

Report of the Control Commission 2017-2019

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The function of the Control Commission is to examine, at the end of each fiscal year, the financial records of the Association for that year as well as the annual report and statements presented to the Bureau by the Treasurer in accordance with *Article 37.(3)*, and verify that all financial transactions have been carried out in conformity with the *Financial Regulations* adopted pursuant to *Article 54* and with any other applicable regulations adopted pursuant to *Article 22.(1)(f)*. The Control Commission shall submit a report to the Bureau on its findings and shall make any observations and recommendations it deems necessary. (*Article 29.(1)* of *ISSA Constitution*)

In carrying out the duties specified in *Article 29* of the *Constitution*, the Control Commission shall review these *Financial Regulations* and any additional procedures, safeguards and controls referred to in paragraph (1) of the *Article 15* of the *Financial Regulations* to assess their adequacy and to verify that those provisions, procedures, safeguards and controls are being adhered to fully by the General Secretariat. The Control Commission may also review any other procedures and systems which, in its opinion, are required to ensure the effective and efficient use of the resources of the Association and full adherence to the principles of probity and accountability in the use of those resources. (*Article 15.(2)* of the *Financial Regulations*)

Finally, the role of the Control Commission is to understand the key risks of the Association and to examine and evaluate the adequacy and effectiveness of the system of risk management and internal control as operated by the Association. (Charter of the Control Commission)

In accordance with the *ISSA Constitution*, the Control Commission has examined the financial statements of the Association and submitted its findings to the Bureau at the end of each financial period since the last meeting of the Council held in November 2016. Detailed audit testing of a sample of financial transactions did not reveal any issues of concern.

Based on the examinations undertaken and supported by the external auditor and explanations provided by the Treasurer and the finance staff in the ISSA General Secretariat, as previously reported to the Bureau, the Control Commission certifies that the financial statements for the years 2016-2018 correctly reflect the financial situation of the ISSA.

As the ISSA annual financial reporting period does not end until 31 December 2019, the detailed figures for the 2019 financial reporting period have not yet been audited.

Otherwise, the members of the Control Commission decided this triennium to work on specific analyses concerning good governance. The chosen themes were, the analyses of:

- the recruitment procedures;
- the travel expenses;
- the Charter of the Control Commission;
- the application of the Financial Regulations of ISSA;
- the promotions and public relations expenses;
- the risk management system;
- the role of the Treasurer;
- the current IT projects;

- the World Social Security Forum in Panama;
- three HR procedures.

Lately, the Control Commission proposed an amendment of the Charter of the Control Commission in order to improve its functioning.

As result of these analyses, the Control Commission has made various recommendations concerning the financial statements and the good governance of our organization. These recommendations were accepted.

The Commission welcomed the progress made in the area of governance in recent years.

Eventually, the Control Commission would like to convey their sincere thanks to the Treasurer, the staff of financial unit and the ISSA General Secretariat for their continued co-operation.

In conclusion, the Control Commission recommends that the Council gives discharge to the Treasurer in accordance with *Article 16.(2)(b) of the ISSA Constitution*.

October 2019

The Titular members of the Control Commission

(signed)

**Jean-Marc Vandenberg
Chair**

(signed)

Patricia Koizan

(signed)

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