



## File of Rights and Duties –update 20/12/2020

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#### **EMPACKTA E.V. ®**

Board: Thomas Werner, Riad al Zouki (Chairmen), Frank Fabel (Secretary), Etleva Dhamo (Treasurer)

Registered in Berlin, VR 33086 B, tax N°27/664/56771

Entitled to issue confirmations of donation in acc. with § 52 Abs 2, Satz 1 Nr. (n) 7 AO (charitable purposes)

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### **Other resources:**

The following resources are available in the login area of the corporate website. All members are entitled for a login/password:

- ◉ **Statutes and Rules**, including legal documents (trade mark registration, tax status, public benefit status, registration documents, data protection guidelines)
- ◉ **Minutes of the General Assembly**
- ◉ **Minutes of the Meeting of the Board**
- ◉ **Member`s Directory**, including up-dated addresses and phone numbers of all members
- ◉ **Online Library**
- ◉ **E-Thaler**, regulations and all issued vouchers
- ◉ **Tenders** (currently not active)
- ◉ **Image brochure EMPACTA ® in English and French**



## **I. Statutes as agreed on the founding meeting in Istanbul on 3. December 2013**

(Translation from German)

### **Statutes**

#### **§ 1 Name and Place**

1. The name of the association shall be EMPACTA.
2. It shall be introduced into the state association register with the extension “registered association“.
3. Place of registration is Berlin, Germany.

#### **§ 2 Purpose**

1. The purpose of the association shall be the support of education in the field of social, ecological and financial accounting. This aim will be realized through public hearings in the participating countries, through conferences, professional meetings, through publications, trainings and seminars as well as public awareness raising.

The association develops and promotes international accountability and audit standards, especially of standards for non-profit and governmental organisations.

These objectives will be further realized

- a) by providing education and training on accounting and audit, consulting, financial management topics,
- b) by updating information on legal developments in these topics.

The association contributes to the development of professions in the field of transnational accounting systems and their auditing, as well as to the international recognition of these professions. Thus, the association also contributes to the increasing interest into transparency in the public sector.

2. The association shall fulfill only charitable purposes in the meaning of paragraph “tax privileged purposes“ of the German tax regulations. The association shall act altruistically; its priorities shall not be focused on profit making purposes. Resources of the association may only be used for statutory purposes.

Members shall not receive donations from the resources of the association. No person shall be allowed to receive benefits that are not covered by the statutes of the association or that are extraordinarily high.

3. Organisations in other countries may be supported in the framework of the statutory aims.



### **§ 3 Membership**

1. Natural and legal persons may be members of the association.
2. The board may accept new members on the basis of written application forms.
3. Members may leave the association at any time. The termination of membership shall be sent in writing to the Board.
4. A member may be excluded, if his or her behavior seriously violates the interests of the organisation. The general assembly shall decide on the exclusion of a member.
5. Membership shall end with the death of a member (membership of organisations ends with their liquidation).
6. Previous members or expelled members shall not have claims against the assets of the associations.
7. Members shall pay a membership fee. The General Assembly shall decide on the amount and frequency of payment of the membership fee.

### **§ 4 The Board**

1. The General Board shall consist of  
the First Chairman,  
the Second Chairman,  
the Treasurer and  
the Minute Taker.
2. The Board in the meaning of § 26 German Civil Code (BGB) shall consist of the First and Second Chairman. Each of them shall represent the association in all legal aspects.
3. The General Assembly shall elect the Board for two years; the Board shall stay in power until new elections are held.

### **§ 5 General Assembly**

1. The regular General Assembly shall be held annually. Moreover, a General Assembly shall be held, if the interests of the association require this, or if a minimum of one tenth of the members requests a meeting in writing, indicating the purpose and reason.



2. The Board shall be obliged to invite to the General Assembly not later than 12 weeks before the General Assembly, indicating the envisaged themes. An invitation by e-mail shall be admissible.

3. The First Chairman shall be the moderator of the General Assembly. In case of absence, the Second Chairman shall be the moderator. In case both chairmen are absent, the General Assembly shall elect a moderator. In case of absence of the Minute Taker, also a Minute Taker shall be elected by the General Assembly.

4. A General Assembly, convened in due course, shall be able to take a decision, disregarding the number of present members.

5. A simple majority of all given, valid votes shall be the principle of decision taking in the General Assembly. In case of changing the Statutes, however, a majority of three quarters of the given valid votes shall be necessary.

6. Decisions of the General Assembly shall be laid down in minutes, which shall be signed by the moderator of the General Assembly and the Minute Taker.

#### **§ 6 Liquidation, Transfer of Net Assets of the Association**

1. The Association may be liquidated by a decision of four fifths of the given valid votes at the General Assembly.

2. In case of liquidation of the association, or in case the legal or charitable status is withdrawn, the net assets of the association shall be transferred to another legal person of public law or to another tax-privileged public benefit association for the purpose of support of education in the field of social, ecological and financial accounting.

Istanbul, 3.12. 2013

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Place, date

Signatures under the founding statutes:

Thomas Wenzel  
Fabel, Werner & Schmittke GmbH

Antanas Simponius  
VAB Auditors ir Konsultantai

Jacques Hoque  
SK Barma

Etleva Shams  
Megi Metskvarishvili

Faisal Jalal: 04.12.2013 Uzair Hammad Faisal & Co.

Jozef Ugorcak  
FS Consulting s.r.o.

Rotazu Valentina  
Begüm Kadioğlu Berkofçali  
EBG



## **II. EMPACTA Quality Standard No. 1 (english)**

On its 3rd meeting, on 15 November 2015 in Al-Ain, UAE, the General Assembly adopted the following standard:

### **Empacta Quality Control Standards for Audits and Audit-Related Engagements**

#### **Preamble**

These quality control standards are created and authorized by the General Assembly of EMPACTA and shall be mandatory to all EMPACTA members. The purpose of these standards is to guarantee minimum quality for audits and audit-related engagements that are performed by EMPACTA members.

If national regulations in a country, where a member is registered, or the internal regulations of a member are stricter than the rules in these standards, then these stricter regulations shall apply for the member.

If national regulations contradict the EMPACTA standards, these national regulations shall apply. In this case, the member should record the non-compliance with the EMPACTA standards. The invalidity of any EMPACTA standard, because of the reason described above, does not affect the validity of the other provisions of the EMPACTA standard.

#### **Transnational Audit Perspective**

Transnational audits are audits in which an ordering party (a client), situated in one country, commissions audit services in another country. It is a distinguishing sign of EMPACTA that we address the particularities of these engagements. The following standards always include a Transnational Audit Perspective (TAP).

All members shall refrain from racial or national prejudice and avoid all behavior which could be interpreted as encouraging such attitudes. All members are obliged to show and to practice professional solidarity with members in other countries.



## **1. Ethical Requirements**

1.1 The EMPACTA member complies with ethical requirements, established by the IFAC, when carrying out engagements. The fundamental principles of professional ethics include:

- (1) integrity
- (2) objectivity
- (3) professional competence and due care
- (4) confidentiality
- (5) professional behavior

1.2 The EMPACTA member and its personnel maintain objectivity and are free of conflicts of interest in discharging professional responsibilities. The member should be independent in fact and appearance when providing audit and other attestation services.

1.3 The EMPACTA member carries out professional engagements in conformity with the technical and ethical standards applicable in the country where the member is registered. The member is obliged to perform professional services to the best of its ability with concern for the best interest of those for whom these services are performed.

1.4 To avoid the familiarity threat the senior personnel responsible for an engagement should be rotated after a maximum period of five years.

1.5 The EMPACTA network offers an ethics hotline to its members. The hotline provides members with free assistance by telephone concerning ethical questions and problems. In case of conflict with clients, auditees or other institutions, EMPACTA advocates on members' behalf to ensure that the profession's voice is heard.

## **Transnational Audit Perspective**

EMPACTA members agree that all cultures try to comply with ethical principles. There might be differences in how certain values are interpreted. EMPACTA addresses these differences in its annual meetings in order to develop common ethical principles of the network.





## **2. Acceptance and Continuance of Client Relationships**

2.1 Before accepting or continuing client relationships the EMPACTA member will consider whether it

- (1) has the competence and capability, including time and resources, to perform the engagement;
- (2) can comply with ethical requirements and
- (3) has considered the integrity of the client.

2.2 The member will evaluate whether its personnel has the necessary know-how and experience of the client's industry and if sufficient personnel is available.

2.3 In case a potential conflict of interest is identified, the member will evaluate whether it is appropriate to accept or continue the engagement.

2.4 If the member has doubts about the integrity of the client, it will consider withdrawing from the engagement or from both the engagement and the client relationship.

2.5 In difficult questions the members may contact the EMPACTA ethics hotline to get consultation on acceptance of clients or withdrawal from engagements.

### **Transnational Audit Perspective**

If a member situated in one country (country A) receives an assignment that is to be performed or was commissioned in another country (country B), the member from country A shall contact the member registered in country B and include this member into the audit assignment in such a way that the audit could be performed in accordance to art. 4 of these standards. The member firm shall consult with the other member in order to assure that the engagement is acceptable.



### **3. Human Resources**

3.1 The EMPACTA member ensures that it has sufficient personnel with the competence, capabilities and commitment to ethical principles to perform engagements.

3.2 The EMPACTA member and its staff undergo continuous professional education in line with the requirements of the accounting body at the place of registration.

3.3 New staff members are made familiar with the EMPACTA statutes, mission statement, quality manual and other network regulations.

3.4 EMPACTA provides regular professional training in accounting, audit, financial management, ethics and communication skills. Participation in these trainings will be certified.

### **Transnational Audit Perspective**

The EMPACTA voluntary exchange program provides young students and professionals with the opportunity to receive practical experience abroad. Members exercise due care when hosting trainees from other members.



#### **4. Engagement Performance**

4.1 The EMPACTA member performs engagements in accordance with professional standards, applicable legal and regulatory requirements and the EMPACTA mission statement.

4.2 The audit procedures and conclusions are documented in clear and understandable work papers, either in paper or in electronic format. The work papers include at least:

- 1) an engagement letter or contract
- 2) the audit program
- 3) documentation of analytical procedures
- 4) an assessment of the internal control system and risk assessment
- 5) documentation of substantive testing
- 6) a final Review
- 7) a signed financial report

4.3 The final engagement file is prepared within 60 days after the date of the auditor's report. The member is obliged to maintain the confidentiality and safe custody of the documentation. The documentation is to be retained for a period of no less than 5 years.

4.4 EMPACTA offers a set of standard work papers to its members and provides training on how to apply the standard work papers.

#### **Transnational Audit Perspective**

In transnational audits, members consult each other on the legal implications of these engagements. Wherever possible, members sign the audit result together, taking undivided responsibility for the result.



## **5. Monitoring**

5.1 The EMPACTA member carries out regular internal quality control reviews. The reviews provide an evaluation of the significant judgments made by the engagement team and the conclusions reached. The quality control reviewer should not participate in the engagement team. The results of the review are documented in writing.

5.2 The EMPACTA member obliges itself to undergo an external peer review once every six years. The peer reviews are performed by professional peer auditors. The peer reviewer examines whether the member complied with the EMPACTA quality manual. The results of the peer review are outlined in a confidential peer review report provided to the member.

### **Transnational Audit Perspective**

EMPACTA will develop a guideline for peer reviews defining the tasks and responsibilities of the peer reviewer, which is applicable in all member countries.



## **Normes de contrôle de la qualité d'EMPACTA pour les audits et les missions liées à l'audit**

L'Assemblée générale a adopté les normes suivantes:

### **Préambule**

Ces normes de contrôle de qualité sont créées et autorisées par l'Assemblée générale d'EMPACTA et sont obligatoires pour tous les membres d'EMPACTA. Le but de ces normes est de garantir une qualité minimale pour les audits et les missions liées à l'audit qui sont effectués par les membres d'EMPACTA.

Si les réglementations nationales d'un pays dans lequel un membre est enregistré ou les réglementations internes d'un membre sont plus strictes que les règles de ces normes, ces réglementations plus strictes s'appliqueront à ce membre.

Si les réglementations nationales sont en contradiction avec les normes EMPACTA, ces réglementations nationales s'appliquent. Dans ce cas, le membre doit enregistrer le non-respect des normes EMPACTA. L'invalidité d'une norme d'EMPACTA, pour la raison décrite ci-dessus, n'affecte pas la validité des autres normes d'EMPACTA.

### **Perspective d'audit transnationale**

Les audits transnationaux sont des audits dans lesquels un client, situé dans un pays, commande des services d'audit dans un autre pays. C'est un signe distinctif du fait d'EMPACTA que nous tenons compte des particularités de ces engagements. Les normes suivantes incluent toujours une perspective d'audit transnationale (TAP).

Tous les membres doivent s'abstenir de tout préjudice racial ou national et éviter tout comportement qui pourrait être interprété comme encourageant de telles attitudes. Tous les membres sont obligés de manifester et de pratiquer une solidarité professionnelle avec des membres d'autres pays.



## **1. Exigences éthiques**

1.1 Le membre d'EMPACTA respecte les exigences éthiques établies par l'IFAC lors de l'exécution de missions. Les principes fondamentaux de l'éthique professionnelle incluent:

- (1) intégrité
- (2) objectivité
- (3) compétence professionnelle et diligence
- (4) confidentialité
- (5) comportement professionnel

1.2 Le membre d'EMPACTA et son personnel maintiennent une objectivité et ne présentent pas de conflits d'intérêts dans l'exercice de leurs responsabilités professionnelles. Le membre doit être indépendant en fait et en apparence lorsqu'il fournit des services d'audit et d'autres services d'attestation.

1.3 Le membre d'EMPACTA assume ses obligations professionnelles conformément aux normes techniques et éthiques applicables dans le pays où il est enregistré. Le membre est tenu de fournir des services professionnels au meilleur de ses capacités, dans l'intérêt de ceux pour qui ces services sont fournis.

1.4 Pour éviter la menace liée à la familiarité, il convient de remplacer les cadres supérieurs responsables d'une mission après une période maximale de cinq ans.

1.5 Le réseau EMPACTA offre une permanence téléphonique sur l'éthique à ses membres. Le service d'assistance téléphonique offre aux membres une assistance téléphonique gratuite concernant les questions et problèmes éthiques. En cas de conflit avec les clients, les audités ou d'autres institutions, EMPACTA plaide au nom des membres pour faire en sorte que la profession soit entendue.

## **Perspective d'audit transnationale**

Les membres d'EMPACTA conviennent que toutes les cultures tentent de se conformer aux principes éthiques. Il peut y avoir des différences dans la façon dont certaines valeurs sont interprétées. EMPACTA a tenu compte de ces différences lors de ses réunions annuelles afin de développer des principes éthiques communs au sein du réseau.



## **2. Acceptation et maintien des relations avec les clients**

2.1 Avant d'accepter ou de maintenir les relations avec les clients, le membre d'EMPACTA déterminera s'il

- (1) a la compétence et la capacité, y compris le temps et les ressources, de mener à bien la mission;
- (2) peut se conformer aux exigences éthiques et
- (3) a pris en compte l'intégrité du client.

2.2 Le membre évaluera si son personnel possède le savoir-faire et l'expérience nécessaires du secteur du client et si un personnel suffisant est disponible.

2.3 Si un conflit d'intérêts potentiel est identifié, le membre évaluera s'il convient d'accepter ou de poursuivre la mission.

2.4 Si le membre a des doutes sur l'intégrité du client, il envisagera de se retirer de la mission ou de la mission et de la relation avec le client.

2.5 Dans les questions difficiles, les membres peuvent contacter la hotline éthique d'EMPACTA pour obtenir une consultation sur l'acceptation des clients ou le retrait des missions.

### **Perspective d'audit transnationale**

Si un membre situé dans un pays (pays A) reçoit une mission à exécuter ou a été commandé dans un autre pays (pays B), le membre du pays A doit contacter le membre enregistré dans le pays B et l'inclut dans le procédure d'audit de telle sorte que l'audit puisse être effectué conformément à l'article 4 de ces normes. La membre doit consulter l'autre membre afin de s'assurer que la mission est acceptable.



### **3. ressources humaines**

3.1 Le membre d'EMPACTA s'assure de disposer du personnel suffisant, doté de la compétence, des capacités et de l'engagement nécessaires pour respecter les principes éthiques.

3.2 Le membre d'EMPACTA et son personnel suivent une formation professionnelle continue conforme aux exigences de l'organisme comptable sur le lieu d'enregistrement.

3.3 Les nouveaux membres du personnel sont familiarisés avec les statuts, la déclaration de mission, le manuel qualité et les autres règles du réseau EMPACTA.

3.4 EMPACTA dispense régulièrement des formations professionnelles en matière de comptabilité, d'audit, de gestion financière, d'éthique et de communication. La participation à ces formations sera certifiée.

### **Perspective d'audit transnationale**

Le programme d'échange volontaire EMPACTA offre aux jeunes étudiants et aux professionnels la possibilité de vivre une expérience pratique à l'étranger. Les membres font preuve de la plus grande prudence lorsqu'ils accueillent des stagiaires d'autres membres.





#### **4. Performance de l'engagement**

4.1 Le membre d'EMPACTA exerce ses missions conformément aux normes professionnelles, aux exigences légales et réglementaires en vigueur et à la déclaration de mission de EMPACTA.

4.2 Les procédures d'audit et les conclusions sont documentées dans des documents de travail clairs et compréhensibles, sur papier ou sous forme électronique. Les documents de travail comprennent au moins:

- 1) une lettre de mission ou un contrat
- 2) le programme d'audit
- 3) documentation des procédures analytiques
- 4) une évaluation du système de contrôle interne et une évaluation des risques
- 5) documentation des tests de corroboration
- 6) un examen final
- 7) un rapport financier signé

4.3 Le dossier de mission final est préparé dans les 60 jours suivants la date du rapport de l'auditeur. Le membre est tenu de maintenir la confidentialité et la sécurité de la documentation. La documentation doit être conservée pendant au moins cinq ans.

4.4 EMPACTA propose un ensemble de documents de travail standards à ses membres et fournit une formation sur la manière d'appliquer les documents de travail standard.

#### **Perspective d'audit transnationale**

Lors d'audits transnationaux, les membres se consultent sur les implications juridiques de ces missions. Dans la mesure du possible, les membres signent ensemble le résultat de l'audit, en assumant l'entière responsabilité de celui-ci.



## **5. surveillance**

5.1 Le membre d'EMPACTA effectue des examens internes de contrôle qualité des audits de manière régulière. Les examens fournissent une évaluation des jugements importants portés par l'équipe de mission et des conclusions tirées. L'examineur du contrôle de qualité ne devrait pas participer à l'équipe de mission. Les résultats de l'examen sont documentés par écrit.

5.2 Le membre d'EMPACTA s'oblige à se soumettre à un examen externe par des pairs une fois tous les six ans. Les examens par les pairs sont effectués par des auditeurs professionnels. Le pair examinateur vérifie si le membre s'est conformé au manuel de qualité EMPACTA. Les résultats de l'examen par les pairs sont décrits dans un rapport d'examen confidentiel remis au membre.

### **Perspective d'audit transnationale**

EMPACTA élaborera une directive pour les examens par les pairs, définissant les tâches et les responsabilités de l'examineur, qui est applicable dans tous les pays membres.



## **6. Dispositions finales**

6.1 Le contrôle de qualité EMPACTA entre en vigueur avec une décision de l'Assemblée générale d'EMPACTA en date du 13 novembre 2015.

6.2 Le Secrétaire général est chargé de contrôler le respect du manuel et de faire rapport sur le non-respect à l'Assemblée générale.

6.3 Le Secrétaire général est autorisé à demander des corrections et peut imposer des sanctions en cas de non-respect. Les sanctions doivent être approuvées par le conseil.

6.4 Les normes de qualité EMPACTA sont examinées et mises à jour tous les trois ans.



### **III. Guidelines for Peer Audits**

On its meeting on 15 March 2019, the Board adopted the following suggestion to the General Assembly:

#### **Context**

The EMPACTA quality standards determine that each member obliges itself to undergo an external peer review once every six years. The peer reviews have to be performed by professional peer auditors. The peer reviewer should examine whether the member complied with the EMPACTA quality standard.

These guidelines determine how these peer reviews should be realized.

#### **1. Requirements towards a Peer Auditor**

The member is free to select an eligible peer auditor. An eligible peer auditor is

- a) an auditor, empowered by his or her national regulatory body to perform peer audits in accordance with national standards, provided that the national regulatory body is member of the IFAC.
- b) a sufficiently qualified auditor, empowered by the Board.

#### **2. Requirements towards the Peer Audit Report**

The peer audit report should answer on the question whether the member complies with the quality standards. For this purpose, it is not necessary that the peer audit report follows the systematics of the EMPACTA quality standards. It might happen that the format of national peer audit reports is different from country to country. As long as the question, whether the member complies with the EMPACTA quality standards, is implicitly answered, a peer audit report is acceptable. A decision of whether a peer audit report is acceptable or not is taken by the Board, based on the submitted peer audit report.

There might be cases, where the national peer audit report answers on most but not all criteria of the EMPACTA quality control standards. In these cases, the Board might take additional appropriate measures in order to verify whether the member complies with the EMPACTA quality standards.

As attachment to the peer audit report, the qualification of the peer auditor (either a or b) should be provided.



### **3. Process**

The term “peer review once every six years” means that the peer review must be submitted to the Board at least until the end of the sixth calendar year after the auditor or audit firm became member of EMPACTA. The member shall be responsible for keeping this deadline. If the deadline is not kept, the Board is entitled to take disciplinary measures.

The Secretary General will remind the members of their duty. The SG will explain the content of these guidelines.

Once the peer audit report is submitted, the Board will decide whether the member meets the quality standards. In case the Board decides that the member keeps the quality standards, the member is informed accordingly. In case the Board decides that the members does not keep the quality standards, the Board might take appropriate disciplinary measures.

The member must be heard. The process must be documented. The process will be confidential.

The General Assembly might determine an oversight organ, which reports to the General Assembly on the quality assessments of the Board.

### **4. Communication**

The peer audit report will be submitted by the member to the Board. An authorized PDF file will be deemed sufficient, provided that the address and the phone number of the peer auditor is provided. The peer auditor has the right to talk directly to the Board. The Board has a right to talk directly to the peer auditor.

### **5. Final Provisions**

The EMPACTA peer audit guidelines come into force with a decision of the General Assembly of EMPACTA as of ....

The Secretary General is in charge of controlling compliance with the manual and reporting on non-compliance to the General Assembly.

The Secretary General is allowed to request corrections and may issue sanctions on non-compliance. Sanctions shall be approved by the Board.

The EMPACTA peer review guidelines are reviewed and up-dated in intervals of no longer than three years.



#### IV. Visibility Standard

In 2014, on the 2nd General Assembly in Starnberg, Germany, it was resolved that members should be obliged to display the EMPACTA Logo on their website and official stationery.

#### V. Membership Fees

IN 2014, on the 2nd General Assembly in Starnberg, Germany, it was resolved that;

The membership fee is due in January every year hence any member included during the year shall pay the said fee as per the formula provided below;

Month of Joining	Fee Payable
January – March	Full Year Fee
April – June	Fee equaling Three (3) Quarters (i.e., 9 months)
July – September	Half Year Fee
October – December	Fee equaling One (1) Quarter (i.e., 3 months)

The formula was put to vote and was accepted unanimously.

The first General Assembly determined the annual fee with EUR 500.00 for corporate members and EUR 200.00 for individual members.

#### VI. Corporate Design

On its meeting on 18 April 2018, The Board adopted the following suggestion:

« There is widespread disturbance about EMPACTA® corporate design. The suggestion is using the following standard:

Logotype and banner are available for free use in the google drive, folder layout tools. The name of the association is always written in big letters, and the registration mark is attached with no space between them: EMPACTA®. When using the full legal name, the writing is EMPACTA E.V.®

The official slogan of the organisation is “association of international auditors”; small letters shall be used.

For correspondence, internal documents, external documents, always the letter head and letter bottom of the minutes has to be used (in 8 points). «



## VII. Hotline

On its meeting on 20 December 2018, The Board adopted the following suggestion:

« To publish the ethic hotline phone numbers in the login area as it is required in the quality standards:

For Turkish, Serbo-Croatian or Albanian speaking members: Aferdita Gashi +386 49 89 63 22

For Arabic and English speaking members: Jamal Abu Farha +970 598 511 465

For Russian and French speaking members: Frank Fabel +49 177 722 79 06.

Confidentiality of the calling person should be kept. Minutes of the calls should be kept, but the minutes should be anonymous (with an alias name). A clear name list is kept by the person, responsible for the hotline. »

## VIII. Certification

The Board issues certificates of membership and certificates on participation in EMPACTA meetings and workshops. The certificates are signed at a minimum by two Board members. The certificate show a unique ongoing numbering. The Secretary is obliged to keep a register of certificates.

## IX. Rules of Procedures

On its meeting on 18 April 2019, the Board adopted the following :

« In case, a board member has a suggestion and formulates his suggestion in writing, the minutes of the meeting of the Board shall repeat this suggestion as it was made, from whom, and record the voting thereon. The minute taker is advised not to alter the suggestion. Also, a negative voting does not mean that the suggestion could be ignored or shortened. In other words, also rejected suggestions should be recorded.

Points raised in the course of the meeting, which are put on the agenda, shall be recorded as usual, free hand. It is advisable that the minute taker reads for the others what is agreed. The standardized form for minutes as used since 1 January 2017 shall be used. »



**X. EQS 2 – available on the website in Russian, English and French**

**XI. EQS 3 – available on the website in English and French**

**XII. New Fees – part of the Minutes of the GA 2020**