



**Mekong River Commission Lao PDR
Mekong Integrated Water Resources
Management Project
(M-IWRM, IDA Grant No. H762)**

**Management Letter
For the year ended 31 December 2014**



Member Firm of KPMG International

**Mekong River Commission Lao PDR
Mekong Integrated Water Resources
Management Project
(M-IWRM, IDA Grant No. H762)**

**Management Letter
For the year ended 31 December 2014**



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Mr. So Sophort
Officer-In-Charge
Mekong Integrated Water Resources Management Project (M-IWRM)
Mekong River Commission Lao PDR
Unit 18 Ban Sithane Neua
Sikhottabong District
Vientiane Capital, Lao PDR

30 Sep 2015

Dear Mr. So Sophort,

**Mekong Integrated Water Resource Management Project (M-IWRM)
Management Letter arising from the audit for the year ended 31 December 2014**

We have audited the financial statements of Mekong Integrated Water Resources Management Project ("M-IWRM" or "the Project") for the year ended 31 December 2014. In planning and performing our audit of the financial statements of the Organization, in accordance with International Standards on Auditing, we designed our auditing procedures for the purpose of expressing our opinion on the financial statements but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control.

Our audit procedures are designed primarily to enable us to form an opinion on the financial statements comprises of statement of cash receipts and payments, the statement of designated bank account and the comparison of budget and actual payments and therefore may not bring to light all weaknesses in internal controls that may exist. We aim, however, to use our knowledge of the Organization gained during our work to make comments and suggestions that we hope will be useful to you.

Based on our work described in this report, nothing has come to our attention that causes us to believe that the internal controls are not effective. We are therefore not issuing a management letter following our audit.

This communication is intended solely for the information and use of management, others within the organization and is not intended to be and should not be used by anyone other than these specified parties.

We would like to take this opportunity to record our appreciation of the assistance and co-operation of the Organization's staff throughout the course of the audit.

Should you require any further information or explanation, please do not hesitate to contact me or Umair Javed Imam at ganesan@kpmg.co.th or uimam@kpmg.com respectively.

Yours sincerely,

Ganesan Kolandavelu
Partner



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Mekong Integrated Water Resources Management Project (M-IWRM)
Management letter
For the year ended 31 December 2014

Status of management letter points raised in yearend audit

S. No	Issue raised in ML	Status	2014 ML Reference
1	Prepare bank reconciliations regularly	Resolved	Not applicable

