

28 JUNE 2017

AUDIT REPORT

THE GOVERNING BODY
SONOP PRIMARY
FOR THE YEAR ENDED 31 DECEMBER 2017

I have performed the duties of Accounting Officer to Sonop Primary as required by the Nonprofit Organisations Act, 1997 (Act 71 of 1997), and section 43(3) of the South African Schools Act (SASA), 1996 (Act 84 of 1996).

The financial statements presented on pages 3–9 are the responsibility of the Governing Body. The Governing Body is responsible for the maintenance of adequate accounting records and the preparation and integrity of the financial statements. The Governing Body is also responsible for the school's internal financial control. These are designed to provide reasonable, but not absolute, assurance as to the reliability of the financial statements, and to adequately safeguard, verify and maintain accountability of assets, and to prevent and detect misstatement and loss.

In common with similar organisations, it is not feasible for the school to institute accounting controls over cash collections prior to the collection in the accounting records.

I have determined that the financial statements are in agreement with the accounting records and have so by adopting such procedures and conducting such inquiries in relation to the accounting records as is considered necessary in the circumstances.

I have also reviewed the accounting policies which have been presented to me as having been applied in the preparation of the annual financial statements, and I am of the opinion that they are appropriate to the school and in conformity with generally accepted accounting practice.

I receive no financial gain from the school, except fees for own account.

The financial statements also conform to the Basic Financial System for Schools of the Western Cape Education Department.

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