

# Internal Audit report – 2024 Autumn Congress 7th September 2024

Dear LYMEC member organisations and individual members,

On 7th September 2024, we, the Internal Auditors, performed an interim audit for the first 8 months of the 2024 financial year. During our audit, we analysed relevant accounting data, including the balance sheet and the profit and loss statement. Based on the provided accounting information, we compiled a risk-based sample of transactions and payments evaluated based on materiality assessment. Items listed in the sample were more thoroughly checked for correct documentation. We did not note any significant errors in the accounting of LYMEC.

We would like to extend our gratitude towards LYMEC Treasurer, Marten Porte, and the Secretary General, Bálint Gyévai, who were attentive during the course of the carried-out audit procedures and carefully listened to our feedback. As a general remark, the Internal Auditors find that the finances of LYMEC are correct and well-kept, and that the staff are well managed. We would also like to note that the Secretary General and the Treasurer have implemented previous recommendations. And that we did not make observations that required recommendations.

## Pending advice

Advice 2023-12: Status: Pending  
**Communication etiquette:** despite repeated calls on MOs and their representatives to use official communication channels only, many members of LYMEC continue to contact staff members through their private social media accounts such as WhatsApp or Instagram for all kinds of queries related to LYMEC. This is a problem as LYMEC staff members have a right to separate their work from their private life. We would like to remind MOs and their representatives to communicate with LYMEC through official email channels only.

Advice 2023-16: Status: Pending  
**Workload:** we would like to remind all Bureau members that under the current setup, LYMEC has finite staff resources working at full capacity. To keep a realistic approach, it should be ensured that the Bureau clearly states its prioritisation of projects. Simultaneously, new projects should only be accepted if LYMEC has the required capacity to do so.

## Implemented advice

Advice 2023-11: Status: Implemented  
**Institutional knowledge:** the secretary general has made a detailed handbook for future secretary generals. The office is also planning a handover period to ensure that the new secretary general settles in and has time to get help and advice from the old secretary general before he leaves.

Advice 2023-13: Status: Implemented  
**Work phones:** in an effort to better promote a separation between work and private life, the previous auditors recommend the purchase of two mobile phones. Since then, the office has purchased one phone as part of a test period. If the need arises, a second phone will also be purchased.

Advice 2023-14: Status: Implemented  
**Over-time meals:** they decided on a different, budget-neutral way of achieving the same goal, which is to prevent employees from staying late without compensation. They decided to register the hours of overtime to be compensated later with recuperation time. Also partly to prevent the dinner from becoming an incentive for staying late.

Advice 2023-15:

Status: Implemented

**Recuperation days:** they started planning the recuperation days ahead of time to ensure they would have time to take the days off. This has made it easier to plan around it. However, it is still difficult because there are always many tasks that the other staff members will have to take care of or more work when the employee returns from recuperation days.

### **Final remarks**

Should you have any further questions or comments regarding the audit or the current audit report, please feel free to reach out to us for further clarification.

Yours sincerely,

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