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# PROCESSES TO COUNTERACT IRREGULARITIES

Save the Orangutan have the following processes in place in order to counteract irregularities within the organisation.

- Certifying routines
- Yearly audit
- Rules in the bylaws
- Regular financial reporting to the Board

## **Certifying routines**

Save the Orangutan shall at all times have an updated and board approved certifying routine, which is limited as regards person and amount. The certifying routine shall be documented in a separate document. The certifying routine is in place to counteract incorrect transfers from the organizations bank accounts and acts as a control function for the boards monitoring of the ongoing activities.

## **Audit**

The bylaws of Save the Orangutan states that "The annual general meeting nominates yearly an authorized accountant and a layman accountant to audit the organisations accounts and the boards management of the organization." Save the Orangutan's accounts are thereby audited yearly by an independent auditor. The reporting of the audit is done in writing to the board and is an obligatory point on the agenda for the annual general meeting. Save the Orangutan views the yearly audit as the foremost process to discover irregularities within the organization.

## **Bylaws**

Save the Orangutan have the following rules in its bylaws to counteract irregularities:

- Board members are disqualified to participate in decisions that can lead to benefits or advantages for the board member in question. This includes employment.
- The firm Save the Orangutan is signed by two board members. The Executive Director has the right to sign for the firm as regards ongoing management issues.

That board members are disqualified to participate in decisions that can benefit them is self-evident within the organization and if a situation arises where a decision is to be made which is partly connected to a board members benefit it will be noted in the minutes of the board meeting that this board member did not participate in the decision.

The right to sign the firm for the organization is schematically specified in the bylaws and has been further clarified in the yearly established certifying routines.

## **Regular financial reporting to the Board**

At every board meeting there is a regular financial reporting of the organizations financial development. This reporting is done by the treasurer in collaboration with the executive director. The reporting focuses on larger deviations from the budget, unusual transactions that has happened since the last board meeting and follow up of the development of the organization in accordance with the rules of the Swedish Fundraising Control that Save the Orangutan is committed to follow. Save the Orangutan sees this as another control for counteracting irregularities as the reporting means another examination of the organizations finances by the treasurer, executive director and the finance manager. The reporting also ensures that the whole board receives an increased insight into how the revenues and costs should look like in the organization which is a condition to discover possible deviations due to irregularities.

## **Processes to visualize possible irregularities**

The process used is that if an employee suspects irregularities vis-à-vis the executive director, the irregularities should at the first instance be reported to the board chair and in the second instance to another board member.

If external suspicions were to arise from for an example a donor these should be reported to the executive director who in turn notifies the board. If the suspicion concerns the ED the message shall be given to the Board chair or another Board Member.