

Report by the lay auditors for the PPI GA in Warsaw, July 2015



From the three lay auditors elected at the PPI GA 2014 in Paris lay auditor Pat Mächler was able to make it in Person to this conference. Due to this he has inspected the cash inventory and has taken responsibility of formulating this lay auditor report based on the accounting material, presented to him by PPI treasurer Bastian. Furthermore the reviews of the quarterly treasurer reports, as well as the review of the treasurer report are presented herein.

This report was approved remotely (phone & chat) by another lay auditor, Justus Römeth.

Results of the cash inventory investigation

According to the counting of the cash inventory by Pat there were 360.35 Euros present. This is a difference of 2.31 Euros in contrast to the lower reported number of 358.06 Euros in the accounting sheet. Upon discussion with the treasurer it was agreed to add this to the current accounting as donation of unknown origin.

Results of the accounting data investigation

All relevant documents about the Finances of PPI were neatly collected by the treasurer in paper form within a folder; this included apparently all receipts of the previous financial period of PPI, as well as a current printout of the accounting tables that are published at the PPI wiki.¹

Furthermore the treasurer handed in all statements for the PPI HQ, the Belgian AISBL till 2014² and has been preparing the documents to be handed in for the current financial year.

A rather unfortunate financial long-term liability arised as board member Anders who organized the ThinkTwice 2015 conference promised the board to strive for a break-even event, but resulted in a financial loss of over 2000 Euro as described by the reports by the treasurer and by said board member³.

Results of the quarterly treasurer report review

Some minor typos were noted in the quarterly reports published by the treasurer.

1 <http://wiki.pp-international.net/Finances>

2 http://wiki.pp-international.net/Finances_PPI_Headquarters

3 http://wiki.pp-international.net/File:Anders_-_Individual_Board_Member_Report_PPI.pdf

Conclusions

There were minor differences in the counted and reported cash value. While hardly relevant, the lay auditors would suggest that a thorough cash counting should be implemented (e.g. every quarter or before & after every PPI event) so that such anomalies are detected earlier on.

Minor language details have been noted and should be corrected.

The quarterly reports as well as the yearly report were overall in a good condition.

More importantly everything was well organized, i.e. way better than in previous years.

We would like to thank Bastian for his work and we hope that the treasurer for the upcoming financial period will carry on on the paved path.

Suggestions & Proposals

The following proposals are put forward to the GA by the lay auditors is suggested to be decided as an informal decision by the

- The custom of ***quarterly reports by the treasurer should be continued*** so that problems in the accounting can be spotted and reacted upon early on.
- The ***new board is mandated to write at least one regulation*** for the internal board regulations and consider an additional statute proposal ***in order to avoid situations as has happened with the ThinkTwice 2015***

The following friendly words are put forward to the PPI treasurer that will take care for the next financial period

- The treasurer should consider counting the cash before and after every PPI event in order to find irregularities
- Please improve on the work that has been done for the previous period, keep the financial transparency and try to expand the quality even more
- all in all the last year's reporting is seen as a great improvement in transparency and a big step in the right direction.

Pat Mächler, Justus Römeth
5th July 2015, Warsaw