



# Internal Audit report – 2025 Spring Congress

## 18th January 2025

Dear LYMEC member organisations and individual members,

On 17th and 18th January 2025, we, the Internal Auditors, performed an interim audit for 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, Even Diot, 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.



## Observations made

Advice 2023-16 (updated on 18th January 2025):

Status: Pending

**Workload:** We would like to remind all Bureau members that LYMEC has finite staff resources that work at full capacity under the current setup. 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. We have two concrete suggestions for the bureau to implement this advice. The first one is an internal deadline to create buffer time, and the other one is to follow up on the tasks that the bureau members said they would do at all the bureau meetings.

We have understood that it has been a problem when there is a deadline for a task and a bureau member fails to finish in time and then the office has to take over the task to meet the deadline. This can have the consequence that the office has to work overtime and that the quality of the task ends up being lower due to lack of time. To handle this problem, we suggest that the bureau implement an internal deadline before the actual deadline, so there is some buffer time to do the task in case the burden falls on the office last minute.

We have identified instances where members fail to deliver on the commitments they have pledged, which increases the workload for our staff. One way to raise awareness among individual members and enhance accountability would be to establish clearer reporting points during Bureau meetings. At the meeting, every member could outline what they intend to accomplish by the next meeting, and this should then be reported and followed up on at the next meeting.

Advice 2025-1:

Status: Pending

**Procedure for employee departures:** It has come to our attention that, under the Belgian tax system, certain circumstances surrounding employee departures—such as the settlement of remaining vacation days—can give rise to unforeseen expenses. Which resulted in a less favourable financial outcome in 2024. To mitigate such risks in the future, we recommend that the Bureau develop and implement procedures to account for unexpected expenses in its budgeting process for cases like this.



## Implemented advice

Advice 2023-12:

Status: Implemented

**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.

## 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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