

Elias Altarriba
Unikonkatu 1
53810 LAPPEENRANTA

AUDITOR'S REPORT

28th February 2021

Statement:

I have performed annual operations inspection (1st January – 31st December 2020) of International Association for Open Knowledge on Invasive Alien Species (Business ID 2924032-3, Reg. 221.451). In the audition, the Balance Sheet Book including Financial statement, the Financial action plan, the Action plan and the Annual Report with Appendices and Meeting minutes have been audited.

The Balance Sheet Book including Financial statement, the Financial action plan, the Action plan and the Annual Report with Appendices and Meeting minutes give correct and sufficient description of activities of the association and financial situation in accordance on statutory requirements for the financial statements and legislation governing the activities of associations in force in Finland. The information of these documents is consistent and no significant material inaccuracies, misstatements or contradictions have been detected.

In terms of audition, I do not see any obstacles to grant discharge for the Board of the Association.

Arguments:

I have conducted an audition in accordance with good performance review and I am independent of the Association and its Administration. My policy has been to comply with the ethical requirements and responsibilities set for the performing Auditing, while retaining judgement and skepticism throughout the operational review process. I believe I have obtained the necessary amount of evidence to serve my purpose as a basis for my Auditing Report.


Responsibilities of the Board:

- To compose Financial Statement, Balance Sheet Book, Annual Report and other relevant documents that include relevant and sufficient information according to legislation
- To organize Internal Control of the Association to prevent abuses or illegality
- To ensure continuity of the Association and reporting the General Meeting in case of threats with continuity (excluding situations, such as Abolishing the Association)

Responsibilities of the Auditor:

- To evaluate whether Annual Report, Financial Statement, Balance Sheet Book and other relevant documents have been prepared properly and no clear inconsistencies are found in the documents or in other evidence received
- To obtain reasonable assurance for preparing Auditor's Report
- Reasonable assurance does not mean that essential inaccuracy is always observed even when appropriate audition methods have been followed (inaccuracies can be caused by abuse or sincere error)
- An abuse or mistake is considered essential if its impact could reasonably affect financial decisions or the proper operation of the Association

Lappeenranta (Finland) 28th February 2021


Elias Altarriba
Auditor elected