

EXPENSE VERIFICATION ATTESTATION REPORT

To the Board of Directors of the
PANAMERICAN TAEKWONDO UNION

Range

I have examined the evidence inherent in the expenditures of the Council Members event support, MNAs development, MNAs support for Official Events, Office rent payment & office administrative expenses and PATU staff payroll, authorized for the period from January 1 to December 31, 2024, presenting the attached list of vouchers from the PANAMERICAN TAEKWONDO UNION.

Management's responsibility for expenses.

Management is responsible for the preparation and submission of the expenditures attached to this report, including the completeness, legality and veracity of the documents provided.

This responsibility includes the assertion that each and every one of the expenses detailed in the list come from activities actually carried out and legal verification.

The administration is responsible for overseeing the verification process for each authorized program.

Auditor's Responsibility in Connection with Attestation Work.

It is my responsibility to express an opinion on the expenditures outlined in the first paragraph of this report, in accordance with my procedures, which I have undertaken in accordance with the International Standards for Attestation Work Other Than Auditing and Review of Financial Statements, which provides that it complies with the ethical, planning and execution requirements of procedures to obtain assurance that, in all material matters, the relationship is reasonably presented. The procedures selected depend on the professional judgment of the CPA which includes risk assessment.

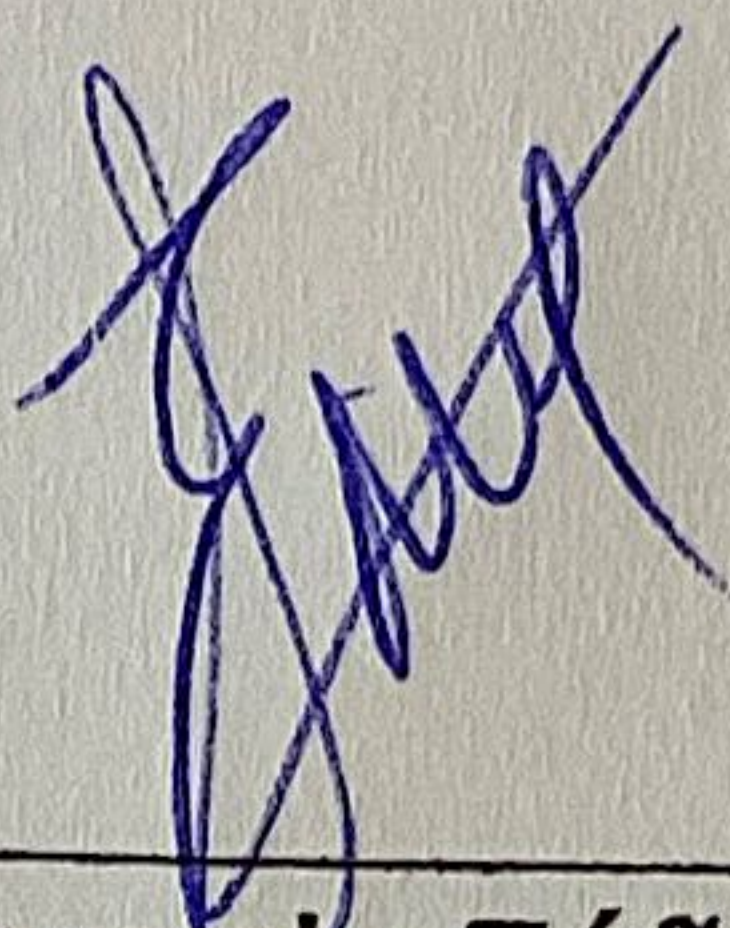
Therefore, my responsibility is to express an opinion on the expenses of each PANAMERICAN TAEKWONDO UNION program for the period from January 1 to December 31, 2024, based on the examination of the evidence obtained. My job consisted of examining the documentary evidence, account statements among other inherent documentation, checking and confirming the related expenses for the indicated period.

Opinion

In my opinion, in matters to all the important things: 1. The attached list reasonably presents the expenses incurred by PANAMERICAN TAEKWONDO UNION from January 1 to December 31, 2024, 2. The expenses are supported by the documents submitted and 3. Expenditure arises from legitimate activities actually carried out.

This report and the attached list are addressed to the Board of Directors for such purposes as may be appropriate.

Torreón, Coah., January 6th, 2025



C.P.A. Everardo Zúñiga Rodríguez
External Auditor
Professional ID 3564087

WT DEVELOPMENT FUND FOR CU
FINANCIAL REPORT FORM



NAME OF CONTINENTAL UNION	Panamerican Taekwondo Union
BASIC DF/PROJECT DF	Council Members event support
TITLE OF SUBJECT/PROJECT	Council Members event support
YEAR	2024

ACTIVITY EXPENDITURES DETAILS

	Detail of expenditure	Amount	
ago-24	AIR TICKET - LATAM AIRLINES - Invoice No. Order ID LA0455089YROB ✓ - Air ticket for Juan Soto Medina, Asuncion Assembly	USD	\$439.80
ago-24	TRAVEL EXPENSES - HOTEL NIEPCE PARIS - Invoice No. 38034 ✓ - travel expenses, Juan Manuel Lopez, Mario Mandel y Maria Borello	USD	\$374.72
ago-24	HOTEL ACCOMMODATION - EXPEDIA - Invoice No. (Itinerario) 72902097279874 ✓ - Hotel Accommodation Paris for Juan Manuel Lopez	USD	\$297.88
oct-24	AIR TICKET - AMERICAN AIRLINES - Invoice No. Confirmation DFTXGQ ✓ - Air ticket for In Seon Kim PATU Meetings, Queretaro	USD	\$743.75
oct-24	AIR TICKET - COPA AIRLINES - Invoice No. Order ID BH0SKV ✓ - Air ticket for Moises Hernandez PATU Meetings, Queretaro	USD	\$444.94
oct-24	AIR TICKETS - AGENCIA DE VIAJES MIVADA TOURS - Invoice No. Order MT-2024/760 ✓ - Air tickets for Maria Borello, Alejandro Mansilla, Mario Mandel, Ricardo Torres, Alfredo Martin Peterson & Alberto Cavalcante Maciel Junior, PATU Meetings, Queretaro	USD	\$6,806.46
Total expenditures			\$9,107.55

I, the undersigned, President of the above-mentioned Continental Union, certify that the information provided in this report, including the financial report form attached represents a true and fair summary of the activity/ project noted above. At any moment, we will provide documentations and justifications related to the activity/projects/expenditures as required by the WT or by its auditors, upon request of the WT.

President

Signature:

Date: January 6th, 2025

Name: Juan Manuel Lopez D.

Independent Certified Public Accountant (CPA)

Signature:

Date: January 6th, 2025

Name: C.P.A. Everardo Zúñiga Rodríguez

* The CPA Review is mandatory only for the Basic DF and it is not required for the Project DF.

FINANCIAL REPORT FORM

NAME OF CONTINENTAL UNION	Panamerican Taekwondo Union
BASIC DF/PROJECT DF	MNAs development
TITLE OF SUBJECT/PROJECT	MNAs development
YEAR	2024

ACTIVITY EXPENDITURES DETAILS

	Detail of expenditure	Amount	
		USD	
abr-24	AIR TICKET - TURKISH AIRLINES - Invoice No. Booking Reference TUD72R - Air ticket for Araceli Ornelas, Seoul for WT Coach-Referee Joint Training Camp for Paris 2024 Olympic Games	USD	\$1,466.44
ago-24	AIR TICKET - AMERICAN AIRLINES - Invoice No. Confirmation NFEPWX - Air ticket for Yaudisia Cortes M Seoul	USD	\$2,131.88
ago-24	AIR TICKETS - AVIANCA - Invoice No. Reserva 3E871C - Air ticket for Elvin Landaru (PUR) II Pan Am Series U22 Lima & Boletó Air ticket for Dra. Nellys Rios Pan American Referee Seminar Peru	USD	\$1,761.76
ago-24	OFFICE SUPPLIES FOR EVENTS - MUFESA - Invoice No. 0001000000709502706 - Office supplies	USD	\$5,000.00
oct-24	AIR TICKET - EDESTINOS.COM - Invoice No. Reservation number 7812613688 - Air ticket for Dennis Berdugo Z Seoul WT Poomsae Technical Educator Certification Course	USD	\$2,033.50
nov-24	STAFF PAYMENT - GRUPO PAYRO - Invoice No. PY-2024015 - staff payment	USD	\$2,421.05
nov-24	MEDIA PAYMENT - GRUPO PAYRO - Invoice No. PY-2024016 - Media payment	USD	\$1,842.11
nov-24	AIR TICKETS - AGENCIA DE VIAJES MIVADA TOURS - Invoice No. MT-2024-765 - Air tickets for for MNAs members, Queretaro	USD	\$4,104.67
nov-24	HOTEL ACCOMMODATION - GRUPO PAYRO - Invoice No. PY-2024016 - Hotel Accommodation for Staff and media	USD	\$2,880.00
nov-24	AIR TICKET - COPA AIRLINES - Invoice No. Order ID AAYDTD - Air ticket for Ornelas PATU referee seminar Peru	USD	\$1,821.22
nov-24	AIR TICKET - TRAVELSITE.MX - Invoice No. TSC0914 - Air ticket for Dennis Berdugo Singapur World Tekwondo Virtual Championships	USD	\$2,353.00
Total expenditures			\$27,815.63

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WT DEVELOPMENT FUND FOR CU
FINANCIAL REPORT FORM





NAME OF CONTINENTAL UNION	Panamerican Taekwondo Union
BASIC DF/PROJECT DF	MNAs support for Official Events
TITLE OF SUBJECT/PROJECT	MNAs support for Official Events
YEAR	2024

ACTIVITY EXPENDITURES DETAILS

	Detail of expenditure	Amount	
abr-24	AIR TICKET - COPA AIRLINES - Invoice No. Authorization Code 005477 - Air ticket for Rafael Yunier Alba (Cuba) Rio Open	USD	\$1,930.00
abr-24	AIR TICKET - COPA AIRLINES - Invoice No. Authorization Code 005477 - Air ticket for Arletty de la Caridad Acosta Herrera (Cuba) Rio Open	USD	\$1,930.00
oct-24	AIR TICKET - RUTAS SIGLO XXI - Invoice No. - Air ticket for Tania Ildira Delgado Salfran (Cuba) Hong Kong	USD	\$1,375.00
oct-24	AIR TICKETS - AGENCIA DE VIAJES MIVADA TOURS - Invoice No. MT-2024/759 - Air tickets for Queretaro Iván Fernández & Arlen Gonzalez (Cuba) Gareth Brown & Kristina Danielle Teachout (USA), Queretaro	USD	\$2,914.10
nov-24	AIR TICKET - VIVA AEREOBUS - Invoice No. Reservation code WIDCWK - Air ticket for Rafael Alba (Cuba) Queretaro	USD	\$471.00
nov-24	HOTEL ACCOMMODATION - AGENCIA DE VIAJES MIVADA TOURS - Invoice No. MT-2024-763 - Hotel Accommodation for MNAs members, Queretaro	USD	\$2,160.00
nov-24	MEALS - AGENCIA DE VIAJES MIVADA TOURS - Invoice No. MT-2024-762 - Meals for staff and media, Queretaro	USD	\$1,650.00
nov-24	GROUND TRANSPORTATION - GRUPO PYRO - Invoice No. PY-2024017 - Ground transportation for MNAs members MEX-QRO-MEX	USD	\$8,000.00
Total expenditures			\$20,430.10

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WT DEVELOPMENT FUND FOR CU
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NAME OF CONTINENTAL UNION	Panamerican Taekwondo Union
BASIC DF/PROJECT DF	Office rent payment & office administrative expenses
TITLE OF SUBJECT/PROJECT	Office rent payment & office administrative expenses
YEAR	2024

ACTIVITY EXPENDITURES DETAILS

	Detail of expenditure	Amount	
		USD	
jun-24	PATU OFFICE RENT - MUFESA. - Invoice No. 00001000000504788336 - Office rent payment	USD	\$10,000.00
jul-24	MANAGMENT AND MINTENANCE PATU SOCIAL - David Alejandro Siliezar Marroquin - Invoice No. 00001000000504788336 - Managment and maintenance of PATU social media aug a dec 2024	USD	\$9,000.00
ago-24	MAINTENANCE OF PATU OFFICE HARDWARE AND SISTEMAS - MAINDSOFT SISTEMAS INTEGRALES - Invoice No. 030 - equipment maintenance jul a dic 2024	USD	\$504.00
ago-24	SYSTEM FOR PATU REFEREES - TKDREFEREE.COM - Invoice No. 0024 - Referee system yearly subscription	USD	\$570.00
Total expenditures			\$20,074.00

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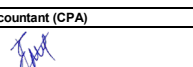
NAME OF CONTINENTAL UNION	Panamerican Taekwondo Union
BASIC DF/PROJECT DF	PATU staff payroll
TITLE OF SUBJECT/PROJECT	PATU staff payroll
YEAR	2024

ACTIVITY EXPENDITURES DETAILS

	Detail of expenditure	Amount	
		USD	
mar-24	PATU OFFICE PAYROLL - YAUDISIA CORTES M. - Invoice No. 029 - President assistant and patu secretariat	USD	\$1,250.00
abr-24	PATU OFFICE PAYROLL - YAUDISIA CORTES M. - Invoice No. 030 - President assistant and patu secretariat	USD	\$1,250.00
may-24	PATU OFFICE PAYROLL - YAUDISIA CORTES M. - Invoice No. 031 - President assistant and patu secretariat	USD	\$1,250.00
jun-24	PATU OFFICE PAYROLL - YAUDISIA CORTES M. - Invoice No. 032 - President assistant and patu secretariat	USD	\$1,250.00
jul-24	PATU OFFICE PAYROLL - YAUDISIA CORTES M. - Invoice No. 034 - President assistant and patu secretariat	USD	\$1,250.00
ago-24	PATU OFFICE PAYROLL - YAUDISIA CORTES M. - Invoice No. 035 - President assistant and patu secretariat	USD	\$1,250.00
sep-24	PATU OFFICE PAYROLL - YAUDISIA CORTES M. - Invoice No. 036 - President assistant and patu secretariat	USD	\$1,250.00
oct-24	PATU OFFICE PAYROLL - YAUDISIA CORTES M. - Invoice No. 037 - President assistant and patu secretariat	USD	\$1,250.00
mar-24	PATU OFFICE PAYROLL - YANINA REMON - Invoice No. 24/003 - Patu secretariat	USD	\$750.00
abr-24	PATU OFFICE PAYROLL - YANINA REMON - Invoice No. 24/004 - Patu secretariat	USD	\$750.00
may-24	PATU OFFICE PAYROLL - YANINA REMON - Invoice No. 24/005 - Patu secretariat	USD	\$750.00
jun-24	PATU OFFICE PAYROLL - YANINA REMON - Invoice No. 24/006 - Patu secretariat	USD	\$750.00
jul-24	PATU OFFICE PAYROLL - YANINA REMON - Invoice No. 24/007 - Patu secretariat	USD	\$750.00
ago-24	PATU OFFICE PAYROLL - YANINA REMON - Invoice No. 24/008 - Patu secretariat	USD	\$750.00
sep-24	PATU OFFICE PAYROLL - YANINA REMON - Invoice No. 24/009 - Patu secretariat	USD	\$750.00
oct-24	PATU OFFICE PAYROLL - YANINA REMON - Invoice No. 24/010 - Patu secretariat	USD	\$750.00
	Total expenditures		\$16,000.00

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