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# ***ACT Alliance - Action by Churches Together***

***Le Grand-Saconnex***

***Management letter***

***on the financial statements  
2016***





***Management letter resulting from our  
audit of the annual financial statements  
of ACT Alliance - Action by Churches Together  
Le Grand-Saconnex***

Dear Mrs Hempel,

We have completed our audit of the annual financial statements of ACT Alliance - Action by Churches Together for the year ended 31 December 2016 and have issued our audit report dated 28 April 2017.

During the audit, we have assessed the accounting principles used, the significant estimates made by the management, and the design and operating effectiveness of your internal control system as required by the International Standards on Auditing. Our audit included substantive test of details as determined necessary in the circumstances.

The purpose of a management letter is to set out any opportunities for improvement related to accounting procedures or controls which came to our attention during this work. During our audit we did not note any significant weaknesses in your internal control system to report in this letter.

Yours sincerely,

PricewaterhouseCoopers SA

Philippe Tzaud

Coralie Dumollard

Genève, 28 April 2017