

Organisation	(Acronym)	Territory	Opinion, Financial Statement										Policy Compliance Report									
			2018	2017	2016	2015	2014	2013	2012	2011	2010		2018	2017	2016	2015	2014	2013	2012	2011	2010	
Central Africa Union Mission	CAUM	CAUM	D	D	Q	Q	Q	Q	Q	Q	D		NS	NS	NS	NS	NS	NS	NS	NS	NS	NS
Gabon Mission	GM	CAUM		D	D		D	D	D	D				NS	NS			NS	NS			
Republic of Congo Attached Mission	RCAM	CAUM			D	D	D	D	D	D							NS	NS	NS	NS	NS	
Equatorial Guinea Mission	EGM	CAUM		D	A	A								NS	NS	NS	NS					
Chad Mission	CHM	CAUM			D	D		D	D						NS	NS	S	S				
Cameroun Union Mission	CMUM	CMUM	S	S	Q	Q								NS	NS	NS	NS					
ABC Yaounde	ABCY	CMUM			Q	Q	D	D	D								NS	NS	NS	NS		
ADRA Cameroun	ADRA-CAMERO	CMUM		Q	Q	Q	Q	Q	Q	S	N/A			NS								
Central & South Cameroon Conference	CSCC	CMUM			D	D	D	D	Q	Q					NS							
College Adventist Bilingue Maranatha yde		CMUM				D	D	D									NS	NS	NS			
North Cameroon Conference	NCC	CMUM		D	D	D	D	D	D	Q				NS								
Adventist College Maroua		CMUM				D	D	D	D	D	D						NS	NS	NS	NS	NS	NS
Adventist Dental Clinic Yaounde		CMUM	D	D	Q	D								NS	NS		NS	NS				
Adventist Secondary School, Bertoua	Bertoua-ASS	CMUM	D	D		D	D	D	D	Q				NS	NS		NS	NS		NS	NS	
Adventist University Cosendai	AUC	CMUM	D	D	D	D	D	D	D	D	D			NS								
Batouri Adventist Hospital		CMUM				Q	Q										NS	NS				
Central African Publishing House	CAPH/IMA	CMUM			Q	Q	D	D	D	D	D					QS	NS	NS	NS	NS	NS	
Collège Adventiste de Kribi	CAK	CMUM				D	D	D	D	D	D						NS	S	S			
Collège Adventiste de yaounde	YASS	CMUM	D	D	D	D	D	D	D	D	D				NS	NS	NS	S	NS	NS		
East Cameroon Mission	ECM	CMUM	D	Q	D	D	Q		S					NS								
Odza Adventist Secondary School	OASS	CMUM	Q	Q	Q	Q	Q	N/A						NS	NS	NS	NS	NS	N/A			
West Cameroon Mission	WCM	CMUM			D	D	D	Q	D	D						NS	NS	NS	NS	NS	NS	
Yaounde Adventist Dispensary		CMUM				D											NS					
Koza Adventist Hospital	KAH	CMUM		D	D											NS	NS					
Eastern Nigeria Union Conference	ENUM	ENUC	S	S	S	Q	S	S	S	S	S			NS	NS	NS	NS	NS	NS	S	S	
Aba East Conference	ABA EAST	ENUC			D	D			D	New Entity					NS	NS						
Aba North Conference	ANC	ENUC				Q	Q	S	D	New Entity						NS	NS	S	NS			
Aba South Conference		ENUC	S	S	S				D	New Entity				NS	NS	NS						
Abia North-Central Conference		ENUC	S	S	S	S	Q	Q						NS	NS		NS	S	NS	NS		
Adventist Comprehensive High School Elele		ENUC			D	D			D							NS	NS					
Adventist Secondary Tech. College Owerriita		ENUC				S	S	Q	D	D	D					NS	S	NS	NS	NS	NS	
Anambra Imo Conference	AIC	ENUC					Q	Q			Q						NS	NS				
Imo Conference		ENUC																				
Anambra Conference		ENUC																				
Akwa Ibom Conference		ENUC			Q												NS					
East central Conference	ECC	ENUC						Changed to Abia North Central	S	S									S	S		
Enugu Conference	EC	ENUC		Q	Q	S	Q	New Entity							NS	NS	NS					
North East Nigeria Conference	NENC	ENUC	Q	Q	Q				D	S				NS	NS	NS				NS	S	
Port Harcourt Conference	PHC	ENUC	Q	Q	Q									NS	NS	NS						
Rivers Conference	RC	ENUC			Q	Q	Q		D	D	D	D				NS	NS	NS	NS	NS	NS	
Rivers West Bayelsa Conference	RWBC	ENUC				D	D	New Entity									NS	NS				
Rivers East Conference		ENUC			Q												NS					
Rivers West Conference		ENUC																				
Bayelsa Mission		ENUC																				
Cross Rivers Conference		ENUC																				
Sahel Union Mission	SUM	SUM						S	S	S	S						S	S	NS	NS	NS	NS

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Eastern Sahel Union Mission	ESUM	ESUM	S	S	Q	Q	S	N/A				NS	NS	NS	NS	NS	N/A					
ABC Benin	ABC-Benin	ESUM						Q	Q										NS	NS		
ABC Burkina Faso	ABC-BF	ESUM					Q	Q	Q										NS	NS	NS	
ABC Togo	ABC-Togo	ESUM			S	S	Q	Q	Q	S								NS	NS	NS	NS	
ADRA Burkina-Faso	ADRA-BFM	ESUM			S	Q	Q	Q	Q	S								NS	NS	NS	NS	
ADRA NIGER	ADRA-Niger	ESUM		D	Q	Q	Q	D									NS	NS	NS	NS	NS	
ADRA Togo	ADRA-Togo	ESUM			S	S	S	S	S	S								NS	S	S	S	
Benin Conference	BM	ESUM		Q	Q	Q	Q	S	S	S			NS	NS	NS	NS	NS	NS	NS	NS	NS	
Burkina Faso Mission	BFM	ESUM			D	D	D	Q	S	S	Q			NS								
Chad Mission	CM	ESUM						D	D	Not Audited									NS	NS		
CHAO-Glei/ Glei Hospital	CHAO-Glei	ESUM			S	S	S	S	S	S								NS	NS	NS	NS	
College Adventiste d'Abidjan		ESUM	D	D			Q	Q	Q	Q	N/E		NS	NS				NS	NS	NS	NS	N/E
Cote d'Ivoire Conference	CIC	ESUM		D	D	D	D	D	D	Q	Q			NS								
Guinea Mission Station	GMS	ESUM								S	S									NS	NS	
Niger Mission Station	NMS	ESUM				D	D	D	D									NS	NS	NS		
Togo Conference	TM	ESUM	Q	Q	Q	Q	Q	S	S	S	N/A		NS	NS	NS	NS	NS	NS	NS	NS	NS	
Northern Ghana Union Conference	NGUC	NGUM	S	S	S	Q	S						NS	NS	NS	NS	S					
Akomaa Memorial Hospital	AMAH	NGUM			D	D	Q	D	Not existing					NS	NS	NS	NS					
Agona College of Education		NGUM			D													NS				
Asamang Hospital	AH	NGUM			Q	S	S	S	S	S	S						NS	NS	NS	NS	NS	
Ashanti Central Ghana Conference		NGUM	S	S	S									S	NS	NS	NS					
Ashanti South Ghana Conference		NGUM	S	S	S	S								S	S	NS	NS					
Central Ghana Conference	CGC	NGUM	Q	Q	S	Q	D	Q	S	S	Q		NS	NS	NS	NS	S	S	NS	NS	NS	
Central Pharmacy (Ghana Central Medical stores)	CPKG	NGUM		Q	Q	Q	Q	D	Q	Q	Q			NS								
Dominase Hospital	DH	NGUM			Q	Q	Q	Q	Q	Q	Q						NS	NS	NS	NS	NS	
Ghana Adventist Health Services		NGUM			D												NS					
Green View Ghana Conference		NGUM	S	S	S	Q								NS	NS	NS	NS					
Mid-Central Ghana Conference	MCGC	NGUM	Q	S	Q	Q								NS	NS	NS	NS					
Mid West Ghana Conference	MWGC	NGUM	S	S	Q	Q	S	Q	S	S	Q		S	S	NS							
Mid West Ghana Conference-ABC	ABC-MWGC	NGUM							A	A	A							NS	NS			
Mid-North Ghana Conference		NGUM	S	S	S	S								NS	NS	NS	S					
Mountain View Ghana Conference		NGUM	S	Q	Q	D								NS	NS	NS	NS					
North Ghana Mission	NGM	NGUM		D		Q	D	S	Q						NS		NS	NS	NS	NS		
Northern Ghana Union Mission	NGM	NGUM		S	S	Q	S	N/A	N/A	N/A	N/A			NS	NS	NS	N/A	N/A	N/A	N/A		
SDA Hospital Kwadaso	SDAHK	NGUM			Q	S	S	Q	Q	Q	Q						NS	NS	NS	NS	NS	
SDA Nursing & Midwifery Training College		NGUM	D	D										NS	NS							
Meridian Ghana Conference		NGUM	S											NS								
SDA Hospital Tamale	SDAH-Tamale	NGUM			D	Q	D	N/A	N/A	N/A							NS	NS	NS	N/A		
SDA Hospital, Obuasi	SDAH-OBUASI	NGUM			Q	Q	Q	Not existing									NS	NS	NS			
South Central Ghana Conference	SCGC	NGUM	S	S	Q	Q	S	S	S	S	S		NS	NS	NS	NS	NS	NS	NS	NS	NS	
South Central Ghana Conference-ABC	ABC-SCGC	NGUM						D	D	N/A									NS	NS		
Sunyani Hospital	SDAH-Sunyani	NGUM			Q	Q	Q	Q	Q	Not existing							NS	NS	NS	NS		
Wiamease Hospital	WH	NGUM					S	Q	Q	Q	Q						NS	NS	NS	NS	NS	
Northern Nigeria Union Conference		NNUC	S	S	S	S								NS	NS	NS	NS					
Hyde Memorial Secondary School Jengre	HMSS	NNUC						D	D	D								NS	NS	NS	NS	
Jengre Hospital	JH	NNUC					Q	Q		D								NS	NS	NS	NS	
North Central Nigeria Conference	NCNC	NNUC	Q	Q	D	D	Q							NS	NS	NS	NS	NS	NS			
North West Nigeria Conference	NWWNC	NNUC	S	S	S	S	Q	Q	Q	Q			NS	NS	NS	NS	NS	NS	NS	NS		

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Babcock University High School	BUH	NWUNM		Q	S	Q	Q	S	Q	Q	D			NS							
North West Nigeria Union Mission	NWNM	NWUNM					Q	Q	S	S	NS					NS	NS	NS	NS	NS	NS
Southern Ghana Union Conference	SGUC	SGUC	S	S	S	S	S	S	S	D	S		NS	NS	NS	NS	S	S	S	S	S
ABC East Ghana	ABC-EGC	SGUC							Q	Q	N/A								NS	NS	
ADRA Ghana	ADRA-GH	SGUC	S	S	Q	Q	Q	Q	S	Q			NS	NS	NS		NS	NS	S	NS	
East Ghana Conference	EGC	SGUC		Q	A	Q	S	Q	S	S	S		NS	NS	NS	NS	S	NS	S	NS	S
Ghana Adventist Heritage Fund	GAHF	SGUC	S	S	S	S	S	S	N/A	N/A	N/A		NS	S	S	NS	S	NS	N/A		
HHES(2011 -2013)	HHES	SGUC						Q	Q	Q	Q							S	NS	NS	NS
Mid-South Ghana Conference	MSGC	SGUC		S	S	Q	S	N/A	N/A	N/A	N/A		NS	NS	NS	NS	N/A	N/A	N/A	N/A	
Nagel Memorial Hospital	NMAH	SGUC				D	D	D	D	D	D			NS							
SDA Hospital Koforidua	SDAH -Koforidua	SGUC				D	D	D	D	D	D			NS							
South Ghana Conference	SGC	SGUC			Q	Q	S	S	S	S	S			NS	S	S	NS	NS	S		
Meridian Ghana Conference	MeGC	SGUC	S	Q	Q								NS	NS	NS						
Accra City		SGUC	S	Q			New entity						S	NS							
Diamond Field Ghana Conference		SGUC	S	S	S		New entity						NS	NS	NS						
South West Ghana Conference	SWG	SGUC			Q	Q	Q	Q	Q	Q	S	S			NS	S	S	S	NS	NS	NS
South West Ghana Conference-ABC	ABC-SWGC	SGUC	Q							Q	Q	N/A	NS						NS	NS	
Advent Press	AP	WAD	S	Q	Q	Q	Q	S	S	S	S		NS	NS	NS	NS	NS	NS	NS	NS	NS
Babcock University	BU	WAD		S	S	S	S	S	S	S	S		NS	NS	NS	NS	NS	NS	NS	NS	NS
Valley View University	VVU	WAD		D	D	Q	Q	S	S	D	S		NS	NS	NS	S	S	S	S	S	S
West Africa Union Mission	WAUM	WAUM	Q	Q	Q	Q	Q	Q	S	S	S		NS	NS	NS	NS	NS	NS	NS	NS	S
Adra Liberia	ADRA -Liberia	WAUM							D	D	Q										NS
Adra Sierra Leone	ADRA -SL	WAUM																			
Central Liberia Conference	CLC	WAUM						New Entity													
Cooper Hospital	SDACH	WAUM			D	D	D		Q	Q				NS	NS	NS		NS	NS		
South-West Liberia Mission	SWLM	WAUM	Q	Q									NS	NS							
Liberia Mission	LM	WAUM							S	S	S							NS	NS	NS	NS
Sierra Leone Mission	SL	WAUM	Q	Q	Q	D			D	D			NS	NS	NS	S		NS	NS		
Adventist University of West Africa	AUWA	WAUM	D	D	D								NS	NS	NS						
Western Nigeria Union Conference	WNUM	WNUC	S	S	S	S	S	Q	New Entity				S	NS	NS	NS	NS	NS			
Delta State Conference	DSC	WNUC			S		D			S					NS	NS	NS			S	
Edo Conference	EC	WNUC			Q	Q	Q	Q							NS	NS	NS	NS	NS	NS	
Ekiti Conference	EKC	WNUC	S	S	Q	Q	Q	Q	D				NS	NS	NS	NS	NS	NS	NS	NS	
Kwara Conference	KC	WNUC	Q	Q	Q	Q	Q	Q	New Entity				NS	NS	NS	NS	NS	NS	NS	NS	
Lagos Atlantic Conference	LAC	WNUC	S	S	S	S	S	Q					NS	NS	NS	NS	NS	NS	NS	NS	
Lagos Mainland Conference	LMC	WNUC	Q	Q	Q	Q	Q	D	New Entity				NS	NS	NS	NS	NS	NS	NS	NS	
Ogun Conference	OGC	WNUC	D	D	S	Q	Q	D	New Entity				NS	NS	NS	NS	NS	NS	NS	NS	
Ondo Mission	OM	WNUC			Q				New Entity										NS		
Osun Conference	OC	WNUC	S	S	Q	S	S	Q					NS	NS	NS	NS	NS	NS	NS	NS	
Oyo Conference	OC	WNUC			Q	Q	D	D						NS							
SDA Hospital & School of Nursing, Ile Ife	ASN-II	WNUC							Q	Q										NS	NS
South West Nigeria Conference	SWNC	WNUC							Q	S											NS
West Nigeria Conference	WNC	WNUC							D		D								NS	NS	NS
Western Sahel Union Mission	WSUM	WSUM	S	S	S	S	S	N/A					NS	NS	NS	NS	NS	N/A			

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ADRA Mali	ADRA-Mali	WSUM			Q	Q	S	Q	Q	S	S			NS	NS	S	NS	NS	S	NS	NS	
Cape Verde Conference	CVC	WSUM		S	Q	Q	Q	Q	Q	Q	S			NS								
Gambia Mission Station	GMS	WSUM	Q	Q	Q	Q	Q	Q	Q	Q	Q			NS	NS		NS	NS	NS	NS	NS	
Guinea Bissau Mission	GBM	WSUM	S	S	Q	Q	Q	Q	Q	D	D			NS	D							
Mali Mission	MM	WSUM			S	S	S	Q	S	S	S			NS	NS	NS	NS	S	S	S	NS	
Senegal -Mauritanie Mission	SM	WSUM		S	S	Q	S	Q	Q	Q	Q			NS	NS	NS	S	NS	NS	NS	NS	

Standard	28	29	23	19	27	16	22	26	25	5	3	1	2	11	11	10	7	10	Standard
Qualified Scope limitation	10	21	31	50	38	43	28	21	15	40	59	69	87	77	74	66	60	43	Non-Standard
Disclaimer	7	12	15	22	22	26	25	19	12	45	62	70	89	88	85	76	67	53	
Adverse	0	0	2	0	0	0	1	1	1										
	45	62	71	91	87	85	76	67	53										
Standard	62%	47%	32%	21%	31%	19%	29%	39%	47%	11%	5%	1%	2%	13%	13%	13%	10%	19%	Standard
Qualified Scope limitation	22%	34%	44%	55%	44%	51%	37%	31%	28%	89%	95%	99%	98%	88%	87%	87%	90%	81%	Non-Standard
Disclaimer	16%	19%	21%	24%	25%	31%	33%	28%	23%	1	1	1	1	1	1	1	1	1	
Adverse	0%	0%	3%	0%	0%	0%	1%	1%	2%										
	1	1	1	1	1	1	1	1	1										