

Internal audit report 2012-2013

1. Introduction

The internal audit takes place once a YEE work year to review the work of Executive Board and Secretariat – if they are fulfilling the work plan in accordance with long and short term strategies. The Internal Audit was carried out by Pavel Pracny and Dagmara Pogorzelska and the auditors visited YEE office in Prague on 13th and 14th May 2013.

2. Internal Audit of the YEE projects

Internal auditors reviewed projects realised since last audit in May 2012. Training courses *‘Media, communication & nature’*, *‘Be a leader in an environmental organisation’* and *‘Mystical sustainable village’* and the youth exchange *‘Give pedestrian their city back’* were reviewed. Both project questionnaires filled by the organizers as well as other documents such as the agenda of the project formed the basis for the evaluation. We checked how environmental friendly the projects were, whether the programs matched YEE’s short and long term strategies as well as the project policy and whether the project evaluation was done properly. We also checked compliance with the YEE Mission and Aims.

As far as the *‘Travel’* point in Short strategy, YEE encouraged participants to use the most environmental means of transport. Although it was sometimes impossible to reach for venue without travelling by plane, we conclude, that the travel was mostly environmental. Accommodation for YEE activities was mostly eco-aware and socially responsible. Food was vegetarian and local for all participants, sometimes with non-vegetarian option. At least some organic food was provided where possible. On the other hand, it is clear from the participants’ evaluation, that not everybody is used or willing to eat vegetarian for whole course; therefore people have to be motivated and informed.

The reports and questionnaires of the TC’s on media and leadership are done elaborately, providing much information that might be very useful for project teams of future courses. Participant evaluation shows that both courses were very well prepared and fulfilled participant’s needs and expectations. Questionnaires from other projects were less elaborate.

We appreciate, that TC’s have some form of follow up. Courses focused on capacity building in form of publications, whereas TC on sustainability has a follow up TC project (applied, results not yet known).

Most of the projects and activities in Working plan 2013 are being realised. Half of them already got funding, the rest was at least applied (or re-applied) and the results are not yet known.

2.1. Auditors' advices

The auditors advise the project questionnaire to be filled in more detail – it is useful source of information for evaluation as well as a guide for future YEE. We also suggest that the questionnaire will be filled to reflect the Short-term strategies (it might be helpful for the reviewer).

We appreciate TC's on capacity building of MO's as they seem very successful and helpful. We advise the GA to adapt the point 2a from Short-term strategies (*To have at least one training course focusing on capacity building of the YEE member organisations*) into the new Long-term strategies document.

We suggest taking in more consideration the place of the project and the participating countries. They should be chosen more carefully and preferably from neighbouring countries (as is stated in Short-term strategies). In this way the number of participants that have to take the plane will decrease. This advice was also mentioned in the last internal audit report 2012.

We advise delegates of GA to consider carefully what projects are put into working plan – especially if there are enough people and the project team is viable. Otherwise the project consumes too much of EB and secretariat capacities that could be used elsewhere.

3. Auditing of the Executive Board

The Board decided to make monthly reports reflecting upon activities carried out and future plans. This system slowly decayed. The physical meeting took place in YEE office in Prague in February. The board members as well as office employees consider it very successful, because it rekindled intense activity. The Board communicated with each other all the year. At the time of audit, the Board was already preparing AM 2013 for few months. Some of the Board members are involved in projects prepared by YEE, mostly because of lack of active people from MOs. This part of audit is mostly based on BM work plans, EB report and BM questionnaires.

3.1. Chairperson Kyrylo Ivliev

Kyrylo is the only member of Board, who was member in previous year, this year in the position of chairperson. He convened the virtual meetings of EB, prepared the agenda beforehand and distributed the minutes afterwards. Chairperson also coordinated the cooperation between the EB and the Secretariat and represented YEE externally. Kyrylo made a clear well-structured work plan for himself and fulfilled most of it. He did not manage to contribute extensively to the development of publications, but is a minor task.

3.2. Publications and Promotion Officer and Vice-chairperson Tomek Janiak

Tomek did provide extensive help with materials and publications prepared by YEE, especially with proofreading and establishing a proof-read team. The Facebook page was used extensively in last year and number of followers increased to 1200 (May 2013 – twice as many as in August 2012). Tomek is taking part in the project '*30 years of volunteering*'. Tomek's effort and success in improving public relations of YEE is not clear, as we have no information, if this part of his working plan was realised. But we assume that regards to other activities it wasn't.

3.3. Treasurer Girts Baranovskis

Girts's activity in the Board was in the end very different from his working plan. He states that he realised during the year that the priorities are elsewhere. Therefore he extensively participates in projects preparation (TC 'Youth for Rivers', TC 'Youth participation for environment'). Girts also revised YEE Statutes, Rules of Procedure and Financial Policy in order to make them more complementary. He also watched the YEE budget situation.

3.4. External Relations Officer Zaruhi Stepanyan

In the past year, Zara get acquainted with YEE partner organisations and represented YEE on the General Assembly of European Youth Forum and COMEM of the EYF but did not manage to get to General Assembly of European Environmental Bureau. She also wrote and sent the application form for the UNEP Accreditation (the result is not yet known). She participated in some statutory changes and interviews for new Secretary General. The specific goals she set in her work plan were accomplished. The less specific were not fulfilled probably because they are immeasurable, too ambitious or too general.

3.5. Member Organisation Officer Tijana Ljubenović

Tijana did set quite SMART goals in her working plan and managed to achieve most of them. She informed new MOs about their rights, responsibilities etc., communicated with sleeping MOs and collected contact information from them (she had about 10 Skype meetings) and searched for and invited potential new member organisations. She also helped with writing application for two projects (TC 'Let's live sustainably' and TC 'Environmental education for sustainability').

3.6. Project Officer Christianne Klemm

Christianne had prepared well structured working plan divided into four categories with partial goals. In the end, she willingly often rather focused on "smaller" topics. She assisted (or at least offered, but was not needed) project teams in project management, updated timetable of YEE projects, searched for partners, if there wasn't enough, took part in YE 'Give pedestrians their city back' and TC 'Green Toolbox in Action' and was part of the planning team for the Campaign 'The right to be(e)'. Christianne states that she would like to give much more to YEE but her capacities are limited by her studies.

3.7. Summary & auditors' advices

To sum it up, the EB 2012-2013 worked well and reached many of its goals. We appreciate frequent communication within the EB. All BMs can be released from their positions and we advise the GA to support them in election for new EB 2013-2014.

An Objective that was often present in working plans of officers and was not achieved was to involve, inform or interconnect member organisations (e.g. to make project together). This goal seems to be very time consuming and needs some sort of systematic strategy to be implemented to be achieved. On the other hand the Member Organisation Officer did a lot of systematic work in waking up sleeping organisations.

As stated in Project part of report – YEE should set its working plan more carefully and thoughtfully – it is necessary to set realistic projects with enough resources – especially personal. Otherwise EB and Secretariat are too busy with projects and can't focus on other needed activities.

We think that it is necessary to focus on transition of experience to new EB.

4. Auditing of the Secretariat

The auditing of the Secretariat consisted of a questionnaire which reviewed the environmental friendliness of the office management, the Secretariats' compliance with YEE strategies and policies as well as the Secretariats' communication with Member Organizations. In addition to that, interviews with the employees of the office and the EVS volunteers about their satisfaction with their working conditions and proposals for improvements were carried out. We also received their self evaluation questionnaires. Finally the YEE working plan 2013, Short-term strategies and YEE Secretariat Report 2012-2013 were reviewed with Secretary General and Main coordinator.

4.1. Environmental friendliness

The YEE Secretariat office is managed according to green office principles as presented in "Environmental Management Systems" publication. They're using recycled paper, print only when necessary and both-sides, separate garbage, use ecological products for cleaning, refill toners etc. They do not travel to projects if it's not needed and are trying to lower the environmental footprint even more.

4.2. Satisfaction of the Secretariat & Secretariat's suggestions

We conducted interview with YEE Secretariat while we were asking EVS volunteers and employees of Secretariat about their opinion about how they feel being part of the Office team and if they have some proposal on improvements.

As far as their working conditions all members of the Secretariat are very satisfied. They emphasized that warm and social atmosphere in YEE office is helpful for team work. All of them are also satisfied with flexibility in working hours. Some of them suggested to improve the technical condition of computers and increase the line speed.

It was suggested to keep organising weekly meetings of the Secretariat staff to keep people updated in overall situation – the minutes from such meetings could be shared with EB and improve their overview as well.

This leads to another suggestion – to more collaborate with EB. Members of the Board should be more involved; they could help each other (especially in case of new people), communicate more frequently and check if things are done. Also MOs should be more involved – but we don't have much to offer, we have to provide something they want.

There was a concern about how the working plan is created. It seems enthusiastic and spontaneous, but not very viable – the Secretariat eventually has to provide not only administrative part of the project (which is ok) but also the narrative and realising part. There aren't enough people involved in the projects which leads to too much work for Secretariat and EB.

This suggestion leads to the last one concerning follow-up of projects. It was proposed to form working groups that will keep and develop their topic. There could be one BM responsible for each group.

4.3. Summary

Based on conducted interviews and provided documentation we conclude that the Secretariat is working in accordance with the Secretariat policy and YEE Mission and strategies. In last year, the communication between EB and Secretariat has improved; nevertheless it still has its limits. We comply with the advices given by the Secretariat staff, which is professional and experienced.

5. Reflection of strategies and objectives in YEE work

The work of the Secretariat reflects most of the Long-term strategies and the Mission of YEE. They try to encourage MOs and project teams to lower their environmental footprint. The Secretary General would like to be more involved in the area of increasing participation in environmental decision making and lobbying – this is a topic for internal discussion on AM.

Most of the short term strategies tasks were fulfilled or at least discussed with the EB.

The development in well described, structured and specified areas from Short-term strategies (e.g. 4. Communication or 6. Publications, website & social media) is much bigger than in ill-defined areas (esp. area 5. External affairs). The implementation of some tasks was also problematic when the division of responsibility between EB and Secretariat wasn't clear.

We advice to new board members to prepare their work plans with cooperation with the Secretariat to make clear responsibilities for individual task and goals.

6. Final comments

The biggest challenge for YEE management as seen from the audit is the collaboration of EB and Secretariat. The communication has improved in the last year. Nevertheless it is still important to clearly divide responsibilities for implementing working plan and YEE strategies. The EB should also keep better overview in the situation in the Secretariat and YEE work plan during the year. One of the solutions for how EB can be updated on Secretariats' work is organising weekly meetings and providing the minutes.

With election of the new Executive Board composed of new members a lot of experience is lost. Therefore a transition of experience to the new board is necessary. We find as very inefficient if a BM is in the Board for only one year. Much time and effort is needed to get experience in internal processes, problems and challenges. If a board member is elected for second time, he/she can much more effectively fructify already gained skills and knowledge. On the other hand we understand different individual situation and skill of potential officers and we do not advise to introduce two-year office term. We just want to encourage Board Members to volunteer for YEE for longer time if it is possible.

Advisors opinion on the often criticised composition of the strategies document: The facilitator of the creative process has to keep in mind that the Short-term and Long-term strategies as well as the working plan must be properly composed. That means utilising SMART principles (Specific – Meaningful/Manageable – Achievable/Aligned – Realistic/Resourced – Timed/Trackable). We

also suggest appointing experienced and motivated facilitator and enough time for the planning on the AM/GA. Also participants of the AM should be more critical to emerging ideas and realistic about their capacities to participate in preparation.

We propose to the GA to discuss the possibility of forming work groups focused on a certain topic connected with YEE Long-term strategy and Mission.

Finally, we think, that audit of short term strategies implementation should be incorporated into the YEE internal audit guidelines. The review could be used by GA in composing strategies for the next year.

LIST OF ABBREVIATIONS

YEE – Youth and Environment Europe

EB – Executive Board

BM – Board Member

MO – Member Organisation

TC – Training Course

AM – Annual Meeting

GA – General Assembly