

Report of the Auditors of 2013

Dear General Assembly, Dear colleagues,

In 2013 the General Assembly in Padova, Italy elected Dr. Sonja Hammerschmid and Prof. Alois Necas as auditors for two years.

Prof. Alois Necas had to cancel the appointment at short notice for other urgent obligations, thus Prof. Lars Moe was asked to step in.

The visitation in the Head Office took place on Feb 20, 2014.

In this report, we only devise the aspects that follow our mandate as auditors:

- to control the economic dispositions of E.A.E.V.E. on behalf of the General Assembly,
- to control that the dispositions made by the Executive Committee of E.A.E.V.E. and the Secretariat are in accordance with the decisions made by the Executive Committee and the statutes of the E.A.E.V.E, and
- to control that the paper documents of the payments made, - the books, and - the bank accounts are correct.

Accounts

For the year 2013, the opening balance for the Erste Bank giro account 2955522400 was 42,436.06 Euro, the closing balance showed 52,011.86 Euro. In addition two saving accounts (Erste Bank 29555022402, 2955522401) show a balance of 5,029.37 Euro and 109,118.70 Euro at the end of the year.

Revenues and expenses

The evaluation revenues represent 82,977.80 Euro incl. deposits. The revenues of the membership fee for 2013 represent 151,607.70 Euro. Total revenues in the year 2013 (including interest) are 234,704.93 Euro compared to 228,784.15 Euro in 2012.

The total expenses for 2013 amounts to 225,401.76 Euro (238,554.49 in 2012). The total result for 2013 was + 9,303.17 Euro (compared to minus 9,770.34 Euro in 2012).

Major cost factors comprise

- the work of the Executive Committee: 17,388.90 Euro (8 %),
- Head Office costs incl. Evaluation Programme Director: 144,236.09 Euro (64 %),
- Evaluation costs: 16,509.33 EUR (7 %)

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- General Assembly and other meeting expenses: 27,339.26 Euro (12 %),
- and the costs of ENQA: 9,153.26 Euro (4%).

Other findings

We visited the Head Office in Vienna on February 20, 2014 and were able to personally check all bank transactions per month, and the bookings and the documentation belonging to these bookings. We have verified in detail 76 random bookings of 616, which present approximately 12% all financial bank transfers and cash payments. All attachments were valid and correct. We have also been in contact with the bank and verified the accounts and the deposits available January 1, 2014.

The Executive Committee members were not paid per diem but only the factual costs. All flight tickets are economic and the office (as the organizer of the tickets) aimed at buying the lowest air fare.

The contract for the rent of the EAEVE office was checked, and seemed to be fair.

The expenses appear appropriate for an organization of our type, and approximately 85% of the costs are attributed to running the organization and the visitation programme and the necessary meetings. The budget for the year 2013 decided by the General Assembly in 2012 was very close to the final result, and the total result was positive for 2013. The economy of the Association is satisfactory at present.

Suggestions

- 1) We recommend that the General Assembly give relief to the Executive Committee of the economic responsibility for 2013.
- 2) For the next year (2014), the expenses will be higher and we (the auditors) would recommend that income should be increased. It could be done either by raising the annual membership fee or the visitation fee. The number of visitations in 2013 was too low, with only 7 stage I or joint or combined stage I and II visitations, when we take into account that the Association holds 97 members. When each veterinary education establishment should be evaluated at least every 10 years, we need to see more than 10 visitations per year (several years have had less than 10). The safest procedure for the EAEVE would possibly be to increase the membership fee.
- 3) The number of cash payments made by the Secretariat for small purchases ought to be reduced as much as possible and the existing credit card should be used more frequently. Then it will be easier to follow the economic transactions.

The audit report was written by Rector Dr Sonja Hammerschmid, University of Veterinary Medicine, Vienna, Austria and Prof. Dr. Lars Moe, Norwegian University of Life Sciences, School of Veterinary Science, Oslo, Norway.

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Sonja Hammerschmid



Lars Moe