



UNION INTERNATIONALE DES ARCHITECTES

AUDIT 2018 - 2022

We have been asked by the management of the association UNION INTERNATIONALE DES ARCHITECTES to carry out an audit of its accounts covering the previous 2 terms as president of the association (from 01/07/2017 to 30/06/2023)

Our audits covered the 2018, 2019, 2020, 2021 and 2022 financial years. Financial year 2023 was covered by a separate contractual audit assignment.

Our engagement letter called for the following controls to be carried out:

1. Computerized retrieval of detailed general ledger accounts (linked to the periods mentioned above), and automatic generation of checkpoints (300) enabling analysis of all general ledger cycles, and identification of irregular movements;
2. Analyze the internal procedure for validating invoices;
3. Analysis of expenses incurred by the association through invoice surveys:
 - Check that for each expense paid, we have the correct supporting document;
 - Survey of invoices and analysis of expenditure consistency with the association's corporate purpose;
4. Analysis of payroll internal procedures in place ;
5. Analysis of trade receivables balance at 12/31/2022 using direct confirmations.

After discussion with the association's management, we decided by mutual agreement not to audit this point, as the verification of the balance of receivables at 12/31/22 was almost 2 years old, and this analysis would not have been conclusive.

1. SUPERVIZOR analysis fraud and error risks

As part of our audit of your association's financial statements, we integrated the use of Supervisor data analysis software to enhance the quality and depth of our review. This tool enabled us to carry out an exhaustive analysis of all your accounting transactions over the period under review, applying anomaly detection algorithms.

Supervisor reviewed all accounting entries, focusing on key indicators such as unusual transactions, unreferenced third-party transactions or significant accounting adjustments. The analysis also focused on detecting recurring patterns that could indicate fraudulent practices or systemic errors.

The results of this in-depth analysis did not reveal any unjustified material misstatements. The few minor discrepancies detected were examined in detail and satisfactorily explained to your accounting team.

We would like to emphasize that the absence of significant anomalies detected by Supervisor is a positive indicator that your accounting and financial operations have been properly recorded.

However, the use of Supervisor does not allow us to confirm or deny the effectiveness of your internal controls. No major weaknesses have been detected in the quality of accounting entries, but this analysis does not provide any assurance that your transaction validation and authorization processes have been respected. Only the quality of your internal procedures and compliance with their application can significantly limit the risk of fraud and error, and thus ensure the reliability of the financial information presented.

We would remind you that the lack of formalization of your internal procedures for the period under review, and in particular those relating to the prior authorization of expenses and their payment, has prevented us from verifying their correct application.

In conclusion, the analysis performed with Supervisor is an integral part of our audit approach. It confirmed that the association's accounting records for the period under audit did not present any significant risks of fraud or undetected errors.

We would be delighted to discuss these results with you, and to work with you to develop ways of continuously improving your internal processes, if necessary.

2. Internal procedure related to invoice approval and payment

A. ANALYSIS OF INTERNAL PROCEDURES

The UIA's internal procedures for approving, validating and paying expenses suffered from a number of shortcomings, including a lack of formalized processes and a lack of segregation of duties, which exposed the organization to the risk of fraud and error.

1. Approval of expenses

UIA expenses were divided into two categories: current payments and exceptional expenses. The Administrative Director was in charge of routine payments, which she could make autonomously. For exceptional expenses, prior approval was required. However, this approval was not based on a written procedure or defined thresholds requiring the involvement of several signatories. Approvals were obtained informally, mainly by e-mail or telephone, which limited the traceability of decisions and weakened internal control.

2. Payment validation

The validation of payments was not governed by precise rules imposing thresholds for double signatures or independent verification. Until 2019, UIA bank accounts were managed by the Treasurer, who shared information with the President, the Chartered Accountant and the Administrative Coordinator, Sonia Cela. After the Treasurer's departure in January 2019, Sonia Cela was given direct access to the bank accounts, enabling her to validate and monitor payments. This led to a concentration of power in one person, with no control or supervision by any other function. Banking information was nevertheless shared with the substitute Treasurer and the Finance Committee, made up of five Board members and the Chairman, but this supervision did not extend to the day-to-day validation of payments.

3. Payment of expenses

The payment process also lacked rigorous controls. Payment flows were initiated by the Administrative Director, who also held the UIA debit card since 2019. This bank card was used exclusively for expenses related to the association's activities. The validation procedure prior to payment was not documented and did not include formal validation by a third party, which reduced the transparency and reliability of the process. In terms of signatory management, until 2017, the only authorized signatory for UIA bank accounts was the Administrative Director. From 2017 to 2019, signing authority was shared between the President and the Treasurer. Between 2019 and 2023, signing authority was again entrusted to the Administrative Director and the President. This change in signing powers was not accompanied by a strengthening of internal controls or the separation of functions.

Conclusion

The UIA's internal procedures for approving, validating and paying expenses suffered from a lack of formalization and separation of key functions. The accumulation of approval, validation and payment powers in the hands of the Administrative Director created a concentration of responsibilities and excessive dependence on a single individual. This lack of separation of functions and the absence of systematic control of financial flows exposed the UIA to increased risks of fraud, error and misappropriation of funds. To reduce these risks, it would be necessary to formalize procedures, define validation thresholds requiring double signatures and reinforce internal controls with independent third-party supervision mechanisms.

B. RECOMMENDATIONS FOR THE INTRODUCTION OF INTERNAL UIA PROCEDURES FOR INVOICE APPROVAL, VALIDATION AND PAYMENT

In order to strengthen internal control, ensure the transparency of financial processes and reduce the risk of fraud and error, it is essential that UIA implements clear, formalized and documented procedures for the approval, validation and payment of invoices. Here are the main recommendations to follow:

1. INVOICE APPROVAL

Objective: Ensure that all expenses are justified, necessary and authorized before committing funds.

- a. Formalization of expense types and approval thresholds
 - Classification of expenses: Separate current expenses from exceptional expenses, and define specific rules for handling each.
 - Set approval thresholds: Introduce financial thresholds that define the level of validation required.
- b. Procedure for approving exceptional expenses
 - Document a specific procedure for urgent expenses, with post-clearance by a position/person to be determined within a defined timeframe.
 - Formalize the possibility of validating by e-mail only in urgent cases, with follow-up and archiving of exchanges.

2. INVOICE VALIDATION

Objective: Check invoices for conformity before payment.

- a. Checking invoices before validation
 - Invoice conformity check :
 - Check that amounts are correct and that all mandatory information (supplier's name, VAT, etc.) is included.
 - Compare invoiced amount with pre-approved amount.
 - Ensure proper receipt of invoiced services or products.

- b. Implementation of an invoice validation workflow
 - Traceability of validations: Each validation step must be traced and recorded (date, name of validator, decision taken).
 - Double validation for large expenses: For invoices over a defined threshold (e.g. €2,000), validation must be carried out by at least two positions/persons to be determined.
- c. Archiving receipts
 - All invoices and proofs of validation must be centralized and accessible in the event of an audit.
 - Archiving must include electronic proof of validation by e-mail, copies of validated invoices and any associated explanatory notes.

3. PAYMENT OF INVOICES

Objective: Ensure secure, traceable payment of validated invoices.

- a. Separation of roles and responsibilities

Principle of segregation of duties: The person who approves the expense must not be the same as the person who validates the invoice or initiates payment.

- b. Pre-payment checks
 - Final check: Before launching payment, check that the invoice has been validated at each stage.
 - Checklist :
 - Compliant invoice (amount, legal information, supplier details, etc.).
 - Validation obtained according to defined thresholds.
 - Supporting documents attached (proof of delivery or service, validation e-mails, etc.).
- c. Double signature for bank payments
 - For payments above a defined threshold, two people must validate and initiate the payment.
 - Restricted bank account access: Access to bank accounts must be restricted to a minimum of two people, with distinct roles to be determined
 - Credit card management: Credit cards may only be used for expenses related to the association's activities. Each transaction must be accompanied by proof (invoice or receipt) and validated.

CONCLUSION

These recommendations aim to strengthen internal control, reduce the risk of fraud and improve the transparency of invoice management processes at the UIA. The implementation of a separation of functions (approval, validation and payment), the double validation of major payments and the monitoring of financial flows will make transactions more secure and ensure that the association's practices comply with legal requirements.

3. Analysis of expenditure: checks

FINANCIAL YEAR 2022

Sampling carried out on accounts 60, 61, 62 to ensure :

1. The existence of the supporting document
2. Compliance of supporting documents with tax regulations
3. Consistency of the nature of the expense with the association's activities

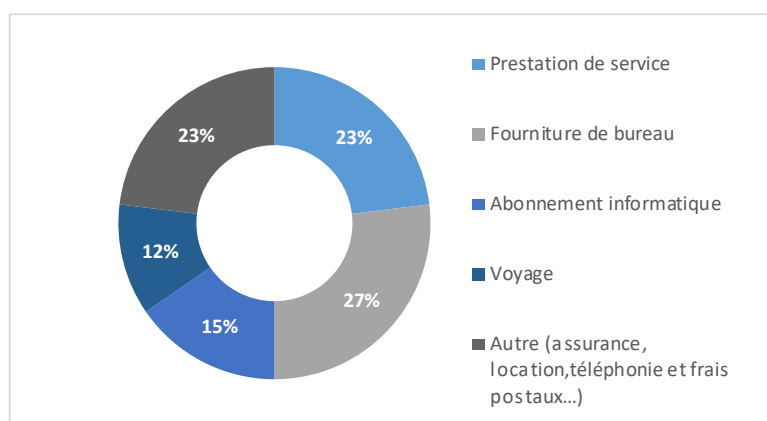
N°Compte	Libellé	Solde	Selection	% audité
60400000	Achats d'études/prestat° servi	6 240	3 840	62%
60630000	Fournitures Entretien, petit é	238	175	74%
60640000	Fournitures administratives	3 056	2 146	70%
60680000	Autres matières et fourniture	1 351	298	22%
61300000	Locations 47è Montparnasse	11 059	11 059	100%
61321000	Locations Box	1 806	1 942	107%
61350000	Locations mobilières	2 153	459	21%
61351000	Locations Serveur OVH	15 200	7 733	51%
61560000	Maintenance infor.,internet,im	8 299	4 275	52%
61600000	Primes d'assurance	3 902	2 874	74%
61810000	Documentation générale	284	-	0%
61851000	Frais de colloques, conférence	2 771	3 381	122%
62260000	Honoraires BENNAIM	13 200	13 200	100%
62261100	KPMG-Prestations/Paie	6 266	-	0%
62261200	Honoraires Juridiques	5 814	3 272	56%
62263000	Honoraires / traduction	22 062	16 198	73%
62280000	Rému.&Honoraires divers	4 650	5 201	112%
62300000	Publicité, publications	2 082	-	0%
62360000	Catalogues et imprimés	756	-	0%
62371000	Frais de téléchargements	3 240	3 240	100%
62380000	Dons courants, pourboire	50	-	0%
62440000	Transports administratifs	341	-	0%
62500000	Déplacements du personnel	1 857	1 292	70%
62510000	Dépl. du Secrétaire Général Ar	929	1 729	186%
62512000	Frais de déplacts/Trésorier	928	554	60%
62573000	Activités/program.& organes tr	8 380	8 380	100%
62600000	Frais postaux	1 063	292	28%
62620000	Frais de télécommunication	3 256	- 657	-20%
62640000	Frais d'envoi mailing	1 084	102	9%
62700000	Frais bancaires/cpt 7306M	1 028	-	0%
62750000	Frais étranger/virement	690	219	32%
62810000	Cotisations diverses	1 586	1 476	93%
62840000	Frais de recrutement	18 360	18 360	100%
Total		153 981	111 040	72%

The selection we made enabled us to control 72% of the balance of purchases (accounts 60), other external expenses (accounts 61), and other external services (accounts 62).

Analysis of sampling by type of load

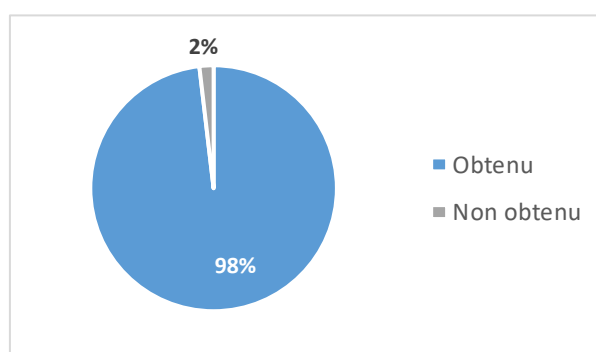
The expenses selected correspond mainly to the following items:

- Office supplies
- Services
- Computer subscriptions
- Travel
- Other expenses: insurance, rentals, postage, etc.



a. Checking the existence of supporting documents

Of the expenses selected, we obtained supporting documents for 98%. The 2% of vouchers not obtained correspond to an entry amounting to €218.90, i.e. insignificant in relation to the total amount of the selection.

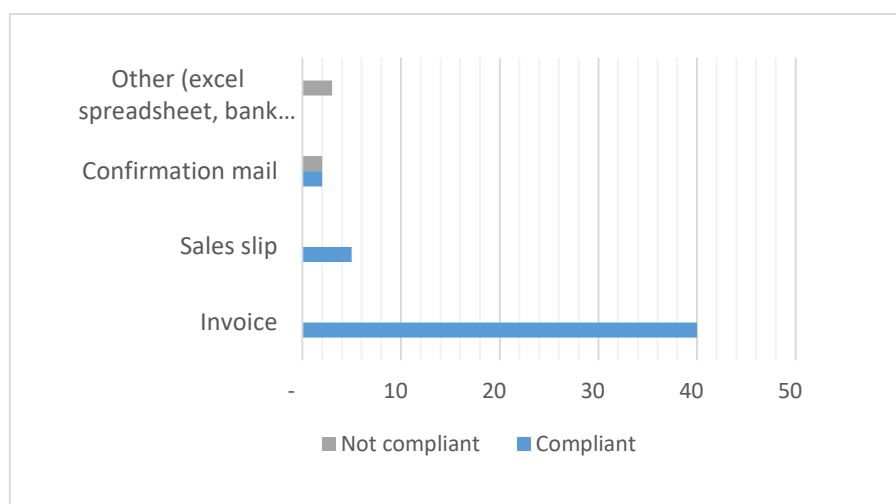


Conclusion:

The majority of selected expenses are supported by a document (98%).

b. Compliance of supporting documents with tax rules

Quantitative analysis (number of pieces) :



Most of the supporting documents received are invoices that comply with current French tax regulations.

Only a few expenses are supported by documents that would be considered non-compliant in the event of a tax audit.

A reminder:

Confirmation e-mails, credit card receipts, Excel spreadsheets and bank statements are not conclusive proof of an expense;

Similarly, quotations and pro-formas are not sufficient documents; the title "invoice" must appear on the document.

Value analysis :

Non-compliant vouchers nevertheless represent a total of €14,797:

Date	N° Compte	Libellé	Solde	Obtenu	Type de justificatif (facture / reçu CB / xx)	Facture adressée à UIA ?	Nature de la dépense	Précisions sur la dépense	Commentaires
15/05/2022	62500000	EMILY/MADRID 15/5-20/5/22	340	OUI	Autre	NON	Voyage	Frais divers 15/05 au 20/05	
15/03/2022	62750000	UED/HIPCUP-COM/REG.F.21-1-203	219	NON				Hipcup	
03/08/2022	62573000	CSCAE-INTERP.+FRAIS FORUM	8 380	OUI	Mail de confirmation	NON	Prestation de service	Déduction de frais supportés par l'Espagne des cotisations dues	email de Sonia CELA à Min Than Nguyen du 08/08/22, qui explique que l'Espagne ne règlera que 31 620€ sur les 40 000€ dus car 8 380 € correspondent à des frais relatifs au forum et à des frais logistiques supportés par l'Espagne. Nous n'avons pas obtenu de justificatifs pour ces frais.
15/05/2022	62500000	MWIYATHI/NDP MADRID 15-21/5/22	390	OUI	Autre	NON	Voyage	Frais divers SONIA / MWIYATHI (15/05/ au 21/05)	
27/09/2022	62280000	VRT A HOLOVKO (concours d'accessibilité)	5 201	OUI	Autre	NON	Concours	Récompense - MAKSYM HOLOVKO	Bénéficiaire du virement : MAKSYM HOLOVKO. Correspondrait d'après le relevé bancaire à "la récompense lauréats du concours UIA"
28/02/2022	60680000	CB 27/1-COURONNE PDT ESPAGNE	268	OUI	Mail de confirmation	NON	Fourniture de bureau	Couronne de fleurs	

Conclusion

Around 87% of selected expenses are supported by a document considered to be compliant.

The expenses justified by a non-conforming document are mainly :

- **Expenditure of €8,380**

The supporting document obtained was the following: an email from Sonia CELA to Min Than Nguyen dated 08/08/22 was found.

Ms CELA explains that Spain will only pay €31,620 of the €40,000 due, as a deduction of €8,380 has been made for forum and logistical costs incurred by Spain. We have not been provided with any documents to justify the said costs incurred by Spain;

- **Expenditure of €5,201**

According to the bank statement, this expense corresponds to the "UIA competition prize" (beneficiary: MAKSYM HOLOVKO). The document obtained to justify this expense is a transaction statement. This document does not constitute conclusive proof.

c. Consistency of the nature of the expense with the association's activities

Details of the nature of each expense are given in the table below.

Date	N° Compte	Libellé	Solde	Nature de la dépense	Détail de la dépense
12/04/2022	60400000	GAKURU-CONTENU SITE WEB	2 400,00	Prestations de services	Contenu site web
02/03/2022	60640000	BRUNEAU-FOURNIT.BUREAU	126,97	Fourniture de bureau	Stylo / Eau
24/03/2022	60640000	BRUNEAU-CARTOUCHE D'ENCRE	426,60	Fourniture de bureau	Cartouche d'encre
06/07/2022	60640000	BRUNEAU-PAPIER+PILES	123,60	Fourniture de bureau	Papier et pile
31/07/2022	60640000	CB 21/7-USA CUSTOM PAD	754,85	Fourniture de bureau	Bloc note personnalisé
03/11/2022	60640000	JPG-FOURN.BUREAU	182,69	Fourniture de bureau	Papier et produit d'entretien
26/01/2022	60680000	MOMOPRIX-BOISSONS	29,96	Fourniture de bureau	Café
28/02/2022	60680000	CB 27/1-COURONNE PDT ESPAGNE	268,00	Fourniture de bureau	Couronne de fleurs
19/10/2022	61300000	CNOA-LOYER 1/7/22-30/6/23	11 059,00	Location	Locaux du 01/07/2022 au 30/06/2023
30/06/2022	61321000	XELIANS-RECHERCHE ARCHIVES	311,81	Location	Archivage
26/10/2022	61321000	XELIANS-CONSERV.DOC.1/10/22-30/9/23	1 629,71	Location	Frais Archivage
13/03/2022	61351000	CREATIVE FORCE-SOUSCRIPT*18/4/22-18/4/23	4 943,02	Abonnement informatique	Logiciel 18/04/22 au 18/04/23
12/05/2022	61351000	AADOBE-ABT 10/6/22-9/4/23	1 967,64	Abonnement informatique	Logiciel 10/06/22 au 09/04/23
30/06/2022	61351000	GOOGLE WORKSPACE-JUIN 2022	210,48	Abonnement informatique	Nom de domaine
11/10/2022	61351000	SITEPARC-HEBERG.WEB 4T2022	612,00	Abonnement informatique	Hebergement Web
21/12/2022	61560000	SITEPARC-EVOLUT* WEBSITE	4 275,00	Prestations de services	Developement web
27/07/2022	61600000	GAN MULTIRISQUES 1/8/22-31/7/23	2 873,95	Assurance	Assurance
18/03/2022	61851000	ZOOM ABT 20/4/22-19/3/23	3 381,22	Abonnement informatique	Nom de domaine
02/05/2022	62260000	BENNAIM-HONO./EX.2021	13 200,00	Prestations de services	Comptabilité (examen comptes 2021)
15/02/2022	62261200	D, MD-PREST.1/9/21-14/2/22	2 208,00	Prestations de services	Juridique du 01/09/21 au 14/02/22
22/06/2022	62261200	MONEDERO-CONTROLE VOTE AG	1 064,09	Prestations de services	Notaire déconte des votes AG
01/03/2022	62263000	CALLIOPE-REUNION 28/2-1/3	4 507,25	Prestations de services	Interprete de 28/02/22 au 01/03/22
30/05/2022	62263000	LE BOURDON CECILE-INTER.VIA ZOOM	1 800,00	Prestations de services	Interprete du 30/05/2022
26/10/2022	62263000	ACE-TRADUCTION ECRITE	2 915,19	Prestations de services	Traduction écrite
27/09/2022	62280000	VRT A HOLOVKO (concours d'accessibilité)	5 200,59	Concours	Récompense - MAKSYM HOLOVKO
02/12/2022	62371000	SHUTTERSTOCK DEC22-DEC23	3 240,00	Abonnement informatique	Stockage en ligne
15/05/2022	62500000	MWIYATHI/NDF MADRID 15-21/5/22	390,00	Voyage	Frais divers SONIA / MWIYATHI (15/05/ au 21/05)
20/12/2022	62510000	CELA/F. EDREAMS/REUNION COLOMBIE	1 729,39	Voyage	Prestataire de voyage - SONIA
31/03/2022	62512000	CB 2/3-HOTEL MIRAMAR	554,40	Voyage	Proforma - SEIF ALLAH ABOUALNAGA 26/02 - 02/03 Paris
03/08/2022	62573000	CSCAE-INTERP.+FRAIS FORUM	8 380,00	Prestations de services	Congrès Espagne - 40k€
18/01/2022	62600000	LA POSTE-ENVOI COLISSIMO	292,35	Téléphonie / Frais postaux	Colissimo
03/02/2022	62620000	ORANGE ABT MARS 2022	303,90	Téléphonie / Frais postaux	Abonnement
05/04/2022	62620000	ORANGE-AV 01/1-31/5/22	- 1 212,20	Téléphonie / Frais postaux	Avoir sur abonnement
14/10/2022	62620000	KEYYO-14/10-14/11/22	250,92	Téléphonie / Frais postaux	Abonnement
28/10/2022	62640000	MAILLET-28/10-28/11/22	102,00	Téléphonie / Frais postaux	Mail
15/03/2022	62750000	UED/HIPCUP-COM/REG.F.21-1-203	218,90		
07/02/2022	62810000	CANBERRA-SOUST*2022=1634.71\$	1 476,04	Cotisation	FY 2022
05/05/2022	62840000	EURO LONDON-RECRUT.M.ISMOND	9 180,00	Prestation de service	Recrutement
17/02/2022	60630000	MONOPRIX-ACHAT DIVERS	26,75	Fourniture de bureau	Liquide vaisselle / Café
26/07/2022	60630000	MONOPRIX-ACHATS DIVERS	31,90	Fourniture de bureau	Café
02/01/2022	60630000	MONOPRIX-SAC +CADDIE	35,00	Fourniture de bureau	Sac + Caddie
22/09/2022	60630000	MONOPRIX-ACHATS DIVERS	40,54	Fourniture de bureau	Café / eponge savons
24/11/2022	60630000	MONOPRIX-ACHATS DIVERS	41,24	Fourniture de bureau	Savon
01/01/2022	61350000	ORANGE-LOYER JUIL.2022	106,02	Location	Loyer
01/07/2022	61350000	GRENKE-LOYER 1T2023	352,80	Abonnement informatique	Loyer
17/12/2022	62263000	CALLIOPE-INTERPRETE/CONF.26/3	2 069,10	Prestations de services	Interprete 26/03/22
05/05/2022	62263000	CALLIOPE-FORUM MADRID	4 906,55	Prestations de services	Interprete 04 et 05/05/2022
31/05/2022	62500000	CB 8/5-DEPLACTS BARCELONE	185,02	Voyage	Vol aller retour
15/05/2022	62500000	EMILY/MADRID 15/5-20/5/22	340,00	Voyage	Frais divers 15/05 au 20/05
31/05/2022	62500000	CB 8/5-DEPLACTS BARCELONE	377,23	Voyage	Vol aller retour - Madrid 15/05 au 21/05
03/05/2022	60400000	SITEPARC-PREST.INFORMATIQUE	1 440,00	Abonnement informatique	Hebergement Web
27/09/2022	60640000	ESAT-PAPIER A4	424,80	Fourniture de bureau	Papier
31/12/2022	60640000	CB-29/11-AMAZON/DISQUE DUR	106,00	Fourniture de bureau	Disque dur
27/05/2022	62840000	EURO LONDON-FR.RECRUT.J.RABANY	9 180,00	Prestation de service	Recrutement

The expenses incurred seem to us to be consistent with the association's activities. Nevertheless, it is up to management to assess and confirm that the expenses incurred have been incurred for the needs of the association.

YEAR 2021

Sampling carried out on accounts 60, 61, 62 to ensure :

1. The existence of the supporting document
2. Compliance of supporting documents with tax regulations
3. Consistency of the nature of the expense with the association's activities

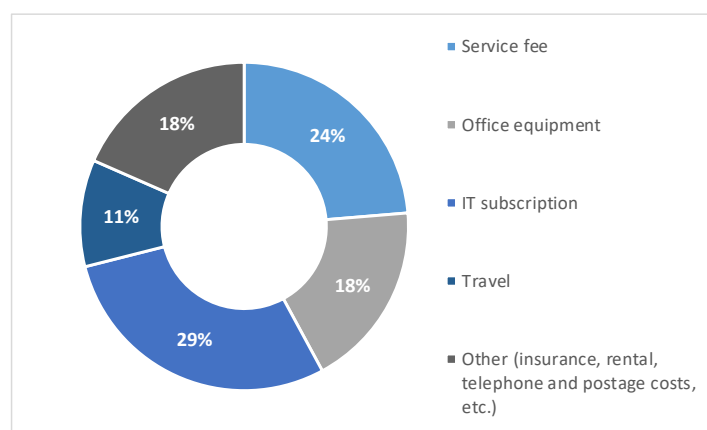
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60640000	Fournitures administratives	1 392	958	69%
60680000	Autres matères et fourniture	1 013	204	20%
61300000	Locations 47è Montparnasse	11 059	11 059	100%
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61350000	Locations mobilières	2 683	459	17%
61351000	Locations Serveur OVH	9 682	8 307	86%
61500000	Entretien et réparations	668	618	93%
61560000	Maintenance infor.,internet,im	5 014	4 533	90%
61600000	Primes d'assurance	3 788	-	0%
61851000	Frais de colloques, conférence	15 909	10 666	67%
62200000	Rémunérations d'intermédiaires	8 500	5 000	59%
62260000	Honoraires BENNAIM	13 200	13 200	100%
62261100	KPMG-Prestations/Paie	4 718	1 469	31%
62261200	Honoraires Juridiques	4 192	2 430	58%
62263000	Honoraires / traduction	32 198	17 618	55%
62340000	Cadeaux, Etrences	100	-	0%
62345000	Médaille d'Or-Prix UIA-Concour	1 917	-	0%
62345300	Dépenses pour AG	45 879	33 759	74%
62360000	Catalogues et imprimés	3 775	822	22%
62371000	Frais de téléchargements	1 445	119	8%
62400000	Transports de biens	24	-	0%
62500000	Déplacements du personnel	281	414	147%
62510000	Dépl. du Secrétaire Général Ar	800	800	100%
62512000	Frais de déplacts/Trésorier	2 450	1 522	62%
62514100	Déplacements Pdt UIA	11 469	11 469	100%
62600000	Frais postaux	266	-	0%
62620000	Frais de télécommunication	4 378	313	7%
62640000	Frais d'envoi mailing	944	367	39%
62700000	Frais bancaires/cpt 7306M	998	-	0%
62750000	Frais étranger/virement	720	337	47%
62810000	Cotisations diverses	1 248	1 248	100%
Total		194 902	132 811	68%

The selection we made enabled us to check 68% of the balance of purchases (accounts 60), other external expenses (accounts 61), and other external services (accounts 62)

Analysis of sampling by type of load

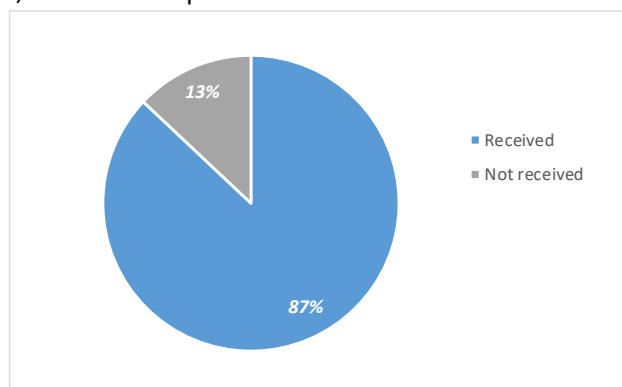
The expenses selected correspond mainly to the following items:

- Office supplies
- Services
- Computer subscriptions
- Travel
- Other expenses: insurance, rentals, postage, etc.



a. Checking the existence of supporting documents

Of the expenses selected, we obtained proof for 87%.



The 13% of unobtained receipts represent a total of €5,347:

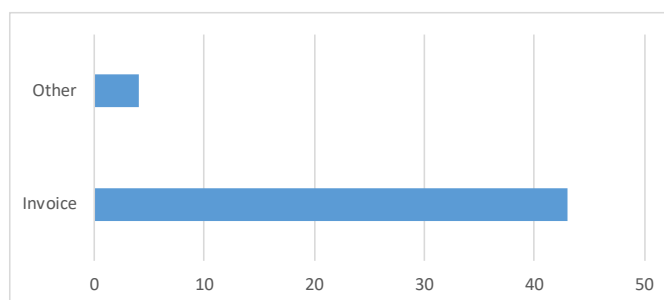
Date	Libellé	Solde	Nature de la dépense	Détail
23/07/2021	USA CUSTOM PAD-MAT.BUREAU	677,21	Fourniture de bureau	Matériel de bureau
26/07/2021	SITEPARC-MONITEUR LG	382,80	Fourniture de bureau	Moniteur de bureau
21/07/2021	VRT A MARTINEZ MORERO RECABA	1 000,00	Autres	Virement
10/08/2021	VRT A SNOHETTA OSLO	1 000,00	Autres	Virement
23/04/2021	ACE-INTERPRETE BRUXELLES	1 149,40	Autres	A déterminer
31/12/2021	DEPLACTS TAN PEI ING 6/12-9/12/21	800,00	Voyages	A déterminer
16/03/2021	HIPCUP-COM./REG.F.20-1-414 CR4	337,14	Autres	A déterminer

Conclusion:

The majority of selected expenses are justified by a document (87%). Unjustified expenses remain insignificant.

b. Compliance of supporting documents with tax regulations

Quantitative analysis (number of pieces):



Most of the supporting documents received are invoices that comply with current French tax regulations.

Only a few expenses are supported by documents that would be considered non-compliant in the event of a tax audit.

A reminder:

Confirmation e-mails, credit card receipts, Excel spreadsheets and bank statements are not conclusive proof of an expense;

Similarly, quotations and pro-formas are not sufficient documents; the title "invoice" must appear on the document.

Value analysis:

Other supporting documents totalled €4,414.35:

Date	Journal	Libellé	Solde	Type de dépense	Détail
03/08/2021	BQ1	VRT A DANIEL ORTIZ	1 000,00	Virement	confirmation de virement
23/12/2021	BQ1	UDO SCHLIEMANN-1ER PRIX LOGO	3 000,00	Virement	Gagnant competitions
30/11/2021	OD	CB 22/11-AIR FRANCE	161,02	Ndf	Vol Copenhagen
31/12/2021	OD	CB 30/11-IBERIA/MADRID	253,33	Ndf	Vol Copenhagen - Madrid

Conclusion

Around 87% of selected expenses are supported by a document considered to be compliant.

Other justified expenses are mainly :

- **414 travel expenses:**
Corresponding to air travel expenses. They include €414 for Sonia CELA's plane tickets to Copenhagen and Madrid.
- **4,000 transfer :**
This expense corresponds to the UIA competition prize of €3,000 (beneficiary: UDO SCHLIEMANN). The documents obtained to justify this expenditure are e-mail exchanges and a document from the General Secretary. And €1,000 corresponding to a justified transfer with a transfer confirmation to Daniel FRAILLE ORTIZ.

c. Consistency of the nature of the expense with the association's activities

Details of the nature of each expense are given in the table below.

Date	Libellé	Solde	Nature de la dépense	Détail
01/01/2021	D,MD AVOCATS-PREST.6/12/19-9/11/20	2 430,00	Prestation de service	Honoraire avocat
21/01/2021	MONORIX-ACHATS CAFE	44,32	Fourniture de bureau	Cafe
04/02/2021	ORANGE ABT MARS 2021	313,44	Telephonie	Forfait
25/02/2021	ACE-INTERPRETE BRUXELLES	1 875,50	Prestation de service	interprete
28/02/2021	AMAZON-BOSE CASQUE	249,95	Fourniture de bureau	Casque BOSE
10/03/2021	JPG-ACHATS DIVERS	119,49	Fourniture de bureau	Mouchoir - Gel hydro - Masque
16/03/2021	HIPCUP-COM./REG.F.20-1-414 CR4	337,14	Autres	A déterminer
17/03/2021	AWARD FORCE-SOUSCRPT° 18/4/21-18/4/22	4 708,20	Abonnement informatique	Abonnement annuel
20/03/2021	GRENKE-LOYER 2T2021	352,80	Location	Loyer 01/04/24 - 30/06/2021
25/03/2021	ADOBE-SOUSCRPT°10/4/21-9/4/22	2 260,37	Abonnement informatique	Abonnement annuel
02/04/2021	KPMG-FORFAIT GEST.SOCIALE	1 468,62	Prestation de service	Traitement des paie
14/04/2021	ALDORAND-REPARATION ORDI	618,10	Prestation de service	Maintenance
23/04/2021	ACE-INTERPRETE BRUXELLES	1 149,40	Autres	A déterminer
01/05/2021	SHUTTERSTOCK-ABT MAI 2021	118,80	Abonnement informatique	Abonnement stockage
21/05/2021	BENNAIM-HONO/EX.2020	13 200,00	Prestations de services	Examen des comptes
07/06/2021	ESAT-PAPIER A4	420,05	Fourniture de bureau	Papier A4
16/06/2021	CALLIOPE INTERPRETE CONF.15/6	10 769,00	Prestation de service	Interprete
22/06/2021	XELIANS ARCHIVE 1/10/20-30/9/21	1 463,77	Location	Conteneurs / Archives
01/07/2021	ORANGE LOYER JUIL.2021	106,02	Location	Loyer Juill 21
13/07/2021	JPG-BOUT.D'EAU+FLTRES	71,50	Fourniture de bureau	Eau - Filtre - liquide vaisselle
16/07/2021	SITEPARC-HEBERGT.WEB 3T2021	432,00	Abonnement informatique	Location Web (hebergemnt)
20/07/2021	CANBERRA-SOUCS.ANNUEL	1 248,47	Cotisations	Cotisation annuelle
21/07/2021	VRT A MARTINEZ MORERO RECABA	1 000,00	Autres	Virement
23/07/2021	USA CUSTOM PAD-MAT.BUREAU	677,21	Fourniture de bureau	Matériau de bureau
23/07/2021	CALLIOPE-INTERP/AG.JUI.21	33 759,00	Prestation de service	interprete
26/07/2021	SITEPARC-MONITEUR LG	382,80	Fourniture de bureau	Moniteur de bureau
03/08/2021	VRT A DANIEL ORTIZ	1 000,00	Vide	confirmation de virement
10/08/2021	VRT A SNOHETTA OSLO	1 000,00	Autres	Virement
24/08/2021	SITEPARC-CORRECT°WEB UIA	1 140,00	Abonnement informatique	Maintenance - Logiciel web
31/08/2021	ROSE&ROSE-ARCHITECT.GUIDE	4 516,00	Prestations de services	Guide en portugais
16/09/2021	CALLIOPE-INTERP./REUNION 15-16/9/21	3 823,60	Prestation de service	Interprete
27/09/2021	MONOPRIX-ACHAT CAFE	38,78	Fourniture de bureau	Cafe
28/09/2021	MAILJET 28/9-27/10/21	188,71	Téléphonie / Frais postaux	Envoi de mail
04/10/2021	SITEPARC HEBERGTE WEB. 4T2021	348,00	Abonnement informatique	Location Web (hebergemnt)
04/10/2021	SITEPARC HEBERGTE CLOUD. 4T2021	360,00	Abonnement informatique	Location Web (hebergemnt)
20/10/2021	PARNASCOPY-CARTE DE VISITE	157,20	impression	Carte de visite
21/10/2021	XELIANS-ARCHI.1/10/21-30/9/22	1 478,70	Location	Conteneurs / Archives
22/10/2021	NDF/P.SAUVEUR	1 521,70	Voyage	Séjour Paris avec facture
28/10/2021	SITEPARC MAINT.ASSIST.07/2021	2 400,00	Abonnement informatique	Maintenance - Logiciel web
16/11/2021	SAGE-ASSIST.17/12/21-16/12/22	992,52	Abonnement informatique	Mise à disposition d'un logiciel
18/11/2021	REDBOY-VIDEOCONFERENCES	3 150,00	Prestations de services	promotionnelle
25/11/2021	PARNASCOPY-CARTES VISITE+EDIT°	664,31	impression	Cartes de visites
30/11/2021	CB 23/11-AMAZON PRIME	49,00	Abonnement informatique	Amazon prime
30/11/2021	CNOA-LOYER 1/7/21-30/6/22	11 059,00	Location	Locaux 01/07/21 au 30/06/22
30/11/2021	CB 22/11-AIR FRANCE	161,02	Voyage	Vol Copenhague
07/12/2021	ART CONNECTING-PRESSE PAPIER	288,00	Fourniture de bureau	Presse papier (x10)
22/12/2021	MARTHA THORNE-HONO.JURY CONCOURS LOGO	2 000,00	Prestation de service	Moderation Webinars
23/12/2021	UDO SCHLIEHMANN-1ER PRIX LOGO	3 000,00	Autres	Gagnant competitions
31/12/2021	WILSON-COMPTRE RENDU/SITE WEB	1 000,00	Prestation de service	Création artistic pour site web
31/12/2021	GOOGLE WORKSPACE DEC 2021	198,00	Abonnement informatique	Location service en ligne
31/12/2021	CB 30/11-IBERIA/MADRID	253,33	Voyage	Vol Copenhague - Madrid
31/12/2021	DEPLACTS TAN PEI ING 6/12-9/12/21	800,00	Voyages	A déterminer
31/12/2021	NDF PRESIDENT AU 31/12/21	11 469,00	Note de frais	Avec factures
31/12/2021	MAILJET-COMPL.28/11-31/12/21	177,88	Téléphonie / Frais postaux	Envoi de mail

The expenses incurred seem to us to be consistent with the association's activities. Nevertheless, *it is up to management to assess and confirm that the expenses incurred have been incurred for the needs of the association.*

YEAR 2020

Sampling carried out on accounts 60, 61, 62 to ensure :

1. The existence of the supporting document
2. Compliance of supporting documents with tax regulations
3. Consistency of the nature of the expense with the association's activities

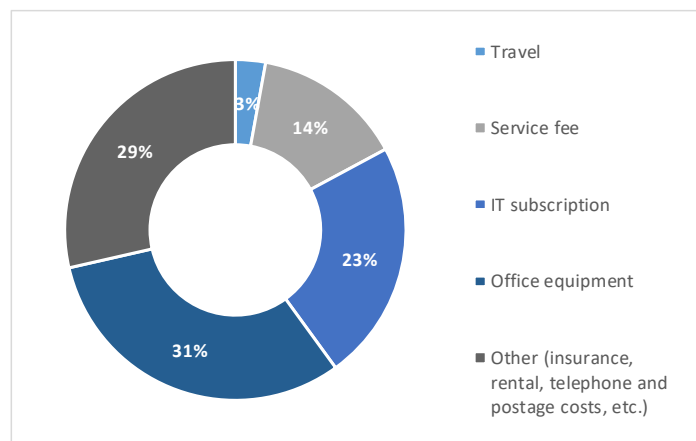
N°Compte	Libellé	Solde 2021	Selection	% audité
60630000	Fournitures Entretien, petit é	1 737,46	1 086,16	63%
60640000	Fournitures administratives	1 023,63	711,36	69%
60680000	Autres matères et fourniture	388,90	94,03	24%
61300000	Locations 47è Montparnasse	11 058,50	11 059,00	100%
61321000	Locations Box	1 136,89	-	0%
61350000	Locations mobilières	2 412,96	458,82	19%
61560000	Maintenance infor.,internet,im	5 094,78	5 010,09	98%
61600000	Primes d'assurance	3 670,56	-	0%
62260000	Honoraires BENNAIM	15 400,00	13 200,00	86%
62261100	KPMG-Prestations/Paie	6 090,70	2 137,36	35%
62263000	Honoraires / traduction	21 239,45	8 294,55	39%
62345000	Médaille d'Or-Prix UIA-Concour	3 874,00	3 874,00	100%
62440000	Transports administratifs	155,00	-	0%
62500000	Déplacements du personnel	971,03	754,20	78%
62571000	Réceptions, Réunions au siège	1 159,10	552,37	48%
62600000	Frais postaux	157,13	-	0%
62620000	Frais de télécommunication	4 267,50	402,48	9%
62630000	Sce Google+Adobe +Shutterstock	1 529,15	117,40	8%
62631000	Frais Téléchargements Shuttters	1 425,60	118,80	8%
62632000	Frais Abt Adobe	2 033,62	2 260,37	111%
62640000	Frais d'envoi mailing	358,07	-	0%
62700000	Frais bancaires/cpt 7306M	618,08	-	0%
62750000	Frais étranger/virement	196,65	-	0%
64750000	Médecine du travail	1 460,72	269,78	18%
Total		87 459	50 401	58%

The selection we made enabled us to check 58% of the balance of purchases (accounts 60), other external expenses (accounts 61), and other external services (accounts 62)

Analysis of sampling by type of load

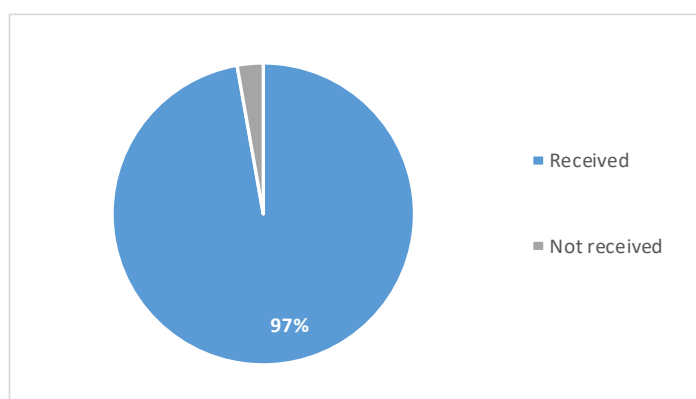
The expenses selected correspond mainly to the following items:

- Office supplies
- Services
- Computer subscriptions
- Travel
- Other expenses: insurance, rentals, postage, etc.



a. Checking the existence of supporting documents

Of the expenses selected, we obtained supporting documents for 97%. The 3% of unobtained receipts correspond to an entry whose unit amount is insignificant in view of the total amount of the selection (59.90€)

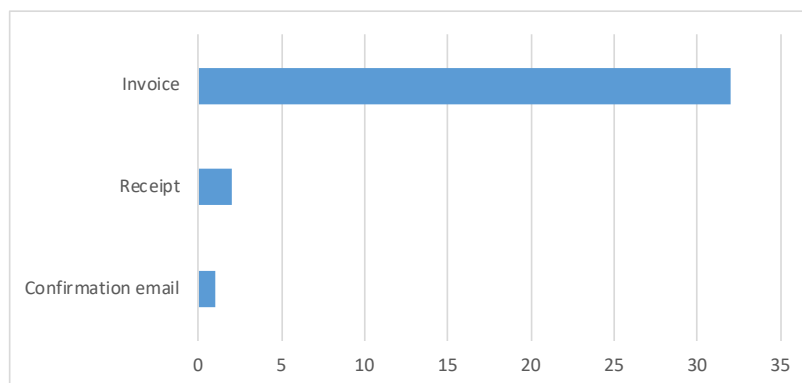


Conclusion:

Almost all the expenses selected are supported by a document (97%).

b. Compliance of supporting documents with tax regulations

Quantitative analysis (number of pieces):



Most of the supporting documents received are invoices that comply with current French tax regulations.

Only a few expenses are supported by documents that would be considered non-compliant in the event of a tax audit.

A reminder:

Confirmation e-mails, credit card receipts, Excel spreadsheets and bank statements are not conclusive proof of an expense;

Similarly, quotations and pro-formas are not sufficient documents; the title "invoice" must appear on the document.

Value analysis :

The non-compliant items (confirmation e-mail and sales receipt) represent a total of €959:

compte	Date	Libellé	Solde	Obtenu	Type de dépense	Prestation indiqué	Détail dépense
60630000	31/07/2020	CB 28/7-MONOPRIX	31,45	Oui	NDF	Fourniture de bureau	Cafe
62500000	31/01/2020	CB 13/1-CONSEIL RIO 24-25/JAN	754,20	Oui	NDF	Voyage	Deplacement (Rio) Sonia
62571000	30/09/2020	CB 7/9-CAFE BOHEME	173,20	Oui	NDF	Prestation de service	Restaurant

Conclusion

Almost all of the expenses selected are supported by appropriate documentation.

c. Consistency of the nature of the expense with the association's activities

Details of the nature of each expense are given in the table below.

Date	Libellé	Débit	Crédit	Solde	Prestation indiqué	détail dépense
23/01/2020	JPG-ACHATS DIVERS	141,01		141,01	Fourniture de bureau	Feuilles - Eau - Mouchoirs
28/01/2020	A TABLE-REPAS 28/01	379,17	-	379,17	Prestation de service	Restauration evement
31/01/2020	CB 13/1-CONSEIL RIO 24-25/JAN	754,20	-	754,20	Voyage	Deplacement (Rio) Sonia
14/02/2020	BRUNEAU-ACHATS DIVERS	109,81	-	109,81	Fourniture de bureau	Eau - Filtre - Liquide vaisselle
14/02/2020	JPG-BONBONNE EAU	94,03	-	94,03	Fourniture de bureau	Eau
31/03/2020	CNOA-LOYER 1/7/19-30/6/20	11 059,00	-	11 059,00	Location	30/06/2020
31/03/2020	EUROMAINTENANCE-RELEVÉ AU 31/3/20	221,48	-	221,48	Fourniture de bureau	Encre
03/04/2020	SHUTTERSTOCK-ABT MARS	118,80	-	118,80	Abonnement informatique	Stockage en ligne
07/04/2020	ORANGE ABT MAI 2020	402,48	-	402,48	Autres	Abonnement telephonique
18/04/2020	AWARD FORCE-SOUSCT*2020	3 874,00	-	3 874,00	Abonnement informatique	Abonnement annuel
18/04/2020	ADOBE-SOUSCT*10/4-20-9/4/21	2 260,37	-	2 260,37	Abonnement informatique	Cotisation annuel
26/05/2020	ALLE-IPHONE 128GB-ZDD	539,00	-	539,00	Fourniture de bureau	Iphone SE - au nom de Sonia
16/06/2020	ACE-BETREFT BRUXELLES	2 299,00	-	2 299,00	Location	Mise a disposition du materiel
19/06/2020	SIREPARC-REINSTALL* NETWORK	174,00	-	174,00	Abonnement informatique	Maintenance - Web
01/07/2020	ORANGE-LOYER 1/7-31/7/20	106,02	-	106,02	Location	Loyer Juill 20
06/07/2020	APPLE DISTRIBUTION 3 USB DIGITAL	237,00	-	237,00	Fourniture de bureau	Cable USB (x3)
06/07/2020	SITEPARC SITE WEB 3T2020	252,00	-	252,00	Abonnement informatique	Web T3 2020
10/07/2020	BENNAÏM HONORAIRES 2019	13 200,00	-	13 200,00	Prestation de service	Examen des comptes
20/07/2020	KPMG-PREST.PAIE 1T2020+FR.GEST.	2 137,36	-	2 137,36	Prestation de service	Paie
21/07/2020	SMARTUP CITIES-DISTR GEL HYDRO.	162,00	-	162,00	Fourniture de bureau	Gel
24/07/2020	ACE-BETREFR BRUXELLES	3 696,55	-	3 696,55	Location	Mise a disposition du materiel
31/07/2020	CB 28/7-MONOPRIX	31,45	-	31,45	Fourniture de bureau	Cafe
31/07/2020	GOOGLE G SUITE JUIL.	117,40	-	117,40	Abonnement informatique	Stockage en ligne
31/07/2020	CB 2/7-PHARMACIE	107,78	-	107,78	Fourniture de bureau	Gel main
20/09/2020	GRENKE LOYER 4T2020	352,80	-	352,80	Location	Loyer T3
22/09/2020	JPG-DESTRUCTEUR PAPIER	474,36	-	474,36	Fourniture de bureau	Broyeuse
30/09/2020	ACE-BETREFT BRUXELLE	2 299,00	-	2 299,00	Location	Mise a disposition du materiel
30/09/2020	CB 7/9-CAFE BOHEME	173,20	-	173,20	Prestation de service	Restaurant
13/10/2020	AMAZON-JARDINIÈRE	59,90	-	59,90	Autres	Jardinière
21/10/2020	AMAZON-TERREAU	35,00	-	35,00	Autres	Terreau 50L
21/10/2020	AMAZON-TERREAU	35,00	-	35,00	Autres	Terreau 50L
21/10/2020	AMAZON-TERREAU	35,00	-	35,00	Autres	Terreau 50L
23/10/2020	AMAZON-CASQUE+ECOUTEURS	99,99	-	99,99	Fourniture de bureau	Ecouteurs
20/11/2020	SAGE-PREST.INSTAL.SQL	600,00	-	600,00	Prestation de service	Maintenance - Installation
25/11/2020	SAGE-ASSIST.17/12/20-16/12/21	963,61	-	963,61	Abonnement informatique	Logiciel - de gestion
15/12/2020	SITEPARC INTERVT* DIVERSES	2 799,00	-	2 799,00	Abonnement informatique	Frais creation

Overall, we feel that the expenses incurred are consistent with the association's activities. Nevertheless, it is up to management to assess and confirm that the expenses incurred have been incurred for the needs of the association. **We have nevertheless selected those expenses which, in our opinion, require confirmation from the association's management that they are consistent with the association's business.**

Date	Libellé	Débit	Crédit	Solde	Prestation indiquée	détail dépense
31/01/2020	CB 13/1-CONSEIL RIO 24-25/JAN	754,20	-	754,20	Voyage	Deplacement (Rio) Sonia
26/05/2020	ALLE-IPHONE 128GB-ZDD	539,00	-	539,00	Fourniture de bureau	Iphone SE - au nom de Sonia
06/07/2020	APPLE DISTRIBUTION 3 USB DIGITAL	237,00	-	237,00	Fourniture de bureau	Cable USB (x3)
30/09/2020	CB 7/9-CAFE BOHEME	173,20	-	173,20	Prestation de service	Restaurant
13/10/2020	AMAZON-JARDINIÈRE	59,90	-	59,90	Autres	Jardinière
21/10/2020	AMAZON-TERREAU	35,00	-	35,00	Autres	Terreau 50L
21/10/2020	AMAZON-TERREAU	35,00	-	35,00	Autres	Terreau 50L
21/10/2020	AMAZON-TERREAU	35,00	-	35,00	Autres	Terreau 50L
23/10/2020	AMAZON-CASQUE+ECOUTEURS	99,99	-	99,99	Fourniture de bureau	Ecouteurs

We note that all the expenses listed above were incurred by Mrs Sonia CELA. In 2020, Ms. CELA was the employee in charge of approving expenses. The lack of internal procedures (non-segregation of duties) combined with Ms. CELA's role in the expense approval procedure do not allow us to express an opinion on the appropriateness of these expenses.

FISCAL YEAR 2019

Sampling carried out on accounts 60, 61, 62 to ensure :

1. The existence of the supporting document
2. Compliance of supporting documents with tax regulations
3. Consistency of the nature of the expense with the association's activities

N°Compte	Libellé	2019	Sélection	% de sélection
60630000	Fournitures Entretien, petit é	2 422,03	1 461,64	60%
60640000	Fournitures administratives	5 196,80	3 134,08	60%
61300000	Locations 47è Montparnasse	11 059,50	11 059,00	100%
61321000	Locations Box	1 402,36	1 424,33	102%
61350000	Locations mobilières	1 272,24	106,02	8%
61351000	Locations Serveur OVH	1 211,63	1 079,99	89%
61560000	Maintenance infor.,internet,im	9 030,49	27 834,91	308%
61600000	Primes d'assurance	3 465,36	-	0%
62260000	Honoraires BENNAIM	11 000,00	-	0%
62261000	Honoraires KPMG	10 200,00	10 200,00	100%
62261100	KPMG-Prestations/Paie	5 459,53	984,35	18%
62261200	Honoraires Juridiques	10 911,00	6 903,00	63%
62263000	Honoraires / traduction	4 080,00	4 080,00	100%
62345000	Médaille d'Or-Prix UIA-Concour	17 044,21	7 063,03	41%
62345400	Frais de conférence	39 297,73	30 421,00	77%
62360000	Catalogues et imprimés	1 963,04	1 068,00	54%
62440000	Transports administratifs	519,00	-	0%
62500000	Déplacements du personnel	9 199,69	6 367,49	69%
62510000	Dépl. du Secrétaire Général Ar	1 668,81	1 668,81	100%
62512000	Frais de déplaçts/Trésorier	3 222,55	1 987,55	62%
62571000	Réceptions, Réunions au siège	2 285,22	1 056,76	46%
62572000	Capitale Mondiale de l'Archite	1 500,00	1 500,00	100%
62573000	Activités/program.& organes tr	8 220,33	3 229,55	39%
62600000	Frais postaux	209,82	-	0%
62620000	Frais de télécommunication	5 694,40	495,12	9%
62630000	Sce Google+Adobe +Shutterstock	1 121,16	112,20	10%
62631000	Frais Téléchargements Shuttters	1 334,80	122,30	9%
62632000	Frais Abt Adobe	2 325,69	483,98	21%
62640000	Frais d'envoi mailing	561,85	123,22	22%
62700000	Frais bancaires/cpt 7306M	1 104,17	-	0%
62750000	Frais étranger/virement	221,58	-	0%
Total		174 205	123 966	71%

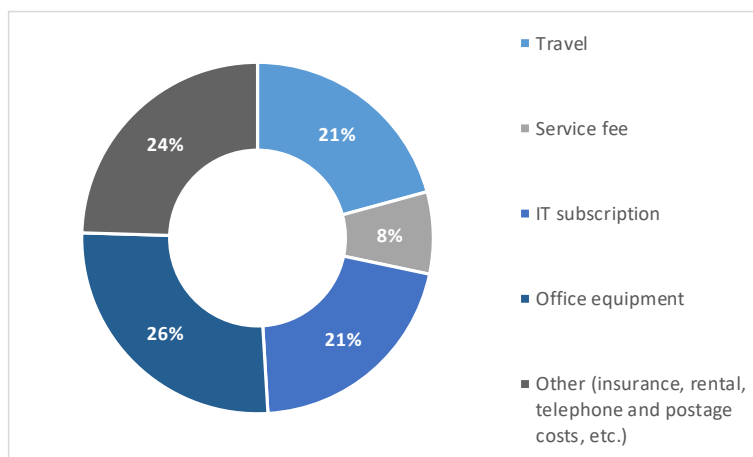
The selection we made enabled us to check 70% of the balance of purchases (accounts 60), other external expenses (accounts 61), and other external services (accounts 62)

Analysis of sampling by type of load

The expenses selected correspond mainly to the following items:

- Office supplies

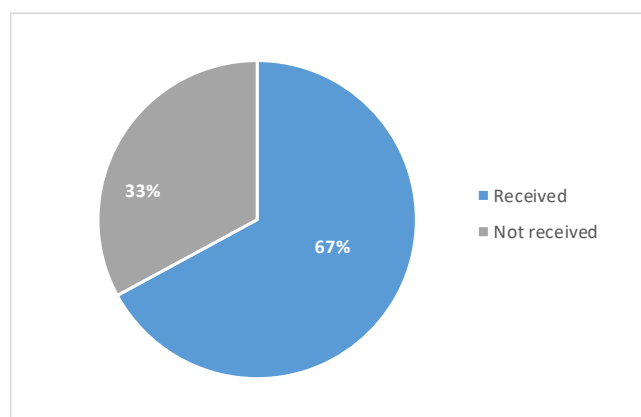
- Services
- Computer subscriptions
- Travel
- Other expenses: insurance, rentals, postage, etc.



a. Checking the existence of supporting documents

Of the expenses selected, we obtained proof for 67%.

The 33% of unobtained receipts correspond mainly to travel expenses and, to a lesser extent, office supplies.



Conclusion:

Parts not obtained represent a total of €10,328 (i.e. 8% by value of the total expenditure selected).

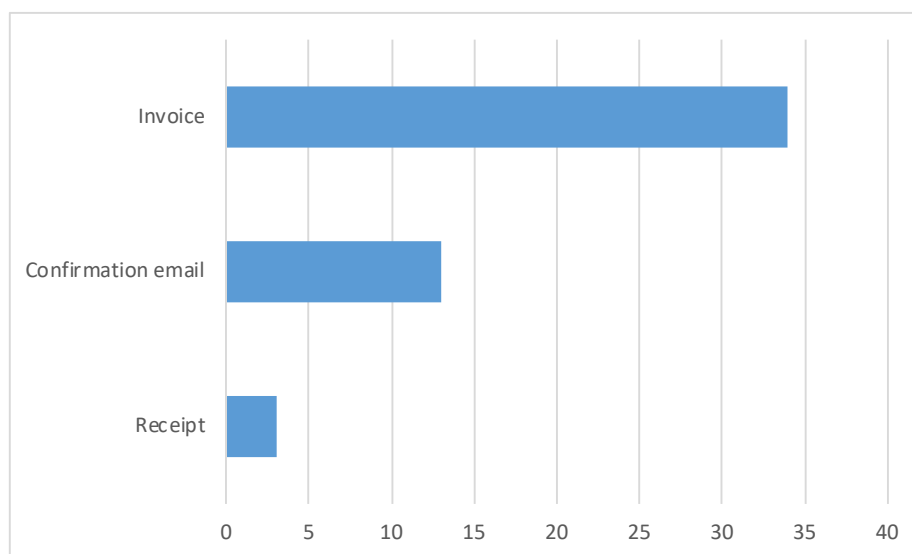
The most significant non-receipted expenses are as follows:

Compte	Date	Journal	Libellé	Solde	Obtenu
62510000	30/06/2019	OD	DEPENSES A BAKU=3052.06AZN	1 668,81	Non
62512000	31/12/2019	OD	REGUL CB DE MR.FL.	1 987,55	non
62572000	13/11/2019	BQ1	RBT PETER MOULD/BILLET QATAR	1 500,00	non
62573000	14/06/2019	BQ1	VRT LOH/BILLET BAKU	1 873,00	non

The wording of the entries and the absence of supporting documents make it difficult to analyze these expenses.

b. Compliance of supporting documents with tax regulations

Quantitative analysis (number of pieces) :



Most of the supporting documents received are invoices that comply with current French tax regulations.

Only a few expenses are supported by documents that would be considered non-compliant in the event of a tax audit.

A reminder:

Confirmation e-mails, credit card receipts, Excel spreadsheets and bank statements are not conclusive proof of an expense;

Similarly, quotations and pro-formas are not sufficient documents; the title "invoice" must appear on the document.

Value analysis :

Non-compliant supporting documents (confirmation e-mail and sales receipt) represent a total of €20,018 in 2019.

More specifically, these expenses are as follows:

Compte	Date	Libellé	Solde	Type de justificatif	Prestation indiqué	détail dépense
60630000	22/01/2019	MONOPRIX-ACH DIVERS	89,77	Ticket de caisse	Fourniture de bureau	Gobelet + Assiette + cuillère
60630000	25/04/2019	MONOPRIX-ACHAT DIVERS	58,67	Ticket de caisse	Fourniture de bureau	Essuie tout + Cafe + lait
60630000	03/06/2019	FNAC-ACHAT DIVERS	21,98	Ticket de caisse	Fourniture de bureau	Cadre
60630000	31/10/2019	CB 9/10-AMAZON	125,94	Mail de confirmation	Fourniture de bureau	Couverts + carafe thermique
61300000	10/04/2019	CNOA-LOYER 1/7/18-30/6/19	11 059,00	Autre	location	Lettre de dette écrite
62345000	31/08/2019	CB 10/8-IBERIA REUNION PRIX UIA	165,10	Mail de confirmation	Voyage	Vol Madrid Paris (aller retour)
62345000	31/08/2019	CB 12/8-AIR FR. REUNION PRIX UIA	207,93	Mail de confirmation	Voyage	Vol Copenhague Paris (aller retour)
62345000	24/09/2019	1ER PRIX UNESCO LOGO	3 000,00	Autre	Autre	Concours - page du concours
62500000	30/04/2019	CB 19/4-LUFTHANSA	335,55	Mail de confirmation	Voyage	vol 4 voyageur
62500000	30/04/2019	CB 19/4-LUFTHANSA	335,55	Mail de confirmation	Voyage	vol 4 voyageur
62500000	30/04/2019	CB 19/4-LUFTHANSA	335,55	Mail de confirmation	Voyage	vol 4 voyageur
62500000	30/04/2019	CB 19/4-LUFTHANSA	335,55	Mail de confirmation	Voyage	vol 4 voyageur
62500000	31/05/2019	CB 10/5-QATAR/BILLET CONFERENCIER	1 386,10	Mail de confirmation	Voyage	Vol Penang - Bakou
62500000	31/08/2019	CB 16/8-EGYPTAIR/SONIA	648,88	Mail de confirmation	Voyage	Paris - Assouan
62573000	30/04/2019	CB 3/4-EMIRATES BOM-BAKU	1 356,55	Mail de confirmation	Voyage	Mumbai - Bakou
62631000	30/06/2019	CB 10/6-SHUTTERSTOCK	122,30	Mail de confirmation	Abonnement informatique	Stockage en ligne
62632000	31/08/2019	CB 18/8-ADOBE CREATIVE	316,00	Mail de confirmation	Voyage	Vanier Thomas + Wilson EMMA - paris bruxelles
62500000	04/01/2019	CB 2/1-RENFEE VIRTUA	117,75	Mail de confirmation	Voyage	Valence - Madrid / fabian Llisterri

Conclusion

Around 76% of selected expenses are supported by a document considered to be compliant.

With regard to non-compliant expenditure, the most significant concern :

- **Expenditure of €11,059**
The supporting document obtained was as follows: a letter whose contents refer to rental charges for the period July 2018 to June 2019.
Nevertheless, this expense seems consistent with the annual rent paid each year. It is probably a lost item. No further justification is required.
- **Expenses of €3,000**
This expense corresponds to the awarding of the prize for the logo competition. The document in question is an extract from the terms and conditions of the competition with the award. Consistent
- **Airline tickets supported only by confirmation e-mails**

c. [Consistency of the nature of the expense with the association's activities](#)

Details of the nature of each expense are given in the table below.

Date	Libellé	Solde	Prestation indiquée	détail dépense
04/01/2019	CB 2/1-RENFE VIRTUA	117,75	Voyage	Valence - Madrid / fabian Llisterri
07/01/2019	CB 2/1-AGODA HOTEL	119,70	Voyage	Hôtel
09/01/2019	CB 8/1-MOMA RESERV	183,84	Voyage	A déterminer
10/01/2019	CB 9/1-CHIV	55,00	A déterminer	A déterminer
14/01/2019	CB 9/1-TAXI ANGEL	30,00	Voyage	Taxi
14/01/2019	CB 10/1-RENFE AVE	46,25	A déterminer	A déterminer
14/01/2019	CB 12/1-AIR EUROPA	86,91	Voyage	Vol
14/01/2019	CB 11/1-HUTTERSTOCK	118,80	A déterminer	A déterminer
14/01/2019	CB 9/1-HOTEL CONCORDE	131,13	Voyage	Hôtel
14/01/2019	CB 10/1-MOMA RESERV	183,84	Voyage	A déterminer
17/01/2019	CB 16/1-UK HEL	55,00	A déterminer	A déterminer
21/01/2019	CB 19/1-AIR EUROPE	86,91	Voyage	Vol
21/01/2019	CB 18/1-ADOBE CREAT.	167,98	Abonnement informatique	Mensualité
22/01/2019	MONOPRIX-ACH DIVERS	89,77	Fourniture de bureau	Gobelet + Assiette + cuillère
24/01/2019	CB 22/1-AIR EUROPA	156,84	Voyage	Vol
28/01/2019	CB 25/1-TRANSavia	87,29	Voyage	Vol
28/01/2019	CB 24/1-AIR EUROPA	121,00	Voyage	Vol
30/01/2019	CB 27/1-AIR EUROPA	87,91	Voyage	Vol
31/01/2019	FRAIS DEPLTS INDE + MEXIQUE	600,95	Voyage	A déterminer
11/02/2019	JPG-WATERBOX	90,14	Fourniture de bureau	Eau
28/02/2019	CB 11/2-OVH 1812/18-17/12/19	1 079,99	Abonnement informatique	Location de nom de domaine
28/02/2019	KPMG-HONO. EX.311218	10 200,00	Prestation de service	Honoraire de l'exercice 2018
28/02/2019	CB 6/2-CLASS CROUTE	297,60	Autre	pas d'information sur la facture
28/02/2019	CB 18/2-ADOBE CREATIVE	167,98	Abonnement informatique	service
06/03/2019	LE FIGUIER-LUNCH BOX	168,16	A déterminer	A déterminer
12/03/2019	JPG-EAU+FILTRÉS CAFE	105,76	Fourniture de bureau	Eau + Filtres
08/04/2019	LE FIGUIER REUNION 8/4	165,30	Autre	Restauration - Lunch box (4)
10/04/2019	CNOA-LOYER 1/7/18-30/6/19	11 059,00	location	Lettre de dette écrite
25/04/2019	MONOPRIX-ACHAT DIVERS	58,67	Fourniture de bureau	Essuie tout + Cafe + lait
26/04/2019	JPG-ACHATS DIVERS	118,30	Fourniture de bureau	Eau + Essuie tout + Liquide vaisselle
29/04/2019	AWARD FORCE-SOUSCRIPT*PRIX	3 690,00	Abonnement informatique	Abonnement annuel
30/04/2019	CB 19/4-LUFTHANSA	335,55	Voyage	vol 4 voyageur
30/04/2019	CB 19/4-LUFTHANSA	335,55	Voyage	vol 4 voyageur
30/04/2019	CB 19/4-LUFTHANSA	335,55	Voyage	vol 4 voyageur
30/04/2019	CB 19/4-LUFTHANSA	335,55	Voyage	vol 4 voyageur
30/04/2019	CB 3/4-EMIRATES BOM-BAKU	1 356,55	Voyage	Mumbai - Bakou
17/05/2019	JPG-FOURN.BUREAU	87,26	Fourniture de bureau	eau + chemises
29/05/2019	ART CONNECTING-250 CLES USB	1 956,00	Fourniture de bureau	Clés usb + transfert de dnnée
31/05/2019	CB 19/5-FNAC IPHONE (SC)	961,98	Fourniture de bureau	Iphone XR + coque et protection ecran
31/05/2019	CB 10/5-QATAR/BILLET CONFERENCIER	1 386,10	Voyage	Vol Penang - Bakou
03/06/2019	FNAC-ACHAT DIVERS	21,98	Fourniture de bureau	Cadre
04/06/2019	D,MD-HONORAIRES	6 903,00	Prestation de service	Honoraire avocat
07/06/2019	KPMG-TRT PAIE 1T2019	984,35	Prestation de service	Honoraire sociale
14/06/2019	VRT LOH/BILLET BAKU	1 873,00	Voyages	A déterminer
30/06/2019	DEPENSES A BAKU=3052.06AZN	1 668,81	Voyages	A déterminer
30/06/2019	CB 10/6-SHUTTERSTOCK	122,30	Abonnement informatique	Stockage en ligne
01/07/2019	SITEPARC-ACH ECRAN COMPTA	309,48	Abonnement informatique	écran - cable
22/07/2019	SITEPARC-50% ACPT REFONT SITE WEB	12 240,00	Abonnement informatique	Refonte site web (avance)
31/08/2019	CB 10/8-IBERIA REUNION PRIX UIA	165,10	Voyage	Vol Madrid Paris (aller retour)
31/08/2019	CB 12/8-AIR FR. REUNION PRIX UIA	207,93	Voyage	Vol Copenhague Paris (aller retour)
31/08/2019	CB 16/8-EGYPTAIR/SONIA	648,88	Voyage	Paris - Assouan
31/08/2019	CB 2/8-DOOGLE COM	51,89	Abonnement informatique	Site de conference
31/08/2019	CB 18/8-ADOBE CREATIVE	316,00	Voyage	Vanier Thomas + Wilson EMMA - paris bruxelles
11/09/2019	JPG BONBONNE EAU	117,90	Fourniture de bureau	Eau
24/09/2019	IER PRIX UNESCO LOGO	3 000,00	Autre	Concours - page du concours
28/09/2019	UNESCO-INTERPRET*/CONF PARIS	4 080,00	Prestation de service	Frais consécutifs d'une conférence
30/09/2019	CB 24/9-LA VAISSELLERIE	188,00	Autre	Assiettes, verres et tasses à thé
30/09/2019	JPG-TONER MAGENTA	216,10	Fourniture de bureau	Toner
30/09/2019	NDF/SONIA/BUCAREST+RIO	289,26	Voyages	A déterminer
30/09/2019	CB 1/9-GOOGLE SUITE UIA	112,20	Abonnement informatique	Stockage en ligne
14/10/2019	JPG-ACHAT DIVERS	148,44	Fourniture de bureau	Eau + mouchoirs + essuie tout + filtre
14/10/2019	SITEPARC-TRWX/SITE WEB UIA	14 280,00	Abonnement informatique	Solde refonte site web
22/10/2019	VRT A SODEXHO/CONF.ACE	7 116,00	Autre	Frais de restauration - Sandwich
22/10/2019	A TABLE-RECEPT*24/10/19	425,70		
23/10/2019	LOCARCHIVES-CONSERVT* 1/10-30/9/20	1 424,33	location	Contener 2019 - 2020
24/10/2019	VRT A SODEXHO/CONF.ACE	9 240,00	Autre	Frais de restauration - cocktail
31/10/2019	CB 9/10-AMAZON	125,94	Fourniture de bureau	Couverts + carafe thermique
31/10/2019	DOCUMENTIS-DEPLIANTS	1 068,00	Fourniture de bureau	Impression de dépliant
08/11/2019	ORANGE 1/11-30/11/19	443,23	AUTRE	facture téléphone octobre
13/11/2019	RBT PETER MOULD/BILLET QATAR	1 500,00		
15/11/2019	UNESCO-LOC.SALLE CONFERENCE	14 065,00	Autre	location de salle pour evenement
01/12/2019	ORANGE LOYER 1/12-31/12/19	106,02	location	Loyer décembre 2019
30/12/2019	EUROMAINTENANCE RELEVÉ 4T19	378,91	Autre	Maintenance - imprimente
31/12/2019	CB 5/12-MAINTENANCE SAGE	936,00	Abonnement informatique	Logiciel comptable
31/12/2019	REGUL CB DE MR.FL.	1 987,55	A déterminer	A déterminer
31/12/2019	CB 29/11-MAILJET	123,22	Autre	frais de mail
31/12/2019	CB 11/12-BUZZARD EN ATT.RBT	69,99	A déterminer	A déterminer
31/12/2019	CB 29/11-BUZZARD EN ATT.RBT	79,99	A déterminer	A déterminer
31/12/2019	CB 28/11-AMAZON A REGUL.	113,97	A déterminer	A déterminer

The expenses incurred seem to us to be consistent with the association's activities. Nevertheless, *it* is up to management to assess and confirm that the expenses incurred have been incurred for the needs of the association

We have nonetheless selected the following expenses which, in our opinion, require the association's management to confirm their consistency with the association's activities.

Date	Libellé	Solde	Prestation indiquée	détail dépense
22/01/2019	MONOPRIX-ACH DIVERS	89,77	Fourniture de bureau	Gobelet + Assiette + cuillère
31/05/2019	CB 19/5-FNAC IPHONE (SC)	961,98	Fourniture de bureau	Iphone XR + coque et protection écran
03/06/2019	FNAC-ACHAT DIVERS	21,98	Fourniture de bureau	Cadre
30/06/2019	DEPENSES A BAKU=3052.06AZN	1 668,81	Voyages	A déterminer
01/07/2019	SITEPARC-ACH ECRAN COMPTA	309,48	Abonnement informatique	écran - cable
30/09/2019	CB 24/9-LA VAISSELLERIE	188,00	Autre	Assiettes, verres et tasses à thé
30/09/2019	NDF/SONIA/BUCAREST+RIO	289,26	Voyages	A déterminer
31/10/2019	CB 9/10-AMAZON	125,94	Fourniture de bureau	Couverts + carafe thermique
31/12/2019	REGUL CB DE MR.FL.	1 987,55	A déterminer	A déterminer

FISCAL YEAR 2018

Sampling carried out on accounts 60, 61, 62 to ensure :

1. The existence of the supporting document
2. Compliance of supporting documents with tax regulations
3. Consistency of the nature of the expense with the association's activities

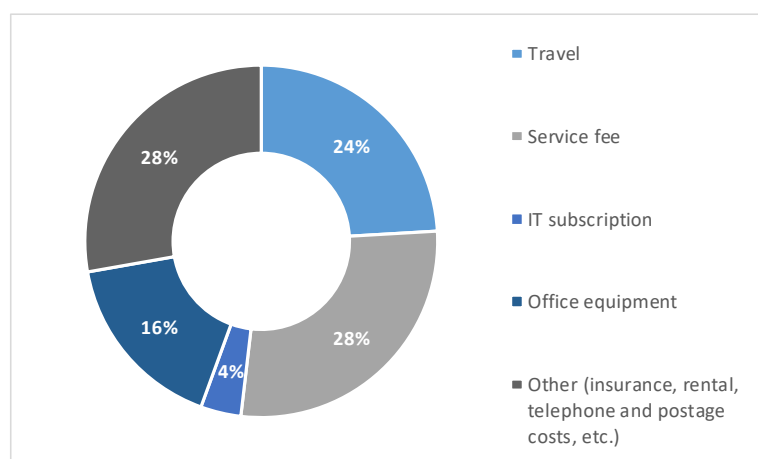
N°Compte	Libellé	Solde 2018	Selection	% audité
60630000	Fournitures Entretien, petit é	1 686,73	849,79	50%
60640000	Fournitures administratives	2 424,76	882,52	36%
60641000	Documentation administrative	475,20	118,80	25%
61300000	Locations 47è Montparnasse	11 059,00	-	0%
61321000	Locations Box	1 368,62	1 395,04	102%
61350000	Locations mobilières	1 512,24	106,02	7%
61351000	Locations Serveur OVH	1 041,52	-	0%
61560000	Maintenance infor.,internet,im	8 954,92	7 029,42	78%
61600000	Primes d'assurance	3 380,50	2 533,34	75%
62261000	Honoraires KPMG	7 540,80	7 540,80	100%
62261100	KPMG-Prestations/Paie	4 847,62	1 471,25	30%
62261200	Honoraires Juridiques	22 669,05	4 896,00	22%
62263000	Honoraires / traduction	4 380,20	4 380,20	100%
62310000	Dépenses pr site Internet	1 071,63	1 000,00	93%
62345000	Médaille d'Or-Prix UIA-Concour	1 756,99	-	0%
62360000	Catalogues et imprimés	3 741,13	3 007,23	80%
62440000	Transports administratifs	158,00	-	0%
62500000	Déplacements du personnel	2 013,64	1 669,00	83%
62510000	Dépl. du Secrétaire Général Ar	3 403,27	2 959,82	87%
62512000	Frais de déplacts/Trésorier	17 216,57	8 863,37	51%
62520000	Autres frais de déplacts	1 070,90	403,00	38%
62571000	Réceptions, Réunions au siège	2 948,44	1 811,07	61%
62573000	Activités/program.& organes tr	5 500,00	5 500,00	100%
62574000	Frais de représentation	- 33,15	-	0%
62600000	Frais postaux	166,71	-	0%
62620000	Frais de télécommunication	6 027,29	1 296,51	22%
62630000	Sce Google+Adobe +Shutterstock	2 066,27	-	0%
62640000	Frais d'envoi mailing	149,53	-	0%
62700000	Frais bancaires/cpt 7306M	791,52	-	0%
62750000	Frais étranger/virement	508,40	-	0%
62840000	Frais de recrutement	16 440,00	16 200,00	99%
Total		136 338	73 913	54%

The selection we made enabled us to check 54% of the balance of purchases (accounts 60), other external expenses (accounts 61), and other external services (accounts 62)

Analysis of sampling by type of load

The expenses selected correspond mainly to the following items:

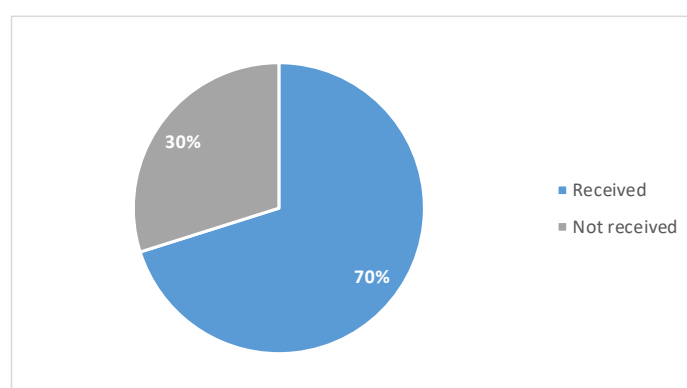
- Office supplies
- Services
- Computer subscriptions
- Travel
- Other expenses: insurance, rentals, postage, etc.



a. Checking the existence of supporting documents

Of the expenses selected, we obtained supporting documents for 70%. The 30% of unobtained receipts correspond mainly to travel expenses and, to a lesser extent, office supplies.

Parts not obtained represent a total of €7,927 (or 11% in value of the total amount of expenditure selected).

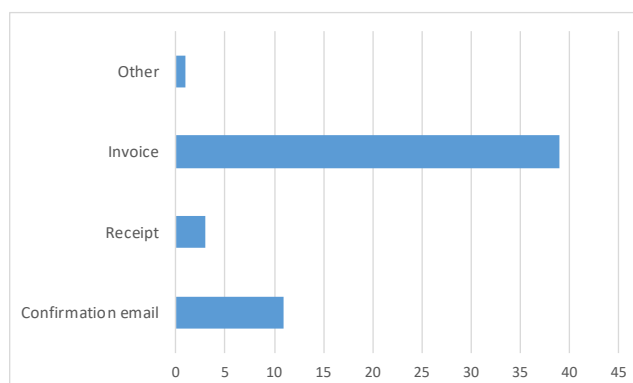


Conclusion:

The majority of selected expenses are documented (70%). The remaining 30% are mainly card expenses.

b. Compliance of supporting documents with tax rules

Quantitative analysis (number of pieces):



Most of the supporting documents received are invoices that comply with current French tax regulations.

Only a few expenses are supported by documents that would be considered non-compliant in the event of a tax audit.

A reminder:

Confirmation e-mails, credit card receipts, Excel spreadsheets and bank statements are not conclusive proof of an expense;

Similarly, quotations and pro-formas are not sufficient documents; the title "invoice" must appear on the document.

Value analysis :

The other supporting documents (confirmation e-mail and receipt) represent a total of €5,411:

Compte	Date	Libellé	Solde	ustificatif (facture / receipt)	Prestation indiqué	détail dépense
60630000	09/05/2018	DARTY IMP.BROTHER/	132,28	Mail de confirmation	Fourniture de bureau	Imprimente
60630000	03/08/2018	AMAZON-IMPRIMANTE SAMSUNG	114,90	Mail de confirmation	Fourniture de bureau	Imprimente Samsung
60630000	11/10/2018	AMAZON-LG FULL HD	217,90	Mail de confirmation	Fourniture de bureau	Ecrant LG
62500000	12/03/2018	REMBT SONIA/BILLET MEXICO	900,00	Mail de confirmation	voyage	Paris - Oaxaca (Sonia)
62512000	08/01/2018	CB 5/1-HOTEL MONTPAR.	141,14	Mail de confirmation	voyage	Hotel
62512000	05/03/2018	CB 1/3-AIR LISBON	605,00	Mail de confirmation	voyage	Lisbonne - Rio (Fabian LLISTERRI)
62512000	25/06/2018	CB 22/6-HOTEL MONTPARNASSE	148,79	ticket de caisse	voyage	Hotel
62512000	07/12/2018	CB 5/12-TURKISH AIRL.	1 028,00	Mail de confirmation	voyage	Baku - Valence (Fabian LLISTERRI)
62512000	14/05/2018	CB 11/5-AERO MEXICO	655,00	Mail de confirmation	voyage	Paris - Mexique (Fabian LLISTERRI)
62512000	24/07/2018	CB 20/7-NAIROBI	286,97	ticket de caisse	autre	supposition: Restauration
62512000	16/08/2018	CB 15/8-HOTEL ON BOO	314,00	Mail de confirmation	voyage	Hotel
62512000	14/09/2018	CB 12/9-VUELING AIRL	236,60	Mail de confirmation	voyage	Valence - Paris (Fabian LLISTERRI)
62512000	24/09/2018	CB 18/9-LUFTHANSA	345,10	Mail de confirmation	voyage	Frankfurt - Valence (es)
62512000	01/10/2018	CB 28/9-AIR EUROPA	146,44	Autre	voyage	vol - Fabian LLISTERRI
62571000	23/08/2018	CB 21/8-RIAN RESTAURANT	139,45	ticket de caisse	Autre	Restauration

Conclusion

The majority of expenses incurred without proper supporting documentation concerned travel expenses (hotel, airfare, etc.). However, the nature of the expenses suggests that they were incurred for the needs of the association. However, it is up to the association's management to decide whether these expenses are consistent with the association's activities.

c. Consistency of nature of expenses with the association's activities

The table below shows the nature of the expenses selected for our audit.

Date	Libellé	Solde	Prestation indiquée	détail dépense
08/01/2018	CB 5/1-HOTEL MONTPAR.	141,14	voyage	Hotel
23/01/2018	LINA'S F.47598	462,00	Autre	Restauration
25/01/2018	LINA'S F.47609	535,00	Autre	Restauration
26/01/2018	CB 25/1-TASSEI	41,00	A déterminer	A déterminer
26/01/2018	CB 25/1-BISTROT	163,00	Voyages	Restaurant
27/01/2018	CALLIOPE-INTERPRETE	4 380,20	Prestation de service	Interpretes
29/01/2018	JPG F. 2879714	109,24	Fourniture de bureau	Eponge - liquide vaisselle - encre
01/02/2018	ORANGE LOYER1/2-28/2/18	106,02	Autre	Location février 2018
08/02/2018	CB 5/2-TAP PORTUGAL	754,82	Voyages	A déterminer
28/02/2018	CB 26/2-TAP AIR	605,00	Voyages	Vol
05/03/2018	CB 1/3-AIR LISBON	605,00	voyage	Lisbonne - Rio (Fabian LLISTERRI)
06/03/2018	ORANGE1/3-31/3/18	430,03	Autre	Telephonie - mars 2018
12/03/2018	REMBT SONIA/BILLET MEXICO	900,00	voyage	Paris - Oaxaca (Sonia)
30/03/2018	KPMG-FORFAIT GEST.2018	1 075,25	Prestation de service	Honoraire social
30/03/2018	EUROMAINTENANCE-RELEVÉ AU 29/3	457,30	Prestation de service	Maintenance Imprimante
09/04/2018	ORANGE 1/4-30/4/18	442,89	Autre	Telephonie - avril 2018
10/04/2018	STAPLES JPG-F.2.991.444	112,97	Fourniture de bureau	Eau - Sucre
14/04/2018	J.C.POLGAR-DESIGN WEBSITE F.247	1 000,00	Prestation de service	Maintenance Web + Disign
18/04/2018	CB 16/4-PAPELERIA BO	49,80	A déterminer	A déterminer
19/04/2018	DM, D-HONO/F.95798	3 384,00	Prestation de service	Honoraire Avocats
07/05/2018	KPMG HONO.2017	7 540,80	Prestation de service	Solde honoraire 2017
09/05/2018	DARTY IMP. BROTHER/	132,28	Fourniture de bureau	Imprimante
14/05/2018	CB 11/5-AERO MEXICO	655,00	voyage	Paris - Mexique (Fabian LLISTERRI)
25/05/2018	PAM-9è WORLD URBAN FORUM	3 000,00	Prestation de service	Evement
29/05/2018	CB 27/5-AIR EUROPA	85,84	Voyages	Vol
31/05/2018	CB 29/5-RENFE AVE 60	73,90	Voyages	A déterminer
04/06/2018	CB 31/5-TOUQUE DIGITAL	258,00	A déterminer	A déterminer
05/06/2018	CB 1/6-SWISS INTL/SERBAN	1 999,82	Voyages	A déterminer
05/06/2018	CB 1/6-SWISS INTL	65,00	Voyages	A déterminer
06/06/2018	SITEPARC-MAINTENANCE 19/3-30/5	3 316,22	Prestation de service	Maintenance site web
14/06/2018	CB 13/6-HOTEL MONT.	190,86	voyage	Séjour Hotel Paris
18/06/2018	JPG F3.087.140	207,33	Fourniture de bureau	Eau + Encre
25/06/2018	CB 22/6-HOTEL MONT-PARNASSE	148,79	voyage	Hotel
09/07/2018	CB 6/7-VUELIN ARIL	138,70	Voyages	Vol
20/07/2018	D, MD-HONO/F.95985	1 512,00	Prestation de service	Honoraire Avocats
23/07/2018	GAN-PROFES.LIBERALES 1/8/18-31/7/19	2 533,34	Autre	Assurance
24/07/2018	CB 20/7-NAIROBI	286,97	autre	supposition: Restauration
25/07/2018	LOIC BIGOT-MAJ ORDI JUILLET	2 860,00	Abonnement SI	Site internet
30/07/2018	CB 25/7-LUFTHANSA	980,59	Voyages	Vol
03/08/2018	AMAZON-IMPRIMANTE SAMSUNG	114,90	Fourniture de bureau	Imprimante Samsung
06/08/2018	SITEPARC-INST.POSTE COMPTA	853,20	Abonnement SI	Installation de logiciel
16/08/2018	CB 15/8-HOTEL ON BOO	314,00	voyage	Hotel
23/08/2018	CB 21/8-RIAN RESTAURANT	139,45	Autre	Restauration
28/08/2018	EURO LONDON-RECRUT.WILSON	8 100,00	Prestation de service	Recrutement
28/08/2018	EURO LONDON-RECRUT.WANJIRA	8 100,00	Prestation de service	Recrutement
31/08/2018	KPMG-F 1501729114/CDI	396,00	Prestation de service	Honoraire social
12/09/2018	CB 10/9-HABITUAL	50,20	A déterminer	A déterminer
13/09/2018	LE FIGUIER-F20180913018	174,34	Autre	Restauration Lunch box
14/09/2018	CB 12/9-VUELING AIRL	236,60	voyage	Valence - Paris (Fabian LLISTERRI)
20/09/2018	DIVERS ACHATS BAKOU	76,80	A déterminer	A déterminer
24/09/2018	FNAC CARTOUCHE D ENCRE	117,10	Fourniture de bureau	Cartouche noir (Savonneau Christine)
24/09/2018	CB 18/9-LUFTHANSA	345,10	voyage	Frankfurt - Valence (es)
30/09/2018	EURO MAINTENANCE-REL.AU 30/9	271,22	Prestation de service	Maintenance Imprimante
01/10/2018	CB 28/9-AIR EUROPA	146,44	voyage	vol - Fabian LLISTERRI
02/10/2018	CB 30/9-HUTTERSTOCK	118,80	A déterminer	A déterminer
06/10/2018	LE FIGUIER-F20181006043	102,60	Autre	Restauration - Lunch box
09/10/2018	VRT A RUTA/BPC TRAVEL	403,00	Voyages	A déterminer
10/10/2018	CB 9/10-RETRAIT ESPECES	50,00	A déterminer	A déterminer
11/10/2018	AMAZON-LOGITECH	307,91	Fourniture de bureau	webcam
11/10/2018	AMAZON-LG FULL HD	217,90	Fourniture de bureau	Ecran LG
30/10/2018	JPG-F.3.289.332	335,88	Fourniture de bureau	Cartouche d'encre
30/10/2018	LOCARCHIVES-1/10/18-30/9/19	1 395,04	Autre	Conteneurs - cotisation annuelle
30/10/2018	CB 29/10-FNAC MARKET	58,34	A déterminer	A déterminer
08/11/2018	ORANGE 1/11-30/11/18	423,59	Autre	Telephonie - Nov 2018
19/11/2018	CB 18/11-KIWI.COM/INDE/SONIA	769,00	voyage	Paris - New Delhi (Sonia)
19/11/2018	CB 18/11-KIWI.COM/INDE/SERBAN	960,00	Voyages	Vol
23/11/2018	LINA'S F.49530	226,00	Autre	Restauration
23/11/2018	CB 21/11-AIR FRANCE	595,37	Voyages	Vol
26/11/2018	CB 23/11-TRAVEL VISA	111,55	Voyages	A déterminer
03/12/2018	CB 28/11-FRONT OFFICE	212,42	A déterminer	A déterminer
07/12/2018	VRT A RUBEN MANUEL FERREIRA	1 998,75	Prestation de service	Design
07/12/2018	CB 5/12-TURKISH AIRL.	1 028,00	voyage	Baku - Valence (Fabian LLISTERRI)
10/12/2018	CB 7/12-AZERBAIJAN	75,24	Voyages	A déterminer
14/12/2018	LE FIGUIER-F.20181214114	171,68	Autre	Restauration - Lunch box
17/12/2018	CB 14/12-HOTEL MONT-PARNASSE	396,70	voyage	Hotel Paris (Fabian LLISTERRI)
28/12/2018	GALLEN+IBANEZ-F.88/2018	2 500,00	Autre	Visite Forum Baku 2019
31/12/2018	EUROMAINTENANCE REL.AU 31/12	279,96	Prestation de service	Maintenance Imprimante

The expenses incurred seem consistent with the association's activities (travel, office supplies, services, etc.).

Nevertheless, it is up to management to assess and confirm that the expenses incurred have been incurred for the needs of the association.

CONCLUSION - EXPENSE ANALYSIS

Sampling and inspection to ensure :

- a. The existence of a supporting document
- b. Compliance of supporting documents with tax regulations

Most of the expenses selected are supported by documents that comply with French tax regulations.

However, some expenses are supported by non-convincing documents, in particular :

FISCAL 2022 :

- Expenditure of €8,380
The supporting document obtained was the following: an email from Sonia CELA to Min Than Nguyen dated 08/08/22 was found. Ms. CELA explains that Spain will only pay €31,620 of the €40,000 dues owed, as a deduction has been made of €8,380 corresponding to costs relating to the forum and logistical costs borne by Spain. We have not been provided with any documents to justify the said costs incurred by Spain;
- Expenditure of €5,201
According to the bank statement, this expense corresponds to the "UIA competition prize" (beneficiary: MAKSYM HOLOVKO). The document obtained to justify this expense is a transaction statement. This document does not constitute conclusive proof.

FISCAL 2021 :

- 414€ travel expenses
Corresponding to air travel expenses. They include €414 for Sonia CELA's plane tickets to Copenhagen and Madrid.
- 4,000 transfer :
This expense corresponds to the UIA competition prize of €3,000 (beneficiary: UDO SCHLIEMANN). The documents obtained to justify this expenditure are e-mail exchanges and a document from the General Secretary. And €1,000 corresponding to a justified transfer with a transfer confirmation to Daniel FRAILLE ORTIZ.

FISCAL YEAR 2020: a few expenses totalling less than €1,000, not significant

FISCAL 2019 :

- Expenditure of €11,059
The supporting document obtained was as follows: a letter whose contents refer to rental charges for the period July 2018 to June 2019.
Nevertheless, this expense seems consistent with the annual rent paid each year. It is probably a lost item. No further justification is required.
- Expenses of €3,000
This expense corresponds to the awarding of the prize for the logo competition. The document in question is an extract from the terms and conditions of the competition with the award.
Consistent
- Airline tickets supported only by confirmation e-mails

FISCAL 2018: mainly expense notes relating to the purchase of office supplies and travel :

Compte	Date	Libellé	Solde	ustificatif (facture / reç	Prestation indiqué	détail dépense
60630000	09/05/2018	DARTY IMP. BROTHER/	132,28	Mail de confirmation	Fourniture de bureau	Imprimante
60630000	03/08/2018	AMAZON-IMPRIMANTE SAMSUNG	114,90	Mail de confirmation	Fourniture de bureau	Imprimante Samsung
60630000	11/10/2018	AMAZON-LG FULL HD	217,90	Mail de confirmation	Fourniture de bureau	Ecran LG
62500000	12/03/2018	REMBT SONIA/BILLET MEXICO	900,00	Mail de confirmation	voyage	Paris - Oaxaca (Sonia)
62512000	08/01/2018	CB 5/1-HOTEL MONT PAR.	141,14	Mail de confirmation	voyage	Hotel
62512000	05/03/2018	CB 1/3-AIR LISBON	605,00	Mail de confirmation	voyage	Lisbonne - Rio (Fabian LLISTERRI)
62512000	25/06/2018	CB 22/6-HOTEL MONT PARNASSE	148,79	ticket de caisse	voyage	Hotel
62512000	07/12/2018	CB 5/12-TURKISH AIRL.	1 028,00	Mail de confirmation	voyage	Baku - Valence (Fabian LLISTERRI)
62512000	14/05/2018	CB 11/5-AERO MEXICO	655,00	Mail de confirmation	voyage	Paris - Mexique (Fabian LLISTERRI)
62512000	24/07/2018	CB 20/7-NAIROBI	286,97	ticket de caisse	autre	supposition: Restauration
62512000	16/08/2018	CB 15/8-HOTEL ON BOO	314,00	Mail de confirmation	voyage	Hotel
62512000	14/09/2018	CB 12/9-VUELING AIRL	236,60	Mail de confirmation	voyage	Valence - Paris (Fabian LLISTERRI)
62512000	24/09/2018	CB 18/9-LUFTHANSA	345,10	Mail de confirmation	voyage	Frankfurt - Valence (es)
62512000	01/10/2018	CB 28/9-AIR EUROPA	146,44	Autre	voyage	vol - Fabian LLISTERRI
62571000	23/08/2018	CB 21/8-RIAN RESTAURANT	139,45	ticket de caisse	Autre	Restauration

c. Consistency of the nature of the expense with the association's activities

Most of the expenses incurred appear to be consistent with the association's activities (travel, office supplies, services, etc.).

It is up to management to assess and confirm that the expenses incurred have been incurred for the needs of the association. **The appropriateness of certain expenses in relation to the association's activities remains to be confirmed, in particular for the expenses listed below:**

Over 2020 :

Date	Libellé	Débit	Crédit	Solde	Prestation indiquée	détail dépense
31/01/2020	CB 13/1-CONSEIL RIO 24-25/JAN	754,20	-	754,20	Voyage	Deplacement (Rio) Sonia
26/05/2020	ALLE-IPHONE 128GB-ZDD	539,00	-	539,00	Fourniture de bureau	Iphone SE - au nom de Sonia
06/07/2020	APPLE DISTRIBUTION 3 USB DIGITAL	237,00	-	237,00	Fourniture de bureau	Cable USB (x3)
30/09/2020	CB 7/9-CAFE BOHEME	173,20	-	173,20	Prestation de service	Restaurant
13/10/2020	AMAZON-JARDINIERE	59,90	-	59,90	Autres	Jardinière
21/10/2020	AMAZON-TERREAU	35,00	-	35,00	Autres	Terreau 50L
21/10/2020	AMAZON-TERREAU	35,00	-	35,00	Autres	Terreau 50L
21/10/2020	AMAZON-TERREAU	35,00	-	35,00	Autres	Terreau 50L
23/10/2020	AMAZON-CASQUE+ECOUTEURS	99,99	-	99,99	Fourniture de bureau	Ecouteurs

We note that all the expenses listed above were incurred by Mrs Sonia CELA.

For 2019:

Date	Libellé	Solde	Prestation indiquée	détail dépense
22/01/2019	MONOPRIX-ACH DIVERS	89,77	Fourniture de bureau	Gobelet + Assiette + cuillère
31/05/2019	CB 19/5-FNAC IPHONE (SC)	961,98	Fourniture de bureau	Iphone XR + coque et protection ecran
03/06/2019	FNAC-ACHAT DIVERS	21,98	Fourniture de bureau	Cadre
30/06/2019	DEPENSES A BAKU=3052.06AZN	1 668,81	Voyages	A déterminer
01/07/2019	SITEPARC-ACH ECRAN COMPTA	309,48	Abonnement informatique	écran - cable
30/09/2019	CB 24/9-LA VAISSELERIE	188,00	Autre	Assiettes, verres et tasses à thé
30/09/2019	NDF/SONIA/BUCAREST+RIO	289,26	Voyages	A déterminer
31/10/2019	CB 9/10-AMAZON	125,94	Fourniture de bureau	Couverts + carafe thermique
31/12/2019	REGUL CB DE MR.FL.	1 987,55	A déterminer	A déterminer

4. Analysis of the payroll internal procedures

As part of our audit of the association, we identified several significant shortcomings in the human resources management and payroll processes at the UIA General Secretariat (SG) office in Paris.

These findings are based on the report prepared by the association's human resources consultancy (XAIPE-CONSEIL), and the various discussions we had with the association's management. The consultancy drew up a fairly comprehensive report, which we have appended to our report.

These observations highlight shortcomings in the formalization of procedures, the supervision of activities and the management of payment flows.

1. Poorly formalized organization and operation

The General Secretariat's office had no precise written procedures for organizing work or providing a framework for internal practices. There was no clear organization chart to define employees' roles and responsibilities. Similarly, the rules governing working hours, telecommuting and absence management were not formalized, leading to disparate practices and often arbitrary decisions. The absence of a written framework for the management of leave, absences or recuperation days led to informal practices based on the decisions of the administrative manager.

2. Activity supervision

Supervision of activities was deemed insufficient. No dashboard or system for monitoring attendance, absences or leave had been set up. The management of working hours was mainly based on an Excel spreadsheet kept by the administrative manager, Sonia Cela, without any formal validation by the employees themselves. Work schedules (arrivals and departures) were declarative and not formalized in writing, which prevented reliable control of attendance. Information on absences and vacations was not recorded centrally, limiting the office's ability to anticipate staff availability and better organize task allocation.

3. Payroll management and associated variables

Payroll management relied mainly on manual declarations and poorly formalized practices. The information required to prepare payrolls (attendance, absences, working hours) was sent each month by the administrative manager to the service provider KPMG. However, there was no automated system for tracking working hours, absences or vacations. Decisions concerning bonuses, leave and absences were taken without formal validation or written justification. Overtime was not governed by precise rules, and was calculated on the basis of declarations made by the administrative manager, without any formal verification or follow-up. This lack of control over the data used to draw up payrolls exposed UIA to the risk of non-compliance with labor law, particularly with regard to the payment of overtime.

4. Pay slip validation and payment process

The circuit for validating pay slips prior to payment was not clearly defined. Salary payment flows were not systematically checked or formally validated by anyone other than the administrative manager. Decisions relating to bonuses, time-off or overtime were taken on the basis of information declared by the administrative manager, without any independent verification. This lack of control exposed the UIA to the risk of errors, fraud or disputes by employees.

CONCLUSION

The audit revealed major shortcomings in the human resources management and payroll processes at the UIA General Secretariat office in Paris. The absence of formalized procedures, the lack of supervision of activities and the inadequate control of pay slips and variable pay elements exposed the UIA to financial, legal and organizational risks. The management of overtime, bonuses and absences was based on informal practices and arbitrary decisions taken by the administrative manager, with no independent control in place.

It is recommended that HR procedures be formalized, automated monitoring tools put in place and control of variable payroll elements reinforced. These measures are designed to guarantee legal compliance, improve process transparency and protect the UIA against the risk of litigation and fraud.