

Audit: Financial Report 2024 and 2025

Communication with the treasurer and the ELACTA Board was very sluggish in the run-up to the audit. We got the impression that there was no sufficiently good handover from the old to the new treasurer. This is also evident from the fact that we were not proactively informed by the treasurer regarding the deadlines for the audit. We did not have our first contact until November 2025, after we followed up. Even after that, it took several weeks and a further inquiry on our part before we received initial feedback from the treasurer's office.

In February, Andrea Hemmelmayr reached out and announced when she would be sending the L&S documents. They subsequently arrived as announced. At the beginning of April, we followed up again with the treasurer's office to ask when the ELACTA documents would arrive. We had actually assumed they would arrive at the same time as the L&S documents.

The ELACTA documents finally reached us on April 25, 2026, with the request to have the report finished by the beginning of May. I (Ulla) served as an auditor last time, and back then we audited once a year rather than both years at once.

Points noted during the audit:

- There are no receipts for the account credits (incoming transactions) listed in the Excel spreadsheet for either 2024 or 2025.
- Some transactions shared the same number, even though they were, for example, one incoming payment and two different outgoing payments. This significantly hindered clarity (e.g., No. 86/2025).
- There are no documents whatsoever regarding the various bank fees.
- In 2025, there were many expenses under the keyword "Voluntary fee". We found no information about this—no invoices, no explanations as to what exactly these voluntary fees are.
- We found several invoices in USD; in the Excel spreadsheet, they appear in EUR without documentation regarding what the exchange rate was at that time.
- For invoice 184/2025, the total on the document is EUR 502.48. There is a handwritten note saying "paid 500 EUR," yet the Excel spreadsheet shows EUR 419.50.
- Overall, the material was very poorly sorted. The 2024 documents in particular were so disorganized that at times we had the impression entire months were missing.

We find a lack of transparency in the documents. We also got the impression that the new treasurer was not sufficiently informed about which documents were to be provided or when. The documents should be self-explanatory, but instead they raise several questions that we could not resolve in this short amount of time.

Without these explanations and the missing documents, we do not feel able to move for the discharge of the Board at this time.

The situation is however completely different for L&S. All documents were available to us. All incoming and outgoing transactions were fully traceable. Once again, the use of a stamp with consecutive numbering was noted, which greatly increased clarity. We did not notice any irregularities. Andrea was reliably and promptly available for minor queries. **Here, we recommend the discharge of the Board without reservation.**

Karlsruhe, 2.5.2026

**Ulla Junghänel
Margherita Zocca**