

## **Audit Committee (AC)**

Provide independent, objective and reasonable assurance of the UNA's "internal control over financial reporting" with regard to the reliability of the financial statements, assess that policies and procedures which pertain to the maintenance of records accurately and fairly reflect the transactions and dispositions of assets and ensure that receipts and expenditures are being made only in accordance with the authorization of management and directors. AC members are elected by delegates to the Regular Convention and serve four-year terms. AC members report to the General Assembly and to the Corporate Board of Directors.

## **EDUCATION**

- Bachelor's degree or graduate degree in business, finance, accounting or other relevant discipline which includes business acumen.

## **EXPERIENCE**

- Experience as a principal financial officer, principal accounting officer, controller, public accountant, or auditor, or experience in positions that involve similar functions.
- Experience preparing, auditing, analyzing, or evaluating financial statements that present a breadth and level of complexity of management and operational issues generally comparable to what can reasonably be expected to be encountered in the UNA's business environment, or experience actively supervising those engaged in such activities.
- An understanding of internal controls over the finances, management and operations of a business enterprise.
- Experience in auditing, examining and investigation of business affairs is preferred.
- Other relevant experience in the evaluation of business operations and executives.
- Ability to write and communicate effectively in English and preferably in Ukrainian.

## **RESPONSIBILITIES**

- Responsible for internal independent audit processes.
- Meet as often as deemed necessary, but at least once a year to review (a) financial reports, filings and processes and (b) the enterprise risk management program.
- Prepare for audit engagements by reviewing all relevant documents and records and participating actively and conscientiously.
- Accept complaints from UNA policyholders/members, as filed against Officers or other members, whereupon the AC shall review such complaints and shall submit its findings to the CBD for further action, in accordance with the Dispute Resolution Process established by the UNA and outlined in the Corporate Manual.
- Ascertain whether mandates of the past Convention and/or CBD meetings have been implemented.
- Submit a full report of its examination and findings to the CBD and then submit a summary report of such full report to the annual session of the General Assembly.
- Submit a full written report to the next Regular Convention of all its examinations and findings having been made during the time between Conventions.
- Retain the independent certified public accountant /auditor for the UNA and then present his findings to the CBD.
- Each AC Member shall fulfill all his duties as outlined in the job description for the position, per requirements established by the CBD and on file in UNA corporate offices.
- Willingness to participate and to travel as needed.