
Internal audit report 2013 - 2014

Auditors:

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Internal audit was held on 9th–10th June 2014 in YEE office, Toulcův Dvůr, Czech Republic.

Part I: Audit of projects

Internal auditors checked questionnaires, which were filled in by the organizers for the purpose of internal audit. We also checked project agenda and ecological aspects of the projects - means of transport of the participants, food and accommodation as well as photos and articles on YEE website. In result we try to assess how the projects fit with short- and long-term strategies of YEE.

Physical Board Meeting

The Physical board meeting was according to internal audit okay, though the percentage of participants not arriving per land was not following YEE rules. Nevertheless, in this case it is of course impossible to choose participants and those who took the plane did it according to YEE Travel Policy. A small technical note - in the questionnaire the number of participants was not congruent: sometimes Office members were counted, sometimes only the Board members.

Training Course Women for the planet

Internal audit found quite a number of flaws in the program and performance of the TC. Though a project for women, neither aims, nor objectives mention women even once. Also many aims were not reached. Partly because of the selection of the participants who were not prepared enough for that level of learning. But it might be a good thing, that agenda was adapted a bit to participants instead of sticking to the original. Trainers used methods of non-formal education. There is no follow up. Ironically this is one of the few projects where gender balance was almost reached.

The report stated the majority came by plane, but in fact they were only 11 out of 34. Due to selection of close countries more people could come per land. Hosting partner EPEKA might not have been aware of guidelines, since they are not a member organisation of YEE. Next time we recommend hosting organization to be a member of YEE or at least ensure that they will follow the rules of YEE. Food was vegetarian, made by local roma catering – but participants were “revolting” maybe because they had no proper explanation, or because they were not informed in advance.

Overall internal auditors do not think that the project will have any positive environmental influence, it did not fit well to the YEE long-term strategies.

TC "Environmental Education for Sustainability"

Program was focused on environmental education and issues. Non-formal education was used. The selection of participants and trainers seems to have been well done.

Means of transport were mainly buses and trains, plane only from far places. Food was vegetarian, provided by a local restaurant. Accommodation was in an eco-center with geo-thermal heating.

The audit of the project ended with a very positive evaluation.

Part II: Assessment of the Executive Board and the Secretariat

Auditing of the Secretariat

The auditors checked a questionnaire filled by Mercedes and Natasha and interviewed the office staff including EVS volunteers. Environmental aspects of the office management were assessed as well.

As a result, auditors would like to emphasize, that Mercedes and Natasha did a great job after the previous Secretary General left YEE with a lot of work unfinished and a number of open problems.

When internal audit was held, financial issues and relations with grant providers seemed to be settled. Also EVS volunteers seem to be satisfied with being in YEE, for which is especially due to their coordinator Natasha. Previous office staff, Adriana and Gosia, supported Mercedes and Natasha, for which we should thank them.

Both Natasha and Mercedes see a need of discussion about the direction of YEE, but they did not have time for it among all the other responsibilities and administrative work.

After last Annual Meeting YEE had to move to a smaller office. YEE had to accept these conditions in order to stay at the eco-center Toulcŭv Dvŭr. The room is too small for four people. Auditors recommend supporting Mercedes' idea to rebuild the kitchen and to transfer 1 – 2 working spaces there.

Cooperation with board went smoothly and was regular this year. Sometimes it was problematic to reach somebody – it is necessary to answer emails regularly, or inform in advance when being unreachable. The Treasurer did not cooperate, so other Board Members had to take care also of his responsibilities. According to the Office it is not always clear who has which responsibilities, it should be better defined.

Among ideas how to improve work in YEE is the longer involvement of board members in their positions, creating more opportunities for them to learn (e.g. send them to TC, involve them in projects), support them by creating welcome pack.

The office management is very environmentally friendly – they separate garbage, print on both sides of paper and reuse paper, use recycled toilet paper, cook together. We recommend using eco-font for printing.

Auditing of the Executive Board

Internal auditors checked minutes from board meetings (which were very well structured, detailed and understandable), questionnaires and reports of board members if available and asked office staff if some information was not accessible. Auditors focused on environmental aspects of transport and how Board members fulfilled their duties and working plans.

This year board appears as very communicative, most of people were very happy with the development of the team as well as of their own personal growth. The only exception is the Treasurer Francesco Chiechi who stopped to fulfill his duties after a few months.

Anja Wilken, Chairperson

Anja supported board and secretariat very much, by organizing meetings, checking the satisfaction of people in board and secretariat, collecting and proofreading of official document and many more. She claims that she improved her own organizational and leading skills. She fulfilled almost all she had planned in her working plan; nevertheless she is unsatisfied by not keeping the treasurer active. Internal auditors think she did a very good job and is too hard on herself, Anja was very engaged in her job.

The means of transport Anja used for attending YEE activities were environmentally friendly, with Armenia as exception, but it is only reachable by plane.

Recommendation: To clear

Zaruhi Stepanyan, External Relations Officer, Vice-Chairperson

Zara represented YEE on several conferences. She also constituted the Pool of Representatives and selected first 6 representatives. For transport she used mainly plane, but it is the only possible transport from Armenia.

As vice-chairperson she was responsible for collecting the monthly action memos and plans and led a board meeting where Anja could not be present.

Internal auditors did not understand from any available document why there were only 6 representatives selected. Internal auditors would also recommend for the next time to choose an External Relations Officer who is from a country reachable by more environmentally friendly means of transport. We also propose for the next External Relations Officer to make more use of our membership in other networks (UNEP, European Youth Forum, etc.) and forward calls to the whole network of YEE, otherwise the membership fees are just an unnecessary expenditure.

Recommendation: To clear

Ana Bianca Badea, Projects Officer

Bianca cooperated well with the board, only sometimes was not reachable via mail. She was part of the campaign “The right to bee” and promoted it in her organization. She pre-discussed an option for the Annual Meeting 2015 which included also some funding with a positive result.

Overall internal auditors see some space in fulfilling duties of the Project Officer, but considering that she was new in YEE, she did well and learned a lot, so she could be a valuable board member next year.

For transport to physical board meeting from Romania to Czech she traveled by environmentally friendly means of transport.

Recommendation: To clear

Lira Hakani, Member Organizations Officer

Lira cooperated very well with other board members and with the secretariat; she contributed a lot to discussions during board meetings. She updated the MO database, had Skype meetings with several MOs. She also informed organizations interested in YEE about procedures and forwarded calls to specific MOs when searching project partners. She also helped a lot with one TC application.

The means of transport she used for Physical Board Meeting were not environmentally friendly, theoretically it would be possible to go by bus (under the time limit), but in this case internal auditors would not enforce it.

Recommendation: To clear

Vasily Bashutkin, Publications and Promotion Officer

Vasily was very active in communication with board and secretariat, he took part on all board meetings, but seems to have become less active during the end phase of the working year. He was very active in the beginning, when he updated twitter and edited nice promo videos. He does not seem to take a big part in preparations of publications or newsletter.

He did not use environmentally friendly means of transport, but due to time the plane was the best option.

Recommendation: To clear

Francesco Chiechi, Treasurer

Francesco did communicate at the beginning, took part in three virtual Board Meetings and made research concerning Paypal donations to YEE. He checked finances with Mercedes in the beginning. In November he stopped communicating and his duties had to be taken care of by other board members and Mercedes.

Recommendation: Not to clear, but since this has barely any effect as he does not respond anymore and will not be able to catch up with the work he should have done we propose for YEE to call him "vanished" and to rework the statutes for finding another solution for future cases like this.

Participation in Board meetings: Vasily attended 12 board meetings. Lira, Anja, Ana Bianca and Zaruhi attended 11 board meetings. Francesco attended 3 board meetings.

Final comments

Sometimes the description of problems from Board and Office differed a lot, especially concerning the communication. Internal auditors recommend organizing an early Physical Board Meeting for better team building, not after half a year is already over. We also feel a need of board members who would stay longer than one year. YEE could take bigger care of the board members – send them to some training so they could gain more experience and skills they need for the position, involve them in projects, etc. This could help to build a stronger bond between the organization and board members and they might seek to stay longer.

Internal auditors recommend electing next internal auditors from deep inside the organization – for example very active organizers or former board members. These people are more familiar with YEE's structure and thus are much more likely to find problems and incongruities.