

Report from the UBC Board of Audit

On basis of article 5 of the UBC Statute the Board of Audit was elected during the UBC XIV General Conference in Växjö, October 2017. The members of the Board of Audit are:

Mr Roger Kaliff, Chairman of the City Council, City of Kalmar

Mrs Marta Chelkowska, Director of Tourism Department, Marshall Office of Pomeranian Voivodeship, Poland

Mr Jukka Vilen, Chief of Staff, City of Kemi, Finland.

Article 11 in the Statute of the UBC states "The Board of Audit checks the auditor's report for correctness and proper use of the resources for purposes laid in the decisions of the General Conference and the Executive Board, in the statute and according to the regulations of the donors of contributions. The Board of Audit has the right to check and read all books, accountants' files etc. of each body of the Union, Secretariat and the Commissions. The Board of Audit reports to the General Conference".

The Board of Audit met on the 14th of June 2019 in Gdansk to review the books of the UBC and to follow up documents from the Executive Board and from the Commissions. Members of the Board of Audit have also participated in some Executive Board Meetings during 2017-2018.

The following files were submitted to the examination:

- Invoices and bills passed to UBC in 2017 and 2018
- Confirmation of payments made by UBC in 2017 and 2018
- Bank statements
- Receipts of payments by electronic cards from the UBC account
- Financial reports

The Board of Audit has taken part of the following documents:

- Statute of the UBC
- UBC Strategy 2016 – 2021
- Minutes from the Executive Board Meetings in 2017 and 2018
- Report from the XII General Conference in Växjö 2017
- UBC Budget for 2017 and 2018
- UBC membership fees from 2017 and 2018
- Statements of accounts for the period 1 January 2017 until 31 December 2017 respectively 1 January 2017 until 31 December 2018
- Auditor's report made by the licensed auditing company BILANS from 2017 and 2018
- Reports from the Commissions for 2017 and 2018

The Board of Audit makes the following statements:

1. We have read the Minutes from the Executive Board Meetings in 2017 and 2018.

2. The assessment of the books is commissioned to the licensed company Bilans, Gdansk, according to the decision of the XII General Conference in Gdynia in 2017. Bilans has checked the correctness of the books and their contents in accordance with the Polish book-keeping rules. They have found everything in order.
3. The XIV General Conference decided, upon a proposal from the Mayor of Gdansk, that the city of Gdansk will continue to take responsibility for the UBC Secretariat for 2017 – 2018. The employees of the office all have an employment relationship with the city of Gdansk.
4. We found it good that reports and activity plans from Commissions were done in good standard
5. We noted that new streamlined Commission structure has clarified and enhanced the work of the UBC. More member cities need to be engaged to Commissions activities.
6. Work of the Task Forces, especially work of the Task Force of Youth Employment, has been flexible and effective way to handle the unexpected challenges.
7. The role of the UBC in strengthening human rights and democracy as well as being forerunner in the fight against the climate change has been remarkable.
8. We would like to thank all the key actors who gave they time and efforts for the UBC, especially the work of the UBC secretariat in Gdansk for its broad cooperation and help.

The Board of Audit recommends the XV UBC General Conference in Kaunas 2019:

1. XIV UBC General Conference in Växjö discussed about the renewal process of UBC and need to renew working methods and increase the involvement of the member cities. Board of Audit did not find clear evidence that so has been done.
2. To have close contact to member cities and create added value to them new cost efficient and modern ways of work needs to be implemented.
3. To find out effective and cost efficient ways to distribute the huge amount amount of expertise that exist among UBC to serve the needs of member cities.
4. Executive Board should follow how the results of the survey (UBC Board Rostock 2018) to member cities have guided the work of the UBC.
5. To have agenda for plenary session and signed minutes from the meeting.
6. To evaluate is the cost structure of UBC supporting the work of the commissions.
7. To express the General Conference's gratitude towards the city of Gdansk for its generous support to UBC.

On the basis of our completed examination we propose the XV General Conference in Kaunas 2019 to decide:

To absolve the Executive Board and the Secretary General for the years 2017 and 2018.

Kalmar

August 2019


Roger Kaliff

Gdansk

30 August 2019


Marta Chelkowska

Kemi

8. August 2019


Jukka Vilen