

**Woman, Cradle of Abundance**

**Independent Audit Summary  
Report**

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# 1 Introduction

- 1.1 An audit review was conducted for the purpose of ascertaining the operations, internal controls and financial reporting of the nonprofit organization Woman, Cradle of Abundance. As part of this review, a number of key controls were identified and tested to establish compliance with established practices for the operation and accounting of business by any independent entity. This testing together with the results, formed part of this audit.
- 1.2 This report aims to bring together all the areas tested and any weaknesses identified during the audit for all the key financial reporting systems.

## 2 Scope

- 2.1 The purpose of the audit was to review the key organizational and financial systems as listed below :
  - Organizational Structure
  - Officers and responsibilities
  - Funding Sources
  - Accounting and Record Keeping
  - Use of Funds
  - Reporting of Activities
  - Relationship with Partners in Congo
- 2.2 The audit included financial control tests which were deemed important to the operation of the not-for-profit organization.

## 3 Findings

- 3.1 This audit was undertaken by providing questionnaires on the many activities of Woman, Cradle of Abundance and its affiliate Hands Across the Water. In addition to extensive responses to the questions posed, data was provided in relation to bank statements, record keeping, receipts provided by the partners for expenses incurred, etc. Information was easily accessed, and the respondents were very generous with their time and in making extensive documentation available.
- 3.2 Additional time was spent understanding the relationship between Woman, Cradle of Abundance and the Congolese based non-profit organizations supported. The level of transparency, communication and reporting is

commendable. It is clear that every board member is provided with all the information necessary to ensure that the purpose and mission of this organization is pursued and accomplished.

## **4 Conclusion**

- 4.1 The non-profit Woman, Cradle of Abundance is organized and has in place a robust system of procedures and controls for its operations and financial reporting. These are in compliance with standard practices. All fund-raising activities are in the US. All expenditures are for the programs described and for humanitarian purposes.

## **5 Recommendations**

- 5.1 For continuity, it would be advisable to add a manual of procedures to Women, Cradle of Abundance that documents all the steps currently in place that were shared in this audit.

The business of Woman, Cradle of Abundance is conducted by nine volunteer board members performing various duties related to raising awareness, education and fund raising. Some board members provide technical knowledge including business development, legal advice, marketing, etc. Board members meet regularly, usually every sixty days, and detailed reports are provided by the president and treasurer. An annual budget is presented and approved by the board and all sources and uses of funds are detailed in an annual financial statement.

Key roles are held by:

Elsie McKee, Ph.D. President, founder, and liaison with the Congolese NFP FEBA.  
John McGlaughlin – Treasurer  
Cheryl Ciaranca – Secretary and liaison with the Congolese NFP CENEDI

There are no employees, although short-term consultants have been hired for specific projects in previous years.

Woman, Cradle of Abundance raises funds to assist two Congolese initiated and run non-profit organizations working to eradicate systemic poverty and violence against women and children in the Democratic Republic of Congo. The funds raised are used to fund programs to empower women to be self-sufficient and education to children. The Women's Center established by FEBA in Kinshasa is used to teach women to sew and farm as a means to create sources of income. The Center also provides support for health needs and food insecurity. Funds raised by Hands Across the Water are used to fund education, scholarships and supplies for children at two elementary schools in eastern Congo via the Congolese Non-profit CENEDI. Both programs are also adding computer literacy to their curriculum. FEBA is located in Kinshasa, CENEDI is located in the two provinces of North Kivu (main city is Goma) and South Kivu (main city is Uvira) in eastern Congo (in the Great Rift Valley). The partnership of Woman, Cradle of Abundance and FEBA dates to 2013 and with CENEDI to 2014.

All fund raising for Woman, Cradle of abundance, and its affiliate Hands Across the Water is undertaken in the USA and donations are from US donors. Donations are made via checks, or credit cards. There is limited fund raising via the sale of items sewn by women participating in the FEBA programs. These items are sold at pop up markets and payment is sometimes in cash.

All funds raised are deposited into two bank accounts in the US. One for the FEBA projects and women concerns and another for the support of children's education via the Hands Across the Water fund raising efforts and the partnership with CENEDI.

Woman, Cradle of Abundance uses quick books software to maintain its records and accounts. The records are comprehensive. A cross examination of sources of funds and deposits demonstrated excellent record keeping and procedures to ensure every dollar is accounted for. The audit included a review of transactions and supporting documentation over several years.

The use of funds raised by Woman, Cradle of Abundance is based on the requests of their two Congolese Non-Profit partners. There are established programs that are supported on an annual basis as well as additional requests. Woman, Cradle of Abundance's annual budget is presented to and approved by its Board.

As stated above, the uses of the funds sent to Congo are determined by the partners' expressed needs. These fall under the groupings:

Salaries

Educational means (rent for classrooms or purchase of supplies such as sewing machines and materials for the school)

Economic empowerment (land and equipment for farming, materials to produce goods to sell, sewing machines for graduates to begin their own businesses), and

Support for health (medical, food insecurity, emergencies).

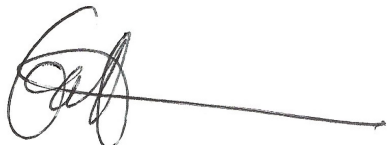
Additionally, the partners make special requests for particular "capital" expenses, such as to purchase farm land, or a tractor, or a new roof. The Woman, Cradle of Abundance Board may fundraise for specific capital need requests or other projects. Reports are provided to donors about the use of funds.

Funds are sent to Congo in US dollars and received by the partners in US dollars in compliance with all US fund transfer regulations.

Questionnaire responses and interviews made clear to this auditor that there is a close relationship and extensive communication between Woman, Cradle of Abundance and the two Congolese based and run non-profit partners FEBA and CENENI. Their leadership and administrators provide detailed accounting of the use of funds received from Woman, Cradle of abundance or Hands Across the Water.

It has been a pleasure learning about the work undertaken by the non profit Woman, Cradle of Abundance and reviewing their organization and procedures.

Please do not hesitate to contact me if you have any questions or need clarification.

A handwritten signature in black ink, appearing to read 'G.M.', with a long horizontal line extending to the right.

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