

# ROADMAP TO RESILIENCE

Annual Report 2019 | West-Central Africa Division Summary

## GCAS Annual Report

### Type of Entities

Divisions  
 Unions  
 Conferences/Missions  
 Educational Institutions  
 Healthcare Institutions  
 Publishing Houses/ABCs  
 ADRA  
 Trust  
 Other

Total Clients

### Work Plan Results

Engagements Completed  
 Engagements with Reports In Progress  
 Engagements with Fieldwork In Progress  
 Engagements Postponed - Client not Ready  
 Engagements Not Attempted

Total Work Plan Results

### Human Resources

Male  
 Female

Total Human Resources

### Professional Qualifications

Certified  
 Non-Certified

Total

Division:  
 Year:

	WAD 2019	%
	0	0.0%
	10	6.1%
	76	46.3%
	32	19.5%
	24	14.6%
	7	4.3%
	10	6.1%
	0	0.0%
	5	3.0%
<b>Total Clients</b>	<b>164</b>	<b>100.0%</b>
	29	17.7%
	37	22.6%
	1	0.6%
	5	3.0%
	92	56.1%
<b>Total Work Plan Results</b>	<b>164</b>	<b>100.0%</b>
	13	76.5%
	4	23.5%
<b>Total Human Resources</b>	<b>17</b>	<b>100.0%</b>
	8	47.1%
	9	52.9%
<b>Total</b>	<b>17</b>	<b>100.0%</b>

135

### Analysis of Opinions - Type of Opinion per Type of Entity

Type of Entities	Standard	%	Qualified	%	Adverse	%	Disclaimed	%	Withdrawn	%	Total
Divisions	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
Unions	3	25.00%	1	10.00%	0	0.00%	0	0.00%	0	0.00%	4
Conferences/Missions	7	58.33%	7	70.00%	0	0.00%	2	28.57%	0	0.00%	16
Educational Institutions	1	8.33%	1	10.00%	0	0.00%	5	71.43%	0	0.00%	7
Healthcare Institutions	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
Publishing Houses/ABCs	1	8.33%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	1
ADRA	0	0.00%	1	10.00%	0	0.00%	0	0.00%	0	0.00%	1
Trust - not applicatble	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
Other	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
<b>Total Opinions</b>	<b>12</b>	<b>100.00%</b>	<b>10</b>	<b>100.00%</b>	<b>0</b>	<b>0.00%</b>	<b>7</b>	<b>100.00%</b>	<b>0</b>	<b>0.00%</b>	<b>29</b>
Percentage of Opinions	41.38%		34.48%		0.00%		24.14%		0.00%		100.00%

### Analysis of Opinions - Assets per Type of Opinion and Type of Entity

Type of Entities	Standard	Qualified	Adverse	Disclaimed	Withdrawn	Total
Divisions	-	-	-	-	-	-
Unions	5,642,365	644,712	-	-	-	6,287,077
Conferences/Missions	2,179,150	2,908,077	-	1,814,103	-	6,901,330
Educational	56,350,668	1,152,567	-	23,814,355	-	81,317,590
Healthcare	-	-	-	-	-	-
Publishing Houses/ABCs	2,154,034	-	-	-	-	2,154,034
ADRA	-	49,402	-	-	-	49,402
Trust	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Total Assets US\$</b>	<b>66,326,217</b>	<b>4,754,758</b>	<b>-</b>	<b>25,628,458</b>	<b>-</b>	<b>96,709,433</b>

### Analysis of Opinions - Revenue per Type of Opinion and Type of Entity

Type of Entities	Standard	Qualified	Adverse	Disclaimed	Withdrawn	Total
Divisions	-	-	-	-	-	-
Unions	1,881,202	276,978	-	-	-	2,158,180
Conferences/Missions	2,983,543	1,949,257	-	783,518	-	5,716,318
Educational Institutions	34,142,625	951,163	-	14,679,049	-	49,772,837
Healthcare Institutions	-	-	-	-	-	-
Publishing Houses/ABCs	876,060	-	-	-	-	876,060
ADRA	-	19,110	-	-	-	19,110
Trust	-	-	-	-	-	-
Other - RET Plans, IAD Corp, GEN	-	-	-	-	-	-
<b>Total Revenue US\$</b>	<b>39,883,430</b>	<b>3,196,508</b>	<b>-</b>	<b>15,462,567</b>	<b>-</b>	<b>58,542,505</b>

### Type of Entities

Type of Entities	Standard	%	Non-Standard	%	Total
Divisions	0	0.00%	0	0.00%	0
Unions	0	0.00%	4	14.29%	4
Conferences/Missions	1	100.00%	15	53.57%	16
Educational Institutions	0	0.00%	7	25.00%	7
Healthcare Institutions	0	0.00%	0	0.00%	0
Publishing Houses/ABCs	0	0.00%	1	3.57%	1
ADRA	0	0.00%	1	3.57%	1
Trust	0	0.00%	0	0.00%	0
Other	0	0.00%	0	0.00%	0
<b>Total Reports</b>	<b>1</b>	<b>100.00%</b>	<b>28</b>	<b>100.00%</b>	<b>29</b>
Percentage of Reports	3.45%		96.55%		100.00%

**Analysis of  
Policy Compliance Reports by  
Type of Report per Type of Entity**

Trust reports

0

**Analysis of Audits not Completed**

Type of Entities	Engagements In Progress	Engagements Postponed	Engagements Not Attempted	Total Engagements
Divisions	0	0	0	0
Unions	6	0	0	6
Conferences/Missions	25	3	32	60
Educational Institutions	4	0	21	25
Healthcare Institutions	1	2	21	24
Publishing Houses/ABCs	0	0	6	6
ADRA	1	0	8	9
Trust	0	0	0	0
Other	1	0	4	5
<b>Total Audits not Completed</b>	<b>38</b>	<b>5</b>	<b>92</b>	<b>135</b>

**Analysis of Work Plan Results**

Type of Entities	Total Portfolio	Engagements Completed	Engagements In Progress	Engagements Postponed	Engagements Not Attempted	Assets Audited	Revenues Audited	*PY Engagements Completed
Divisions	0	0	0	0	0	-	-	1
Unions	10	4	6	0	0	6,287,077	2,158,180	
Conferences/Missions	76	16	25	3	32	6,901,330	5,716,318	
Educational Institutions	32	7	4	0	21	81,317,590	49,772,837	
Healthcare Institutions	24	0	1	2	21	-	-	
Publishing Houses/ABCs	7	1	0	0	6	2,154,034	876,060	
ADRA	10	1	1	0	8	49,402	19,110	
Trust	0	0	0	0	0	-	-	
Other	5	0	1	0	4	-	-	
	<b>164</b>	<b>29</b>	<b>38</b>	<b>5</b>	<b>92</b>	<b>96,709,433</b>	<b>58,542,505</b>	<b>1</b>
	0	0	0	0	0			

\*PY Engagements = Additional engagements completed in 2019 for the same organization relating to prior years

**Top 5 reasons for a non-standard Opinion on Financial Statements:**

- 1 Lack of evidence for Disclaimer
- 2 Lack of evidence for Property, Plant and Equipment
- 3 Lack of evidence for Agency Funds
- 4 Lack of evidence for Expense
- 5 Lack of evidence for Inventory

**Top 5 reasons for a non-standard Policy Compliance Report:**

- 1 Insufficient monthly financial statements submitted to governing committee and administration
- 2 Audit committee missing or improperly constituted
- 3 Service records not all updated and signed
- 4 Conflict of interest statements no signed by all committee members and other designated employees
- 5 Service records not all updated and signed

**Top 5 reasons for documenting internal control weaknesses:**

- 1 Reconciliation of accounts
- 2 JV approval or documentation
- 3 Uncollectable AR, evaluation of allowance not completed
- 4 Inventory (as opposed to Investment)
- 5 Beginning net assets