

INTERNAL AUDIT REPORT 2019-2020

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Abbreviations:

AM – Annual Meeting, **BM** – Board Meeting, **E+** – Erasmus +, **EEB** - European Environmental Bureau, **EB** – Executive Board, **ESC** – European Solidarity Corps, **EYF** – European Youth Foundation, **GA** – General Assembly, **IA** - Internal Audit, **MO** – Member Organisation, **SM** - Social Media, **TC** – Training Course, **WG** - Working Group, **WP** – Work Plan, **YFJ** - European Youth Forum.

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1. INTRODUCTION

This report is an outcome of the virtual Internal Audit that took place from June to July 2020. Due to Covid-19 restrictions, no live physical meetings in Prague were undertaken this year. We reviewed all of the documents, such as personal reports, minutes of Board meetings, questionnaires and more. The audit was conducted by Kristine Stikane and Eurgain Phylip, who acted in their personal capacity and not as representatives of any organization. We as the Internal Auditors want to thank everyone involved in the process for their collaboration and participation.

This report is an outcome of the necessity to reflect on the decisions made over the past 12 months in order to ensure a sustainable future for the network and to make recommendations that will help, benefit and support the future work of the Board and Secretariat.

We tried to be as objective as possible, this report is based on personal interviews and reports from the Board and Secretariat, hence, we as auditors sometimes found it difficult to come to a conclusion about the current state of YEE. It is unfortunate that we were unable to physically be at the office in Prague to conduct the Audit this year.

We would like to express our wish that the Internal Audit recommendations are taken seriously and are considered in how beneficial their implementation could be for the future of YEE.

2. EXECUTIVE BOARD

Introduction

This year was a challenging one to work on for all of the Board members, including the ones continuing their mandates from previous years due to enrollment of new Secretariat members and the effect of Covid-19 on the second half of the year. It led to adaptations at different work implementation phases, working styles and tactics previously set by the team along with a lack of overview of the Secretariat work.

2.1. WORK IMPLEMENTATION:

Board Work Plans

We would like to note that we do not believe that the Board Work Plans written at the very beginning of their mandate truly reflects the work that they should, could or have undertaken over the last 12 months. Due to natural changes within the dynamics of their role, the workload of YEE and the projects being undertaken at the time.

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When looking at their Work Plan (WP) they have achieved most of their goals, but we feel that the WP does not always reflect the true nature of the work that is undertaken following writing the WP within the first starting weeks of their mandate.

Meeting Minutes

It was noted this year that there was a lack of clarity within Board meeting minutes found on the website. The edited web versions are very unclear and lacking, we found it difficult as auditors to understand clearly from our meetings and questionnaires with the Board how active they were and what work was done within YEE over the last 12 months as this was not reflected in the minutes posted online.

It would seem that this year's Board didn't take into consideration the importance of the web version of the minutes as there were also missing minutes from the first two physical meetings in July and December 2019, along with missing minutes from their virtual - physical Board meeting that took place over a number of days in March 2020. We also note that the 2019 Annual meeting minutes could not be found on the website, among other missing minutes. The lack of openness and clarity is concerning in an organisations that notes in their [Values](#) that:

“YEE believes in equality, freedom of speech, mutual respect, tolerance and democratic decision making processes”.

It is stated in the [Board Member Policy](#) in section A.6 and B.8 that all Board members:

“Shall alternate in taking minutes during the Board Meetings and in editing them”,

“Shall proofread and finalise the minutes taken during the Board Meetings and Annual Meeting before they will be sent to all Member Organisations and published on the website”.

Without the correct minutes uploaded for network members, grant funders and individuals to understand the decision making process of the Board and the working progress of YEE over the 12 working months, it creates an image of a lack of accountability within YEE.

Due to the over edited and missing minutes we cannot confirm in this year's audit how many meetings the Board members participated in, how many meetings in general were undertaken, how active they were in these meetings, what work they individually undertook and which ones they couldn't participate in. This factor was very disappointing and created a very difficult job for us as auditors in creating a clear picture of YEE over the last 12 months.

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Transport Policy

All the board members used the correct means of transport according to the YEE's policies in relation to their participation at physical meetings and activities with YEE over their mandate.

Leadership

Due to responsibility and other personal commitments outside of YEE, there were instances where the Chairperson was unable to be involved in Board Meetings. The Vice-Chairperson didn't feel that they had to jump into their Vice-Chairperson position to push anyone or take over responsibilities, as they felt Board members supported each other and picked up work where it was needed if other Board members were unable to participate due to other responsibilities.

It should be noted however that if there are instances where the Chairperson is unable to undertake part of their role as per the section *C.1* of the Board Member policy, the Vice-Chairperson should step in. This would avoid circumstances such as other Board members taking over responsibilities and further roles of the Chairperson in situations where the Vice-Chairperson is present but the Chairperson is not.

This is especially important where the Vice-Chairperson takes over responsibility of leading the team and being the mediator between the Board and Secretariat members when the Chairperson is absent.

Promotion of YEE

We would like to highlight this year that the promotion of YEE has grown even stronger from the growth seen over the previous year. The engagement and posts on YEE's social media (SM) platforms had great reach and brought new support to the YEE network.

This is a testament to the work of the Promotion and Publications Officer Board member this year with working on YEE's newsletter, website and collaboration with YEE Project Manager, ESC Volunteers and Online Communication Volunteers on the promotion of YEE on the SM pages.

Overview of Secretariat work

A number of changes happened this year to the personnel within YEE's Secretariat. A new position of a Finance Coordinator was created and appointed into this role in November 2019, along with a new member of the Secretariat joining as YEE's Project Manager in February 2020.

Due to absence of working guidelines for Board members on how to undertake evaluation and probation with the Secretariat there was a lack of communication between new

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members of staff and the Board members which created misunderstanding of the role of the Board and how the Secretariat should engage with them. This also created a lack of overview of the Secretariat's work which meant the Board could not fully see a clear picture of the working conditions of the Secretariat.

If sections B.3, B.4 and B.10 of the [Board Member Policy](#) along with section D.2 of the [Rules of Procedure](#) were followed, situations could have been mitigated by earlier intervention and clearer vision of the work of the Secretariat.

Engagement with Member Organisations

This year there was great engagement with the MO's at YEE activities, engagement on SM promotions events along with network news sharing. We noted that the Member Organisations Officer was able to moderate online meetings with the MO's thus maintaining contact and strengthening the cooperation among the MOs and within YEE.

They also engaged and reached out to fresh new organisations in joining the network for the upcoming years with new members seeking to join YEE. The support and teamwork of the Member Organisations Officer, together with the External Relations Officer should be a positive reflection of a great way of collaborating in future to increase the network members.

Project Management

The previous YEE Project Manager did not engage fully with the Project Officer due to miscommunication thus creating a culture of work that excluded the Project Officer from being actively involved with the project management work within YEE. Due to this culture of work, when the new Project Manager joined there was a lack of engagement on both sides due to the previously set way of working together within their roles.

External Events

Last year YEE was represented at a number of events by the External Relations Officer such as YFJ and EEB meetings to name a few. Along with that, the External Relations Officer was actively involved in international cooperation with other youth organisations working on advocacy on climate change thus fostering cooperation between YEE and other external organisations by linking activities of common interest.

There were no external relations reports from events created this year. It is noted in the [Board Member policy](#) point H.6 that the External Relations Officer:

“Shall prepare reports from events and shall ensure that YEE representatives prepare reports from external activities they participated in.”

However a number of articles and SM posts were made in relation to these activities and shared with the network through the YEE newsletter.

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2.2 OUTCOMES AND RECOMMENDATIONS:

Introduction

The EB of 2019-2020 followed Guidelines and Statues to the best of their abilities but it has been very apparent this year that there were missing Guidelines and Policies that could have helped support the Board better when HR issues and conflict arose within the Secretariat. Had there been correct procedures and policies in place, a number of issues that occurred over the last 12 months could have been resolved before they had reached contentious points.

From what we could see the EB supported each other very well during their mandate and had established a supportive group. They were mostly able to work on things together and rely on each other for support when needed.

There was a lack of overview of the work of the secretariat by the EB this year and issues of communication and evaluation between EB and the secretariat which created situations where the EB did not have a clear understanding of the current wellbeing of staff.

The [Board Member Policy](#) specifies functions and responsibilities for each Board Member. An emphasis on this policy should be clearly noted and stated during the start of the Board mandate and referred to throughout their time in the Board as it defines their role and function in organisation. Following this Policy during their mandate would have reduced and clarified a number of situations that arose during the year.

Below are our summarised recommendations to ensure support for the EB is put in place, and for future ways of working from our evaluation:

HR Policy and supportive Procedures

The **HR Policy** needs to be updated to ensure it is in line with the current employment law of the Czech Republic. It is apparent from this year, due to a number of events, that the HR policy is not robust enough and is lacking clarity on certain points that are needed to ensure the Board understands how to proceed with their role of EB when HR matters need to be dealt with. It would be advised that a HR expert knowledgeable of Czech Law and of HR policies is asked to review and update the Policy to ensure that the policy is up with the standard one would expect in 2020.

A **Complaint or Grievance Policy** needs to be put in place with guidelines to ensure the Board and Secretariat know how to deal with conflict within their working environment and to know what steps to take when issues arise. When situations needed to be escalated and resolved this year, it was apparent that a lack of concrete Policies and Procedures on how to deal with certain situations created contentions, unnecessary stress and

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questionable results. It is normal for workplaces to have these Policies and it is essential that YEE creates this Policy as soon as possible to ensure that EB and the Secretariat are treated in a fair and unbiased manner when it comes to complaints and that they both understand the process in place to deal with and resolve issues.

For individuals to understand the working and cultural environment of YEE a **Code of Conduct Policy** should be created to ensure that everyone knows what YEE's work values are and how one is expected to act within YEE. As everyone involved within YEE comes from different work experience, voluntary and cultural background, a Code of Conduct Policy would be beneficial so that everyone has a certain level of understanding how individuals should work within YEE, what is expected of them within the space of YEE.

A **Probation Procedure with** clear guidelines for the EB of the probation period process of new members of the Secretariat is needed to be established to ensure clear communication and overview of the work of the new Secretariat during their probation period.

An **Evaluation Procedure** should be created to ensure that EB and Secretariat work is supported during their time at YEE. A monthly one to one meeting with the Chairperson or the Vice-Chairperson when the Chairperson is absent or delegates when necessary to discuss their past work achievements and possible future improvements would be beneficial as per B.3 and B.4 of the [Board Member Policy](#). This would create a more supportive work space and a clear overview by the Chairperson of the progression of YEE during their mandate.

Board Work Plans

We would recommend that the Work plans are written after the first 2 months of starting their mandate as it is difficult for Board members to decide in the first few weeks of their role what they would like to achieve if they have not had the time to understand what could be achieved within their mandate.

Transfer of Board Knowledge

It is stated in section 3 - 3.3 of the [Rules of Procedure](#):

“After the end of the Annual Meeting, before the departure of the participants the new board shall have the first Board meeting...The former Board shall transfer its knowledge and experience to the following Board”.

It is apparent that this did not happen after the elections of this year's Board. It was recommended by current Board members that longer sessions with previous Board members were undertaken in the transfer of knowledge stage, either on a one to one scale or all together. It would have been beneficial for a clearer understanding of the handover of

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roles, with at least the ability to have informal contact with the previous Board members for the first month in case of queries.

The Rules of Procedures need to be followed in future in relation to this, and a discussion, to put in place an informal way of contact with the previous Board for the 1st month of the new mandate, for a clear transfer of knowledge and experience, is recommended to be undertaken.

Minutes taking and web versions

Previously and currently the creation and editing of minutes for the website has been a shared responsibility between the Board as per A.6 in the [Board Member Policy](#). This year it would seem that this was not a responsibility that was shared and taken seriously by the EB.

As it is stated section B.8 in the [Board Member Policy](#) full responsibility of preparing web versions of minutes and Annual Meeting minutes is placed under the role of the Chairperson, we would recommend that this is clearly undertaken by the next Chairperson. This will ensure that transparency and accountability is continued within YEE.

Project Management

To create better teamwork between the Project Officer Member and Project Manager, at the start of each new Board mandate should decide together how to communicate and report to each other for cooperating with working on writing, developing, implementing and reporting on Projects of YEE in future, as the official Policies states:

[Board Member Policy](#):

Project Officer Member:

E.2 “Shall collect regular updates about all the projects in the Work Plan and ensure that project teams adhere to the set objectives and YEE Policies”,

E.6 “Shall cooperate closely with the Member Organisation Officer in finding links between the Member Organisations and encourage them to create projects together”,

[Secretariat Policy](#)

The Secretariat:

4. “shall collaborate closely with the Board Members”.

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Informal Meetings

In relation to the cooperation with the Board and Secretariat it was highlighted by a number of the Board members that meetings, physical and virtual, were very important for direct and more effective communication in order to avoid a lack of communication and misunderstandings.

They also discussed with the auditors the benefit of informal meetings where no work was discussed but that building a relationship and understanding of an individual's personality and meeting socially was important to build stronger teamwork.

Due to the current situation with Covid-19 and the uncertainty of future Physical Board Meetings, to secure there is better relationship and understanding between Board and Secretariat, informal meetings are advised so that everyone gets to know more about each other, understand each other's personalities and support each other through these periods of uncertainty.

3. SECRETARIAT

Introduction

It was a year of change for YEE with the moving of the office location, a change in members of the Secretariat, including an increase in the members of staff within the office. The effect of Covid-19 on the second half of the year had a great impact on the work of the Secretariat and YEE. Even with the difficulties of Covid-19 the Secretariat were able to successfully implement an online Training Course that was initially organised as a physical Training Course during the pandemic.

3.1 WORK IMPLEMENTATION

YEE Working plan 2020

The Secretariat followed an adapted version of the Working plan 2020 because of the obstacles of Covid-19. It is unclear due to issues with the Board Meeting minutes, what they had been working on between July 2019 and March 2020 in relation to YEE's 2020 Working plan.

As per the [Secretariat Policy](#) the Secretariat:

“17. shall take on further duties necessary for the implementation of the work plan”.

The Working plan 2020 was not found on the Official Documents page under YEE's Working plans. It could only be found on the 2019 Annual Meeting page and due to missing Annual Meeting minutes we cannot confirm if the finalised version as approved at the 2019 AM are the ones uploaded. It was impossible to know if this was the Working plan

YEE had been following prior to the adapted Working plan being used due to Covid-19 that is also absent on the website.

This situation made it difficult for us as Auditors to evaluate YEE on the implementation of the 2020 Working plan.

As per [Secretariat Policy](#) point 12, the Secretariat:

“shall have the responsibility to keep the webpage updated”.

Meeting Minutes

For transparency and accountability towards project funders and YEE network members, the duties of the Secretariat are the following as per:

The Secretariat Policy:

16. *“shall ensure the provision of transparent information and documentation of the Federation”;*

“The Secretariat shall forward the Minutes of the Annual Meeting to the member organizations within 30 days after the end of the same”;

Rules of Procedure:

E 1.1. b) “provision of transparent information and documentation of the Federation;

Following these Policy and Procedures would have mitigated issues as discussed [above](#) in relation to Board Member meeting and Annual Meeting minutes.

Transfer of knowledge

During the audit process it was emphasised that the transfer of knowledge during the transfer period from previous Project Manager to the new Project Manager was not efficient enough due to the short nature of the handover period. This created a stressful situation by the short amount of time given for the new Project Manager to learn of YEE Project processes.

Office Move

The office moved this year, to a more modern and central locating office. The Secretariat noted the new space included more light, modern amenities and had created a nicer office environment for them compared to the previous office space.

Transport Policy

All of the Secretariat used the correct means of transport according to the YEE’s policies in relation to their participation at physical meetings and activities with YEE over the year.

Teamwork

Following last year's recommendation by the Internal Auditors that YEE should implement more team-building activities, an office retreat was undertaken this year by the Secretariat in March 2020. Though the initial idea was reasonable and would have been a great activity to ensure teamwork building with all new members of the Secretariat along with the ESC volunteers, it unfortunately did not meet the desired outcomes.

Staff retreat sessions were designed to build the Teamwork of the Secretariat especially when new employees and ESC volunteers start, to form a better understanding of each other's work styles and personalities that come from different backgrounds. We observed that this year's retreat allowed individuals to get to know each other better and they discussed openly about the state of their work and plans on how to improve. Unfortunately, considering other influencing factors, such as EB leadership that has been [discussed above](#) the retreat also escalated tension between team members.

No clear understanding of division of roles and also lack of trust and understanding of EB's leadership role led to situations where individuals took matters into their own hands without discussing it with other team members and getting approval by EB members. As per 7.3. [YEE Statutes](#):

“The Secretariat shall work under the direction of the Executive Board in accordance with the Statutes, the Rules of Procedure and the policies determined by the General Assembly at the Annual Meeting and guidelines developed by the Executive Board. It shall report once a month and be responsible to the Executive Board”.

As [discussed above](#), it was observed that there was a lack of engagement on both sides of the Project Officer Board member and the Project manager in working together as a team due to the previously set way of working by previous Project Manager together within their roles.

A culture of miscommunication in YEE, lack of guidance and overview from the EB was observed in last year's Internal Audit and unfortunately this has also been viewed this year from our observation. This situation created a number of scenarios in which the Secretariat and ESC volunteers couldn't work together as a team. It seems that they worked strongly individually but that when working together without common working rules to have a basis of a clear understanding of YEE working culture, they encountered situations that created misunderstandings and tensions. A lack of guidance from the EB on how to mitigate these circumstances also created unfortunate working conditions for the Secretariat and volunteers.

This year it transpired that the relationship between the two ESC volunteers and Secretariat disintegrated and the lack of communication between the individuals and ESC volunteer management created an unpleasant experience for these individuals. The ESC volunteers should not experience situations where they are ignored or their concerns are not taken seriously. As ESC volunteers they are at YEE to support YEE office work but also to have fun and as ESC mission states “it should be an inspiring and empowering experience for young people who want to help, learn and develop” their skills and as [YEE Values](#) also state:

“YEE wants to open opportunities for all young people to participate, learn and gain experience.”

We believe that YEE is a platform where different personalities coming from different backgrounds, nations and beliefs with different working styles can find a common ground to work together in a coherent team leaving personal feelings and character traits aside when it comes to common work needs and management of the network needs and goals.

As per [YEE Values](#):

“YEE believes in equality, freedom of speech, mutual respect, tolerance and democratic decision making processes”

“YEE wants to create learning opportunities and deals with mistakes in a constructive way”.

Sustainability

Secretariat shared the need again this year for an update to the technology within the YEE office. Especially with Covid-19 and the need to work from home more, it was pointed out that the current laptops available to staff are heavy models with slow data processors which were impractical for the Secretariat when it comes to using the laptops at YEE activities and for working from home.

The IA guidelines state that : “The team carrying out the internal audit shall get acquainted with the findings of the external audit and confirm it”. Unfortunately as external audit did not happen again this year we cannot confirm compliance with the [Finance Policy](#). We should note that the external audit has not taken place for the last 2 years + and this is not acceptable as per 4.4. at [Finance Policy](#) states that:

“Once a year the External Auditor checks the financial management of YEE. The Auditor has to provide the Executive Board with a written report about the results in English”.

It is difficult to truly see the full future sustainability of YEE without a clear understanding from an external report that would highlight any financial issues for YEE.

3.2 OUTCOMES AND RECOMMENDATIONS

Introduction

The Secretariat of 2019-2020 followed Guidelines and Statues to the best of their abilities but it has been very apparent this year that there were missing Guidelines and Policies that could have helped support both the Secretariat and the Board better when HR issues and conflict arose within the Secretariat. A lack of communication and understanding of the leadership role of the EB over the Secretariat created situations where the Secretariat would take matters into their own hands, additional guidelines would have supported the Secretariat when they were unsure of how to act and react to situations.

Below are our overall recommendations to ensure support for Secretariat is put in place, and for future ways of working in a team from our evaluation:

Transfer of Knowledge

There should be a **Leaving procedure** established with guidance of the transition from one Secretariat member to another in order to provide smooth transfer of knowledge when someone is leaving their job position. This should also include a list of the forms needed to be complete before they leave that includes the audit evaluation questionnaire form.

Sustainability

We recommend that the office invest in new laptops that can be used as computers once they are in the office by using the laptop with a docking station and adding a large screen as monitors in the office. ([More info](#)).

This would solve the issue of old computers in the office and help the Secretariat to be able to efficiently work from home when needed.

We would recommend that research is done before the purchase to make an effort to do it in an eco-friendly way where possible.

Policies and Supportive Procedures

The unfortunate working conditions created in the office this year by different personalities coming from different backgrounds and trying to work together along with the lack of guidance from EB towards Secretariat work from what we experienced and what was observed also at last year's Internal Audit make us believe that there is a great need for a **Code of Conduct** being created at YEE for the future purposes.

A **complaint or grievance policy** needs to be put in place with guidelines to ensure the Secretariat knows how to deal with conflict within their working environment and to know what steps to take when issues arise.

There should be a **guidance** that clearly defines what the Secretariat and Board members are responsible for, on how decision processes are handled, on what level of cooperation and collaboration decisions are taken and how to communicate this in their day-to-day work.

Training Needs

We see that more in depth training on non-violent communication where giving and receiving constructive feedback, working on group communication so everyone feels safe to express their feelings, knowing how to ask for what they want, how to hear others even in disagreement, and how to move forward towards solutions that work for all along with de-escalation and conflict management training would be helpful and beneficial for the teamwork of the Secretariat. The use of non-violent communication should be included in the **Code of Conduct**.

4. EVALUATION OF PROJECTS

Two projects were selected for a detailed report as per the audit guidelines; Study Session “Fighting for a Sustainable Digital Future” and the second half of the “Let Grassroots Grow” project which will include the Training Course “Creating Your Grassroots”, local actions and the end of the project evaluation. We chose these two projects as they were the only two fully completed projects undertaken by YEE during 2019-2020. The evaluation for the projects was done based on reports for European Youth Foundation (EYF) and Erasmus+, along with completed IA project report forms received from the Secretariat.

4.1 Study Session “Fighting for a Sustainable Digital Future”

This study session took place between 11-16 November 2019, at the European Youth Center (EYC), Budapest. The study session was to explore the impact of the Internet Governance processes on the environment and understand its connection to Human Rights through the youth dimension.

With the vision of building digital capacity amongst young people the session created discussions around the rapid growth of ICT in the environment using non-formal educational methods.

There were 24 participants from 17 countries so the geographical impact was wide and far reaching, ensuring there was a shared experience from so many different backgrounds creating a diverse and inclusive study session.

The Study session aligned with Objective 2 of *Encouraging youth involvement in raising awareness about environmental issues* and Objective 3 of *Empowering young people and building their capacities and skills* as stated in YEE’s 2017-2019 Strategic Plan.

Considering the fact that less than 50% of participants at the Study session came from outside the YEE network member organisations, we would advise including more participants of member organisations at all the events organised by YEE in order to provide the shared knowledge among member organisations and building the capacities of members inside the network as per the YEE Project Policy Point C.5, the Objectives of the 2017-2019 Strategic plan and the current 2020-2022 Strategic plan of Objective 3 and 4.

However, additionally to that, there were beneficial activities linked to the networking outside of YEE member organisations by getting acquainted with members of potential member organisations and giving space to people who could contribute to projects with their topical knowledge or skills from outside of YEE.

Due to the effect of Covid-19 there was less of an impact when it came to dissemination to other youth outside of the participating group as the participants were unable to undertake local actions and workshops due to the restrictions of Covid-19.

Considering the environmentally friendly aspects of the Study Session, all the materials were provided by the EYC. The travel rules of both EYC and YEE were explained to participants beforehand by sharing the official travel policies of both institutions. YEE indicated that airplane travels would not be reimbursed if the distance by land was shorter than 24 hours. These rules were respected by all the participants.

The cooperation with EYC was smooth, and support by an educational advisor was provided during all project phases. All financial arrangements were supported and arranged with the EYC.

As the external audit hasn't taken place we cannot further confirm on the financial integrity aspects of the Study session.

4.2. Training Course “Create Your Grassroots”

The training course ‘Create Your Grassroots’ took place in Brno, Czech Republic on the 1-7 of July, 2019. The training course was the fourth and last part of the long term “Let Grassroots Grow” project, which previously consisted of a seminar and webinars. During the 5 days, participants learned and built their capacities and knowledge of grassroots movements, methods, structures and how to plan their own.

There were 24 participants from 14 countries that came together during this time, and again the geographical impact was wide due to the different backgrounds and experience of the participants. A number of participants had experience of being a part of grassroots movements, which created a space of peer learning among the participants. There was also a large number of participants from MO's which ensured that the TC followed YEE Project Policy and Strategic Plans.

Considering the environmentally friendly aspects of the Training Course, they followed the Project, Travel and Sustainability policies of YEE, the event was also hosted at an Eco-Centre. They provided participants with vegetarian and vegan meals throughout the TC. In line with the YEE Sustainability Policy, they encouraged participants to be as environmentally friendly as possible when traveling to the event. For most of them, it was possible to travel by bus or a train instead of plane. Only for the participants coming from Turkey and Ireland it was necessary to travel by plane due to the long traveling distance. Using materials that were already in the YEE Office, recycling flipcharts and using digital presentation they saved on resources during this TC.

There was great impact from the initial TC, as on top of the Local Actions they would create for the dissemination, after the TC, 3 of the participants decided to create their own workshops as an extra activity after arriving back home and shared skills and knowledge learned during the TC to other youth and individuals within their organisations.

As part of the dissemination of the project, the participants were asked to create and organise Local Actions “ACT NOW” from local actions that they had started to design during the TC. The local actions took place in 8 countries with the estimated number of individuals reached by these actions was around 150-200 youth, which is a great achievement.

The local actions were aimed to support and empower local initiatives to organise local grassroots actions as the final stage of the project. It was a chance for young people to put their ideas into practice and address real environmental problems and a good method of working more closely with the members of YEE and other organisations.

At the final phase of the “Let Grassroots Grow” project the Evaluation Meeting was held on the 29th and 30th of November in Prague, Czech Republic, where the main outcomes of the project were summarised and the most useful methods and tools were identified. Participants and project team reflected on their own learning experience which could be used in future YEE projects.

As a part of the dissemination of the project as per the Erasmus+ application a publication should have been created but at the time of writing this audit report, the publication has not been published yet.

We would like to note that it is appreciated that there was a different trainer for this TC which created new space for new voices within YEE and also aligned with Objective 3 of the strategy plan in empowering more youth by giving different individuals the experience to grow their training credentials thus providing opportunities for young people to develop professionally and personally in order to increase their employability.

The Project within all its phases aligned with Objective 2 of *Encouraging youth involvement in raising awareness about environmental issues* and Objective 3 of *Empowering young people and building their capacities and skills* as stated in YEE’s 2017-2019 Strategic Plan.

As the external audit hasn’t taken a place we cannot further confirm the financial integrity aspects of the Project.

4.3 OVERALL PROJECT RECOMMENDATIONS:

- **Applications to YEE Events:** To build on the capacity of youth and the network in keeping with the 2020-2021 Strategic plan of YEE and ensuring MOs have the correct capacity and skills, we would advise that an online training session or guide for MOs is created and shared on how to complete an events application form. This will ensure that youth are not missing out on opportunities due to a lack of understanding and knowledge on how to correctly apply for these events in future.
- **Pool of Trainers:** Along with YEE Values and Objective 4 of the 2020-2022 Strategic Plan, we would advise that a Pool of trainers for YEE project activities is created to ensure that a number of young people are given the chance to gain experience, grow their skills practically and professionally along with creating space for more participation from the Network MO’s as stated in Objective 3 (3.1, 3.6) of the Strategic Plan.

5. IMPLEMENTATION OF YEE STRATEGIC PLAN 2020-2022

Having looked through YEE's 2020-2022 Strategic Plan, taking into account the restrictions that Covid-19 has created in 2020, we now share our evaluation regarding its fulfilment during 2020. Below we provide our comments to each of the four main objectives and strategies:

Objective 1 - YEE'S LONG TERM ENVIRONMENTAL AND STRUCTURAL SUSTAINABILITY

The handover and transfer of knowledge wasn't as efficient as it should have been this year. Find detailed information in the above sections in relation to [Board](#) and [Secretariat](#).

The EB and Secretariat worked extensively on the Statutes reform this year. This was a great piece of work that was undertaken by everyone involved. This should be continued and even reviewed annually to ensure that all statutes are kept up to date with YEE values and vision.

There was no clear evidence that the exploration of alternative funding sources was implemented this year. It is also difficult for us to elaborate on these topics since the minutes were lacking information. Find detailed information on this in the [Meeting minutes](#) section.

YEE undertook a promotional Zero Waste week collaborating with network MOs and followed all Sustainability and Travel Policies of YEE while undertaking activities during this year.

Due to Covid-19 instead of physical Training courses YEE held an online training course "Building the Vision" that reduced the ecological footprint of its activities associated with carbon travel emissions. However it is unclear whether it had created a reduction of the project "Imagining the Green Future" overall financial implications.

There has been an obvious growth of visibility of YEE this year due to its social media and external relations activities, which we reported in detail [here](#).

Objective 2 - NON FORMAL ENVIRONMENTAL AND NATURE EDUCATION (NFENE):

In order to support environmental education and promote NFENE among MOs and train their members in NFE for developing peer education within their organization, they created such activities as the online training course "Building the Vision" along with the 'A Month of Peer Learning' a series of online meetings, lectures, and workshop sessions.

However, no dissemination of resources (recordings, PPT, useful info links, educational pamphlets, publications) were created to share the skills learned among network MO's and to youth outside of YEE that couldn't participate during the sessions.

Since empowering MOs to foster NFENE at local levels by providing an online overview of resources and wide variety of materials of NFENE for MOs is the key of Objective 2 we see

this as a missed opportunity for MOs to build their capacities and increase specialised knowledge on the subjects covered.

Objective 3 - NETWORK

There was a balanced representation from European countries within the network in a majority of YEE's activities during 2020. There were a number of online events such as the promotion of Zero Waste week that strengthened ties among MOs with their joint participation online on SM, along with the MOs participating in "Building the Vision" TC week along with the 'A Month of Peer Learning' series.

Currently there were no instances of job shadowing within voluntary projects, and no assistance for MOs in developing their organisation's financial and volunteering capacities and competences, hopefully this will be focused upon over the rest of the Strategic plan 2020-2022 mandate.

They have strengthened the external relations of YEE through the creation and becoming a founding member of EU4Ocean platform along with the creation of the new Advocacy Working group, YEE being a founding member of Generation Climate Europe and collaboration with other organisations and networks.

During the rest of the Strategic Plan 2020-2022 mandate YEE should provide the platform and space for increasing the involvement of MOs in the Network through online cooperation and collaboration, along with encouraging an exchange between MOs as stated in Objective 3.

Objective 4 - YOUTH EMPOWERMENT AND YOUTH WORK:

The creation of the Advocacy Working group along with other external relation work done by YEE this year has empowered youth to be active in decision making at a European, national and local level in the fields of youth and environment, supporting youth campaigns, actions, activism and advocacy.

In order to provide more opportunities for young people to develop professionally and personally by enhancing their soft skills and increasing their employability, we would advise reactivating the other Working Groups (WG) such as the Gender, Foodprint, FUNdraising and CrowdFUNDing WG that could foster youth to explore intersectionality of environmental rights and other social rights along with innovative thinking and entrepreneurship as per Objective 4.

To support MO's in following their obligation under the Member Organisations Policy, YEE should support the MO's in fulfilling their responsibilities as per Objective 3 and 4 of the Strategic Plan 2020-2022, especially in relation to point 1 (Membership responsibilities) of [Member Organisations Policy](#).

6. SUGGESTIONS ON HOW TO IMPROVE INTERNAL AUDIT

Having taken into account the recommendations from last year's audit we undertook online interviews with all members of the Secretariat and all but one of the Board members. As stated last year questionnaires are not always detailed or complete and the chance to talk face to face with the Board members helped in gaining a better understanding of the last 12 months and the ability to ask for clarification or more information when needed having read their questionnaires. We have observed a number of things that could make the Internal Audit more efficient and we would recommend the following:

1. **IA Questionnaire for leaving YEE members:** For the Secretariat to ensure that members of staff and volunteers of YEE who leave, complete the Internal Audit self assessment form prior to departure of position.
2. **IA Project Questionnaire:** To ensure smooth running of IA and to support the Secretariat we would recommend that as per the YEE [Project Policy](#) point E.2 is followed during the project follow-up stage:

“The project team shall fill in the project questionnaire for the YEE Internal Audit and provide the supporting documents”.

3. **Interviews:** Built on last year's recommendation we would recommend that the next Internal Auditors keep the process of interviewing everyone including the ESC volunteers.
4. **Confidentiality:** To create an open space for honest feedback and discussions surrounding YEE over last year we would suggest that questionnaires would be viewed only by internal auditors as well as interviews should be held privately and in a safe and open environment. This will ensure that Auditors receive direct and genuine feedback from everyone involved within YEE.

7. FINAL CONCLUSIONS AND RECOMMENDATIONS

Introduction

This year was another challenging year for YEE due to Covid-19, changes in the Secretariat and the Board, among other things. We would like to note that even with the issues that were apparent this year, YEE did adapt successfully in creating online events due to the impact of the virus and increased their platform and reach significantly this year, which was a great achievement and a positive thing to see for the future sustainability of YEE and it's supporters.

However, we observed repeated mistakes being done again this year that had been noted in last year's audit. It would be beneficial if recommendations and comments made by auditors are considered seriously. We as auditors take our role in assessing and making recommendations for the future working benefit of YEE very seriously, and would not

lightly make recommendations in such details if we truly didn't believe it was in the best interest of YEE.

As you have read, several recommendations have been stated throughout the report.

Please see here **the list of our final recommendations:**

HR POLICIES & SUPPORTIVE PROCEDURES & DOCUMENTS:

- The **HR policy** needs to be updated to ensure it is inline with current employment law of the Czech Republic. (Discussed in details [here](#)).
- A **Complaint or Grievance Policy** needs to be put in place with guidelines to ensure the Board and Secretariat know how to deal with conflict within their working environment and to know what steps to take when issues arise. (Discussed in details [here](#) and [here](#)).
- For individuals to understand the working and cultural environment of YEE a **Code of Conduct Policy** should be created to ensure that everyone knows what YEE's work values are and how one is expected to act within YEE. The use of non-violent communication should be included in the **Code of Conduct**. (Discussed in details [here](#) and [here](#)).
- A **Probation Procedure** with clear guidelines for the EB of the probation period process of new members of the Secretariat is needed to be established to ensure clear communication and overview of the work of the new Secretariat during their probation period. (Discussed in details [here](#)).
- An **Evaluation Procedure** should be created to ensure that EB and Secretariat work is supported during their time at YEE. This would create a more supportive work space and a clear overview by the Chairperson of the progression of YEE during their mandate. (Discussed in details [here](#)).
- A **Leaving Procedure** with guidance of the transition from one Secretariat member to another in order to provide smooth transfer of knowledge when someone is leaving their job position. A procedure for the EB should also be created for a smoother and clearer Transfer of Knowledge between new EB and previous. (Discussed in details [here for EB](#) and [Secretariat](#)).
- We advise that **Board Work Plans** are written after the first 2 months of starting their mandate as it is difficult for Board members to decide in the first few weeks of their role what they would like to achieve if they have not had the time to understand what could be achieved within their mandate. (Discussed in details [here](#)).
- We would recommend that **Minutes** are clearly edited by the next Chairperson. (As discussed [here](#) and [here](#)). It also should be clearly noted that it is also the Secretariat's responsibility to ensure that the website is kept updated with Annual

Meeting minutes and with EB meeting minutes. (Discussed in detail [here](#)). This will ensure that transparency and accountability is continued within YEE.

- For an understanding of the involvement of long-term volunteers within YEE and how they can support, an **ESC Volunteers Strategy** clarifying the involvement of these volunteers in the daily work of YEE would be beneficial.

PROJECT RECOMMENDATIONS:

- **Applications to YEE Events Guide:** In keeping with the 2020-2021 Strategic plan of YEE, we would advise that an online training session or guide is created and shared on how to complete an events application form. (Discussed in details [here](#)).
- **Pool of Trainers:** We would advise that a Pool of trainers for YEE project activities is created to ensure that a number of young people are given the chance to gain experience, grow their skills practically and professionally within YEE. (Discussed more [here](#)).

OTHER RECOMMENDATIONS:

- **Informal meetings:** In order to form better cooperation and teamwork between the Board and Secretariat the benefit of informal meetings, where no work is discussed but that building a relationship and understanding of an individual's personality and meeting socially could be explored. (Discussed in details [here](#)).
- **Training Needs:** In depth training on non-violent communication in a working environment and the de-escalation and conflict management training would be helpful and beneficial for the teamwork of the Secretariat and EB. Training for EB on performance management, evaluation and staff motivation should be in place for the benefit of the Secretariat and EB.
- **Two Year Mandate:** To keep a continuity of Board knowledge it would be beneficial if the General Assembly would consider changing the Board term from 1 year to 2 years. This would ensure that there is a continuation of knowledge within the Board.
- **Extraordinary Annual Meeting:** We would recommend to put in place new Policies and Guidelines as soon as possible as mentioned in the report and that an Extraordinary Annual Meeting is called as per 5.7. [YEE Statutes](#). For the future benefit of the EB and Secretariat, it would be unfair for another 12 months to pass for the next AM, in the approval of certain Policies in being actioned and taken into consideration.
- **Online Resources:** The creation of online resources and a wide variety of materials for MO's and individuals to access after online and physical activities should be actively undertaken. (Discussed more [here](#)).

- **Internal auditor's support:** The Auditors are a neutral party that is related and familiar with YEE's work and daily activities. It could be beneficial throughout the year for a creation of an external support for both EB and Secretariat where the Internal Auditors are there when needed to give a safe and neutral sharing space for discussing any YEE related issues that would be shared in a private and confidential way.

Overall we would like to emphasize the core values of YEE as networking and inclusion and that YEE is a network of its Member Organisations that should be prioritized in all its working activities. For YEE's future sustainability, the workload balance of Secretariat and Executive Board should be evaluated before accepting new projects and activities to ensure that there is capacity in place and the necessary resources available to complete these tasks to a standard that you would expect from YEE as an organisation.

We would like to remind that all the Executive Board members, ESC volunteers and all the other volunteers involved in YEE activities such as prep-team members are volunteers and give their spare time for the future and sustainability purposes and work of YEE on top of their personal responsibilities. YEE is a platform that opens opportunities for all young people to participate, learn and gain experience, therefore it should be an inspiring and empowering experience for young people who want to help, learn and develop their skills on a voluntary basis.