

The Parish Administrative Council
St. John XXIII Parish, *an Association*
The English-speaking Roman Catholic Parish of Geneva
Rue de Montbrillant 57
1202 Geneva, Switzerland

Management Letter for the year ended 31 December 2024

During the audit of financial statements for the year ended 31 December 2024, I examined certain aspects of the parish' systems of internal control and other related matters as discussed during the audit planning. The observations and recommendations on possible ways in which the weaknesses can be improved are detailed in a supplementary report.

It must be appreciated that the matters dealt with in this management report came to our attention during the conduct of our normal audit procedures which are designed primarily with a view express an opinion on the financial statements.

Our consideration of internal control was therefore for the limited purpose and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

There was no material deficiencies in internal control, nor material weaknesses, identified in this year's audit.

This communication is intended solely for the information and use of the Parish Administrative Council and other governing bodies within the Parish.

Geneva, 30 May 2025

Erwin Policar
Independent Auditor