

## REPORT FROM THE UBC BOARD OF AUDIT

On the basis of article 5.7 of the UBC Statute, the Board of Audit was elected during the UBC XVII General Conference, 24 -26 October 2023 in Palanga.

The members of the Board of Audit are:

1. Mrs Marta Chełkowska, Director of Tourism and Sport Department, Marshall Office of Pomorskie Voivodeship, Poland,
2. Mr Roger Kaliff, Former Chairman of the City Council, Kalmar, Sweden
3. Mr Hans Birger Nilsen, Former International Contact Person, Arendal, Norway

Article 11 of the UBC Statute states “The Board of Audit checks the auditor’s report for correctness and proper use of the resources for purposes laid in the decisions of the General Conference and the Executive Board, in the Statute and according to the regulations of the donors of contributions. The Board of Audit has the right to check and read all books, accountants’ files etc. of each body of the Union, Secretariat and the Commissions. The Board of Audit reports to the General Conference”.

The representative of the Board of Audit visited UBC Secretariat in Gdańsk on the 1 and 2 September 2025, to review the books of the UBC and to follow up documents from the Executive Board and from the Commissions. Members of the Board of Audit have also participated in some Executive Board meetings during 2023-2024.

The following files were submitted to the examination:

- Invoices and bills passed to UBC in 2023 and 2024
- Confirmation of payments made by UBC in 2023 and 2024
- Statements of the accounts of the UBC for the financial period 1 January - 31 December 2023 and 1 January – 31 December 2024
- UBC membership fees in 2023 and 2024
- Expenditure of UBC Commissions in 2023 and 2024
- Contributions to the secretariat/chair in 2023 and 2024
- UBC projects with external funding in 2023 and 2024
- Member cities contribution to the UBC events in 2023 and 2024
- Receipts of payments by electronic cards from the UBC account
- Auditor’s report made by the licensed auditor Mrs. Danuta Kowalska, auditing company KKPno33, from 2023 and 2024

The Board of Audit became acquainted with the following documents:

- Statute of the UBC
- UBC Strategy 2022-2030

- Minutes from the Executive Board meetings in 2023 and 2024
- Report from the XVII UBC General Conference in Palanga 2023
- UBC Budget for 2023 and 2024

### **The Board of Audit makes the following statement**

The assessment of the books is commissioned to the licensed auditing company in Gdynia. The auditor, Mrs. Danuta Kowalska has checked the correctness of the books and their contents in accordance with the Polish book-keeping rules. She has found everything in order.

We found it well that reports and activity plans from Commissions were done in good standard. The reports highlight the commitment of members and cities to implementing the UBC strategy. They share best practices and tools and provide a network of experts for consultation and cooperation.

1. The UBC activity report shows the comprehensive activities of the Commissions and their cooperation with each other in the implementation of tasks and within the framework of international projects. It is worth emphasising the significant involvement of several Commissions in a number of projects that pursue their objectives.
2. In addition, the UBC secretariat is involved in international project cooperation, which brings tangible substantive and financial benefits to the member cities.
3. The response to the current need to build the image of a strong organisation is, in addition to the Commission's activities, the work of the Antenna in Brussels. It not only initiates new ideas and projects that can be implemented within the UBC structures but also supports the organisation of important events that position the organisation on the international stage e.g. in Brussels.
4. It is also worth emphasising the financial involvement of cities in UBC activities and events.
5. A valuable initiative of the UBC Executive Board is the establishment of the UBC Task Force on Ukraine, which was created in 2024 to support the alignment of Ukrainian municipal governance with EU standards, the development of effective communication channels enabling efficient dialogue, and informing Ukrainian cities about EU funding opportunities.
6. The Board of Audit supports financial assistance for the Ukrainian cities of Lviv and Vilnyansk, due to the very difficult humanitarian situation for refugees and the reconstruction of the hospital.
7. UBC members responded quickly, supporting Ukrainian cities with humanitarian aid and accepting them as Associate Members of the UBC. Currently, 13 Ukrainian cities and one region belong to the organisation.

### **The Board of Audit recommends the XVIII UBC General Conference in 2025:**

1. UBC Commissions undertake a number of valuable project initiatives that implement the organisation's objectives and should be continued. Such activities should be their goal, as they build the international brand of UBC.
2. The role of projects involving young people and enabling joint meetings, including school and youth exchanges, should be emphasised.
3. Local communities need support in improving the health and well-being of their residents, improving their physical and mental condition. It is also important to involve the local community in activities related to caring for the environment and climate.
4. The role of the UBC in building democracy in the local communities of UBC members should be strengthened.

5. The UBC has much to offer the cities of the Baltic Sea region in terms of networking, policy promotion, sharing experiences in working Commissions and joint development projects. The organisation's activities to date and its sharing of knowledge with other cities and regions are important. It is important to define the role of the UBC in the current geopolitical situation and to take action in this direction.

6. We would like to thank all the key actors who gave their time and efforts for the UBC, especially the work of the Presidium and the Executive Board of UBC for the strategic management, the Secretariat in Gdańsk for its broad cooperation and help in new challenges.

7. We would like to express the General Conference's gratitude towards Gdańsk for its generous support to the UBC.

**On the basis of our completed examination, we propose the XVIII General Conference in Słupsk/Dolina Charlotty 2025 to decide:**

**To absolve the Presidium, Executive Board, Secretary General, for the years 2023 and 2024.**

Kalmar

Gdańsk

Arendal

Roger Kaliff

Marta Chełkowska

Hans Birger Nilsen