



GRANT THORNTON BALTIC UAB

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INDEPENDENT AUDITOR'S OPINION

Issued on behalf of the AIDS FONDS

We have audited the accompanying final financial report, which we authenticated, on the project No. 2013155 entitled "Civil Society Advocacy for Increased Harm Reduction Investments and Coverage" funded by Robert Carr civil society Networks Fund (hereinafter – Project) carried out by the Public institution Eurasian Harm Reduction Network (hereinafter – EHRN) located in Vilnius, the Republic of Lithuania, for the period that began on 1 January 2014 and ending at 31 December 2015. This Project final financial report has been prepared pursuant to the Grant Letter dated 6/12/2013 and Grant Letter II – Additional Contribution dated 16/01/2015 conditions.

Management's Responsibility

The management of the Public institution Eurasian Harm Reduction Network is responsible for the preparation and fair presentation of information supplied in the Project final financial report and activity reports in conformity with the applicable Aids Fonds' Grant Regulations Agreement conditions. The EHRN's management are responsible for the design, implementation and effective operation of the internal control, including the management and control of risks to the achievement of the objectives to the Project.

Auditor's Responsibility

Our responsibility is to audit the Project final financial report and to issue an audit opinion in accordance with the terms of reference for the audit engagement. These specify that we should carry out our work in accordance with international standards on related services approved by the International Federation of Accountants. These standards require us to observe applicable ethical standards in the conduct of our work.

Scope of the audit

We conducted our audit in accordance with the law of the Republic of Lithuania, the Aids Fonds' Grant Regulations Agreement dated 2012, the Grant Letter dated 6/12/2013 and Grant Letter II – Additional Contribution dated 16/01/2015 and Audit agreement signed on 15/12/2015. We are therefore also obliged to plan and conduct our audit in such way as to provide a reasonable degree of assurance that the final financial report does not contain any inaccuracies of material interest. An audit includes an investigation by means of spot checking relevant data.

We believe that the audit information we have obtained is sufficient and appropriate to provide a basis for our opinion.

Opinion

In our opinion, the Project final financial report of the Public institution Eurasian Harm Reduction Network gives a true and fair view of all materially relevant aspects of the actual expenditure, in conformity with the Aids Fonds' Grant Regulations Agreement dated 2012, the Grant Letter dated 6/12/2013 and Grant Letter II – Additional Contribution dated 16/01/2015.

Laimė Jablonskienė
Partner, Certified auditor
Auditor's certificate No. 000091

2 May 2016
Vilnius, the Republic of Lithuania
Grant Thornton Baltic UAB
Audit company's certificate No.001445