

**Non government organization
"Humanitarian Law Center"
Belgrade**

**THE INDEPENDENT AUDITOR'S REPORT
FOR THE COSTS INCURRED FOR THE PROJECT "HUMAN LOSSES"**

We have audited the accompanying financial report of Non government organization "Humanitarian Law Center", Belgrade (hereinafter: „HLC“) for the project „Human losses“ (hereinafter: „Project“), for the period from January 01, 2009 to June 30, 2011, which has been financed by Norwegian Ministry of Foreign Affairs, in accordance with Contract number 06/04447 from December 4, 2008.

Management' responsibility for financial report

The management of the Non-government organization "Humanitarian Law Center" from Belgrade and the Non-government organization "Documenta" from Zagreb are responsible for the preparation and fair presentation of financial report, as well as designing, implementing and maintaining internal control is necessary to enable the preparation and fair presentation of financial report that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on this financial report based on our audit. We conducted our audit in accordance with International Standard on Auditing 800 – "The Independent Auditor's Report on Special Purpose Audit Engagements". This standard requires that we comply ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial report is free from material misstatement or error.

The audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the Auditor's judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the Auditor considers internal control relevant to the organizations' preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organizations' internal control. The audit also includes evaluating the appropriateness of accounting policies and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit.

Opinion

In our opinion the financial statements for the project "Human losses" give true and fair view of all received and spent resources, during the period from January 1, 2009 to June 30, 2011 conjunct with realization of the Project.

Belgrade, December 29, 2011

 KONSULTANT-REVIZIJA"
Director

Milen Tatić
Certified Auditor