

# Auditor's report for The Uppsala Association of Foreign Affairs, 2019/2020

To the Annual Meeting of the Uppsala Association of Foreign Affairs,

Lay Auditor for the year of 2019/2020 has been Niclas Hvalgren, assisted by Theo Herold, and it has been their responsibility to monitor the activities and finances of the Board of the same year. The aim of this audit is to ensure that the work of the board follows the letter and spirit of the Association's bylaws, and that bookkeeping is carried out in a satisfactory manner and in compliance with generally accepted accounting principles. To this end, the auditors have throughout the year reviewed board meeting protocols, bookkeeping records, as well as the financial statement of the annual report presented at this meeting.

The auditors are satisfied with the activities of the past year and find that the board has acted in compliance with the Association's bylaws and the operational plan from the previous year. Board meetings have been held on a monthly basis, and satisfactory protocols have been produced. On the financial side, the auditors find that the bookkeeping records accurately reflect the Association's income and expenditure.

It is noted that the past year has presented some particular challenges due to the Covid-19 pandemic. It has caused significant disruption to the Association's activities, which the Board have handled through pertinent action. With regards to the bylaws, which require members to be 'physically present' to have Annual Meeting voting rights, the limit on physical meetings posed a critical challenge to the Electoral Meeting of 2020. In discussion with the Board, the auditors agreed that – under the unusual scenario at hand – conducting the meeting by videoconference software and adhering to certain procedures, while not in keeping with the strictest interpretation of the bylaws, was the most acceptable solution.

The situation has also resulted in a significant budget surplus as many activities and their related expenditure were cancelled. This has raised questions regarding the Association's bookkeeping practices, which were commendably resolved in communications with the auditors. The financial surplus will, however, continue to affect the Association during the coming year, and it is absolutely necessary that future boards devote the required resources to further develop skills and knowledge to maintain and better the quality of financial records.

From the full extent of the audit, the auditors find that the Board of 2019/2020 has fulfilled its obligations to a satisfactory degree and recommend full discharge from liability.

Niclas Hvalgren,

Auditor 2019 / 2020



Theo Herold,

Assistant Auditor 2019 / 2020

