



Shree Pretoria Hindu Seva Samaj

Established in 1932

264 - 13th Avenue
Laudium, Pretoria 0037
E-mail: sphss108@telkomsa.net

Tel/Fax: 012 374 6354
PBO Ref No.: 930014581

P.O. Box 14368
Laudium, Pretoria 0037
Web: www.sphss108.co.za

"Satyameva Jayate" - Truth Alone Prevails

Celebrating 82 Years of Selfless Service

SAMAJ AUDIT PROTOCOL

PREAMBLE

Out of internal debates on the role of Trustees, it was agreed that, amongst others, the primary responsibility of the Board of Trustees is that of **overseeing** the smooth functioning of the Samaj: to verify that the Executive Committee is managing the affairs of the Samaj without breaching the Samaj Constitution; that they are exercising due care in managing the finances of the Samaj as stipulated in the Financial & Administrative Manual, are striving to meet the Samaj's stated goals and objectives and are ensuring that adequate policies and procedures are in place to deal with its regular challenges.

Consequently, in May 2013, the Samaj Constitution was amended to include a provision for the conducting of internal audits by Trustees. An audit checklist was drawn up, using largely the Samaj Constitution, approved policies and the Administrative & Financial Manual as guidelines. (See Annexure A). On 2 April 2014, the Samaj Trustees conducted the first ever internal audit, the results of which were placed on the Samaj website.

Arising out of this experience, however, it was agreed that an audit protocol needs to be crafted that would provide guidelines on how such audits should be conducted, the role-players that need to be present, the procedure to be adopted with respect to finalising the report and the manner in which the community would be informed of the results.

This protocol has therefore been drafted to serve as a guide on how such audits will be conducted in future, ensuring that it is not only done in a fair and equitable manner but that it is also done in a way that builds on improving the performance of its officials for the betterment of the community as a whole.

PROCEDURE

The following procedure should be followed when conducting an audit:

Notice

The Trustees are required to give at least one month's notice to the executive committee of their intent to conduct an audit. Such notice must provide the following information: date and time of audit; aspects to be audited; members who will be conducting the audit; any special requirements. The final date(s) chosen must be by mutual agreement.

Members of the Audit Team

Only independent trustees i.e. excluding executive committee member trustees, may conduct the audit. The Chairman of the Trustees will have the right to co-opt any member of the public on to the audit team to assist with the audit.

Attendance at Audit

At any audit, other than the administrators, at least two of the following Executive Committee officials are required to be present:

The President / Deputy President

Chief Financial Officer/ Treasurer General

Secretary General / Assistant Secretary

Frequency

It is desirable that the Trustees should conduct two audits per annum. The first audit, which should take place in the months of March/April, should cover as many aspects as possible as per the approved audit schedule (see Annexure A). The second audit, which should take place around September/October, should focus on determining the extent to which the agreed actions flowing from the recommendations made during the first audit have been attended to.

Finalising of Report

Once an audit has been completed the following procedure should be followed in finalising the report:

- Within 10 days of conducting the audit, the audit team is required to table their draft findings to a joint meeting of the full Board of Trustees & Executive Committee for finalisation and approval;
- Should the members present raise any issues or concerns with respect to the accuracy of the findings and/or recommendations, as well as the appropriate remedial actions to be taken, these should be debated, consensus reached and the report finalised;
- Should consensus not be reached on any issues, these should be deferred for further discussions at a later stage. Only matters on which consensus has been reached will be included in the report.

Publicising the Audit Report

After finalisation of the report, a newsletter to the community, signed by the President of the Samaj and Chairman of Trustees, must be sent to the community within 7 days informing them that an audit has been conducted and that the results would be published on the website. The report will be presented in an agreed reporting template.

Informal Inspections in Loco

Notwithstanding the above, trustees and executive committee members will be entitled to conduct inspections in loco, without any notice being given, providing it is done in a circumspect and dignified manner i.e. in accordance with the Samaj Code of Conduct. Any findings from such inspections should be sent to the office to attend to and copied to the Executive Committee & Trustees

PRAVINBHAI DAYA

CHAIRMAN OF TRUSTEES

RAMESHBHAI CHHAGAN

PRESIDENT