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The Secretary General
Common Market for Eastern and Southern Africa (COMESA)
Ben Bella Road
P.O Box 30051
LUSAKA

Dear Sir,

Management letter for the year ended 31 December 2017

We have recently completed our audit of the Common Markets for Eastern and Southern Africa (COMESA) – Airspace Integration Project which we conducted in accordance with International Standards on Auditing (“ISAs”). Those standards require that we plan and perform the audit to obtain reasonable assurance that the financial statements are free of material misstatements but not for the purpose of expressing an opinion on the effectiveness of the entity’s internal control. An audit is conducted to enable us to form and express an opinion on the financial statements that have been prepared by management with the oversight of the Secretary General. The audit of the financial statements does not relieve management or the Secretary General of their responsibilities.

As part of our audit procedures we did not identify any significant internal control deficiencies needing the attention of the Secretary General for the COMESA – Airspace Integration Project.

We would like to thank the management and staff of COMESA for their assistance and co-operation during the audit.

We would be pleased to provide any clarification that you may require.

Yours faithfully

Cheelo Hamuwele
Audit Principal