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Menno-Jan Kraak Pays-Bas – Netherlands

Website: <http://www.ICACI.org>

Statement of the ICA Honorary Auditors to the 2023 ICA General Assembly, Cape Town, South Africa

Ohio State University, Geography Department, July 27, 2023

We have reviewed and analyzed the ICA financial records for the June 1, 2019 to May 31, 2023 ICA period since the General Assembly in Tokyo, sent to us by ICA Secretary General Thomas Schulz.

We have also reviewed the professional auditing report and cover letter by the QLICONS Consulting and Service LLC.

We have reviewed all four years of the ICA financial spreadsheets and associated records. We have sampled a number of specific financial items in those records, and they appear to be well documented.

We agree with the 2019-23 Auditing Report by the QLICONS Hungarian accounting firm and their assessments. We also agree with their accounting recommendations stated in their cover letter, and recommend that the ICA implement them.

We appreciate the thoroughness and transparency of the Secretary General during this ICA auditing process.

Respectfully submitted,

Signed by the ICA Honorary Auditor

H.M.

Harold Moellering
Honorary Auditor
United States

Von: [Kálmán Kinde](#)
An: [Schulz Thomas BFS](#)
Betreff: ICA Digital Financial Documents 2023
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Dear Mr. Schulz,

I have completed the review of the financial records kept by International Cartographic Association (hereinafter referred to as "ICA") with respect to the period from June 1, 2019 to May 31, 2023 and I am hereby sending you the related financial statements of ICA accompanied with my report, as the independent accountant.

Thank you for the constructive and effective cooperation demonstrated by you during the term referred to above. Please accept the following two recommendations based on the experience gained through our working together as well as on best corporate practices:

1. Provided that the administrative capacity of ICA is rather limited to practically the Treasurer, and although major expenses are decided by the EC and there is a 4-eye-principle for expenses installed between the President and the Treasurer, there is little but no chance for any basic internal controls during the normal course of actions. Every aspect of the administration is done by the Treasurer alone, including the related communication, record keeping, processing bank transfers, issuing outgoing invoices, checking incoming invoices, compiling expense claims and so forth. Under such circumstances the Treasurer may certainly not be able to exercise his controlling duty over himself, and all that work consumes an unreasonable amount of his precious time. Therefore I suggest hiring a part-time administrative assistant with experience in financial administration and membership management of Associations, and delegate to her / him the routine operational tasks. This will surely improve the control environment and the Treasurer will be able to carry out his responsibilities more effectively.

2. As we have experienced, the President of ICA through the referred term could form any reason not submit his travel expense reimbursement claims by the end of the term. These expenses are therefore not included in the financial statements for the period, and may be reported and settled through the following term. While we understand that the President may eventually face constraints when it comes to administrative matters at his side, it is unusual to experience such delays. Eventually the administrative assistant recommended above could also look after the President's expense claims in the future.

Should you have any questions or comments with regards to the above or my work through the term just ended, please feel free to contact me.

**With regards,
Kalman Kinde FCCA
QLICONS Consulting and Service LLC**