

**Report of the 21<sup>st</sup> internal audit of EATA – European Association for Transactional Analysis –  
for the year 2023**

Report to the General Assembly September 16<sup>th</sup>, 2024 on Zoom

Auditor and contract

Sylvie Monin was appointed as auditor by online general assembly, July, 2022.

Time span for audit: 01.01.2023 until 31.12.2023

Time and place of audit: 15.06.2024 in Konstanz, EATA office

Present:

Sylvie Monin, auditor

Marianne Rauter, executive secretary of EATA

Anna Krieb, treasurer

Materials presented:

Balance sheet, bank statements, statements of credit institutes and statements also of capital assets sales slips, accounting vouchers, settlement statements, printouts of bookkeeping, budget reports, charts of accounts

Ways of checking:

Check of balance sheets, bank statements, sample bookings of expenses, travel costs, honoraria.

Assessment:

Appropriate proof was presented for all checked processes.

The relevant entries into the bookkeeping were complete and appropriately documented in all checked samples. The whole presentation was prepared again in perfectly good and meticulous format, very clear and precise, so that all relevant information was easy to see and understand.

The needed documents were all on hand and shall be presented in future audits, too: budget reports, charts of accounts and statements, also of capital assets.

Both, treasurer and executive secretary have excellent knowledge of the documents and answer questions easily and precisely.

Comments

Regarding the amount of assets EATA is in a sound position. There has been a more important release of reserves than budgeted. This was due to travel and accommodation cost as well as inflation and various projects. The treasurer has raised the council's awareness about the situation and has started the process to reduce the budget in the future to balance the situation. Proposal also is made to increase the fees.

As advised last year the numbeo system will be updated at the end of the treasurer's term this year.

Results:

Bookkeeping and records are correct and legal.

Discharge:

I propose to discharge the Executive Committee and executive secretary for the year 2023.

Konstanz, June 15<sup>th</sup>, 2024



Sylvie Monin, EATA internal auditor