

## Responsibility, Delegation and Prevention of Irregularities

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Save the Orangutan has established the following processes 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 organisations bank accounts and acts as a control function for the boards monitoring of the on-going 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 organisation." 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 organisation.

### **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.
- Save the Orangutan is signed by two board members. The executive director has the right to sign day-to-day running costs. That board members are disqualified to participate in decisions that can benefit them is self-evident within the organisation 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 for the organisation 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 organisations financial development. The chair of the board in collaboration with the executive director is responsible for the reporting. 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 organisation in accordance with the

requirements 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 organisations 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 organisation, which is a condition to discover possible deviations due to irregularities.

**Processes to visualize possible irregularities**

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 example a donor these should be reported to the executive director who in turn notifies the board. If the suspicion concerns the executive director the message shall be given to the board chair or another board member.