



UNWLA Policies and Procedures

Part 3: National Policies and Procedures

Section 5: Audit Procedure for Special Audit

Introduction

At times, in addition to an annual audit, a Branch, Regional Council or National Executive member may request a Special Audit when there is a concern of financial mismanagement or infraction of UNWLA's Bylaws at the Branch, Regional Council or National level.

In all cases, if a Special Audit is being contemplated, the National Executive must be notified immediately. This policy describes the process that should be followed (process diagram included - see pages 3 and 4).

At the Branch Level

If a Branch member suspects financial or other mismanagement, the matter should be brought to the attention of the Branch Executive leadership. It is the responsibility of the Branch Executive to review the matter and bring it to resolution. If a resolution cannot be made, or if there is a conflict of interest with a member of the Branch Executive, it should be brought to the Branch Auditing Committee.

The Branch Auditing Committee must conduct a thorough audit, reviewing all financial records, other pertinent documents and actions taken by the Branch (what process/policies were or were not in place, what internal controls existed, what was the level of oversight, etc.), and produce a written report* with all pertinent documentation/evidence attached, along with specific recommendations. The report should be submitted to all members of the Branch. A Branch meeting should be called after giving all members sufficient time to read the report. The Branch should schedule a meeting to discuss any questions regarding the audit report and vote whether to accept the recommendations.

If the person who brought the matter is not satisfied with the ultimate decision of the Branch, she may appeal to the Regional Council or BAL Liaison.

At the Regional Council Level

The appeal should go to the Regional Council Executive leadership for mediation/resolution. If a resolution cannot be made, or if there is a conflict of interest

with a member of the Regional Executive, it should be brought to the Regional Council Auditing Committee.

The Regional Council Auditing Committee must conduct a thorough audit, as identified above, and produce a written report* with all pertinent documentation/evidence attached, along with specific recommendations. The report should be submitted to all members of the Regional Council. A Regional Council meeting should be called after giving all members sufficient time to read the report. At this meeting, Regional Council members discuss any questions regarding the audit report and vote whether to accept the recommendations. Upon acceptance, the Audit Report is submitted back to the Branch.

If the person who brought the matter is not satisfied with the ultimate decision of the Regional Council, she may appeal to the National Executive Committee.

A member of the Regional Council may also bring a complaint to the Regional Council, in which case the same process as outlined above is followed.

If a member of a Branches-at-large, is not satisfied with the Branch Audit Report, she may appeal to the BAL Liaison. If the BAL Liaison is not able to resolve the matter, she should refer it to the National Executive Committee.

At the National Executive Committee Level

Appeals to the National Executive Committee for mediation/resolution should come from the Branch member, after the matter has gone through both a Branch and a Regional Audit or from a Regional Council member after completion of a Regional Council Audit. If a resolution cannot be made, or if there is a conflict of interest with a member of the National Executive, it should be brought to the National Auditing Committee.

The National Auditing Committee must conduct a thorough audit, as identified above, and produce a written report* with all pertinent documentation/evidence attached, along with specific recommendations. The report should be submitted to all members of the Executive Council. At a meeting of the National Executive members discuss any questions regarding the audit report and vote whether to accept the recommendations. Upon acceptance, the National Executive submits the Audit Report back to the Regional Council or Branch.

The Branch or Regional Council, in consultation with the National Executive, determines how the audit findings are to be remediated.

Other Special Audits

In addition to special audits conducted at the request of individual UNWLA members, The National Audit Committee may also conduct special audits of a Branch or a Regional Council as a part of their annual audit plan, or at the specific request of the National Executive (especially when a Branch is closing, or there is an excess of Branch/Regional Council funds not being spent on UNWLA initiatives). In all cases, a written report* is generated with all appropriate documentation substantiating all findings and signed by all

National Audit Committee members. All such reports are sent to the National Executive Committee for their review and possible action.

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 Branch member B, etc.



