

Position Description: National Auditing Committee Members

The UNWLA National Auditing Committee is comprised of an Audit Chair and 4 other members. To maintain their independence, none of the Audit Committee members may hold any other position within the UNWLA organization.

The role of the UNWLA National Audit Committee is to provide independent assurance that UNWLA's risk management, governance and internal control processes are operating effectively.

This helps to **instill confidence in UNWLA's stakeholders** (donors, grantors, organizations that provide financing, regulators and people who use the resources of the organization) that the UNWLA's internal controls, including its corporate governance and accounting processes allow it to fulfill its mission and achieve long-term viability. Internal audits conducted by the Audit Committee provide management with the tools necessary to attain operational efficiency by identifying weaknesses in processes, governance and controls and correcting them before they are discovered in an external audit.

Members of the Auditing Committee should possess excellent computer skills and have proven knowledge of auditing standards and procedures, laws, rules and regulations governing non-profits. They should exhibit a high attention to detail, excellent analytical skills and sound independent judgement.

Auditing Committee members are elected every three years at the UNWLA National Convention for a three-year term and may not serve more than two consecutive terms. The Audit Committee reports to the UNWLA National Board.

Core Responsibilities

- Perform all duties specified in the UNWLA Bylaws and standing rules.
- Develop an annual audit plan which includes all audits to be conducted during the year.
- Audit the books, investments, and financial records of the UNWLA at least once a year prior to the Regular Meeting of the National Board. The audit must be conducted by at least three members of the Committee, and signed by all members who participated in conducting the audit.
- Conduct additional audits of any UNWLA expenditures, sales, investments, finances or operations, including audits of any UNWLA Branch or Regional Council.
- Interview any member of any UNWLA board, committee, or other entity, any UNWLA employee, or the UNWLA's independent accountant.
- Submit a written report* at each Regular Meeting of the National Board of all audits conducted since the prior Regular Meeting.

- Submit a written report* at each Regular Convention of all audits conducted since the prior Regular Convention.
- Conduct an additional audit upon the request of a majority of the entire National Board, upon the request of a majority of the entire National Executive Committee, or upon the decision of a majority of the entire Audit Committee.
- During the course of their audits:
 - Objectively assess UNWLA's business processes and evaluate whether processes and procedures are functioning properly.
 - Assess UNWLA's risks and the efficacy of its risk management efforts.
 - Monitor compliance with industry standards, relevant laws, statutes and guidelines.
 - Evaluate internal controls and make recommendations on how to improve them.
 - Identify shortfalls or gaps in business processes.
 - Promote ethics and help identify improper conduct.
 - Investigate instances of possible fraud.
 - Provide a written report* to management of findings and recommendations.
 - Maintain open communication with management.
 - Conduct follow up audits to monitor management's interventions.
- Engage external auditors and maintain open communications with them.
- Be knowledgeable of all UNWLA Policies and Procedures and Position Descriptions at all UNWLA Branch, Regional and National levels.
- Maintain files on Google Drive and inform the successor where documentation is stored on Google Drive.
- Utilize the UNWLA email address in all UNWLA communications

Note * Written Reports

Because the written audit report remains as a historic archival document, people's names should never be included. Rather, specific people should be referred to by their title, or if a Branch member, then they should be referred to as Branch member A, or Regional Council member B, etc.