

Quick orientation for performance auditors

As a performance auditor, you ensure that our organisation is seen as a reliable operator

Your job is to verify that the branch's governance and finances are managed appropriately. In practice, you ensure that the branch's activities comply with the Red Cross rules and the Associations Act, where applicable, and that our organisation is seen as a reliable operator and partner.

The performance auditor is appointed by the autumn assembly. Your duties include preparing a written performance audit report for the branch's members in the spring assembly. In addition, you report to the branch board, the district's executive director and the internal auditor in accordance with the organisation's internal guidelines.

According to the regional performance audit model, you may act as the performance auditor of multiple branches. We hope that you are able to commit to the position for at least 2–4 years. After you complete the training, the Red Cross will reimburse any travel expenses caused by performance audits. If you are a member of our organisation, you cannot audit the performance of any branch where you act as a volunteer.

In order to act as a performance auditor, you need to be of age and able to carry out the audit objectively and independently. It is also important that you do not have close relations with any people in charge of the branch's governance or finances. Furthermore, it is good if you are already aware of financial and legal matters. As a performance auditor, you have the opportunity to expand your knowledge of these matters. The position also offers a great chance to learn more about the operations of a branch.

In branches that have small-scale operations, the audit is carried out once a year in February or March, and it requires a few hours of working time. In the case of larger branches, the audit can be done already during the financial year. You do not need to bear all the responsibility alone, as you can share your duties with the deputy performance auditor appointed by the autumn assembly of the branch, if you so wish.

You can become a performance auditor at a low threshold in a small branch before expanding your expertise. If you possess basic knowledge of work in associations and you are interested in financial administration, this volunteer position is a great opportunity for you to gain valuable experience. Conversely, if you are already a strong financial administration professional, you can support the local activities of the FRC with your input.



Your duties as a performance auditor

Important:

- Auditing the branch's financial administration and governance to the extent required by the branch's operations
- Preparing an accurate and adequate picture of the branch's operations and financial status as well as the quality of internal control (all the essential information and material required for the audit will be provided by the branch board)
- Preparing a performance audit report to the branch's spring assembly
- Reporting to the branch board and district's executive director to develop the finances and operations of branches
- You may act as the branch's advisor in relation to planning the operations and financial administration

If possible:

- Participating in the regional and national performance auditor trainings arranged by the FRC
- Acting as the performance auditor of more than one branch in accordance with the regional performance audit model
- Committing to the position for at least 2–4 years

In this position, you will be supported by:

- The FRC financial unit
- The unit prepares instructions and forms you need when carrying out the audit
- The district's executive director or organisation employee or the organisation's internal auditor
- You may consult these parties if you have any questions related to the audit

Important information:

Start with these

- Regional auditor training
- National supplementary training
- Rule book
- Branch activity support materials and financial instructions

Worth studying

- Accounting Act and Accounting Ordinance
- Associations Act
- Policy
- Elected official training for branch boards
- Volunteer activity support materials (link to the website)
- Disaster Relief Fund instructions and rules
- Domestic assistance instructions