

## **Position Description: Regional Council Auditing Committee Members**

The Regional Council Auditing Committee is comprised of an Audit Chair and 2 other Regional Council members none of whom may hold any other position within the Regional Council. They are elected every two years at the Regional Council Annual Meeting for a two-year term. Their function is to review the books/ledgers/records of key members of the Regional Council Executive (Treasurer, Secretary, and Membership Chair) and opine on the effectiveness of the Regional Council's work. They report their findings to the Regional Council membership at the Regional Council Annual Meeting. This should be done at least two weeks prior to the Annual Meeting. They may also conduct special audits at the request of a Branch or member of the Regional Council.

### **Core Responsibilities**

#### **A. Conduct an Annual Audit**

In preparation for the Regional Annual Meeting, the Audit Committee conducts an annual audit consisting of the following:

1. Review Treasurer's books:
  - Treasurer's ledger showing all expenses and all income for the reporting year
  - Receipt book
  - Regional Council checkbook
  - Regional Council savings account
  - Bank statements
  - Record of RC dues payments
  - The audit should ensure that each expense is clearly entered into the ledger and that there is a receipt for each expense that was paid out. All income should be individually entered.
2. Review Secretary's books
  - Ensure all minutes have been duly recorded and all decisions properly recorded. Each recorded meeting should also contain a list of attendees. The secretary's book should also contain copies of all incoming and outgoing correspondence.
3. Review Membership Chair's books
  - Ensure there is an up-to-date list of the names and contact information of all Regional Council members as well as contact information of all Branch Membership Chairs. Ensure the RC Membership Chair maintains annual totals of all Branch members in the Region including the number who joined and those who left (death, resignation, moved out of region).
4. The RC Audit Chair provides a written Annual Audit report of findings, including a report of any special audits conducted during the year. The report must be signed by each member of the RC Audit committee and presented at the Regional Council Annual Meeting.

## B. Conduct a Special Audit

Any Regional Council member may request that the Regional Council Audit Committee conduct a special audit when it is suspected that there may have been financial mismanagement or other unethical conduct by members of the Regional Council. **Such requests should only be made after the Regional Council leadership fails to remedy or take corrective action.** Branch members may also appeal to the RC Audit Committee to conduct a special audit in cases where there was no resolution by their Branch Audit Committee.

Cases that may warrant a special audit include:

- Actions in violation of the Bylaws or UNWLA Policies and Procedures
- Suspicion of a conflict of interest
- Suspicion of financial mismanagement
- Unethical behavior that threatens the reputation of the UNWLA or the Ukrainian-American community

If the Regional Council Audit Committee is contemplating conducting a Special Audit, they must notify the National Executive Committee in advance explaining the purpose of the Special Audit.

After conducting a thorough review, the RC Audit Committee must document their findings in an official written report\* and review them with the Regional Council Executive Committee, after which they should be made available to all Regional Council members and in the case of an appeal from a Branch, to the Branch Executive and Branch members. It is the responsibility of the Regional Council or Branch Executive to take proper corrective action in consultation with the National Executive Committee.

In the event there is no resolution at the Regional Council level, the parties involved or the Regional Council Audit Committee may appeal to the UNWLA National Auditing Committee.

### **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 or Regional Council member, then they should be referred to as Branch member A, or Regional Council member B, etc.

## C. Administrative Responsibilities

- Perform all duties as specified in the UNWLA Bylaws and standing rules.
- Attend RC meetings.
- Report at the RC Annual Meeting.
- Inform successor how to access Branch and RC Policies and Procedures and other important documents on the UNWLA website (Members' Portal).
- Ensure all pertinent documents are uploaded to the UNWLA Google Shared Drive.
- Inform successor how to access the UNWLA Google Drive.

