

ANSE Financial Auditing Report 2018/2019

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The auditors were very well instructed by the board, first through transmission of written guidelines (ANSE_auditing_guidelines_2020.docx), then via a Zoom-Meeting on August 26. 2020, in which auditors could ask all questions.

Via Dropbox, full access to complete financial records and documents to be audited was being given to the auditors.

Our review showed:

- ✓ The accounting is being done in a regular way, the two-person rule is being followed.
- ✓ The funds are used according to the ANSE statutes, in an efficient, effective and economical way.
- ✓ The financial management is sound.
- ✓ The expenses for the Board are slightly higher, in 2018 and 2019 than in 2017, due to increasing the number of board members by one. This seems adequate to us.
- ✓ The financial position of the ANSE is stable in the light of the data provided.

Our only concern: some member organizations have not paid their membership-fee, yet. We would like to encourage them to do so, as soon as possible.

Proposal. We have found that a sufficiently small amount of money is being spent on projects and researches. Perhaps this would be a call for the initiation and support of projects and researches implemented by ANSE or national organizations, which is directly linked to the development of supervision across Europe.

Overall: We are impressed with the thoroughness of financial management and accounting which the board and the treasurers do. We are impressed with how much work is being done by the ANSE and especially by the board with a quite small budget (less than 50.000 € in total). Congratulations!

Kerstin Lammer

Sigita Simkiene