

## **Report of factual findings**

Bridge project – 01.12.2015 to 31.12.2015

**International Disability Alliance, Le Grand-Saconnex**



Ernst & Young Ltd  
Avenue de la Gare 39a  
P.O. Box  
CH-1002 Lausanne

Phone: +41 58 286 51 11  
Fax: +41 58 286 51 01  
www.ey.com/ch

To the Board of management of  
**International Disability Alliance, Le Grand-Saconnex**

Lausanne, 24 July 2017  
mg/3.2

## Report of factual findings

In accordance with your instructions, we have performed the procedures agreed with you and enumerated below with respect to the Bridge project – 01.12.2015 to 31.12.2015.

Our engagement was undertaken in accordance with *Swiss Auditing Standard 920 Engagements to Perform Agreed-upon Procedures Regarding Financial Information* applicable to agreed-upon procedures engagements. We obtained appropriate evidence on a test basis. The procedures were performed solely to assist you in evaluating the validity of invoices allocated to the “Bridge” project and are summarized as follows:

1. Based on a selection, check if invoices included in the financial report well concern the “Bridge project – 01.12.2015 to 31.12.2015”.
2. The allocation to different parties is the management’s responsibility. EY does not perform any for on this aspect.

We report our findings below:

With respect to item 1 based on our selection of invoices (70% of the population), we found that invoices included in the financial report well concern the “Bridge project – 01.12.2015 to 31.12.2015”.

With respect to item 2 EY does not perform any for on this aspect.

Because the above procedures do not constitute either an audit or a review made in accordance with Swiss Auditing Standards, we do not express any assurance.

Had we performed additional procedures or had we performed an audit or review of the financial statements in accordance with Swiss Auditing Standards, other matters might have come to our attention that would have been reported to you.

Our report is solely for the purpose set forth above and for your information and is not to be used for any other purpose or to be distributed to any other parties. This report relates only to the “Bridge project – 01.12.2015 to 31.12.2015” and does not extend to any financial statements of International Disability Alliance taken as a whole.

Ernst & Young Ltd



Serge Clément  
Licensed audit expert  
(Auditor in charge)



Pascal Tréhan  
Licensed audit expert

**Enclosure**

- ▶ Financial information Project BRIDGE



Project "Bridge"

Row Labels	ADD BR 15		AWST 1416		ATLAS 15		AUSAID14		AUSAID1516		CBM 15		CBM BR 1		DPOD 15		HIBRID 15		LFTW BR 15		TOTAL	
	CHF	EURO	CHF	EURO	CHF	EURO	CHF	EURO	CHF	EURO	CHF	EURO	CHF	EURO	CHF	EURO	CHF	EURO	CHF	EURO	CHF	EURO
BRIDGE DRF									CHF 3'737.88	€ 3'501.90											CHF 3'737.88	€ 3'501.90
FINANCIAL COSTS									CHF 20.38	€ 19.09											CHF 20.38	€ 19.09
FLIGHT AND TRAIN TICKETS									CHF 3'119.97	€ 2'923.00											CHF 3'119.97	€ 2'923.00
FOREIGN EXCHANGE LOSSES									CHF 24.23	€ 22.70											CHF 24.23	€ 22.70
HOTEL COSTS									CHF 573.30	€ 537.11											CHF 573.30	€ 537.11
BRIDGE MAROC JULY 15									CHF 0.01	€ 0.01											CHF 2'444.24	€ 2'107.03
FINANCIAL COSTS									CHF 90.64	€ 85.10											CHF 90.64	€ 85.10
FLIGHT AND TRAIN TICKETS									CHF 657.62	€ 617.41											CHF 1'100.77	€ 1'032.59
FOREIGN EXCHANGE LOSSES									CHF 17.91	€ 16.81											CHF 17.92	€ 16.82
PER DIEMS									CHF 1'161.27	€ 1'090.27											CHF 1'161.27	€ 1'090.27
TRAVEL INSURANCE									CHF 270.00	€ 253.49											CHF 270.00	€ 253.49
VISA FEES									CHF 46.80	€ 43.94											CHF 46.80	€ 43.94
BRIDGE PREP MEETINGS AND WKSP									CHF 8'177.61	€ 7'677.63											CHF 31'260.82	€ 29'303.52
CATERING/COFFEE BREAKS/WORKING LUNCHS									CHF 9.10	€ 8.54											CHF 516.60	€ 484.00
FINANCIAL COSTS									CHF 20.44	€ 19.19											CHF 20.44	€ 19.19
FLIGHT AND TRAIN TICKETS									CHF 3'884.10	€ 3'646.62											CHF 15'751.37	€ 14'764.68
FOREIGN EXCHANGE LOSSES									CHF 10.47	€ 9.83											CHF 10.47	€ 9.83
FOREIGN EXCHANGE PROFIT																					-CHF 0.01	€ 0.01
HOTEL COSTS									CHF 5'488.20	€ 5'141.71											CHF 5'488.20	€ 5'141.71
LOCAL TRANSPORT									CHF 180.00	€ 168.99											CHF 180.00	€ 168.99
MEETING ROOM RENTAL									CHF 972.00	€ 910.63											CHF 972.00	€ 910.63
OTHER TRAVEL COSTS									CHF 305.45	€ 286.17											CHF 305.45	€ 286.17
PER DIEMS									CHF 3'250.00	€ 3'051.29											CHF 3'250.00	€ 3'051.29
POSTAGE FEES									CHF 648.00	€ 608.38											CHF 648.00	€ 608.38
TRANSLATION/EDITING/INTERPRETATION									CHF 3'879.80	€ 3'634.86											CHF 3'879.80	€ 3'634.86
TRAVEL INSURANCE									CHF 175.50	€ 164.77											CHF 238.50	€ 223.79
BRIDGE SOUTH AMERICA									CHF 3'458.36	€ 3'246.91											CHF 3'536.16	€ 3'319.80
FLIGHT AND TRAIN TICKETS									CHF 1'070.95	€ 1'005.47											CHF 1'070.95	€ 1'005.47
FOREIGN EXCHANGE LOSSES									CHF 1.56	€ 1.46											CHF 1.56	€ 1.46
FOREIGN EXCHANGE PROFIT									-CHF 1.79	€ -1.68											-CHF 1.79	€ -1.68
HOTEL COSTS									CHF 35.88	€ 33.69											CHF 113.68	€ 106.57
LOCAL TRANSPORT									CHF 56.89	€ 53.41											CHF 56.89	€ 53.41
PER DIEMS									CHF 233.39	€ 219.12											CHF 233.39	€ 219.12
TRANSLATION/EDITING/INTERPRETATION									CHF 972.48	€ 913.02											CHF 972.48	€ 913.02
TRAVEL INSURANCE									CHF 1'089.00	€ 1'022.42											CHF 1'089.00	€ 1'022.42
BRIDGE THAILAND									CHF 26'400.85	€ 24'734.09											CHF 90'593.22	€ 83'100.33
COMMUNICATION-CELLPHONES									CHF 10.80	€ 10.12											CHF 10.80	€ 10.12
CONSULTANCY WORK									CHF 502.28	€ 470.57											CHF 1'844.17	€ 1'565.77
FINANCIAL COSTS									CHF 4'949.01	€ 4'636.56											CHF 1'75.99	€ 149.42
FLIGHT AND TRAIN TICKETS									CHF 1'159.17	€ 1'085.99											CHF 688.46	€ 635.08
FOREIGN EXCHANGE LOSSES									CHF 4'357.61	€ 4'082.50											CHF 1'265.89	€ 1'205.73
FOREIGN EXCHANGE PROFIT																					CHF 52.27	€ 48.97
HOTEL COSTS									CHF 3'607.51	€ 3'379.76											CHF 1'297.82	€ 1'297.82
LOCAL TRANSPORT									CHF 1'513.07	€ 1'417.55											CHF 1'411.64	€ 1'297.82
MEETING ROOM RENTAL									CHF 4'202.90	€ 3'937.56											CHF 1'24.83	€ 135.61
OFFICE SUPPLIES & STATIONARY									CHF 247.80	€ 232.16											CHF 718.41	€ 660.49
OTHER TRAVEL COSTS									CHF 135.12	€ 126.59											CHF 4071.01	€ 3'456.45
PER DIEMS									CHF 1'742.12	€ 1'632.13											CHF 1'304.57	€ 1'223.09
PHOTOCOPYING FEES									CHF 871.21	€ 816.21											CHF 389.00	€ 358.84
PRODUCTION OF COMM AND PR MATERIAL									CHF 2'906.81	€ 2'723.29											CHF 1'536.53	€ 1'304.57
SMALL IT and COMMUNICATION EQUIPMENT									CHF 168.92	€ 158.26											CHF 1'793.26	€ 1'522.55
TRANSLATION/EDITING/INTERPRETATION									CHF 2'230.40	€ 2'089.59											CHF 2'083.94	€ 1'915.92
TRAVEL INSURANCE									CHF 1'423.80	€ 1'333.91											CHF 1'423.80	€ 1'333.91
VAT GENEVA									CHF 889.46	€ 833.31											CHF 889.46	€ 833.31
VISA FEES									CHF 40.00	€ 37.47											CHF 105.59	€ 98.92
<b>Grand Total</b>	CHF 2'587.64	€ 2'387.00	CHF 77.80	€ 72.89	CHF 16'969.72	€ 15'898.37	CHF 23'526.36	€ 22'041.07	CHF 30'138.74	€ 28'235.99	CHF 13'880.21	€ 13'031.56	CHF 13'209.99	€ 12'185.73	CHF 9'468.05	€ 8'870.30	CHF 16'518.48	€ 14'024.84	CHF 5'438.49	€ 5'000.00	CHF 131'815.48	€ 121'747.76