**Auditor’s Report**

We have examined ARLIS/Norden’s annual accounts for the period 1.1.2013 – 31.12.2013.

All entries of in- and outgoing payments in the cashbooks, one book for each member country, together with accompanying bank documentation have been gone through systematically.

Since the last annual meeting in 2013 ARLIS/Norden’s bank accounts have been closed in the following countries:

Iceland (Landsbankinn), Sweden (Nordea), Denmark (Nordea), Finland (Nordea) and Norway (Nordea)

and the surplus balance of these accounts has been transferred to the association’s new Norwegian financial services company Storebrand Bank.

Bank documentation of these transfers has also undergone inspection.

The statement of account from Storebrand of 31.12.2013 has also undergone inspection. This statement documents ARLIS/Norden’s liquid assets.

We recommend that a procedure be established to issue reminders concerning non-payment of membership fee. A procedure should also be established for the handling of double incoming payments into ARLIS/Norden’s account.

We recommend also that participants in an event e.g. dinner or as a recipient of a personal gift must be mentioned with full name and institution to document the expense. This information can be written on the bill or invoice.

In our opinion the accounts were drawn up honestly and conscientiously in accordance with the principles of good accounting and the accounts submitted faithfully reflect the actual situation.

Based on our audit we recommend that the annual meeting grant the board freedom from responsibility as per §4 – of ARLIS/ Norden’s directive protocol point 7

Copenhagen, 9th May 2014

Tabea von Brück

Steen Søndergaard Thomsen

Appointed auditors at the ARLIS/Norden Annual Meeting 2013