

AESOP, Financial Audit 2013

Louis Albrechts, Andreas Voigt, financial auditors of AESOP, appointed by CoRep 2013

Legal statement

At our meeting in Rapperswil, Switzerland on 3rd and 4th of February 2014 we were introduced by Thomas Matta, Treasurer of AESOP and his assistant Patricia Nigg to the technical handling of the electronic financial database and to the following documents:

- AESOP Financial Statement 2013
- AESOP Budget 2013
- AESOP-assets 2013 (UBS 01P – CHF-bank account, 7EK – EUR-bank account, S1 – Custody Account (Money Market Funds))
- List with all account transactions UBS, IBAN CH94 0025 1251 8310 847E K, period 01/01/2013-31/12/2013
- Two booklets with income and expenses 2013 organized in a thematic way

The Treasurer and his assistant were standby the full day of 3rd of February to provide any additional information and clarification we asked for. The following additional documents were provided to us:

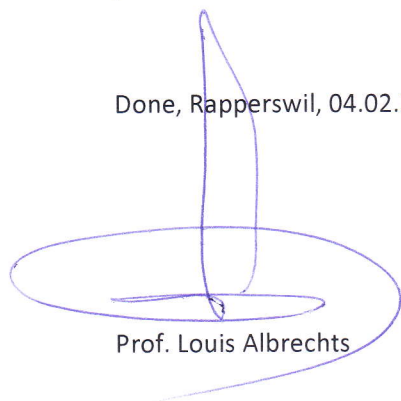
- AESOP Financial Statements 2009, 2010, 2011, 2012
- For the Budget 2013 the version CoRep and the revised version ExCo, v.2 audit
- Transaction History PayPal, period 01/01/2013-31/12/2013
- AESOP-assets 2012

In this way we had access to all documents that provided insight to income from membership fees, congress contribution (Joint ACSP-AESOP-congress Dublin), advertisement and from assets.

The document (created on the 28 of January 2014) with the account transactions with the UBS-account IBAN CH94 0025 1251 8310 847E K enabled us to check every single expense. This allowed us to control full conformance with the said document account transactions and the physical evidence of all expenses as made available to us through the booklet of expenses.

On the basis of this we conclude that all account transactions are accurate according to documents provided to us.

Done, Rapperswil, 04.02.2014



Prof. Louis Albrechts



Prof. Andreas Voigt