Minutes of the Audit of the Accounts EASC e.V.
09.10.2026

Participants

Dr. Anne Ernst, Nike Fischer, Daniela Minig, Mechthild Müller, Constanze Schroeder-Porzky

1. General Review

All incoming and outgoing payments could be verified by supporting documents. A substantive review of the documents was not carried out.

2. Personnel Costs and Salary Postings

- Review of salary payments and bulk transfers.
- Special case of Antonia Schweimer under the Spanish social security system explained.

3. Payroll Tax and Social Security Contributions

- Review of wage tax, church tax and social security contributions.
- No objections.

4. Volunteer Allowances (Ehrenamtspauschalen)

- The accounting of various volunteer allowances as well as the claiming of costs via invoices from a third party were reviewed. The chosen procedure is approved, as a legally sound regulation on volunteer allowances is to be established by a resolution of the general assembly.
- A significant difference in the volunteer allowances was identified (€960 vs. €3,600), for which no resolution could be presented at the time of the audit.
- Some individual volunteer allowance settlements were recorded; we recommend assigning them in future to the appropriate account on a factual basis.

Recommendation:

- A uniform and transparent regulation as well as accounting of the volunteer expenses is to be ensured.

5. Other Operating Expenses

- The consulting costs were reviewed; the accounting was approved.

Recommendation:

For future engagements, it is recommended to obtain comparative quotes above a certain value threshold to ensure transparency and traceability.

6. Teacher Trainer Workshops in Prague

- The costs were passed on (recharged).
- The posting overview will be provided subsequently.

Recommendation:

- If technically feasible, a booking presentation would be advantageous that shows the expenses of the recharges in one overview.

7. Travel Expenses

No objections; settlement in accordance with statutory requirements.

8. Advertising Expenses (Werbungskosten)

- Regular invoices from a service provider exist for supporting congresses and designing social media. Questions have arisen regarding the accounting classification of these expenses: they have so far been recorded as advertising expenses, although in substance they appear more like service costs.
- Furthermore, given the annual amount, the traceability of the market conformity of the costs, which we consider necessary, is missing.

Recommendation:

- Accounting clarification: review of the cost allocation
- Ensure orderly procurement: when engaging external service providers, a traceable market price survey (e.g. at least 3 quotes) should be carried out for an annual volume of more than EUR 20,000.

9. Office Supplies, including Mobile Communications

- The level of mobile communication costs stands out and no longer appears to be in line with market prices.

Recommendation:

- The organization should regularly review all ongoing mobile phone contracts and their use in order to optimize costs.

10. Overall Recommendation

The auditors recommend that the association address a compliance regulation that establishes, for example, procurement guidelines with value thresholds, thereby providing orientation and transparency for governing bodies and members.

We further recommend adapting the audit process so that the auditors provide their audit questions to the treasurer in advance, so that the questions can be explained properly during the meeting, as there is time for preparation.

Auditors

Dr. Anne Ernst
Heymesstr. 30
30539 Hannover
ae@anne-ernst.de

Hannover, 6.11.26
Date, place

Daniela Minig
Leisewitzstr. 8a
38102 Braunschweig
minig.daniela@gmail.com

D. Minig

Braunschweig 07.11.2026
Date, place