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KPMG Cambodia Ltd
4th floor, Delano Centre
No. 144, Street 169
Sangkat Veal Vong
Khan 7 Makara, Phnom Penh
Kingdom of Cambodia

Dear Sirs,

This representation letter is provided in connection with Statement of Compliance of the Livelihood Enhancement and Association of the Poor Project ("the Project") under the Financing Agreement Credit No. 5960 – KH funded by the International Development Association ("IDA") and the Royal Government of Cambodia ("RGC"), represented by the Ministry of Economy and Finance, and executed by the Ministry of Interior ("Mol") for the year ended 31 December 2019, for the purpose of expressing a reasonable assurance conclusion as to whether the Statement of Compliance is, in all material respects, prepare in compliance with the requirements set out in the Financing Agreement.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

1. We have fulfilled our responsibilities, as set out in the terms of the contract for consultant signed between the Ministry of Economy and Finance and KPMG Cambodia Ltd dated 7 June 2017 and the Amendment No. 2 dated 9 April 2020, for the preparation of the Statement of Compliance in accordance with the Financing Agreement.
2. We have evaluated the Statement of Compliance against the Cambodian International Standard of Assurance Engagement ("CISAE") 3000 whether;
 - (i) The Project has complied, in all material respects, with the covenants of the Financing Agreement.
 - (ii) The Project has complied, in all material respects, with the Cambodian laws and regulations that have direct and material effect on the financial statements.

We confirmed that the assurance report in respect of the Compliance Statement is in compliance with those requirements.

3. Measurement methods and significant assumption used by us in making the Statement of Compliance estimates are reasonable.
4. All events subsequent of the date Statement of Compliance and for which the CISAE 3000 and Financing Agreement require adjustment and disclosure have been adjusted and disclosed.

5. We have provided you with:
 - access to all information of which we are aware that is relevant to the preparation of Statement of Compliance, such as records, documentation and other matters;
 - additional information that you have requested from us for the purpose of the audit; and
 - unrestricted access to persons within the Project from whom you determined it necessary to obtain audit evidence.
6. All transactions have been recorded in the assurance report records and are reflected in the Statement of Compliance, when relevant.
7. We acknowledge our responsibility for the design, implementation and maintenance of internal control as we determine is necessary to prevent and detect fraud and error in the preparation of the Statement of Compliance.
8. We have disclosed to you all information in relation to:
 - a) Fraud or suspected fraud that we are aware of and that affects the Statement of Compliance and involves:
 - management and those charged with governance of the Project;
 - employees who have significant roles in internal control;
 - employees who have significant roles in preparation and presentation of the Statement of Compliance;
 - others where the fraud could have a material effect on the Statement of Compliance.
 - b) There have been no allegations of fraud, or suspected fraud, affecting the Project's Statement of Compliance communicated by employees, former employees, analysts, regulators or others.
9. We have disclosed to you all known instances of non-compliance or suspected non-compliance with terms and conditions in Agreements should be considered when preparing the Statement of Compliance.

Further, we have disclosed to you all communications from Ministry of Economy and Finance concerning non-compliance with, or deficiencies in, practices relating to the Statement of Compliance.
10. We have disclosed to you and appropriately accounted for and disclosed in the Statement of Compliance in accordance with Cambodian International Standard on Assurance Engagements ("CISAE") 3000, Assurance Engagement Other than Audits or Reviews of Historical Financial Information issued by the International Auditing and Assurance Standards Board, all known actual or possible compliance whose effects should be considered when preparing the Statement of Compliance.
11. We have made available to you all books of account and supporting documentation. There is no minute of meeting of the Project Management and other supervisory bodies that would affect the Statement of Compliance.

12. We have disclosed to you all changes in the design and documentation of the measures and internal controls included within the Statement of Compliance, or breakdowns in the operation of those measures and internal controls that would have a material effect on your assurance report.

Yours truly,



H.E. Prak SamOeun
Project Director
Ministry of Interior



Heng Sophat
Project Manager
Ministry of Interior

Phnom Penh, Kingdom of Cambodia

Date: June 30, 2020