand the applicable financial reporting framework sufficiently to fulfill our responsibilities in the audit.		

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Have experience in applying the professional standards i.e., Ethics and Independence requirements, auditing standards and relevant accounting and financial reporting framework		

We have also *completed the relevant Competence and Capabilities Template, as included by you in **Attachment 1** to this Appendix.*

As described above, we have sufficient and appropriate engagement resources (i.e., human, technological, and intellectual resources), including human resources with the appropriate competence and capabilities and sufficient time, to perform the work requested in accordance with your instructions.

Regulatory environment in which the local partner auditor operates

Confirmation	Yes/No	If yes, then provide the name(s) of the body(ies)
An independent oversight body actively oversees the auditing profession in which we operate and monitors the quality of our audits.		

4. Ability to be involved in the local partner auditor's work

Confirmation	Yes/No	Comments, if applicable
We will cooperate and communicate with you in connection with the audit and will provide you with access to relevant audit documentation that has been prepared for the purposes of the audit in accordance with your documentation retention period.		
We acknowledge that you may consider it necessary to be involved in the work you have requested us to perform on the financial information of the Local partner.		

5. Materiality measures

Materiality measures when the local partner auditor is performing a statutory or stand-alone audit:

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As instructed by you in the Partner audit package, we intend to use the following performance materiality levels in our work performed over the Local partner:

Materiality measures	Yes/No
The amount of the materiality for the local partner project accounts constitutes a maximum of 3 % of cost.	
The amount of the Performance materiality for the local partner project accounts constitutes a maximum of 75% of materiality.	
The amount of the threshold for uncorrected misstatements constitutes a maximum of 5 % of materiality.	

6. Overall confirmation

We will inform you, as soon as possible, of any changes in the confirmations made above.

We also will inform you, as soon as possible, if we later determine that we cannot comply with some aspects of the Partner audit package or if we become aware of other information that may be relevant to the audit.

_____

<Date>

_____

<Name of partner in charge of the local partner audit work>

_____

<Signature of partner in charge of the local partner audit work>

_____

<Firm and office location>

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Attachment 1 – Competence and Capabilities Template

Local partner Engagement Partner

Date: *< Insert date >*

Name: *< Insert name of Local partner Engagement Partner >*

Location: *< Insert city, country >*

Local partner: *< Insert local partner name >*

Summary of relevant professional background and years of experience:
[Provide a summary of your relevant professional background and experience, include any: relevant industry specific experience, memberships with professional organizations, the existence of independent oversight bodies that oversee the auditing profession at your location and the (inspection) reports issued during the current year from the oversight bodies relevant to your firm or you that are publicly available, and any other information that you believe is relevant to the audit.]

Previous experience with relevant auditing and accounting standards:
[Provide a summary of previous experience on this engagement and other audit experience involving professional standards relevant to the engagement, include your role on the engagement and periods served.]

Other relevant experience and recent training:
[Provide a summary of other relevant experience and recent training to assist the auditor in evaluating your relevant auditing, accounting and reporting background.]

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