

DOCUMENTATION CENTER OF CAMBODIA

INTERNAL CONTROL REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2009

Date: 10 May 2010

To the management of DC-Cam  
Documentation Center of Cambodia  
#66, Preah Sihanouk Blvd, P.O Box 1110,  
Kingdom of Cambodia

Attention: Mr. Youk Chhang,

Dear Sir,

## INTERNAL CONTROL REPORT FOR THE YEAR ENDED 31 DECEMBER 2009

We have pleasure in enclosing our Internal Control Report following the completion of the audit of the Documentation Center of Cambodia ("the Organisation") for the year ended 31 December 2009. During our audit fieldwork, we examined certain aspects of the Organisation's system of internal control.



We have identified a number of areas in which we believe it is appropriate for the management to consider improvements to the accounting and control systems. Our recommendations have been set out in the attached report. The facts and our recommendations have been discussed with various responsible officials from the Organisation and their comments have been incorporated into the text. If requested, we would be happy to discuss with you all the matters raised in this report at your convenience. These issues are considered to be significant and require immediate action.

It must be appreciated that the matters raised in this report came to our attention during the conduct of our normal audit procedures, which are designed primarily with a view to expressing our audit opinion on the year-end accounts. Our comments cannot, therefore, be expected to include all possible improvements in internal controls, which a more extensive special examination might reveal.

We would like to take this opportunity to express our appreciation for the co-operation we received from all the staff members during the course of our audit.

This report is intended solely for the information and use of the Organisation and should not be distributed to other parties. We do not accept or assume responsibility for the use of any other purpose or to any other person to whom this report is shown or into whose hands it may come, except where expressly agreed by our prior consent in writing.

Yours faithfully,

  
  
Senaka Fernando  
Director