

## The International Balint Federation

### Independent Accountancy Revisors (Auditors) - Guidelines

*Approved by Council: 2 November 2014*

This document sets out guidelines for the role of the Independent Accountancy Revisors, subsequently referred to as Auditors. The IBF Statutes specify the following only:

*The Council also elects two Independent Accountancy Revisors, who are independent of the Executive Board to scrutinise the financial and legal actions of the Board.*

Purpose: The scrutiny of the financial and legal actions of the Board by the Auditors is to ensure that the Board's actions are furthering the "Aim and Objects of the Federation" and to ensure that the Board's actions are in compliance with the Swedish requirements of non-profit organisations.

The Auditors must annually review the financial accounts of the Federation in cooperation with the Treasurer. The Treasurer completes, signs and submits the required annual report to the Swedish tax authorities by June 30. This annual report shall include the following:

A statement of all Federation banking accounts with balances at the end of the Federation's fiscal year

A statement that the Auditor has reviewed the Federation's financial and legal actions for the prior year and found them to be accurate and in compliance with the direction of Council and in furtherance of the aims of the Federation.

In addition Council shall also have available an itemised statement of all income and expenses over the previous fiscal year. This statement may also be provided to the Swedish tax authorities upon request.

In order to ensure that the Auditors are kept abreast of Board and Council decisions they shall receive minutes in draft and final form of all Board and Council meetings. At least one Auditor shall attend in person the Board and Council meeting occurring in the first part of the calendar year. They shall remain in close contact with the Treasurer and President throughout the year.