

# Internal audit report 2014-2015

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### 1. INTRODUCTION

This report is an outcome of an annual internal audit that took place on May 9-10, 2015 in Toulcov Dvur in Prague, and was conducted by Tim Meinecke and Kyrilo Ivliev. The auditors received all necessary documents well in advance and had sufficient time to study them. In addition, during the process of auditing the Secretariat provided extensive support that ensured thorough evaluation of all activities subject to internal audit.

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## 2. INTERNAL AUDIT OF YEE PROJECTS

Internal auditors decided to conduct evaluation of the following two projects: youth exchange “In love with energy efficiency” and training course “Environmental training for eco-trainers”. The two projects represent two different types of activity – youth exchange and training course, and were carried out by different organising teams.

### 2.1. YE “IN LOVE WITH ENERGY EFFICIENCY”

The project was held on October 7-15, 2015 in Tirana and Himara in Albania and aimed at raising awareness of its participants of the issue of renewable energy use in everyday life.

The project got generally very good feedback from its participants with a few concerns about time management and lack of practical information on the usage of renewable energy sources.

The project respected most of YEE policies but one, which is travel policy, as most of the participants were travelling by plane. This issue can be addressed in the future by searching partner organisations at first hand in neighbour countries in advance of looking for partners in remote countries. The food and accommodation were in accordance with YEE policy as all participants were provided exclusively vegetarian organic food during the entire duration of the meeting and were placed in environmentally friendly accommodation except for first two days when they stayed in a regular hotel in Tirana. For the future, it is recommended to choose a location that has a variety of eco-friendly accommodation. What was really good idea at the project concerned is that the food was served as a buffet that allowed participants taking no more food than they were intending to eat, hence producing no waste. This practice should be followed when possible, while organising future projects.

The weak point of the project was its follow up. Despite many ideas initiated by the participants in the end of the youth exchange, only a few of them were realised later. Taken into consideration that follow up is often a weak point in any project, preparatory team should think in advance of the ways of keeping participants involved even after a given project has taken place. This can be done, for instance, by keeping regular communication with project participants and organising regular Skype meetings with group leaders with the view of keeping track of the progress reached in implementation of follow up plans.

The project has had a good evaluation process including both day-by-day evaluation that made it possible for the organisers to timely react to the participants wishes and concerns by making appropriate changes to the program of the project, and by means of overall evaluation that has been conducted online after the end of the project. It is recommended to use a variety of evaluation tools and methods as it was done in the frames of the current project. Additionally, it is desirable to conduct a general evaluation right after a project took place to be able to get fresh impressions from its participants.

Lastly, we would like to underline successful cooperation between YEE and EDEN Centre and stress the importance of working with a reliable partner when organising a project in order to secure smooth project flow and implementation.

## **2.2. TC “ENVIRONMENTAL TRAINING FOR ECO-TRAINERS”**

The training course took place between 20 and 28 March 2015 in Wiek on the island Rügen in Germany. The aims of the project were to educate and empower new eco-trainers into effective leaders, to enable participants to prepare, run and evaluate environmental trainings for young people, thus also enhancing capacity of their NGOs.

The organisations tried to take heed of the environmental means throughout the project and encouraged the participants to use environmental friendly ways of transport. Yet, two thirds of the participants used the plane due to the fact that they live far away from Germany.

According to the participants' and organisers' evaluation, aims and objectives of the project have been reached. The participants in a variety of smart ways gave feedback daily and at the end of the training course. While participants were very happy with the venue, trainers remarked that a different location should be chosen because in that house they had to eat and work in the same room.

The auditors appreciate that organisers really thought about how to achieve a good follow up. They encouraged the participants to continue with projects in their home countries to create a pool of eco-trainers and to create a list with new potential trainers for further YEE TCs. They are also planning to set up that project again.

The auditors consider this TC as very successful and only recommend to search for an easier and faster accessible location for the next time because most of the time of that project the participants are inside anyway. In this case, less participants would fly to the place.

## **3. AUDIT OF THE EXECUTIVE BOARD**

### **3.1 Chairperson Anja Wilken**

As Anja has been occupying the post of Chairperson of YEE for the second time, she did not need a lot of time to introduce herself to the job. Because of her time consuming master thesis, her working times for YEE changed from month to month. In Anja's opinion, she could not invest much time into YEE activities at the beginning of the mandate, as she was very busy with the university engagements. Nevertheless, Anja could fulfil nearly everything that she put on her own working plan. She organised and took part in all the Board meetings and checked documents and the Secretariat.

In addition, she tried to introduce work groups to divide work between Board members, which could improve the output of the Board's performance.

Beside her work as Chairperson of YEE she was a part of the preparatory team for the TC “Environmental Training for Eco-Trainers”, which was a quite successful project. In means of transport, Anja always tried to use environmentally friendly ways of travelling using bus and train.

### **3.2 External Relations Officer and Vice-Chairperson Zaruhi Stepanyan**

Zaruhi was ERO in her third mandate. She attended two meetings of the European Youth Forum trying to increase the influence of YEE and setting up a common projects with other organisations regarding COP 21 in Paris. She continued the work with the Pool of Representatives (PoR) and tried to involve them as much as possible in representing YEE in external events. One member of the PoR even joined the General Assembly of European Environmental Bureau (EEB).

Zaruhi did not take part in the meeting of United Nations Environmental Program (UNEP) because she did not receive an invitation. She also tried again to contact Taiga Rescue Network without getting an answer. Therefore, the auditors recommend rethinking if a membership in that network makes senses for YEE. In addition to that, Zaruhi co-organised the project “Environmental training for eco-trainers” which was quite successful. As a means of transport, Zaruhi always used the plane, but from Armenia, this seems to be the only rational way to travel.

### **3.3 Treasurer Vasily Bashutkin**

Vasily monitored the budget of YEE and together with the Secretariat set up the new draft budget for the next year. Additionally, he helped the Publication and Promotion Officer to produce videos about YEE activities and has been involved in the preparation of the Climate Campaign. Unfortunately, he did not manage to find new sponsors for YEE. Vasily’s travel methods were a good balance between plane and land transport.

### **3.4 Member Organisations Officer Lira Hakani**

Lira’s main goal throughout the year was to set up a form for MOs to put in their information and skills with the aim of fostering closer cooperation with each other. The auditors hope that this document will be published on the website and sent to all member organisations so that they can see the main objectives and skills of each other and perhaps get more in touch with each other. She looked for organisations, which could possibly become members of YEE but none of them eventually decided to apply to YEE. On top of that, Lira tried to reactivate passive MOs. Lira took part almost in all Board meetings. During her mandate she was also organising the project “In love with energy efficiency” in Albania. Her means of transport were not optimal as she flew from Albania to the AM in Latvia and the Physical Board Meeting in Prague.

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### **3.5 Project Officer Ana Bianca Badea**

During her mandate, Bianca tried to give her job a new structure to clarify what has to be done by the Secretariat and by the Project Officer in order to avoid overlapping responsibilities. She felt more comfortable in her position as she is doing this work for the second time.

Bianca stayed in touch with the project teams and worked on the application for the project “Discovering the paths of the Carpathian Mountains”. Together with Zaruhi, she represented YEE in the General Assembly of European Youth Forum this year. Concerning means of transport Bianca used plane twice going to the AM and the “Environmental training for Eco-trainers” and bus for the physical Board Meeting and the YFJ General Assembly.

### **3.6 Publication and Promotion Officer Christiane Klemm**

Christiane had this year (after a 1-year break) her second mandate. She put many objectives into her work plan but due to a longer illness, she could not reach most of them. Nonetheless, she took part in every single Board meeting, represented YEE at the 40th conference of the European Environmental Bureau, worked on the “Right to Be(e)” campaign and made some videos about YEE activities together with Vasily.

Concerning travelling for YEE Christiane used only land means of transport.

### **3.7 Summary and auditors’ advices**

All in all the auditors are very happy with this year’s Board. Because of their experience of previous years, they did not need a lot of time to get to know their jobs. The level of commitment was high which is a great motivation basis for everyone. The communication between Board members and Board and Secretariat was working well most time of the year. We just recommend communicating the planned absence of a Board member or a member of the Secretariat, as well as cases when the personal workload is too high for the moment so that other colleagues are aware of the situation and could back up such person when possible. Concerning the self-set work plan for the year, not all of the Board members were able to realise their aims. We recommend bringing fewer, SMARTer and more realistic points into the work plan, which will make it possible to reach these objectives.

In the end, the auditors must state that they were not happy with all the documents provided by the Board members for the audit. Next time Board members should pay particular attention to proper writing of their report and mention all trips and means of transport they used. In addition, it will be useful for auditors to know what Board plans between the audit and the AM as well as Board members’ self-evaluation considering their own aims stated in personal work plan.

We advise the General Assembly to clear all the Board members.

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#### 4. AUDIT OF THE SECRETARIAT

In general, the auditors have gotten a very good impression about organisational development from the perspective of the Secretariat. All three members of the Secretariat are very satisfied with the level of cooperation between themselves, as well as between the Secretariat and Executive Board. The fact that all six members of the current Board have had previous experience contributed to the smooth cooperation and resulted in no loss of knowledge. This year has been quite successful from the financial point of view, since YEE has managed to secure stable financial situation with the two administrative grants. The comeback of Gosia on the team in the capacity of Consultant has had a very positive effect since she could significantly contribute with her knowledge and experience to a wide amount of processes, particularly to drafting project applications whereby sharing a big part of workload with other members of the Secretariat. The practice of employing an internal consultant can be kept in the future, particularly in the moments of intensive workload for the Secretariat and if the financial situation is allowing to pay a third person.

All members of the Secretariat have pointed out that they had learning experiences last year, particularly in the course of implementation of projects they initiated or were responsible for. They underlined the importance of keeping good practices YEE has established so far, for instance being an open and welcoming organisation that encourage people to practice more environmentally friendly lifestyle; to keep the practice of having a thorough evaluation of all activities and processes with the aim of improving them in the future; to keep friendly relations between and inside the Executive Board and Secretariat and others.

EVS coordinator Natalia Luchko gave a very good feedback to the EVS project in YEE. She mentioned mutual benefits for both EVS volunteers who have a great learning experience within the EVS year and for YEE who can delegate some tasks to volunteers.

Several impressions and concerns have been shared by all members of the Secretariat. The biggest concern is a big workload that is often caused by lack of ownership from the side of some member organisations who initiate projects during Annual Meeting and later refuse to take necessary steps on their implementation. This leads to the situation when the Secretariat has to take the responsibility of project implementation, which in turn means an additional and unplanned workload. There are some suggestions on how to address this issue. First is that the General Assembly should only consider those project proposals that are sent in written form in advance of AM and not spontaneously created during the AM. In addition to that, an applying MO should provide a written confirmation that it supports the proposal and assumes responsibility even in case the person in charge refuses to continue working on the project in the future. This is deemed to stimulate MOs to have ownership for projects they initiate and carry them out to the end. Another recommendation would be to include less projects in the working plan, which, however, would have higher quality, and more human and time resources devoted to their implementation. YEE could generally consider having thematic years where several projects are dedicated to one topic agreed upon by the GA at the AM.

Another concern expressed by all members of the Secretariat was physical space that is currently available for YEE office. This not only has an impact that members of the Secretariat work in unfavourable working conditions, but also prevents highly motivated and experienced interns from joining YEE, while there is a high number of qualitative applications reaching YEE office.

The auditors, while conducting the audit, have brought up the issue of human resources development. Since the members of the Secretariat are people bearing most of the responsibility for implementation of YEE work plan, whereby carrying the organisation forward, it is crucial to develop their personal and professional skills with the view of increasing their productivity that will eventually have a positive impact on the overall organisational performance. The concrete proposal from the auditors would be to secure a certain amount of budget for trainings aimed at development of the members of YEE Secretariat.

## **5. AUDIT OF IMPLEMENTATION OF SHORT- AND LONG-TERM STRATEGIES**

Many of the short-term strategies have not been implemented by the time of the Physical Board Meeting in Prague in February 2015. The reason seems to be that the GA has set too ambitious plans that are not feasible to fulfil within one year given the capacity of Board members. The recommendation would be to have a less ambitious, yet more realistic list of short-term strategies with top three priority goals to be implemented in each of the sections.

## **6. SUGGESTIONS TO IMPROVE THE INTERNAL AUDIT**

The auditors also want to make some suggestions to improve the internal audit itself. We received three documents by each BM. The means of transport, the self-evaluation and the report. In all the cases the self-evaluation and the report contained nearly the same points. For us that does not make a lot of sense. It would be better if auditors had a bigger self-evaluation sent earlier, so that they can read it before the date of the audit and if needed pose additional questions to the BMs, as they are not available during the audit. The report then can be written at the end of the mandate containing all the information, which was not yet available for the audit. Members of the Secretariat are not questioned about their means of transport, although they are travelling more for YEE than the BMs. In our opinion it would be fair if they also would provide the auditors with a list of their trips and means of transport used.

## **7. FINAL CONCLUSIONS**

All in all 2014-2015 was a very good year for YEE. The financial situation is more stable now and this will continue at least until 2017 thanks to the 3-year administrative grant from the EACEA. As the Board members were all experienced and familiar with YEE the work of the Board, the communication between Board members and between Board and Secretariat was quite good this year. We hope that at least some Board members continue to be active in the Board to ensure a good

knowledge transfer to the next Board and not all the experience will be lost after this year. Auditors also advise to create a budget for training of the Secretariat members in order to advance their skills, which would improve their work for YEE. Concerning work plans and short-term strategies advisors recommend setting fewer but SMARTer and more realistic aims and following them throughout the year. Organisers of YEE projects should first of all try to find an easy accessible location for their projects which is not far away for everyone. In addition, they should first ask local organisations to become partner rather than search partners from far away at the beginning.

## **8. LIST OF ABBREVIATIONS**

AM – Annual Meeting

BM – Board Member

COP – Conference of the Parties (Climate Change Conference)

EACEA – Education, Audiovisual and Culture Executive Agency

EEB – European Environmental Bureau

ERO – External Relations Officer

ET4ET – Environmental Training for Eco-Trainers

EVS – European Voluntary Service

GA – General Assembly

MO – Member Organisation

PoR – Pool of Representatives

TC – Training Course

YE – Youth Exchange

YEE – Youth and Environment Europe

YFJ – European Youth Forum