

ISOFAR

Treasurer audit for the years 2014, 2015, 2016

Braunschweig, 31.08.2017

Herewith we declare that

- in general the book keeping is well done and payment flows are easy to understand,
- there are no inconsistencies in the payments,
- unfortunately the expenses were higher than the receipts resulting in decreasing bank balances from 69.126,59 Euro (1.1.2014), 53.033,75 Euro (1.1.2015), 55.121,37 (1.1.2016), to 41.829,64 Euro (1.1.2017)

We have only few points to be clarified:

2014:

Document no. #67: Advanced money for expenses (Vorschuß Auslagen) OWC 2014 Istanbul: Receipts are missing for the expenditures the advanced money was used for (Es fehlen Quittungsbelege darüber, für welche Ausgaben der Vorschuss genutzt wurde)

Document no. #94 attached shipment papers are not comprehensible: What is the commercial invoice & packing list with an amount of 158,40 Euro? This is not reflected in the overall receipt.

2015:

Document no. #2: the booking is not comprehensible with the receipt. Because of transaction costs?

Booking no. #59: The document of booking no. #59 is missing. Why IFOAM Asia paid 5.816,67 Euro? (conference costs for what or whom?)

Document no. #112: G. Rahman received an advanced payment of 606,94 Euros for the flight to Rome which should be repaid by the event organisers (this was stated in the document). We could not find the refund in 2015 or 2016.

2016:

Document no. #48: ISOFAR supported the first intern. Conference on OF research in Iran with 2.500 Euros. Receipts are missing for the expenditures the advanced money was used for (Es fehlen Quittungsbelege darüber, für welche Ausgaben der Vorschuss genutzt wurde)

General questions:

- In case of larger expenses: are they based on different offers?
- Why do we have two bank accounts since 2016?

Recommendation for the future:

- All receipts covering different aspects (travel costs, advanced money etc.) should be documented with supported documents (bills and receipts).
- A comparison of the member list and the list of annual membership payments should be added to the documents.



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