

## **INTERNAL AUDIT REPORT 2018-2019**

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## **1. INTRODUCTION**

This report is an outcome of the live Internal Audit that took place on 6<sup>th</sup> and 7<sup>th</sup> of June 2019 in the office of YEE in Toulcuv Dvur, Prague, as well as all of the other documents, such as personal reports, minutes of Board meetings, questionnaires and more. The audit was conducted by Stefan Rudel and Jovana Mirjanić, who acted in their personal capacity and not as representatives of their organization. We as the Internal Auditors want to thank all the people involved in the process for their collaboration.

This report is an outcome of the necessity to reflect on the past decisions in order to ensure sustainable future of the network and we would like to express our wish that the Internal Audit shall have a certain influence on the future decision making processes and discussions.

Still, even if we tried to be as objective as possible, this report is based on personal interviews and reports of Board and Office, hence, the auditors sometimes found it hard to come to a conclusion about the current state of affairs in the organisation.

Once again, we thank everyone who is helping to sustain YEE and who cares about its future!

## **2. EXECUTIVE BOARD**

### **2.1. Chairperson Elen Karapetyan**

This was the first mandate for Elen, trying to focus on all processes a chairperson needs to follow, guide or call for.

Elen was not present for the whole time of her mandate, which made it harder for all Board members to be productive, efficient and balanced among each other and with the Office team. We would therefore recommend that Chairperson in particular seeks help from the network and especially from the previous Board Members who are experienced and available to give directions in struggling times.

Between the Board and the Secretariat there seemed to be a lack of communication which was later proved to be true when the Board found out about some decisions taken without them, followed by tensions and frustration. We would like to see that the YEE Chairperson

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makes the Board's position more clear, having a stronger standing when it comes to issues and discussions, for which more time and dedication to the organisation is needed.

Elen had a chance to gain some technical skills and improve decision making competencies during this year. On the other hand, she found it difficult to communicate virtually, which, together with a lack of personal time, prevented her from fulfilling her work plan.

Elen was present at 11 out of 13 Board Meetings, missing one virtual and the physical one in April.

She has used the correct means of transport according to the YEE's policies.

### **2.2 Member Organizations Officer Kristine Stikane**

Kristine came into the Board with high motivation, having already been connected with YEE for quite some time before, and to the Internal Auditors it seems that she was the person keeping the Board motivated and active throughout the year.

Regarding the tasks related to her position, she for example managed online meetings with MOs, which was an approach introduced this year, and co-worked with EVS volunteers on a list of potential organisations for expanding the network into countries where YEE does not have members.

Even if she was not able to completely fulfil some other parts of her work plan, she did so in order to be able to provide support for more urgent issues. She attended the annual event (COMEM) of the European Youth Forum together with Tiarnan.

Kristine also expressed gratitude to the EVS volunteers who contributed to the work of YEE with their "big package of knowledge".

She looked back critically at the first months of the Board involvement, since there were issues in virtual communication. She would have preferred to see more transparency from the Secretariat and to receive more support, which was lacking due to the work overload and conflicts between Office members.

Since the Auditors saw Kristine as very active and willing to step in when the support and motivation is needed, we conclude that her further involvement in the Board would be highly appreciated. Kristine was present at 12 out of 13 Board meetings.

Kristine used the means of transport according to the YEE policies, except once due to health issues, which was previously confirmed by the Board.

### **2.3 Treasurer and Vice-Chairperson Daniela Para**

From YEE's Board 2018-2019, Daniela was the only person who has already been in the Board before.

Since fundraising has been one of the major topics in YEE, especially in the last two years, Daniela prioritized this in her work plan and managed to work on the three fundraising topics she had set as her goals (continuing activities of the Fundraising working group, cooperation with Secretariat in approaching the funders and implementing a crowdfunding campaign).

Daniela especially expressed her satisfaction with the work within in the Fundraising working group, even though the target amount with the Crowdfunding campaign wasn't reached. She learnt a lot during her mandate as a Treasurer: writing funding applications and reports, managing group work in the international team, communication skills and time management.

Regarding the cooperation with Board and Office members, Daniela highlighted the importance of Physical Board Meetings for direct and more effective communication in order to avoid the lack of communication and misunderstandings, which was the case this year. She gave her best to be as active as she could, given the fact that she was busy on the personal level.

Daniela was present at all Board meetings, and when the Chairperson was missing during the 8<sup>th</sup> Virtual Board Meeting and the 3<sup>rd</sup> Physical Board Meeting, she was acting in accordance to her position of the Vice-Chairperson.

For travelling, Daniela mainly used planes and once the bus (agreed with the Board).

### **2.4 External Relations Officer Tiarnan O'Doherty**

This year's External Relations Officer Tiarnan tried to follow the goals he had set in his work plan, but didn't achieve everything. However, he started working in other areas of YEE that he had not expected in the beginning of his mandate.

Tiarnan values the connection of YEE and the EEB (European Environmental Bureau) and found his way into the organisation quite well after having attended their Annual Event in Brussels.

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The main challenge throughout the year was maintaining and strengthening the connection to YFJ (European Youth Forum), since he did not have experience in the way of working in such organisation and did not find motivation to dedicate more time to it. From our point of view, the next ERO should pay more attention to what YEE is gaining from the membership in YFJ.

More of the external relations activities could have been shared on social media to keep members more aware of all existing partnerships and motivate them to participate in them.

Tiarnan highlighted the fruitful collaboration with EVS volunteers with whom he worked together in several working groups. Additionally, he is also taking part in the preparation of the training course “Create Your Grassroots”. The auditors see this as highly positive and encourage future Board Members to try to take part in the preparation teams of YEE projects.

As for the collaboration with the Board and Office members, Tiarnan is thankful for the support that he received and that his questions were answered when needed. He is of the opinion that he would have been able to do more if he had more time, and that his mandate provided him with enough learning opportunities to do so.

The Auditors generally recommend keeping the same ERO for two consecutive years, in order to make the most out of the established relations between YEE and other networks.

Tiarnan participated in 11 out of 13 Board meetings (missing two Virtual Board Meetings due to his engagement in external events).

For the events that were further away from Ireland he used the plane (agreed with the Board). For shorter distances, he enjoyed bus rides.

### **2.5 Project Officer Tea Zeqaj**

This was the first time for Tea being in the Board of YEE, giving her the chance to develop herself in many different fields as far as she found time to be active and involved.

Due to her job and university obligations, Tea was not able to be part of the project teams nor to be in touch with them, which thus implicates that she could not successfully fulfil some parts of her work plan, although she was helping out in writing project application for the new European Solidarity Corps project and “Nature Guides”. When possible, she concentrated on contributing to the decision making processes of the Board and Office. Even so, Tea noted that she learnt a lot about project management and facilitation.

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Tea highlights that some decisions they took as the Board were particularly hard to make (such as the relocation of the office from current place). Being new in the Board herself, she found it challenging to deal with the leaving of both Secretary General and one EVS volunteer at the same time, together with the tension between the Office and the Board.

Tea was present at all Board Meetings.

She used means of transport according to the YEE policies.

### **2.6 Publications and Promotion Officer Tamara Panić**

It was the first time in YEE Board for Tamara as well.

There were quite some points of her work plan that she did not manage to work on or finalise, partly because of lack of time and experience, partly because she focused on other tasks more, since some points of her work plan are to be tackled in the future in order to be solved properly. Tamara, as many other Board members, mentioned the challenge of finding a balance between personal life and engagement in YEE and would have liked to be more active. For the next Publications and Promotions Officer, there are several points that Tamara worked on which need further input – a productive transfer is needed to have a sustainable basis.

The chance to be in the Board gave Tamara opportunities to make experiences in diverse directions that she might come back to in her future life.

For Tamara as well, physical meetings were the fruitful ones, with communication and work dynamics being much better than during the online meetings. She felt comfortable to express herself during the team work, felt supported by the Board and trusted her group.

The Auditors would like to encourage the next Publications and Promotion Officer to be more proactive when it comes to taking part in the publication writing.

Tamara was present at 11 out of 13 Board Meetings (missed two virtual Board Meetings).

She used sustainable means of transport when possible, and when not she was acting in accordance to the YEE policy.

### **2.7 Summary**

Reading through the self-evaluation reports that were sent to us, we see big gratitude for the opportunities YEE gives to young people – expressing the great value of being in the Board

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with making many experiences that one can take over to personal life and future – communication skills, co-working and collaboration experiences, decision-making, writing reports, networking, life-long learning, etc.

Working in a diverse international team is a challenge but can also be a gift and a great opportunity – depending on what the co-understanding and connection to each other is based on.

The first meeting of a new Board needs to give more space for getting to know each other so the time together throughout the year can be based on more empathy, motivation and understanding for all the members of the Executive Board and Secretariat.

It was mentioned many times in the personal reports that the physical meetings were the most productive ones, with fruitful collaboration, less misunderstandings and with the strong basis for a better and friendlier working environment.

Most of 2018/2019 Board Members were new but for one. It helps the work and support of Office to have Board Members that have been in the Board before, so more structure, chance for trust and effective working and creating can happen. To all this year's Board Members who are willing to continue and believe strongly that they can commit and be responsible throughout another mandate, we want to express our support and the need for such decisions in order to make the work of YEE more sustainable.

We also see the need for the Executive Board to come together and act as the decision making body throughout the whole year, always providing support to the Secretariat, making sure there is enough transparency in the work of YEE and that decisions are made according to YEE's values and policies.

### **3. SECRETARIAT**

This certainly has been an interesting and not easy time for YEE and the people involved, since, after many years of expertise and running the office, three employees resigned last year. This caused the situation – in a very short frame of time – to have a completely new Secretariat staff with new Secretary General, new Project Manager and no consultant anymore. The lack of organised and accumulated knowledge of YEE on online and offline documentation, different expectations, understandings and working styles collided and needed time and engagement of people to come to a level on which the day-to-day office work could be fruitful, with less stress for the workers and also to leave enough space for creative ideas, impulses and personal projects.

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This, from what we have witnessed, could not happen to an extent which was needed. Also, after a bit more than a year, the Secretary General has left the Office, leading to another change in the internal structure.

One EVS volunteer also ended her service earlier than planned due to reasons that, in our opinion, could have been avoided if a clearer structure of conflict-management, empathy and trust had existed. The Auditors think that these conditions, which help to create inclusive working atmosphere, are to be created by the individuals, and do not come from the position itself. For that, a deeper understanding of YEE Mission, Values, Rules of Procedure and all Policies (especially HR) is needed. The volunteers' contribution should not in any case be disregarded. We would like to remind that the volunteers are not employees, but when it comes to the HR policy, it is considered valid for the volunteers as for the paid Secretariat members.

It was expressed that the work load was too high, since the human resources of the Office are limited, and personal energy was getting lower, since the employees were not fully able to use holidays, and without many chances to reflect on what was happening and start over.

More team-building activities, social benefits, a move of the office location, exchange of technology (printer, computers), more personnel in the office were the main points that the paid office staff was or is asking for. The auditors acknowledge that the stress level of the employees was very high due to the amount of tasks and could have been reduced with a more active participation of the Board.

The Board and Secretariat created a new job position "Financial and Office Coordinator" (part-time in the beginning, maybe full-time in the future) which contains many tasks that are currently assigned to the Secretary General. The Secretariat sees this as an opportunity for the SG to be more involved in the other types of work and not only focused on administrative and accounting tasks. If this process continues and funds are stable, we as Internal Auditors find it important that all current and upcoming staff have a clear understanding of their tasks, commitments, responsibilities and rights and that they, by accepting the position, accept all of them, so that the additional position can really make the desired change.

It needs to be more clear for future Board and Office members how decision processes are handled, on what level of cooperation and collaboration decisions are taken and how to communicate in day-to-day work. More precisely, the Statutes should be checked in cases of doubt. We see a big risk of misunderstandings if these aspects are not clear in the beginning, especially if it leads to violation of the Statutes, leaving months at a time with less creativity and productivity. An early additional Physical Meeting of Board and Office members shortly after the elections at the Annual Meeting would help in creating a common

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understanding of working styles and developing personal guidelines for the months ahead of them, and effective co-working could start immediately.

We also see the need that the Board seeks for more transparency and communication from the Office. The authority of the Secretariat over the Board must not be as high as in this working year – all of which contradicted YEE Policies. According to the minutes of Board meetings, the understanding and awareness of such points is there, but not much of it has been brought into reality.

Exchange of knowledge, expertise and reflection together with people who have previously been involved in YEE is a step that could be taken more often without fear of losing power or trustworthiness. This way, the stress level could be reduced and Secretariat members would be able to work in a positive and healthy environment.

### **4. EVALUATION OF PROJECTS**

Two projects were picked for detailed report: campaign “Take a Green Stand” from Active Youth Better Environment Project and an international seminar “Know Your Grassroots” from Let Grassroots Grow project, which we thought would give a good insight into the YEE projects in general, since they represent two different types of projects and were conducted by different project teams. The Auditors must note that no suitable project report was submitted for the Internal Audit, and did the report based on the submitted Interim report for European Youth Foundation (EYF) for the long term project “Let the Grassroots Grow” and reports submitted to Erasmus+ and EYF for the long term project “Active Youth - Better Environment”. Secretariat explained that this was due to the workload they had in the office, so they had to dedicate time to other tasks. Accordingly, the audit of the project might be lacking some information and is seen as following. If any additional information is needed you can contact the Project Officer and Project Manager.

#### **4.1 Campaign “Take a Green Stand”**

This campaign was part of the work plan “Active Youth - Better Environment” and together with the evaluation meeting it represented the final step of this long-term project. It consisted of 10 local actions in 9 countries, between the 5th and 19th of November 2018. The aim of the project was to empower young people to take part in climate change related decision-making.

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Local actions were organized by local coordinators, members of MOs. The project team had some expected difficulties in finding participants in time (possibly because the call was advertised during the holidays). In order to ensure the sustainability of the whole work plan, the coordinators were mainly participants of the previous two activities, since they were already familiar with the topic and equipped with related competencies.

Project team was slightly changed, due to the change of the Project Coordinator, which at some point slowed down the work, but the team carried out the activity smoothly in the end.

Both participants and the members of the project team think that objectives were reached: coordinators had the opportunity to share their experiences on climate change and decision making and to learn from each other and they all felt that they have developed new skills in management, communication, facilitation, ... Even though they were responsible for all of the aspects of the workshop, it was noted that more support from their organisation was needed, especially when it came to the practical issues. Therefore, we would like to recommend that project teams in such cases monitors the relation between the organisation and the coordinator, asking for feedback from both sides. Overall, local actions were a suitable opportunity for participants to practice what they have learnt during the trainings and we see them as a good method to work more closely with the members.

Apart from the reports of the workshops, it was noted that the outreach and visibility of YEE grew during this project. Another added value was that Femke Lootens got the opportunity to put the gained knowledge into practice by attending COP as part of YEE delegation to European Youth Forum and later reported about her experience.

The project followed YEE's Sustainability and Project policies.

All in all, we would like to see more such collaborations between the members, which would help to strengthen internal relations of the network and create more space for sharing experiences and good practices among the members.

### **4.2. International Seminar “Know Your Grassroots”**

This seminar is part of the long-term project “Let Grassroots Grow”, and the seminar itself was organized by YEE and Eco-Unesco in Kilkenny, Ireland. The aim of the project was to build the expertise of youth organisations needed to support youth-led environmental grassroots projects.

Before the activity, the project team had a preparatory meeting that took place between the 21st and 24th of February in Prague. The call for the project team was open and additionally one trainer was hired, who also took part in the preparatory meeting and transferred knowledge about facilitation and non-formal education. Having the open call led to having

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a diverse team consisting of people with previous specific knowledge. YEE project teams should primarily aim to build capacity of the member organisations whilst giving space to people who could contribute to the project with their topical knowledge or skills. However, in order to have a consistency in the project team and give opportunity to people from YEE and its members, we highly recommend to have at least one EVS volunteer in the team in the future, if this fits the profile of the volunteer. This would of course contribute to the learning of the volunteer and ensure that same people stay in the long-term project until the end.

There was an open call for the participants and the team received more than 90 applications. The Auditors think that open calls are a good way to enrich the group and to promote YEE. Of course, there should always be a balanced number of participants coming from MOs and those who come from other organisations.

Based on the evaluation done orally during the seminar, most of the objectives were successfully fulfilled. The objective “to define the role of environmental youth organisations in supporting environmental grassroot projects” was considered to be partly achieved, despite multiple sessions connected with the topic. The project team thinks this is due to the fact that they could not find available guests to talk about this topic, so they will make sure to address it later on during the whole project.

The auditors would appreciate if the evaluation was also done in a more structured written form after or during the activity, which would enable better understanding and make it easier to read.

The outcomes of the project included various social media posts and a dedicated interactive web-page that contains day-by-day programme, which we found useful and easily accessible. Part of the seminar was also a local action, which was appreciated by the participants. There was one participant who organized a local action in their community, which is a desired outcome after the activity and we would like to encourage the project teams to coordinate more of these actions in the future projects and dedicate enough time to the follow-up. We also see this as an opportunity for the EVS volunteers to be more engaged in the projects and be more trusted by the Secretariat to do project-related tasks.

### **5. AUDIT OF IMPLEMENTATION OF YEE STRATEGIC PLAN 2017-2019**

Having looked through “YEE STRATEGIC PLAN 2017-2019”, we now share our opinion regarding its fulfilment during year 2018-2019. Below we provide our comments to each of five main objectives and strategies:

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### **Objective 1 - Reducing the ecological footprint of YEE and its activities**

As always, YEE was trying to organize projects as sustainably as possible and as far as we could observe this was done according to the Sustainability and Project Policies.

This year one project took place in Ireland, which made it hard to travel to the venue sustainably. We would advise to limit these arrangements in the future, so that just one in several projects takes place outside of Central Europe if possible (so that more or less equally reachable to everyone).

Secretariat shared the need to change the computers in the office and we would like to recommend that there is some research done before the purchase make an effort to do it in a “greener” way if possible (buying good second-hand devices from companies or fixing/renewing parts of the already existing devices).

### **Objective 2 - Encouraging youth involvement in raising awareness about environmental issues**

Environment has always been one of the main parts of YEE's work and on whatever part of its activities you look, you will probably find a link or connection to environmental topics and issues.

Much of the exchange of information of burning environmental topics in the countries and regions of member organisations traditionally happens at events hosted by YEE, such as training courses. From what we could note and also from our own experience, sharing news and listening to each other happens at every YEE event. From that personal level, young people build a connection to each other, feel supported and motivated, and by that – hopefully – encouraged to get more actively involved on different levels.

The Internal Auditors can confirm that the campaign “Take a Green Stand” and the long-term project “Let Grassroots Grow” efficiently contribute to this objective, particularly by encouraging young people to be active in decision making at international and regional levels and to take part in the global environmental movements.

### **Objective 3 - Empowering young people and building their capacities and skills**

The contents of objective 3 can happen in various ways and fields of YEE's work – in training courses, collaboration of Board and Office, including volunteers in the office, and many more.

This year we would say that this objective was not fully not fully reached, in particular because of the news we received regarding the involvement of the EVS volunteers and the fact that one of them felt less empowered and motivated. As already stated, YEE is there to give learning opportunities to young people and therefore in no case should happen that any

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volunteer, employee or participant feels disempowered. Upon reflection and the desire to improve the experience and capacities of the EVS volunteers, YEE have reviewed the means in which EVS volunteers can feel empowered, ensuring any future volunteers have the opportunity to do so.

It is always appreciated that the Board and Office team give opportunities to each other to attend different events and this should continue in the future.

### **Objective 4 - Enhancing the institutional, financial and programme sustainability of YEE**

YEE's newsletters were continued by the office and issued on a regular base (around one per month). They contained useful information for all member organisations and their members or generally people interested in the network. Additionally, we would have liked to see the call for vacancies promoted more and on different platforms.

Board and Office collaborated in several working groups throughout the year, stressing out the YEE Foodprint (formerly Office Cuisine), Gender Working Group, Values and Mission Working Group, Fundraising Working Group.

As for the financial sustainability, Secretariat and Board implied several approaches, one of which was a Crowdfunding campaign, which until now has been seen as partly successful, but the auditors would certainly encourage the next team to continue with such approaches.

Mariam, leaving Secretary General, was still available during the first time of Bilinc, new Secretary General, in the office to assist and assure a good quality transfer.

### **Objective 5 - Strengthening the external relations of YEE**

In 2018-2019, YEE was represented at different events and external meetings by people from Board and/or Office, like YFJ COMEM and the General Assembly, the Annual Event of the EEB, EuroDIG 2019 (as part of the Youth Delegation of Council of Europe), and also organised events to get more connected (and seen) in the public (as major example YEE's AlterValentine, February 2019, that happened in an art bar in Prague).

Tiarnan, this year's ERO expressed he made good connections with EEB. We hope that the personal connections that were made will live on in the next years, and – from what was thought of in the last years – a stronger youth lobby in the EEB circle can be build up.

In the European Youth Forum, YEE is part of the sustainable caucus group collaborating with other environmental organisations to improve the sustainability of YFJ (emphasising

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environmental issues and climate change). YEE also tabled a resolution together with other NGOs that are prioritising green agenda, and it passed.

### **6. SUGGESTIONS ON HOW TO IMPROVE INTERNAL AUDIT**

Even with the last year's changes of the Internal Audit, we would like to suggest some additional, since for the Internal Auditors it was hard to get a real and objective impression of how Board and Office members really cooperated.

We would therefore like to recommend:

1. To have obligatory online interview with the Board Members - we see it as more equal and fair to provide everyone with space to evaluate the working year, because sometimes reports can be unclear or insufficient.
2. Having an opportunity to participate as observers in two Virtual Board Meetings throughout the year, in order to have a better understanding of the decision-making processes.

### **7. FINAL CONCLUSIONS AND RECOMMENDATIONS**

This working year has been a challenging one for the whole network, due to the changes in the Secretariat and the Board, financial difficulties, amount of work delegated to the employees and general working atmosphere. We could observe that on some issues the team was working productively together, on others rather not. Therefore, the Internal Auditors have several final recommendations.

1. More transparency of the Secretariat needs to be ensured, together with horizontal and inclusive decision making. When the roles in the team are not clear, the Chairperson should be informed and should react in order to respect the Statutes. In the beginning of their mandate, Board Members should have a separate session about the Statutes, Rules of Procedure and Policies together with the Secretariat. Same session could be repeated whenever there is a new team member, to have a common understanding of the duties and rights.
2. There should be clear guidelines for the ESC volunteers in the future and they should naturally respond to the call for volunteers based on which they applied for the opportunity. EVS have always been a valuable resource for YEE and the network could always benefit from their presence. The Project Manager should ensure that their tasks correspond to their learning needs, capacities and competencies.
3. The Auditors highly recommend that Board Members who can dedicate one more year and time that requires to be a board member to YEE apply again for the Board,

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which would allow more stability. Also, since the lack of time was a common problem, we advise the team to create a checklist using an online tool (for example Asana), with which they could track the tasks between two Virtual Board Meetings. This would provide everyone with an overview of the workflow which can help to stay motivated and finish tasks on time.

4. The Auditors, after having to read the Minutes and use them for the report, express the need for them to be taken more seriously and written more clearly (which would also help improve the transparency of the network).
5. We have observed a common need to have longer transfers with old team members, both for the Board and for the Secretariat. That is why creating guidelines for the new Secretary General in advance has been seen as a good practice. Apart from the Info packs, we believe that the new Board Members should also have at least two compulsory online meetings with the previous Board - one all together (just the Board), one just according to the position. It would be a good practice to prepare a list of tasks for the upcoming person.

If all of the above is implemented, we believe that the efficiency would increase and, more importantly, that future conflicts and stressful working time could be avoided.