



OFFER FOR AUDIT SERVICES

Member of
INTEGRA  INTERNATIONAL®
YOUR GLOBAL ADVANTAGE



Telephone: 022 21 34 52
15/7, Moscova Blvd. | offices. 201-203
www.fai.md | office@fai.md

TECHNICAL OFFER

“First Audit International” LLC

Sergiu Soimu, Administrative Director

Member of

INTEGRA  INTERNATIONAL®
YOUR GLOBAL ADVANTAGE

The “First Audit International” LLC was founded on the 9 of April 1996, the same year when the first Audit Law came into force. It's the first Moldovan Company with foreign capital, which has professional staff with a solid background of knowledge in different domains. Additionally the staff is proud about the obtained results and existing perspectives.

Contact information:

Legal address: 61, M. Kogalniceanu Street, MD 2001, office 7, Chisinau

Office address: 15/7, Moscova Blvd., MD 2068 offices 201-203, Chisinau

Telephone: (022) 213-452; fax. (022) 605-872.

Mob. +(373) 79405654;

E-mail address: sergiu.soimu@fai.md; office@fai.md

Certificates (No., date of issue, type of activity, issuing organization):

Certificate of audit qualification No. AG 000119, issued to Sergiu Șoimu, the degree of Auditor for economic agents (general audits) by the Ministry of Finance of the Republic of Moldova (Follow the link=> <http://cspa.md/node/383>);

Certificate of audit qualification No. AA 000015, issued to Sergiu Șoimu, the degree of Auditor for insurance companies by the Ministry of Finance of the Republic of Moldova (Follow the link => <http://cspa.md/node/383>);

Certificate of audit qualification No.0802009 (000009), issued to Lungu Marianna, the degree of Auditor for economic agents (general audits) by the Ministry of Finance of the Republic of Moldova, (Follow the link ==> <http://cspa.md/node/318>);

Certificate of audit qualification No. 1406062 (000021), issued to Cristina Pasinschi, the degree of Auditor for economic agents (general audits) by the Ministry of Finance of the Republic of Moldova, (Follow the link => <http://cspa.md/node/349>);

Diploma in International Financial Reporting No. 1816719, issued to Sergiu Șoimu by ACCA (Association of Chartered Certified Accountants), 2013;

Certificate of Participation in the course “Professional continuous audit training”, issued to Sergiu Șoimu by ACAP (Association of Professional Accountants and Auditors from the Republic of Moldova), 2017, 2018, 2019, 2020, 2021;

Certificate of Participation in the course “Professional continuous audit training”, issued to Lungu Marianna by ACAP (Association of Professional Accountants and Auditors from the Republic of Moldova), 2017, 2018, 2019, 2020, 2021;

Certificate of Participation in the course “Professional continuous audit training”, issued to Cristina Pasinschi by ACAP (Association of Professional Accountants and Auditors from the Republic of Moldova), 2017, 2018, 2019, 2020, 2021;

Certificate of participation- European-Economy- Present and Perspectives, presented to Sergiu Șoimu, by the Association of Economical Faculties from Romania, 2021;

Certificate of Participation “Business Pulse with TMF: Challenges of the Accounting Profession in the 21-st century duration 2h, this certificate is presented to Sergiu Șoimu by ACCA, 2021;

Certificate of Participation: “Business Pulse with TMF: Challenges of the Accounting Profession in the 21-st century, 2021; this certificate is presented to Valentina Lascu, by ACCA, 2021;

Certificate of Participation: Representation Expenses Fiscal and Accounting Aspects, 2021;this certificate is presented to Valentina Lascu, by Fisk Official, 2021;



Telephone: 022 21 34 52
15/7, Moscova bvd. | offices. 201-203
www.fai.md | office@fai.md

Certificate of Participation: IT-Companies- Specific Aspects regarding Taxation and Accounting, 2021; this certificate is presented to Valentina Lascu, by Fisk Official, 2021;

Certificate of participation- Companies policy regarding the selling prices and cost calculations, presented to Corneliu Șoimu, by Fisk Official, 2021;

Certificate of Participation- Process of implementation the law regarding the procedure of establishment and infringement in domain of preventing money laundering and terrorism financing, application methods of sanction (nr.75 from 21.05.2020). Practical and Theoretical Aspects, presented to Sergiu Șoimu, by The Combat Service of Preventing Money Laundering and Terrorism Financing, 2020;

Certificate of Participation- Accounting Characteristics in Non-Commercial Organizations in the context of changing the accounting legislation in 2020, duration 10 academic hours, presented to Victor Cojocaru, by ACAP, 2020;

Certificate of Participation- “Business and Modern Investments”, duration 5 academic hours, presented to Sergiu Șoimu by MCFO, 2020;

Certificate of Participation:-“Accounting Characteristics in tourism business”: Judicial, Taxation and Accounting aspects, etc, 2019; this certificate is presented to Victor Cojocaru, by ACAP, 2019;

Certificate of Participation- “Competitiveness and Innovation in Knowledge Economy”, presented to Sergiu Șoimu by ASEM, 2019;

Certificate of Attendance ”Personal data processing in the field of human resources”, duration 4 hours, this certificate is presented to Lașcu Valentina, by the National Center of Personal Data Protection of the Republic of Moldova, 2019;

Certificate of Participation - Accounting results, and the report system of the companies from the field of tourism, duration 6 academic hours, presented to Victor Cojocaru, by ACAP, 2019;

Certificate of Participation - „Typical errors in accounting evidence of IT-Parks”, duration 4 academic hours presented to Mariana Lungu by ATA Consult LLC Partner, 2019;

Certificate of Participation - „Typical errors in accounting evidence of IT-Parks”, duration 4 academic hours presented to Corneliu Șoimu by ATA Consult LLC Partner, 2019;

Certificate of Participation - “IT-Sector: Aspects regarding, Taxation, Accounting and Audit, duration 4 academic hours, presented to Corneliu Șoimu, by Jizdan & Partners, 2019;

Certificate of Participation - „Accounting and Audit in Global Conditions: Realities and Development Perspectives”, VII edition, 19-20 April, 2018 presented to Cristina Pasinschi, 2018;

Certificate of Participation - „Accounting and Audit in Global Conditions: Realities and Development Perspectives”, presented to Sergiu Șoimu, by ACAP, 2018;

Certificate of Participation -“Fiscal Reform 2018, Fiscal System in Moldova in comparison with Region”, duration 4 academic hours, presented to Sergiu Șoimu by ACAP, 2018;

Certificate of Participation-, „Accounting and Audit in Global Conditions: Realities and Development Perspectives”, presented to Mariana Lungu, by ASEM and ACAP, 2018;

Certificate of Attendance-Preventing and combating money laundering. Directions to practices to a new legislation, presented to Mariana Lungu by ACAP, 2018;

Certificate of Participation-“Accounting and Audit in Global Conditions: “Realities and Development Perspectives”, VII edition, 19-20 April, 2018 presented to Sergiu Șoimu, 2018;

Certificate of Participation in the course “Tax Reform 2018”, issued to Sergiu Șoimu by ACAP (Association of Professional Accountants and Auditors from the Republic of Moldova), 2018;

Certificate of Participation in the course “A few accounting and fiscal aspects related to residents of IT Parks”, issued to Marianna Lungu by ACAP (Association of Professional Accountants and Auditors from the Republic of Moldova), 2018;

Certificate of Participation in the course “A few accounting and fiscal aspects related to residents of IT Parks”, issued to Sergiu Șoimu by ACAP (Association of Professional Accountants and Auditors from the Republic of Moldova), 2018;

Certificate of Participation in the course “Course for the Quality Management Systems against the requirements of ISO 9001:2008”, issued to Galina Bădicu, by CEO AJA Registrars Romania, 2012.

Certificate of Participation in the course “New changes related to NAS and other accounting regulations”, issued to Galina Bădicu, by ASEM, 2019.

Certificate of Participation in the course “Accounting “20-21”. Pandemic measures, news and accounting - tax recommendations” issued to Galina Bădicu, by ASEM and ACAP, 2020;

Certificate of Participation in the course “ Inventory of assets and liabilities of the entity in 2020: legal issues and tax consequences” issued to Galina Bădicu, by ACAP, 2020

Certificate of Participation in the course “Attracting European funds to researches” issued to Galina Bădicu, by ASEM, 2021

Certificate of participation in the seminar "Peculiarities of accounting in non-commercial organizations and how to prepare financial statements and the Declaration regarding future tax for the year 2022 issued Valentina Șoimu, by ACAP;

Certificate of participation in the seminar "Peculiarities of accounting in non-commercial organizations and how to prepare financial statements and the Declaration regarding future tax for the year 2022 issued Cristina Pașinschi, by ACAP;

Hereinafter find attached the staff deployment of the main experts:

FIRST NAME / NAME	DATA ABOUT STUDIES AND QUALIFICATION	ADDITIONAL DATA
Sergiu Soimu	Industrial – Economic college from Chişinău, qualification – accountant, 1989; Academy of Economic Studies of Moldova, speciality “Accounting, auditing and analysis of economic activity”, qualification – economist, 1994; The Ministry of Finance of RM, the Attestation Commission, qualification of the Auditor for Insurance Companies, 2007; ACCA Diploma in International Financial Reporting, December, 2013;	C.E.O at “First Audit International” LLC, auditor
Corneliu Soimu	Academy of Economic Studies of Moldova, speciality “Accounting”, 2017; Academy of Economic Studies of Moldova, speciality “International Economic Relations”, 2021;	Vice President at “First Audit International” LLC
Marianna Lungu	Academy of Economic Studies of Bucharest, speciality “Accounting and Management Information Systems”, 1998 The Ministry of Finance of RM, the Attestation Commission, qualification of the Auditor for Insurance Companies, 2008;	Chief of Audit department at “First Audit International” LLC, auditor

FIRST NAME / NAME	DATA ABOUT STUDIES AND QUALIFICATION	ADDITIONAL DATA
Cristina Pasinschi	Academy of Economic Studies of Moldova, speciality “Finance”, qualification- economist 1994; Academy of Economic Studies of Moldova, Master degree in Economic Sciences, qualification – “Accounting and Audit”, 2010; The Ministry of Finance of RM, the Attestation Commission, qualification of the Auditor for Insurance Companies, 2014;	Deputy Director of the Audit Department at “First Audit International” LLC, auditor
Valentina Șoimu	Academy of Economic Studies of Moldova, speciality “Accounting”, 2019; Master degree in Economic Sciences, qualification – “Audit and Financial Expertise”, 2021 - present;	Chief Accountant at “First Audit International” LLC
Victor Cojocaru	Academy of Economic Studies of Moldova, speciality “Accounting”, 2019; Academy of Economic Studies of Moldova, title of Master in Law, qualification – “Financial-Tax Law”, 2021;	Chief of Accounting Department at “First Audit International” LLC
Igor Lisenco	Academy of Economic Studies of Moldova, speciality “Finance and Credit”, 1996;	Audit trainee at “First Audit International” LLC
Aneta Pavlicenco	Bachelor’s Degree in Economics, Faculty of Accounting, Moldova State University, Chisinau, 2019; Master Degree in Law, Faculty of Law, Specialty - Business Law, Academy of Economic Studies of Moldova, Chisinau, 2022:	Audit trainee at “First Audit International” LLC

FIRST NAME / NAME	DATA ABOUT STUDIES AND QUALIFICATION	ADDITIONAL DATA
Galina Bădicu	<p>College Degree in Accounting and Analysis of Economic Activity, Industrial Economic College, Chisinau, 1989;</p> <p>Bachelor's Degree in economics: Faculty of Accounting, Control and Analysis of Economic Activity in Industry, Academy of Economic Studies of Moldova, Chisinau, 1994;</p> <p>Bachelor's Degree in Economics Law, International Management Institute, Chisinau, 2005;</p> <p>Doctoral program in the field of "Accounting", Specialty - Audit and analysis of economic activity, Academy of Economic Studies of Moldova, Chisinau, 2014;</p>	Audit trainee at "First Audit International" LLC

Experience in auditing Financial Statements

„First Audit International S.R.L” has an impressive number of clients, including entities with various forms of ownership (mixed and state-owned enterprises, NGOs, private):

Public Associations:

- Public Association “Centrul de Drept al Femeilor”
- Public Association “Pro Filios”
- “Liechtenstein Development Service” in Moldova
- Fundația Est-Europeană
- Public Association “Concordia. Proiecte Sociale”
- Public Association “EcoContact”
- Public Association “CCF Moldova”
- Public Association “Motivație”
- Public Association Austrian Development Cooperation;
- Public Association “Societatea Ecologică BIOTICA”
- Public Association “EcoVisio”
- Public Association “Consiliul Național al Tineretului din Moldova (CNTM)”
- Public Association “Centrul pentru Educație Continuă”
- Public Association “Centrul de Consultanță în Afaceri”
- Public Association “Centrul Analitic Independent EXPERT-GRUP”
- Public Association “HelpAge International”
- Public Association “Amnesty International Moldova”
- Public Association “Sănătate pentru tineri”
- Public Association “Femeia și Copilul - Protecție și Sprijin”
- Public Association “Agenția de Cooperare Transfrontalieră și Integrare Europeană”
- Public Association “Unitatea de Implementare a Proiectelor de Mediu”



Telefon: 022 21 34 52
Bd. Moscovei 15/7 | of. 201-203
www.fai.md | office@fai.md

- Public Association “Media Alternativa”
- Public Association „Centrul de Analiză și Prevenire a Corupției”
- The Roman Catholic Bishopric of Chisinau
- Public Association “Centrul pentru Educație Antreprenorială și Asistență în afaceri”
- Public Association Fiecare Contribuie pentru Schimbare
- Public Association „Centrul pentru Jurnalism Independent”
- Public Association “Centrul de Resurse Juridice”
- Alliance of NGOs Active in the Field of Child and Family Social Protection (APSCF)
- Public Association „Centrul de Drept al Avocatilor”
- Public Association “Federația a Agricultorilor din Moldova”
- Public Association The LEADER National Network Public Association from the Republic of Moldova
- Public Association „Centrul de Instruire în Domeniul Sănătății Reproductive din Republica Moldova”
- Public Association "GENDERDOC-M" Information Center
- Foundation "Charity and Benevolent Mission of Disabled Persons from the Republic of Moldova,,
- Public Association „Centrul de Consultanță în Afaceri”
- Public Association „Centrul pentru Drepturile Persoanelor cu Dizabilități”
- Publicize the National Center for Studies and Information on Women's Issues "Partnership for Development,,
- National Association of Companies in the Field of Information Technologies and Communications
- Public Association “RENAM”
- Public Association National Center for the Prevention of Child Abuse (CNPAC)



Telefon: 022 21 34 52
Bd. Moscovei 15/7 | of. 201-203
www.fai.md | office@fai.md

Energy:

- JSC “Termoelectrica”
- JSC “Furnizarea Energiei Electrice Nord”
- JSC “Rețelele Electrice de Distribuție Nord” Bălți

Health:

- JSC “Sanfarm-Prim”
- IMSP Spitalul Clinic al Ministerului Sănătății, Muncii și Protecției Sociale
- IMSP Institutul de Medicină Urgentă
- IMSP AMT Râșcani
- IMSP Spitalul Raional Strășeni
- IMSP Centrul de Sănătate Cimișlia
- IMSP Spitalul Clinic Republican “Timofei Moșneaga”
- IMSP Spitalul Raional Cahul
- IMSP Spitalul Raional Drochia “Nicolae Testemițanu”

Infrastructure:

- JSC “Drumuri Cahul”
- JSC “Drumuri Rîșcani”
- JSC “Drumuri Cimișlia”
- JSC “Drumuri Strășeni”
- JSC “Drumuri Ialoveni”
- JSC “Drumuri-Criuleni”
- JSC “Drumuri-Edineț”

Winery:

- JSC Fabrica de vinuri “Slobozia Mare”
- LTD “Vinăria din Vale”
- LTD “Ceteronis-ST”



Telefon: 022 21 34 52
Bd. Moscovei 15/7 | of. 201-203
www.fai.md | office@fai.md

- LTD “Ghevlandri”
- LTD “Clasicvinagro”
- LTD “Radacini Wines”
- State Enterprise Quality Wine Factory “Mileștii Mici”

Culture:

- State Enterprise “Ansamblul Național Academic de Dansuri Populare “Joc”
- P.I. Teatrul Național “Mihai Eminescu”
- P.I. Centrul de Cultură și Artă “Ginta Latină”
- P.I. National Opera and Ballet Theater “Maria Bieșu”
- P.I. Russian State Drama Theater “A. Cehov”

Education:

- P.I. “Academia de Studii Economice din Moldova”
- P.I. “Universitatea de Stat din Moldova”
- P.I. “Universitatea Agrară de Stat din Moldova”
- P.I. State University “Alecă Russo” of Bălți
- P.I. “Bogdan Petriceicu Hașdeu” University
- P.I. “Iulia Hașdeu” of Cahul

Printing and typography:

- State Enterprise “Combinatul Poligrafic din Chișinău”
- Publishing and Printing Enterprise “Știința”

Retail and Production:

- LTD “Europlast-Chișinău” Enterprise with foreign capital
- LTD “Linella”
- LTD “Vadalex-Agro”
- LTD “Puratos Mold” Î.M.
- LTD “Șapte Spice”



Telefon: 022 21 34 52
Bd. Moscovei 15/7 | of. 201-203
www.fai.md | office@fai.md

- LTD “Oiltech” ICS
- JSC “Cahulpan”
- LTD “Moldretail Group”
- LTD “Salamer - Com”
- LTD “Carmez Procesing”
- JSC “Accent Electronic”

Journalism:

- State Enterprise “Asociația VIP a Telejurnaliștilor Independenți”
- Independent Journalism Center

Services:

- Municipal Enterprise „Parcul Urban de Autobuze”
- Municipal Enterprise „Direcția de Producție a Gospodăriei Comunale și de Locuințe Fălești”
- Municipal Enterprise „Piața Centrală” Cahul
- State Enterprise „Întreprinderea Silvo – Cinegetică Cimișlia”

Constructions and materials:

- LTD „Beton Service”
- LTD “Bicomplex-Construct”
- LTD “Lagmar - Impex”

Insurance:

- JSC “Donaris Vienna Insurance Group” Insurance Company
- JSC “Intact Asigurări Generale” Insurance Company
- JSC “Moldcargo” Insurance Company
- JSC “Garanție” Insurance Company

The entities listed in the previous paragraph are not the entire list of "First Audit International" S.R.L. clients which were provided with audit services, which denotes extensive experience in this field.

Experience in auditing of projects with similar complexity

First Audit International has 22 employees working together to provide audit, accounting, tax and advisory services to a huge range of clients.

We have audited for last 12 years various projects financed by the Austrian Development Agency (ADA), the Swedish International Development Agency (SIDA), and Swiss Agency for Development and Cooperation, the European Union, the Embassy of Japan in Moldova, “Stitching Dorcas Aid International”, Foundation Liechtenstein Development Service and other donors. Among these may be mentioned the following projects:

Name of the project	Donor	Standards on Auditing	Auditors/Audit trainee
“Informing the population in order to consolidate management in the Ramsar Area “Nistrul de Jos”	Austrian Development Cooperation (ADA);	ISRS 4400	Sergiu Șoimu; Cristina Pașinschi;
“Improving water management and protection of water-related ecosystems in the Lower Dniester Ramsar Site”,	Austrian Development Cooperation (ADA);	ISA 800	Sergiu Șoimu; Cristina Pașinschi;
“Danube connects”	Austrian Development Cooperation (ADA);	ISA 800	Sergiu Șoimu; Igor Lîsenco;
“Reconsideration of professional orientation and career counseling”	Austrian Development Cooperation (ADA);	ISA 800	Șoimu Sergiu; Igor Lîsenco;
“Farmers Organization Development – Moldova”	We Effect	ISA 800	Sergiu Șoimu; Igor Lîsenco; Cristina Pașinschi
“Resource Allocation Mechanism”	Amnesty International Moldova	ISA 805	Sergiu Soimu Daria Rotaru ;
“Institutional Support to NFFM at National Farmers Federation of Moldova”	We Effect	ISA 800	Sergiu Șoimu; Igor Lîsenco; Cristina Pașinschi
“Reducing the Burden of Non-Communicable Diseases”	Swiss Agency for Development and Cooperation and implemented by Swiss TPH	ISA 800/805	Sergiu Șoimu; Igor Lîsenco; Cristina Pașinschi
“Future English Language Teacher's School (FELT School)”	The Liechtenstein Development Service	ISA 800	Sergiu Șoimu; Marianna Lungu; Daria Rotaru;
“Rehabilitation of the Water Supply System in the Rayon Nisporeni”	European Commission; Austrian Development Agency;	ISA 800/805	Sergiu Șoimu; Igor Lîsenco;

Name of the project	Donor	Standards on Auditing	Auditors/Audit trainee
“Cross Border Business Cooperation Network UA-RO-MD”	European Union	ISRS 4400	Sergiu Soimu
“Protecting Women from Domestic Violence in Moldova”	OAK Foundation	ISRS 4400	Sergiu Șoimu Cristina Pașinschi
“Resource Allocation Mechanism”	Amnesty International Moldova	ISA 805	Sergiu Soimu Daria Rotaru
“Democracy and Equality Start with Education”	Amnesty International Moldova	ISRS 4400	Sergiu Soimu Daria Rotaru
“Bridging Diabetes and TB Control in Moldova”	World Diabetes Foundation	ISA 800/805	Sergiu Soimu Corneliu Soimu
“Promoting Inclusive Horticultural Value Chains in Armenia, Georgia, Kazakhstan and the Republic of Moldova”	International Fund for Agricultural Development (IFAD)	ISA 800/805	Sergiu Soimu Daria Rotaru
“Swiss Water and Sanitation Project in Moldova ApaSan”	The Swiss Development and Cooperation Agency (SDC)	ISA 805	Marianna Lungu Daria Rotaru
“YES – Youth Empowerment for Sustainable development”	Austrian Development Cooperation (ADA);	ISA 805	Sergiu Soimu Daria Rotaru
Access to health services for every child through Home Visiting	European Union	ISRS 4400	Sergiu Soimu Lascu Valentina
“Joint actions for environmental protection in Black Sea Basin – BeECO”	European Union	ISRS 4400	Sergiu Soimu Lascu Valentina

Name of the project	Donor	Standards on Auditing	Auditors/Audit trainee
“Together for Quality Education”	The Liechtenstein Development Service	ISA 805	Sergiu Soimu Soimu Valentina
“Capacity Building for the CNIDE – Future Classroom”	The Liechtenstein Development Service	ISA 805	Marianna Lungu Aneta Pavlicenco
“Direct Access to Students”	European Union	ISRS 4400	Sergiu Soimu Soimu Valentina
“Developing and implementing an commune Emergency Situation Management System by Ibănești commune from Vaslui county and Carahasani village from Ștefan Vodă district”	European Union	ISRS 4400	Sergiu Soimu Soimu Valentina
“Civil society engagement in improving the rural development processes and promotion of efficient models for sustainable local development”	European Union	ISRS 4400	Sergiu Soimu Soimu Valentina
“EU4Environment Water Resources & Environmental Data”	European Union, Austrian Development Cooperation (ADA);	ISRS 4400	Sergiu Soimu Soimu Valentina Șoimu Corneliu

The entities listed in the previous paragraph are not the entire list of "First Audit International" LLC clients which were provided with audit services, which denotes extensive experience in this field.



Telephone: 022 21 34 52
15/7, Moscova bvd. | offices. 201-203
www.fai.md | office@fai.md

Affiliation to professional firms:

FIRST NAME / NAME	ADRESS	CONTACT PERSON
Member of Integra International ® (international association of CPA, CA and Business Advisors)	1st Floor Sackville House 143-149 Fenchurch Street London, United Kingdom EC3M 6BN http://www.integra-international.net	Cheslav Denissenko Integra Ambassador Tel. 43 676 472 0200
Association of Professional Accountants and Auditors of the Republic of Moldova (ACAP)	65, Mitropolit Varlaam str., office 432, 434, 439, 441, MD-2012, Chisinau, Republic of Moldova www.acap.md	Zlatina Natalia, Executive Director Tel. (373) 22 221 925
Association of Auditors and Audit Firms of the Republic of Moldova (AFAM)	4, Anton Pan str., office 1009, MD-2005, Chisinau, Republic of Moldova www.afamaudit.md	Raisa Spînu, Executive Director Tel. (373) 22 220 640



**The CV of the company's
employees that can be
part of the audit team**

Sergiu Șoimu

PRESIDENT AND CEO

(+373 22) 21 34 52 / (+373 22) 60 58 72 /
sergiu.soimu@fai.md

1. DATE OF BIRTH

26 September 1971

2. WORK EXPERIENCE

28 Years

3. NATIONALITY

Moldovan

4. LANGUAGE SKILLS

Romanian – native;

Russian – fluent;

English – basic;

5. EDUCATION

1989: College Degree in Accounting and Analysis of Economic Activity, Industrial Economic College, Chisinau;

1994: Bachelor's Degree in economics: Faculty of Accounting, Control and Analysis of Economic Activity in Industry, Academy of Economic Studies of Moldova, Chisinau;

2019 - present: "Stefan cel Mare" University of Suceava, doctoral program in the field of "Accounting";

6. QUALIFICATION

2012: Certificate of continued skill improvement Dip IFR Rus;

2013: Diploma in International Financial Reporting, ACCA;

2014: Certificate of Participation in the International Conference "New accounting regulations"

2015: Certificate of Participation in the International Conference "Compliance, transformation and performance in accounting, audit and economic analysis;

2016: Certificate of Participation in the International Conference "The opportunities and challenges of accounting & audit profession: worldwide experience& solutions;

2017: Certificate of Participation in the International Conference "The opportunities and challenges of accounting & audit profession: worldwide experience& solutions;

2018: Certificate of Participation in the course "Professional continuous audit training"

2019: Certificate of Participation in the International Conference "Accounting and accounting education in the digital society;

2020: Certificate of Participation- "Business and Modern Investments", 2020;

2021: Certificate of Participation "Business Pulse with TMF: Challenges of the Accounting Profession in the 21-st century, 2021;

2021: Certificate of Participation in the course "Professional continuous audit training"



Sergiu Șoimu

PRESIDENT AND CEO

(+373 22) 21 34 52 / (+373 22) 60 58 72 /
sergiu.soimu@fai.md

2021: Certificate of participation in the course "Electronic access to scientific literature to support and promote the research and education system in Romania";

2022: Certificate of participation in the International Economic Conference "Challenges and opportunities for sustainable development";

2022: Certificate of participation in the national session for student scientific communications "European Economy - present and perspectives";

2022: Certificate of Participation in the course "Professional continuous audit training"

7. PROFESSIONAL CERTIFICATION

2006: Certificate of Auditor, Auditing for economic agents (general audits), issued by Attestation Board from the Ministry of Finance of Republic of Moldova;

2007: Certificate of qualification of auditor, Auditing for insurance companies, Qualification Board from the Ministry of Finance of the Republic of Moldova;

2013: ACCA Diploma in International Financial Reporting.

8. MEMBERSHIP

Full membership of the Association of Professional Accountants and Auditors of Moldova (ACAP)-member of International Federation of Accountants (IFAC);

Associate member of the Chamber of Professional Auditors of the Association of Auditors and Audit Companies from the Republic of Moldova (AFAM);

Tax and Legal Committee member The American Chamber of Commerce in Moldova (AMCHAM);

9. OTHER SKILLS

Computer (Word, Excel, PowerPoint), Presentation skills.;

10. RELEVANT EXPERIENCE ON MARKET SEGMENTS

Financial statements audit- coordination and organization of audit activity based on client's business features, going beyond purely accounting approach;

Financial statements- extensive assistance provided to customer's in writing financial statements in accordance with national and international accounting standards,

Consulting services - counseling the clients on specific technical and accounting problems.

Experience in audit sphere of small and medium business, NGO's sphere, projects-auditing and consulting services.

11. RELEVANT EXPERIENCE IN PROVIDING PROFESSIONAL SERVICES

Sector of public entities, sector of small and medium business, NGO's sector, investment funds sector- auditing and consulting services.

Corneliu Șoimu

VICE ADMINISTRATIVE DIRECTOR, AUDIT PARTNER

(+373) 79 08 76 50 / +(373 22) 60 58 74

corneliu.soimu@fai.md



1. DATE OF BIRTH

03 January 1994

2. WORK EXPERIENCE

6 Years

3. NATIONALITY

Moldovan

4. LANGUAGE SKILLS

Romanian – native;

Russian – fluent;

English – fluent;

5. EDUCATION

2017: Bachelor's Degree in Economics, Faculty of Accounting, Academy of Economic Studies of Moldova Chisinau;

2021: Master Degree in Economics, Faculty of International Economic Relations, Academy of Economic Studies of Moldova, Chisinau;

6. QUALIFICATION

2018: Certificate of Participation in the course “Cost production accounting and calculation of production cost and services cost”, issued by ACAP (Association of Professional Accountants and Auditors from the Republic of Moldova);

2018: Certificate of Participation in the course “Food tickets: legal aspects, accounting treatment, fiscal consequences”, issued by ACAP;

2019: Certificate of participation in the course "Typical mistakes in the accounting records of park residents for Information Technology" issued by ACAP;

2021: Certificate of participation in the course "Cost calculation and policy of the entity regarding sales prices" issued by the Tax Monitor, etc.

7. OTHER SKILLS

Computer (Word, Excel, PowerPoint), Presentation skills.

8. RELEVANT EXPERIENCE ON MARKET SEGMENTS

Sector of small and medium enterprises, NGOs sphere projects - auditing and consulting services.

Experience in audit, sector of small and medium business, NGO's sphere, projects-auditing and consulting services;

Marianna Lungu

HEAD OF DEPARTMENT IN THE FINANCIAL FIELD
(AUDIT), AUDIT PARTNER

(+373) 79 91 46 88 / +(373 22) 60 58 74

marianna.lungu@fai.md

1. DATE OF BIRTH

7 April 1974

2. WORK EXPERIENCE

23 Years

3. NATIONALITY

Moldovan

4. LANGUAGE SKILLS

Romanian – native;

Russian – fluent;

English – medium;

5. EDUCATION

1998: Bachelor's Degree in Economic Sciences, Faculty of Accounting, Academy of Economic Sciences of Romania, Bucharest;

6. QUALIFICATION

2009: Certificate of Qualification" Coaching in the field of International Standards for Financial Reports";

2014: Certificate of Participation" New accounting regulations";

2014: Certificate of Participation" Implementation of new National Accounting Standards";

2016: Certificate of Participation" Professional continuous audit training";

2017: Certificate of Participation" Professional continuous audit training";

2018: Certificate of Participation" Professional continuous audit training";

2019: Certificate of Participation" Professional continuous audit training";

2020: Certificate of Participation" Professional continuous audit training";

2021: Certificate of Participation" Professional continuous audit training";

2022: Certificate of Participation" Professional continuous audit training";

7. OTHER SKILLS

Computer (Word, Excel, PowerPoint), Presentation skills.;

8. PROFESSIONAL CERTIFICATION

2002: Certificate of auditor, Auditing for economic agents (general audits), issued by Attestation Board from the Ministry of Finance of the Republic of Moldova;



Marianna Lungu

HEAD OF DEPARTMENT IN THE FINANCIAL
FIELD (AUDIT), AUDIT PARTNER

(+373) 79 91 46 88 / +(373 22) 60 58 74

marianna.lungu@fai.md

9. MEMBERSHIP

Member of the Association of Professional Accountants and Auditors of Moldova (ACAP) – member of International Federation of Accountants (IFAC);

10. RELEVANT EXPERIENCE ON MARKET SEGMENTS.

Sphere of small and medium enterprises, NGOs sphere, projects - auditing and consulting services. The experience in the audit of the sector of small and medium enterprises, NGOs sector, projects - auditing and consulting services, including:

- “FELT SCHOOL”, project financed by The Liechtenstein Development Service;
- United Nations Development Programme,
- “Moldova Energy and Biomass Project”, project funded by the European Union;
- “Swiss Water and Sanitation Project in Moldova ApaSan”, project funded by SDC;
- “Future English Language Teacher's School (FELT School)”, project financed by The Liechtenstein Development Service;
- “Moldova Energy and Biomass Project”, project financed by United Nations Development Programme;
- “YES - Youth Empowerment for Sustainable development”;
- Healthy Generation (Youth Friendly Health Services in Moldova);
- “Strengthening the institutional framework in the water and sanitation sector in the Republic of Moldova”;
- Fundația Filiala din Moldova a fundației “SKAT”, implementer of the Swiss Water and Sanitations Project in Moldova (ApaSan), etc.

Cristina Pașinschi

DEPUTY HEAD OF DEPARTMENT IN FINANCIAL FIELD
(AUDIT)

(+373) 79 98 51 69

cristina.pasinschi@fai.md



1. DATE OF BIRTH

9 February 1985

2. WORK EXPERIENCE

14 Years

3. NATIONALITY

Moldovan

4. LANGUAGE SKILLS

Romanian – native;

Russian – fluent;

English – fluent;

5. EDUCATION

2008: Bachelor's Degree in Economics, Faculty of Corporate Finance and Accounting, Academy of Economic Studies of Moldova, Chisinau;

2010: Master Degree in Economic Sciences, Faculty of Accounting and Audit, Academy of Economic Studies of Moldova, Chisinau;

6. QUALIFICATION

2015: Certificate of Participation "Accounting for Non-Profit Organizations"

2015: Certificate of Participation "Professional continuous audit training for auditors"

2016: Certificate of Participation "Professional continuous audit training";

2016: Certificate of Participation "Application of International Standards of Audit";

2017: Certificate of Participation "The opportunities and challenges of accounting & audit profession: worldwide experience & solutions";

2017: Certificate of Participation "Professional continuous audit training";

2018: Certificate of Participation "Professional continuous audit training";

2019: Certificate of Participation "Professional continuous audit training";

2020: Certificate of Participation "Professional continuous audit training";

2021: Certificate of Participation "Professional continuous audit training";

2022: Certificate of Participation "Professional continuous audit training";

2023: Certificate of participation in the seminar "Peculiarities of accounting in non-commercial organizations and how to prepare financial statements and the Declaration regarding future tax for the year 2022 issued by ACAP etc..

Cristina Pașinschi

DEPUTY HEAD OF DEPARTMENT IN FINANCIAL
FIELD (AUDIT)

(+373) 79 98 51 69

cristina.pasinschi@fai.md

7. OTHER SKILLS

Computer (Word, Excel, PowerPoint), Presentation skills.;

8. PROFESSIONAL CERTIFICATION

2014: Certificate of auditor, Auditing for economic agents (general audits), issued by Attestation Board from the Ministry of Finance of the Republic of Moldova;

9. MEMBERSHIP

Member of the Association of Professional Accountants and Auditors of Moldova (ACAP) – member of International Federation of Accountants (IFAC);

10. RELEVANT EXPERIENCE ON MARKET SEGMENTS.

Sphere of small and medium enterprises, NGOs sphere, projects - auditing and consulting services.

The experience in the audit of the sector of small and medium enterprises, NGOs sphere, projects - auditing and consulting services including:

-”Informing the population in order to consolidate management in the Ramsar Area “Nistrul de Jos”, project financed by Austrian Development agency (ADA);

-”Protecting Women from Domestic Violence in Moldova”, project financed by OAK Foundation;

-”Adopt a Granny”, project financed by the branch office in Moldova of the “Stitching Dorcas Aid International;

-Project “Moldova Employment and Entrepreneurship Education and Training Activity-Phase III”, financed by the Foundation Liechtenstein Development Service;

-Institutional and Technical Support to National Farmers Federation of Moldova, project financed by the We Effect, Swedish Cooperative Centre;

-Increasing Competitiveness of Agricultural Sector in Moldova, We Effect, Swedish Cooperative Centre, etc.

Valentina Șoimu

CHIEF ACCOUNTANT, AUDIT SENIOR MANAGER

(+373) 79 77 24 10/ +(373 22) 60 58 74

valentina.lascu@fai.md



1. DATE OF BIRTH

26 July 1998

2. WORK EXPERIENCE

3 Years

3. NATIONALITY

Moldovan

4. LANGUAGE SKILLS

Romanian – native;

Russian – fluent;

English – medium;

5. EDUCATION

2021: Bachelor's Degree in Economics, Faculty of Accounting, Academy of Economic Studies of Moldova Chisinau;

2021 – present: Master degree in Economic Sciences, qualification – “Audit and Financial Expertise”, Moldova State University.

6. QUALIFICATION

2021: Certificate of Participation: “Business Pulse with TMF: Challenges of the Accounting Profession in the 21-st century, 2021;

2021: Certificate of Participation: Representation Expenses Fiscal and Accounting Aspects, 2021;

2021: Certificate of Participation: IT-Companies- Specific Aspects regarding Taxation and Accounting;

2022: Certificate of participation in the course "Accounting of salary payments and other rewards in 2022. Application of the new legislative provisions" issued by ACAP;

2022: Certificate of participation in the course "Accounting and fiscal aspects regarding anticipated income (subsidies, etc.) and anticipated expenses" issued by the Fiscal Monitor;

2022: Certificate of participation in the course "Training in the field of International Financial Reporting Standards" issued by ACAP;

2022: Certificate of participation in the "Method of accounting for subsidies received in any form" course issued by the Fiscal Monitor;

2023: Certificate of participation in the seminar "Peculiarities of accounting in non-commercial organizations and how to prepare financial statements and the Declaration regarding future tax for the year 2022 issued by ACAP etc..

7. OTHER SKILLS

Computer (Word, Excel, PowerPoint), Presentation skills.;

8. RELEVANT EXPERIENCE ON MARKET SEGMENTS

Sphere of small and medium enterprises, NGOs sphere, projects - auditing and consulting services. The experience in the audit of the sphere of small and medium enterprises, NGOs sphere, projects - auditing and consulting services.

Victor Cojocaru

HEAD OF DEPARTMENT IN THE FINANCIAL FIELD
(ACCOUNTING SERVICES)

(+373) 76 70-39-09 victor.cojocaru@fai.md



1. DATE OF BIRTH

12 May 1995

2. WORK EXPERIENCE

6 Years

3. NATIONALITY

Moldovan

4. LANGUAGE SKILLS

Romanian – native;

Russian – fluent;

English – medium;

5. EDUCATION

2019: Bachelor's Degree in Economics, Faculty of Accounting, Academy of Economic Studies of Moldova, Chisinau;

2021: Master Degree in Law, Faculty of Law, Specialty- Financial-Tax Law, Academy of Economic Studies of Moldova, Chisinau;

2021 – present: Academy of Economic Studies of Moldova, Chisinau, doctoral program in the field of “Accounting”, Specialty – Accounting Audit and Economic Analysis;

6. QUALIFICATION

2019: Certificate of Participation: “Accounting Characteristics in tourism business”: Judicial, Taxation and Accounting aspects, etc, 2019;

2019: Certificate of Participation: „Typical errors in accounting evidence of IT-Parks”;

2019: Certificate of Participation: “Accounting Results, and the report system from the field of tourism”, ACAP;

2020: Certificate of Participation: “Accounting Characteristics in Non-Commercial Organizations” in the context of changing the accounting legislation in 2020 ACAP;

7. OTHER SKILLS

Computer (Word, Excel, PowerPoint), Presentation skills.

8. RELEVANT EXPERIENCE ON MARKET SEGMENTS

Sphere of small and medium enterprises, NGOs sphere, projects - auditing and consulting services.

Experience in audit, sphere of small and medium business, NGO's sector, projects-auditing and consulting services.

Galina Bădicu

AUDIT TRAINEE, DOCTOR OF ECONOMIC SCIENCES

(+373) 79 02 51 70

galina.badicu@fai.md



1. DATE OF BIRTH

01 August 1971

2. WORK EXPERIENCE

25 Years

3. NATIONALITY

Moldovan

4. LANGUAGE SKILLS

Romanian – native;

Russian – fluent;

English – fluent;

French – fluent;

5. EDUCATION

1989: College Degree in Accounting and Analysis of Economic Activity, Industrial Economic College, Chisinau;

1994: Bachelor's Degree in economics: Faculty of Accounting, Control and Analysis of Economic Activity in Industry, Academy of Economic Studies of Moldova, Chisinau;

2005: Bachelor's Degree in Economics Law, International Management Institute, Chisinau;

2014: Doctoral program in the field of “Accounting”, Specialty - Audit and analysis of economic activity, Academy of Economic Studies of Moldova, Chisinau;

6. QUALIFICATION

2006: Certificate of Participation” The Advanced program in Accounting and Auditing Regulation (REPAIRS)”;

2011: Certificate of Participation “International Financial Reporting Standard for Small and Medium-sized Entities”;

2012: Registration Certificate “Course for the Quality Management Systems against the requirements of ISO 9001:2008”;

2015: Certificate of Participation in the International Conference “Compliance, transformation and performance in accounting, audit and economic analysis;

2016: Certificate of Attendance “IFRS FOR SMEs „Train the Trainers”;

2016: Certificate of Attendance “EU ACADEMY-2016 Summer School”;

2017: Certificate of Participation “H2020 for the development of innovative SMEs ”;

2017: Certificate of Participation “Public catering accounting”;

2017: Certificate of Participation “Tax strategies related to income tax”;

Galina Bădicu

AUDIT TRAINEE, DOCTOR OF ECONOMIC SCIENCES

(+373) 79 02 51 70/

galina.badicu@fai.md

2018: Certificate of Participation in the course “Professional continuous audit training”

2018: Certificate of Participation “Integrated reporting and audit problems”;

2019: Certificate of Participation in the International Conference “Accounting and accounting education in the digital society”;

2019: Certificate of Participation “New changes related to NAS and other accounting regulations”;

2020: Certificate of Participation “Accounting “20-21”. Pandemic measures, news and accounting - tax recommendations”

2020: Certificate of Participation “ Inventory of assets and liabilities of the entity in 2020: legal issues and tax consequences”

2021: Certificate of Participation “Attracting European funds to researches”

7. OTHER SKILLS

Computer (Word, Excel, PowerPoint), Presentation skills.;

8. MEMBERSHIP

Member of the Association of Professional Accountants and Auditors of Moldova (ACAP) – member of International Federation of Accountants (IFAC);

9. RELEVANT EXPERIENCE ON MARKET SEGMENTS

Sphere of small and medium enterprises, NGOs sphere, projects - auditing and consulting services.

The experience in the audit of the sphere of small and medium enterprises, NGOs sphere, projects - auditing and consulting services.

Igor Lîsenco

AUDIT TRAINEE

(+373) 79 40 56 62 / +(373 22) 60 57 72

igor.lisenco@fai.md



1. DATE OF BIRTH

26 June 1963

2. WORK EXPERIENCE

39 Years

3. NATIONALITY

Moldovan

4. LANGUAGE SKILLS

Romanian – native;

Russian – fluent;

English – medium;

5. EDUCATION

1996: Bachelor's Degree in Economics, Faculty of Finance and Credit, Academy of Economic Studies of Moldova Chisinau;

6. QUALIFICATION

2012: Certificate of Participation “International Audit”

2013: Certificate of Participation in the course “Professional continuous audit training for auditors”;

7. MEMBERSHIP

Member of the Association of Professional Accountants and Auditors of Moldova (ACAP) – member of International Federation of Accountants (IFAC);

8. OTHER SKILLS

Computer (Word, Excel, PowerPoint), Presentation skills.

9. RELEVANT EXPERIENCE ON MARKET SEGMENTS.

Experience in audit, sphere of small and medium business, NGO's sphere, projects-auditing and consulting services including:

-”Rehabilitation of the Water Supply System in the Nisporeni District: Municipalities of Nisporeni, Vărzărești and Grozești, Republic of Moldova, project founded by the European Commission, Austrian Development Agency, Swiss Agency for Development and Cooperation, Nisporeni District Council, Municipalities of Nisporeni, Vărzărești and Grozești and Ministry of Environment of the Republic of Moldova;

-”Danube connects” project financed by Austrian Development Agency (ADA);

Aneta Pavlicenco

AUDIT TRAINEE, LEGAL COUNSEL IN THE FIELD OF
LABOR RELATIONS

(+373) 799 99 04 69 aneta.pavlicenco@fai.md



1. DATE OF BIRTH

21 July 1997

2. WORK EXPERIENCE

4 Years

3. NATIONALITY

Moldovan

4. LANGUAGE SKILLS

Romanian – native;

Russian – medium;

English – medium;

5. EDUCATION

2019: Bachelor's Degree in Economics, Faculty of Accounting, Moldova State University, Chisinau;

2022: Master Degree in Law, Faculty of Law, Specialty - Business Law, Academy of Economic Studies of Moldova, Chisinau;

6. QUALIFICATION

2020: Certificate of Participation in the course "Protection of personal data in video surveillance systems", issued by the Training Center in the Field of Labor Relations;

2021: Certificate of Participation in the course "Compliance with labor legislation in the light of the latest amendments to the Labor Code and in the context of the COVID-19 pandemic", issued by ACAP;

2021: Certificate of Participation in the course "Enforcement of labor law according to recent changes and in the current exceptional situation", issued by ACAP;

2022: Certificate of Participation in the course "Time management in the activity of the accountant; practical vision and recommendations ", issued by ACAP etc;

7. OTHER SKILLS

Computer (Word, Excel, PowerPoint), Presentation skills.

8. RELEVANT EXPERIENCE ON MARKET SEGMENTS.

Sphere of small and medium enterprises, NGOs sphere, projects - auditing and consulting services. The experience in the audit of the sphere of small and medium enterprises, NGOs sphere, projects - auditing and consulting services.

Contracts with a value greater than EUR 1 700 000.00:

No. /Date of the Contract	Beneficiary	Audited period	Budget, EUR
35/B5.3 from 16.02.2023	Edineț City Hall	01.03.2021-28.05.2025	4 358 886.00
01 from 03.01.2023	General Inspectorate for Emergency Situations	2 yars	2 600 626.27
AG 47/23 from 03.04.2023	National Association of ICT Companies (ATIC)	July 2022- June 2023	1 830 000.00
AG 82/20 from 04.09.2020	P.I. Environmental Projects Implementation Unit under the Ministry of Agriculture, Regional Development and Environment	01.06.2019 - 31.08.2020	1 713 269.93
AG 94/19 from 03.12.2019	Public Association "Concordia. Social Projects"	01.01.2019 – 31.12.2019	2 329 162.83

Considering that the information requested by you is confidential data, we cannot include the audit contract in the attachments, but we assure you that in case you need to contact any entity, we will additionally provide you with the necessary data.

REPUBLICA



MOLDOVA

CERTIFICAT DE ÎNREGISTRARE

ÎNȚEPRINDEREA MIXTĂ MOLDO-ENGLEZĂ
"FIRST AUDIT INTERNATIONAL" S.A.
ESTE ÎNREGISTRATĂ LA CAMERA ÎNREGISTRĂRII DE STAT

Numărul de identificare de stat - codul fiscal

1003600060677

Data înregistrării

09.04.1996

Data eliberării

06.11.2006

Jinbei Mihai, registrator de stat

*Funcția, numele, prenumele persoanei
care a eliberat certificatul*

semnătura

MD 0058767





AGENȚIA SERVICII PUBLICE
Departamentul înregistrare și licențiere a unităților de drept

EXTRAS
din Registrul de stat al persoanelor juridice

Nr. 506426 data 23.11.2022

Denumirea completă: **Societatea cu Răspundere Limitată "FIRST AUDIT INTERNATIONAL"**

Denumirea prescurtată: **"FIRST AUDIT INTERNATIONAL" S.R.L.**

Forma juridică de organizare: **Societate cu răspundere limitată,**

Numărul de identificare de stat și codul fiscal (IDNO): **1003600060677**

Data înregistrării de stat: **23.11.2022**

Modul de constituire: **reorganizare.**

Sucesiunea în drept: **Societatea cu Răspundere Limitată "FIRST AUDIT INTERNATIONAL"** este succesor a tuturor drepturilor și obligațiilor **ÎNȚREPRINDERII MIXTE MOLDO-ENGLEZĂ "FIRST AUDIT INTERNATIONAL" S.A., nr. 177007760 din 09.04.1996.**

Sediul: **MD-2009, str. Mihail Kogălniceanu, 61, ap. 7, mun. Chișinău, Republica Moldova.**

Obiectul principal de activitate:

Activități de contabilitate și audit financiar; consultanță în domeniul fiscal

Activități de consultanță pentru afaceri și management

Capitalul social: **120000 lei**

Administrator: **ȘOIMU SERGIU, IDNP 0971807546566, numit în funcție pe termen nelimitat.**

Asociații:

1. **ȘOIMU SERGIU, IDNP 0971807546566, cota 115120 lei, ce constituie 95,93%**

Beneficiar efectiv: **ȘOIMU SERGIU, IDNP 0971807546566**

2. **NICHIȚIN SERGHEI, IDNP 0960404891944, cota 4880 lei, ce constituie 4,07%**

Prezentul extras este eliberat în temeiul art.34 al Legii nr.220-XVI din 19 octombrie 2007 privind înregistrarea de stat a persoanelor juridice și a întreprinzătorilor individuali și confirmă datele din Registrul de stat la data de: **23.11.2022.**

Registrator



EB 0432315
Guțu Nelea

CERTIFICAT
DE CALIFICARE A AUDITORULUI

Seria AG Nr: 000119

În baza deciziei Comisiei de certificare din
„30” unie 20 06 (proces-verbal nr. 5)

Dlui(dnei) Soimu Sergiu
numele și prenumele titularului

I se conferă calificarea de **Auditor pentru auditul general**



Președintele
Comisiei de certificare

[Signature]
semnătura

Secretarul
Comisiei de certificare

[Signature]
semnătura

Eliberat la „08” februarie 20 08

Nr. de înregistrare 0802119

Semnătura titularului [Signature]

CERTIFICATE
OF AUDIT QUALIFICATION

Series AG No: 000119

According to the decision of the Examination Commission of
„30” June 20 06 (report no. 5)

Mr.(Ms) Soimu Sergiu
First name, last name

Has been awarded the degree of **Auditor for general audits**

President
of Examination Commission

[Signature]
signature

Secretary
of Examination Commission

[Signature]
signature

Issued on “08” February 20 08

Registration no. 0802119

Signature of holder _____



CERTIFICAT
DE CALIFICARE A AUDITORULUI

Seria AA

Nr: 000015

În baza deciziei Comisiei de certificare din
„19” decembrie 2007 (proces-verbal nr. 10)

Dlui(dnei) Saimu Sergiu
numele și prenumele titularului

I se conferă calificarea de **Auditor pentru auditul
companiilor de asigurare**



Președintele
Comisiei de certificare [Signature]
semnătura

Secretarul
Comisiei de certificare [Signature]
semnătura

Eliberat la „08” februarie 20 08

Nr. de înregistrare 0802015

Semnătura titularului [Signature]

CERTIFICATE
OF AUDIT QUALIFICATION

Series AA

No : 000015

According to the decision of the Examination Commission of
„19” december 2007 (report no 10)

Mr.(Ms) Saimu Sergiu
First name, last name

Has been awarded the degree of **Auditor for assurance
company**

President
of Examination Commission _____
signature

Secretary
of Examination Commission _____
signature

Issued on “08” february 20 08

Registration no 0802015

Signature of holder _____



**CERTIFICAT
DE CALIFICARE A AUDITORULUI**

Seria AG

Nr: 000009

În baza deciziei Comisiei de certificare din
„28” noiembrie 20 08 (proces-verbal nr. 4)

Dlui(dnei) Lungu Marianna
numele și prenumele titularului

I se conferă calificarea de **Auditor pentru auditul general**



Președintele
Comisiei de certificare

[Signature]
semnătura

Secretarul
Comisiei de certificare

[Signature]
semnătura

Eliberat la „08” februarie 20 08

Nr. de înregistrare 0802009

Semnătura titularului [Signature]

**CERTIFICATE
OF AUDIT QUALIFICATION**

Series AG

No : 000009

According to the decision of the Examination Commission of
„28” November 20 08 (report no 4)

Mr.(Ms) Lungu Marianna
First name, last name

Has been awarded the degree of **Auditor for general audits**

President
of Examination Commission

[Signature]
signature

Secretary
of Examination Commission

[Signature]
signature

Issued on „08” february 20 08

Registration no 0802009

Signature of holder [Signature]

The ACCA logo consists of the letters "ACCA" in white, bold, sans-serif font, centered within a solid red square.

Diploma in International Financial Reporting

Диплом по Международной
Финансовой Отчетности
(ДипИФР на русском языке)

This is to certify that
Настоящим подтверждаем, что

Sergiu Soimu
Серджиу Шойму

has been awarded the ACCA Diploma in International Financial Reporting
награжден(а) Дипломом ACCA по Международной Финансовой Отчетности
(на русском языке)

December 2013/ декабрь 2013

A handwritten signature in black ink, appearing to read "Alan Hatfield", with a stylized flourish at the end.

Alan Hatfield
director – learning

Association of Chartered Certified Accountants

This certificate remains the property of ACCA and must not in any circumstances be copied, altered or otherwise defaced.
Сертификат является собственностью ACCA и ни при каких обстоятельствах не должен подвергаться копированию.

ACCA retains the right to demand the return of this certificate at any time and without giving reason.
ACCA сохраняет за собой право потребовать возвращения сертификата в любое время и без объяснения причин.

CERTIFICATE NUMBER
НОМЕР СЕРТИФИКАТА
1816719

**Asociația Contabililor și Auditorilor Profesioniști
din Republica Moldova**

CARNET DE MEMBRU Nr. 1139



Numele Soimer

Prenumele Sergiu

Patronimicul Dimitre

Categoria de membru Identificat

Data eliberării 13.10.09.

Director Executiv A. Zelan



THE AMERICAN CHAMBER OF COMMERCE IN MOLDOVA

First Audit International

*is a Member in good standing
of the American Chamber of
Commerce in Moldova*



Date

October 10, 2008


John Maxemchuk
President

EXTRAS DIN REGISTRUL PUBLIC AL AUDITORILOR - ultima actualizare 27.12.2022

Numărul individual al auditorului
 Numele/prenumele auditorului
 Denumirea entității de audit

Numărul individual al auditorului	Numele / prenumele auditorului	Seria, numărul și data eliberării certificatului de calificare al auditorului	Date privind încetarea activității auditorului	Date privind suspendarea certificatului de calificare al auditorului	Date privind retragerea certificatului de calificare al auditorului	Denumirea, sediul, pagina web oficială, nr individual și nr de tel al entității de audit în care își desfășoară activ. auditorul
0802009	Lungu Marianna	AG nr. 000009 din 08.02.2008				„FIRST AUDIT INTERNATIONAL” SRL nr.1902011 MD - 2068, mun. Chișinău, bd. Moscova, nr. 15/7, of. 202 tel. 022605872 tel. 079405654 www.fai.md
1406062	Pașinschi Cristina	AG nr. 000021 din 24.06.2014				„FIRST AUDIT INTERNATIONAL” SRL nr. 1902011 MD- 2068, mun. Chișinău bd. Moscova, nr. 15/7, of. 202 tel. 022605872 tel. 079405654 www.fai.md
0802119	Șoimu Sergiu	AG nr. 000119 din 08.02.2008 AA nr.000015 din 08.02.2008				„FIRST AUDIT INTERNATIONAL” SRL nr. 1902011 MD-2068, mun. Chișinău bd. Moscova, nr. 15/7, of. 202 tel. 022605872 tel. 079405654 www.fai.md

POLIȚA DE ASIGURARE
A RĂSPUNDERII CIVILE GENERALE A AUDITORILOR

Seria/Numărul

RCGAF/22-2489

La contractul nr. **RCGAF/22-2489** din **08/12/2022** de asigurare a răspunderii civile generale a auditorilor

ASIGURĂTOR:	C.A. "GENERAL ASIGURĂRI" S.A		
Adresa și datele de contact:	<i>mun. Chișinău, str. Al. Puskin, 47/5, IDNO 1016600035165 Tel. 022 78 38 00, fax 022 78 38 01, E-mail: office@general.md</i>		
CONTRACTANT/ASIGURAT:	ÎNTEPRINDEREA MIXTĂ MOLDO-ENGLEZĂ FIRST AUDIT INTERNATIONAL S.A.		
COD FISCAL	1003600060677	Administrator	Șoimu Sergiu
Adresa juridică:	<i>mun. Chișinău, sec. Centru, str. Kogălniceanu Mihail, 61, ap. 7</i>		
OBIECTUL ASIGURAT:	Asigurarea răspunderii Asiguratului față de persoanele terțe, în ordinea stabilită prin lege, cu privire la paguba produsă, care reiese din activitatea desfășurată de Asigurat – prestarea serviciilor de audit		
ACOPERIRE TERITORIALĂ:	REPUBLICA MOLDOVA		
SUMA ASIGURATĂ TOTALĂ:	6.000.000,00 MDL		
LIMITA DE RĂSPUNDERE PER CAZ:	1.000.000,00 MDL		
PRIMA DE ASIGURARE TOTALĂ:	16.000,00 MDL		
TERMENUL ȘI LOCUL DE PLATĂ:	În numerar sau prin virament până la data de 17/12/2022 în contul Asiguratorului		
VALABILITATEA DE ASIGURARE:	12 luni din ora 00.00 17/12/2022 până la ora 24.00 16/12/2023		
GRUPUL DE RISCURI ASIGURATE	Compensarea materială a pagubei, pe care clienții au suportat-o din cauza erorii comise în mod neintenționat de către Asigurat în procesul exercitării atribuțiilor sale profesionale în decursul termenului de valabilitate a contractului de asigurare		
FRANȘIZA:	10 000 MDL pentru fiecare caz de asigurare în parte		
BENEFICIAR:	Clienții Asiguratului, cu care acesta are încheiate contracte de prestări a serviciilor de audit		

DATA ELIBERĂRII POLIȚEI

08/12/2022

Reprezentantul Asiguratorului





MD-2005, mun. Chișinău, str. Mitropolit Gavriil Bămulescu - Bodoni, 57/1, of. 414 – 418
www.cspa.md, tel: 0 (22) 66-75-49, 66-75-91, mail: cspa@cspa.md.

Nr. 67 din 23 mai 2022

Î.M. „FIRST AUDIT INTERNATIONAL” SA

MD- 2068, mun. Chișinău,
bd. Moscova, nr. 15/7, of. 202

Instituția Publică „Consiliul de supraveghere publică a auditului”, a examinat solicitarea dvs. și comunică următoarele.

Potrivit art.42 alin.(1) al Legii privind auditul situațiilor financiare nr.271/2017, Consiliul utilizează sisteme eficiente de investigații și măsuri disciplinare pentru a detecta, a corecta și a preveni efectuarea necorespunzătoare a auditului și, în conformitate cu alin.(2) și (3), aplică măsuri disciplinare auditorilor și entităților de audit.

Deciziile privind sancțiunile aplicate entităților de audit sunt plasate pe pagina web oficială a Consiliului - <http://cspa.md/>.

Totodată, comunicăm că entității de audit Î.M. „FIRST AUDIT INTERNATIONAL” SA, precum și auditorilor din cadrul entității: Șoimu Sergiu, Lungu Marianna, Pașinschi Cristina nu le-au fost aplicate măsuri disciplinare în procesul efectuării auditului în ultimii 3 (trei) ani.

Director executiv

Digitally signed by Grumeza Dumitru
Date: 2022.05.23 13:48:55 EEST
Reason: MoldSign Signature
Location: Moldova



Dumitru GRUMEZA

Nr. 51 din 09.02.2023

SCRISOARE DE RECOMANDARE

Prin prezenta, AO CONCORDIA.Proiecte Sociale adresează această scrisoare de recomandare în atenția persoanelor interesate de serviciile de audit ale **“First Audit International” SRL**

Pe parcursul perioadei 2021-2022, în urma colaborării cu “First Audit International” SRL, dorim să menționăm faptul că compania de audit a dat dovada de multă experiență și a ținut cont de toate cerințele și aspectele caracteristice organizației noastre aferente activității de audit desfășurate.

Reieșind din experiența noastră, avem convingerea că “First Audit International” SRL reprezintă o entitate de succes, un partener profesionist și de încredere, fapt pentru care o recomandăm pentru orice companie care are nevoie de servicii calitative de audit.

Administrator

Baltă Tatiana

Administrator

Matas Viorica



Ex: Veronica Burlac
tel: 060455506



Municipalities of Nisporeni,
Vărzărești and Grozești,
Republic of Moldova



Posch + Partners
consulting engineers

c/o Project Implementation Unit
Municipality Building, Alexandru cel Bun, 55,
MD-6401 Nisporeni
Phone: +373 26423149
Email: vasiloi@pap.co.at

Nisporeni, 29 July 2016

TO WHOM IT MAY CONCERN

First Audit International Moldovan-English Joint Stock Company, No. 61, M. Kogălniceanu Street MD-2004, office 7, Chisinau, Republic of Moldova has been engaged by the Municipality of Nisporeni to audit the Project "Rehabilitation of the Water Supply System in the Rayon Nisporeni: Municipalities of Nisporeni, Vărzărești and Grozești, Republic of Moldova". The Project investment amounts to EUR 13.25 million and is financed by the European Union, the Austrian Development Agency, the Swiss Agency for Development and Cooperation, the Ministry of Environment of the Republic of Moldova as well as the Rayon Council of Nisporeni and the Municipalities of Nisporeni, Varzaresti and Grozesti.

First Audit International Moldovan-English JSC conducted the Project audits in October 2013, October 2014, October 2015 and July 2016 in accordance with the International Standards on Auditing, the IFAC Code of Ethics for Professional Accountants as well as the IFAC International Standards on Quality Control.

We herewith confirm that First Audit International Moldovan-English JSC carried out all required services in conformity with the contract conditions and to the full satisfaction of the Contracting Authority. The Auditor's team demonstrated a high level of professionalism in providing the required audit services and we appreciate the efficient and effective collaboration.

We recommend First Audit International JSC as a professional and reliable partner in providing audit services in various fields.

For further information please contact the Project Implementation Unit or the Municipality of Nisporeni.

Sincerely,

Mr. Grigorii Robu
Mayor
Municipality of Nisporeni



Ortwin Maurer
Director Project Implementation Unit
Posch & Partner GmbH

IDNO 1010620005483, adresa poștală: Chișinău, str. Valicu Pîrcălab 27/1,
tel. 022996162, office@ecocontact.md

Asociația Obștească EcoContact este organizație înregistrată în Republica Moldova și are drept misiune susținerea îmbunătățirii calității mediului și a parteneriatului privind dezvoltarea durabilă a comunităților din Republica Moldova, contribuind astfel la formarea unei societăți responsabile în vederea asigurării unui mediu favorabil pentru generația prezentă și viitoare. În același context, EcoContact este implicat activ în dezvoltarea și punerea în aplicare a legislației și politicilor de mediu prin acordarea suportului în soluționarea problemelor de mediu în mod participativ.

6 August, 2020

SCRISOARE DE RECOMANDARE

Prin prezenta, Asociația Obștească EcoContact adresează această scrisoare de recomandare în atenția persoanelor interesate de serviciile de audit ale **Întreprinderii Mixte Moldo-Engleze "First Audit International" S.A.**

Pe parcursul anilor 2019 și 2020, Î.M. "First Audit International" S.A. a realizat câteva verificări financiare atât pe organizație, cât și pe proiecte separate, dând dovadă de experiență, profesionalism și a dus cont de toate cerințele noastre aferente activității de audit desfășurate. Procesul de verificare și de lucru bazându-l pe standardele naționale și internaționale oferind o credibilitate față de rezultatele auditului.

Prin experiența noastră, avem convingerea că Î.M. "First Audit International" S.A. reprezintă o entitate de succes, un partener de încredere și corect în activitatea sa, fapt pentru care o recomandăm oricărei companii ce are nevoie de servicii calitative de audit.

Director Executiv



Dr., Iordanca-Rodica Iordanov

NGO "EcoContact" is environmental public association, registered in the Republic of Moldova. The mission is to support environmental quality and sustainable development of communities in Moldova, thus contributing in formation of a responsible society to ensure a favorable environment for the present and next generation. EcoContact Association is actively involved in the processes of elaboration and implementation of environmental law and policy, in researching and piloting of best practices. It is closely working with public on information, knowledge exchange and public participation in environmental decision making.

Nr. 246 din 13.08.2010

SCRISOARE DE RECOMANDARE

Prin prezenta, **A.O. Concordia. Proiecte Sociale** adresează această scrisoare de recomandare în atenția persoanelor interesate de serviciile de audit ale **Întreprinderii Mixte Moldo-Engleze "First Audit International" S.A.**

Pe parcursul perioadei 2019-2020, în urma colabărării cu Î.M. "First Audit International" S.A., dorim să menționăm faptul că compania de audit a dat dovadă de multă experiență și a ținut cont de toate cerințele și aspectele caracteristice organizației noastre aferente activității de audit desfășurate.

Prin experiența noastră, avem convingerea că Î.M. "First Audit International" S.A. reprezintă o entitate de succes, un partener profesionist și de încredere, fapt pentru care o recomandăm pentru orice companie care are nevoie de servicii calitative de audit.

Director Executiv

Baltă Tatiana

Director Executiv

Matas Viorica



Asociația Obștească "Concordia. Proiecte Sociale"

Str. A. Corobceanu 13/1 | 2004 Chișinău

T +373 22 234991 | F +373 22 234993

moldova@concordia.or.at | www.concordia.or.at/moldova

S.A. "DRUMURI EDINET"

MD-4601, Republica Moldova, or. Edineț,
str. Independenței, 179 tel/fax (246) 2-84-94
edinet_drum@asd.md

A.O. "ДРУМУРЬ ЕДИНЕЦ"

MD-4601, Республика Молдова, г. Единец,
ул. Индепенденцей, 179 тел/факс (246) 2-84-94
edinet_drum@asd.md

Chișinău, 25 mai 2020

SCRISOARE DE RECOMANDARE

Prin prezenta, **Societatea pe Acțiuni "Drumuri Edineț"** adresează această scrisoare de recomandare în atenția persoanelor interesate de serviciile de audit ale **Întreprinderii Mixte Moldo-Engleze "First Audit International" S.A.**

Pe parcursul efectuării auditului, Î.M. "First Audit International" S.A. a dat dovadă de experiență și a dus cont de toate cerințele noastre aferente activității de audit desfășurate.

Prin experiența noastră, avem convingerea că Î.M. "First Audit International" S.A. reprezintă o entitate de succes, un partener profesionist și de încredere, fapt pentru care o recomandăm pentru orice companie care are nevoie de servicii calitative de audit.



Director societăți

Ursache Vsevolod



Comitetul Unit Americano-Evreiesc de Distribuie din Republica Moldova

Data: 10.08.2020

Nr. XI/VIII - 20

Comitetul Unit Americano-Evreiesc de Distribuie din Moldova сотрудничает с Молдо-английской компанией "First Audit International" S.A. □ 2017 года. Длительная совместная работа, по достаточно сложным и порой нестандартным вопросам, позволяет нам сформировать свое мнение о работе аудиторской компании.

На протяжении всего срока сотрудничества компания "First Audit International" зарекомендовала себя как ответственный партнер, выполняющий взятые на себя обязательства в срок и с высоким качеством.

Специалисты аудиторской компании имеют высокий уровень подготовки, глубокие знания бухгалтерского и налогового учета в различных областях деятельности, в том числе в общественных организациях.

Аудиторские проверки были проведены на высоком уровне и в установленные сроки.

Выражаем уверенность в том, что наше сотрудничество будет плодотворным и в дальнейшем

Director



Bolboceanu Ala

Penny Blumenstein, PRESIDENT . Alan H. Gill, EXECUTIVE VICE PRESIDENT & CEO

JDC Global Headquarters . 711 Third Avenue . New York, NY 10017-4014 . TEL 212.687.6200. FAX 212.370.54467 . www.JDC.org

JDC receives its funds primarily from American Jewry through the Jewish Federations in partnership with The Jewish Federations of North America (JFNA). JDC also receives significant funding from The Harry and Jeanette Weinberg Foundation, World Jewish Relief (UK), UIA Federations Canada, the International Fellowship of Christians and Jews, and the Maurice and Vivienne Wohl Charitable Foundation.



MINISTERUL SĂNĂTĂȚII,
MUNCII ȘI PROTECȚIEI SOCIALE
AL REPUBLICII MOLDOVA
INSTITUȚIA MEDICO-SANITARĂ PUBLICĂ

ASOCIAȚIA MEDICALĂ TERITORIALĂ RÎȘCANI

str. Alecu Russo 11
MD 2068, mun. Chișinău
tel. + 373 49-77-42, fax. +373 49-77-42
www.amtriscani.md, e-mail: amtriscani@ms.md

МИНИСТЕРСТВО ЗДРАВООХРАНЕНИЯ,
ТРУДА И СОЦИАЛЬНОЙ ЗАЩИТЫ
РЕСПУБЛИКИ МОЛДОВА
ПУБЛИЧНОЕ МЕДИКО-САНИТАРНОЕ
УЧРЕЖДЕНИЕ

ТЕРРИТОРИАЛЬНОЕ МЕДИЦИНСКОЕ
ОБЪЕДИНЕНИЕ РЫШКАНЬ

ул. Алеко Руссо 11
MD 2068, мун. Кишинэу
tel. + 373 49-77-42, fax. +373 49-77-42
www.amtriscani.md, e-mail: amtriscani@ms.md

2-18 nr. 1129

La nr. din 07.08.20

SCRISOARE DE RECOMANDARE

IMSP AMT Râșcani își exprimă aprecierea față de colaborarea cu Î.M. “First Audit International” S.A. pe parcursul anului 2019 și 2020.

Dorim să menționăm că echipa Î.M. “First Audit International” S.A. a prestat servicii de audit calitative și a ținut cont de toate solicitările noastre vizavi de verificările efectuate.

Prin experiența noastră, recomandăm serviciile echipei Î.M. “First Audit International” S.A. tuturor firmelor interesate.

Director



V. Pîslaru



MINISTERUL CULTURII AL REPUBLICII MOLDOVA

Întreprinderea de Stat Combinatul Poligrafic din Chișinău

str. Mitropolit Petru Movilă, 35. mun. Chișinău MD-2004. Republica Moldova
tel.: 0-22-24-04-16, fax: 0-22-24-05-95, e-mail: poligraf@mtc.md
numărul de identificare de stat 1002600002449

Combinatul



Poligrafic

nr. 144 din 21 iunie 2016

mun. Chișinău

ref. nr. _____

SCRISOARE DE RECOMANDARE

Ne face plăcere să oferim prezenta Scrisoare de recomandare ca urmare a unei colaborări, pe care am avut-o cu Întreprinderea Mixtă Moldo-Engleză „First Audit International” S.A.

Cunoștințele și experiența colaboratorilor „First Audit International” S.A. în domeniu fac din ei un candidat foarte bun în furnizarea de servicii de audit către companii din cele mai diverse domenii.

Având în vedere experiența pe care Î.S. „Combinatul Poligrafic din Chișinău” a avut-o cu Întreprinderea Mixtă Moldo-Engleză „First Audit International” S.A., ne face o deosebită plăcere să recomandăm ca fiind un furnizor de servicii profesionale.

Valentina Bilan,

Director



**FEE-NORD**

Furnizarea Energiei Electrice Nord

S.A. "Furnizarea Energiei Electrice Nord" Bălți

Ministerul Economiei al Republicii Moldova

MD-3100, mun. Bălți, str. Strii, 17 „a”

IBAN MD34VI022240100000046MDL

BCA "Victoriabank" Filiala nr.1 mun. Bălți

Codul băncii VICMD2X740

Cod fiscal 1015602003305

Cod TVA 1202778



Scrisoare de Recomandare

Societatea pe Acțiuni „Furnizarea Energiei Electrice Nord” S.A. adresează această scrisoare de recomandare pentru a prezenta Întreprinderea Mixtă Moldo-Engleză „First Audit International” S.A. („Compania”), care a fost aleasă în calitate de executor al auditului situațiilor financiare a societății noastre pentru anul 2015.

Pe parcursul efectuării auditului, Compania s-a dovedit a fi un partener profesionist care a ținut cont de toate cerințele și doleanțele noastre aferente activității de audit desfășurate.

Prin experiența noastră comună, avem convingerea că Întreprinderea Mixtă Moldo-Engleză „First Audit International” S.A. reprezintă o entitate de succes și un partener de încredere, fapt pentru care o recomandăm celor interesați în colaborarea cu firme care practică servicii de audit de înaltă calitate.

Director general

S.A FEE-NORD



Moldovan V

Executor: Grajdianu V
tel. 078850005

Republica Moldova
SOCIETATEA PE ACȚIUNI
„SANFARM-PRIM”
MD 2048, Chișinău, str. Grenobl, 149 a
tel.022727288, fax. 022727214



Republic of Moldova
JOINT - STOCK COMPANY
„SANFARM-PRIM”
MD 2048, 149 a, Grenobl str, Chișinău
tel.022727288, fax. 022727214

N 02-433 din 10 august 2020

SCRISOARE DE RECOMANDARE

Prin prezenta îmi exprim aprecierea față de colaborarea societății noastre „SANFARM-PRIM” S.A. cu Întreprinderea Mixtă Moldo-Engleză „First Audit International” S.A.

Pe parcursul celor 7 ani de cooperare, „First Audit International” S.A. a dat dovadă de experiență și profesionalism, oferindu-ne servicii de audit de calitate.

În consecință, recomand Întreprinderea Mixtă Moldo-Engleză „First Audit International” S.A., ca fiind partener profesionist, corect și de încredere pentru orice companie, care are nevoie de servicii calitative de audit.

Director General



Ștefan Harea

Cod fiscal 1002600039072
IBAN MD50CM000225104980142444
la BC "COMERȚBANK" SA, or. Chișinău,
codul băncii CMTBMD2X

Reg.No. 1002600039072
IBAN MD50CM000225104980142444
CB "COMERȚBANK" JSC, Chisinau,
SWIFT CMTBMD2X

În atenția persoanelor interesate

**AMNESTY
INTERNATIONAL**



AMNESTY INTERNATIONAL MOLDOVA

Asociația Obștească

Numărul de înregistrare: 002189 Codul fiscal: 1010620000639

Adresa poștală: CP 209, MD-2009,

mun. Chișinău, Republica Moldova

Adresa oficiului: str. Al. Mateevici 49/2, of. 14, MD-2009,

mun. Chișinău, Republica Moldova

T: (+373-22) 83-58-06

F: (+373-22) 22-99-66

E: info@amnesty.md

W: www.amnesty.md

Scrisoare de recomandare

Asociația obștească Amnesty International Moldova (AIM), adresează această scrisoare de recomandare în atenția persoanelor interesate de serviciile de audit ale companiei First Audit Audit International (FAI).

FAI a fost contractată de către AIM, în rezultatul unui tender pentru a efectua auditul câtorva proiecte diferite, gestionate de organizație. Compania FAI, a demonstrat profesionalism, prin respectarea cerințelor indicate în contract pe de o parte, iar pe de altă parte prezentând un raport și management letter conform standardelor internaționale, inclusiv în limbile română și engleză.

Recomandăm cu toată certitudinea compania FAI, ca partener de încredere, punctual și profesionist.

Cristina Pereteatcu

Director executiv





Proiect Viață Sănătoasă

Reducerea poverii bolilor netransmisibile

Scrisoare de recomandare

Din numele Fundației Filiala din Republica Moldova a Fundației “CRED – Centrul Româno-Elvețian pentru dezvoltarea sistemului de sănătate” din România, îmi exprim aprecierea privind colaborarea noastră cu Înreprinderea Mixtă Moldo-Engleză „First Audit International” S.A.

Am ales să colaborăm cu societatea de audit „First Audit International” S.A. în calitate de furnizor de servicii de audit pentru proiectul „Reducerea poverii bolilor netransmisibile”. Încă de la început, am apreciat profesionalismul, eficiența și promptitudinea de care a dat dovadă echipa de auditori. De asemenea, am apreciat calitatea serviciilor prestate în acord cu cerințele legale, termenii stabiliți și exigențele noastre. Pe parcursul desfășurării lucrărilor am avut parte de o bună comunicare cu membrii echipei, primind, de fiecare dată, răspunsuri prompte și suport în alegerea celor mai bune opțiuni și soluții pentru solicitările noastre punctuale legate de serviciile de audit.

În concluzie, recomand Înreprinderea Mixtă Moldo-Engleză „First Audit International” S.A., ca fiind un partener profesionist și de încredere, și apreciez calitatea serviciilor și flexibilitatea soluțiilor oferite.



Președinte

Ala Curteanu

No. 301 29 November 2019

To whom it may concern

Moldovan-English Joint Stock Company "FIRST AUDIT INTERNATIONAL", juridical address 61 M.Kogalniceanu Street, office No.7, Chisinau, fiscal code 1003600060677, has been engaged by the Fundația Filiala din Moldova a fundației "SKAT", implementing agency of the Swiss Water and Sanitation Project in Moldova (ApaSan), funded by the Swiss Agency for Development and Cooperation (SDC) and co-funded by the Austrian Development Cooperation (ADC).

Moldovan-English Joint Stock Company "FIRST AUDIT INTERNATIONAL" has conducted the audit of ApaSan project for the 3 consecutive periods: 01.01.2017 – 31.12.2017, 01.01.2018 – 31.12.2018, 01.01.2019 – 30.09.2019. The audit were performed in accordance with International Standards on Auditing (ISAs) and based on the requirements of the FDFA Standard Terms of Reference.

We appreciate high level of professionalism, openness and flexibility demonstrated by the team of FIRST AUDIT INTERNATIONAL during the three years of our fruitful collaboration.

We would like to recommend the Moldovan-English Joint Stock Company "FIRST AUDIT INTERNATIONAL" as a trustworthy and punctual partner in providing audit services.


Florian Klingel

ApaSan Project Director



Chișinău, 26 octombrie 2012

Scrisoare de recomandare

Prin prezenta îmi exprim aprecierea față de colaborarea asociației noastre “Asociația pentru politica externă” cu Întreprinderea Mixtă Moldo-Engleză “First Audit International” S.A.

Pe parcursul celor 6 ani de cooperare, “First Audit International” S.A. a dat dovadă de experiență și profesionalism, oferindu-ne servicii de audit de calitate.

Prin urmare, recomand Întreprinderea Mixtă Moldo-Engleză “First Audit International” S.A., ca fiind un partener profesionist, corect și de încredere pentru orice companie, care are nevoie de servicii calitative de audit.

V. Chirila

Victor Chirila
Director Executiv

