

Pursuant to provisions contained in articles 10, 11 and 12 of the Association Act (Official Gazette of the Republic of Serbia, nos. 51/09, 99/2011, ...44/2018), at its 16<sup>th</sup> meeting, held on 24 June 2020 in Belgrade, the Assembly of the Association of Internal Auditors of Serbia adopted

## **THE STATUTE OF THE ASSOCIATION OF INTERNAL AUDITORS OF SERBIA**

---

### **Article 1**

The Association of Internal Auditors of Serbia (hereinafter referred to as 'the Association') is a voluntary, non-governmental and non-profit professional association, established in perpetuity and registered for the purpose of promoting and developing the profession of internal auditing.

The Association is entered into the Register of Associations which is maintained by the Serbian Business Registers Agency.

### **Article 2**

The Statute sets forth as follows:

- the goals for the sake of which the Association has been established;
- the scope of accomplishing goals;
- representation of the Association;
- name and seat;
- requirements and procedure for admission to membership and rights, obligations, and responsibilities of members;
- internal organisation;
- the Association's organs and their competencies, composition, manner of election and dismissal, duration of term in office and manner of decision-making;
- limitation of liabilities and indemnification;
- manner of acquisition of assets for the purpose of accomplishing goals, activities which the Association may pursue and asset management;
- procedure for adoption of financial reports and reports on the Association's activities;
- ensuring public scrutiny of work;
- decision-making on joining alliances of organisations and other forms of association and joining international organisations;
- procedure for amendments and addenda to the Statute;
- manner of decision-making on status-related changes and cessation of operation;
- disposing of the Association's assets in the event of cessation of operation;
- appearance and contents of the seal.

### **Article 3**

#### **Association's Goals and Scope of Accomplishing Goals**

The Association is established for the purpose of accomplishing common professional interests of its members. The primary goal of the Association is to organise and bring together internal auditors and individuals involved in activities related to internal auditing tasks so as to support further advancement of the profession.

The Association defines the following tasks as the most important for accomplishment of its goals:

1. promotion of internal audit best practices;
2. assistance to its members in fulfilling professional obligations and responsibilities;
3. support for application of the International Professional Practices Framework (of the Institute of Internal Auditors) and other regulations applicable to the internal auditing profession;
4. assistance to its members in acquiring internationally recognised reputation of internal auditors;
5. research into important issues of the profession for the purpose of spreading knowledge and dissemination of information of significance to the profession;
6. organising professional gatherings and expert educational events for the purpose of acquainting the members, as well as other interested members of the public, with the internal audit best practice, and exchanging experiences;
7. organising professional training for internal auditors, members, and other interested parties, in accordance with the internationally recognised curricula;
8. interconnecting and cooperation with organisations of internal auditors and other related professional associations and organisations in the country and abroad;
9. interconnecting and cooperation with academia;
10. inclusion of as many members as possible in its activities;
11. support for advancement and maintenance of the profession at a high professional level;
12. fulfilment of material and organisational requirements for accomplishment of the set goals.

The code of the Association's predominant activity is 94.12 Activities of Professional Associations.

The Association accomplishes its goals in the manner stipulated by law, this Statute, and other general acts of the Association.

#### **Article 4 Internal Organisation**

The Association operates as a single entity. Within the Association, member sections, clubs, and commissions whose activities comply with the Association's goals may be established.

Member sections and clubs are formed subject to the members' needs and interests. The Association's Presidency decides upon formation of member sections and clubs on the basis of a proposal in writing submitted by interested members.

Commissions are formed at the initiative of and subject to the Presidency's decision on the matter for the purpose of carrying out specific activities set out in the goals and plans of the Association.

More specific provisions on the tasks of commissions, member sections and clubs, their respective compositions, expiry of their respective terms of service, responsibilities for tasks performed, as well as the procedure and deadlines for reporting on their respective work and assessment of results achieved, are defined by the Association's Presidency in decision-making on formation of the Association's member sections, clubs and commissions.

No member is entitled to monetary compensation for his/her work in the Association's commissions, members sections and clubs.

Operational activities of the Association are undertaken by the AIAS Office run by the secretary. More specific provisions on the AIAS Office's operation, election of the secretary, scope of his/her work and level of remuneration due are defined by the Association's Presidency.

## **Article 5 Name and Seat**

The name of the Association is the "Association of Internal Auditors of Serbia". The abbreviated name of the Association is "AIAS".

The seat of the Association is in Belgrade.

The Association carries out its activities on the territory of the Republic of Serbia.

## **Admission to Membership Procedure and Requirements and Termination of Membership and Member Rights, Obligations and Responsibilities**

### **Article 6 Membership Categories**

Members of the Association are individuals working as internal auditors, internal IT auditors, external auditors, accountants and other individuals professionally involved in activities related to the tasks of internal auditing, such as: internal controls, compliance, risk assessment, quality assessment, consulting activities in the field of internal auditing and activities related to the tasks of internal auditing, lecturers at colleges and faculties teaching internal audit or related subjects, students attending graduate studies featuring the subject of internal auditing or related courses at colleges and faculties.

Six standard membership categories are as follows:

**Members** – individuals performing the tasks of an internal auditor and related tasks such as: compliance, internal controls, and risk assessments;

**Associate members** – other individuals who are not directly involved in internal auditing, but are interested in its development, such as audit committee members, external auditors, executive directors and other individuals in charge of risk management and corporate governance processes, as well as consultants – service providers in the fields cited above;

**Lecturer members** – individuals employed as lecturers at colleges and faculties;

**Student members** – students attending internal audit courses or related courses at colleges and faculties;

**Honorary members** – those members who have made significant contribution to development and promotion of internal auditing;

**Retired members** – individuals who have retired from active employment, but who were involved in internal audit tasks or activities related to tasks of internal audit and are still interested in its development.

All membership categories have equitable voting rights as well as the right to be elected into the Association's organs.

### **Article 7 Membership Fee**

Members of the Association pay annual membership fees. The membership fee amount, as well as deadlines for payment, for each membership category are decided by the Association's Presidency.

Membership fees for employed internal auditors and other employed persons fulfilling the membership admission requirements in any of the said categories may be paid by organisations where they work under a

special scheme (collective membership) adopted by the Association's Presidency.

## **Article 8 Admission to Membership**

Membership in the Association is voluntary. Any domestic and foreign natural person embracing the goals, the Association's Statute, Ethical Code of Conduct and requirements laid out in a special act stipulated in Article 9 of the Statute specifying in more detail the manner and procedure for admission to membership and termination of membership, in accordance with the applicable rules of the Global Institute of Internal Auditors, may become a member of the Association.

Membership is gained through an application for admission to membership and subsequent annual membership fee payment, with the proviso that individuals submitting membership applications must meet the requirements stipulated in Article 6.

The Association keeps a Membership Register, i.e. the records which are updated as the obligations arising from membership are fulfilled or conditions for termination of membership are met.

The Association's Assembly is in charge of defining and changing the requirements for admission to membership, whereas the actual admission procedure, as well as the shape and contents of the Register and the manner in which it is to be maintained are specified by the Presidency.

Those individuals who have made particular contribution to the Association's development through their activities may become honorary members. Decision on admission to honorary membership is passed by the Assembly at the proposal put forth by the Presidency.

## **Article 9 Member Rights, Obligations and Responsibilities**

Member rights, obligations and responsibilities are as follows:

- to actively participate on equal terms with other members in the work of the Association;
- to elect and be elected into the Association's organs;
- to participate directly in decision-making in the Association's Assembly, as well as through the Association's organs;
- to be regularly and timely informed about the work of the Association and its organs;
- to adhere to the provisions contained in this Statute and other acts and decisions of the Association;
- to contribute to accomplishment of the Association's goals;
- to pay membership fees;
- to protect and contribute to enhancement of the Association's reputation;
- to perform the tasks which they have undertaken to carry out on behalf of the Association;
- to observe the Ethical Code of Conduct of Internal Auditors.

## **Article 10 Termination of Membership**

Membership in the Association is terminated as a result of:

1. voluntary resignation;
2. failure to pay membership fee;
3. expulsion from membership.

Any member may resign from the Association by submitting a resignation statement in writing to the Presidency. The date of receipt of the resignation statement shall be deemed to be the date of termination of membership.

A member who has failed to pay his/her membership fee within the deadlines set in the Decision on Membership Fee Amount shall be struck from the Register by default.

A member who is in grave breach of the Association's Statute and/or Ethical Code of Conduct, failing to fulfil his/her obligations vis-à-vis the Association, or inflicting damage by his/her actions to the Association, or tarnishing the Association's reputation, may be subjected to expulsion from the Association. The Presidency shall take a decision on expulsion from the Association's membership by a majority vote. Prior to the passage of the decision on expulsion, the member in question must be informed about the motion for expulsion, as well as the reasons on account of which the motion for expulsion has been put forward. The Association member must be allowed reasonable time to make representations as to the motion filed for expulsion from the Association's membership.

A complaint against the Presidency's decision may be filed within the 30-day deadline. The Assembly's decision on the complaint filed is final.

The Association's Presidency may adopt a special act whereby, in accordance with this Statute, the manner and procedure for admission to and termination of membership shall be specified in more detail. The Association's member who resigns or is subjected to expulsion from the Association has a duty to discharge his/her obligations which are due up to the date of the termination of membership.

#### **Article 11**

#### **Association's Organs and Their Competencies, Composition, Appointment and Dismissal Procedure, Term in Office and Decision-Making Procedure**

The Association's organs are as follows:

- Assembly,
- Presidency,
- President - representative of the Association,
- Supervisory Board,
- Nomination Committee,
- Ethics Committee.

Members are not entitled to monetary compensation for their work in the Association's organs.

#### **Article 12**

#### **Assembly**

The Assembly is the highest Association's organ. All the Association members make up the Assembly.

#### **Article 13**

The competencies of the Association's Assembly are as follows:

1. to adopt the Statute and its amendments and addenda, as well as the Assembly's Rules of Procedure;
2. to adopt the Association's Ethical Code of Conduct;
3. to appoint and dismiss the President of the Association, vice-presidents and members of the

- Supervisory Board, Nomination Committee and Ethics Committee, respectively;
4. to consider and adopt reports on the work of the Association;
  5. to adopt the Association's financial reports;
  6. to set the guidelines for work and development of the Association;
  7. to decide on complaints filed by members against the Presidency's decisions on expulsion from the Association's membership;
  8. to decide on joining international internal audit organisations;
  9. to decide on status-related changes and termination of the Association's operation; and
  10. to decide on other issues of importance which do not fall under the competency of other Association's organs.

#### **Article 14**

The Annual Assembly Meeting convening the Association's members is held by the end of June of the current year at the latest. Financial Report and the Association's Annual Work Plan for the past year, the Work Programme for the forthcoming period, and other decisions of importance for the Association's operation are adopted at the Annual Assembly Meeting.

Expert gatherings for membership and similar educational events, if accessible to all members, may serve as an opportunity for holding the Association's Assembly meeting. Special and extraordinary Assembly meetings are called as needed.

Regular elections of the Association's organs take place at every third Annual Assembly Meeting of the Association. Extraordinary elections of individuals to vacant posts may take place at any Association's Assembly meeting.

Assembly members have a vote each in decision-making at the Assembly meeting. The Assembly's decisions are valid provided that at least a fifth of Assembly members are in attendance. In the event that the overall number of members exceeds 150, 30 (thirty) members in attendance will suffice to render the decisions valid. The Assembly passes the decisions at the meeting by majority of votes of the members in attendance, unless stipulated otherwise herein.

If the scheduled Assembly meeting could not take place due to a lack of quorum, at the same meeting a new meeting with the same agenda is called and takes place within 30 minutes from the time scheduled for the commencement of the previous meeting. Twenty members make up the quorum for holding the reconvened meeting.

A constitutional meeting of the Presidency shall be called by the President of the Assembly immediately after the Assembly meeting within 15 days at the latest from the date of election.

#### **Article 15**

Preparations for the Association's Assembly meeting are carried out by the Presidency, which sets the date, place, and time for holding the meeting, and sets forth a draft agenda. The Assembly meeting is chaired by the Association's President. Minutes of the proceedings at the meeting shall be kept in perpetuity.

The Presidency has a duty to convene the Assembly meeting when requested to do so by at least ten percent of the Association's membership. Along with the motion for convening a meeting, the proposers are under obligation to also submit a draft agenda. In the event that the Presidency fails to call the Assembly meeting as requested within 30 days from the date of filing the motion, the proposers shall call the Assembly meeting themselves, on the basis of their decision to do so (featuring also a draft agenda, place and time for holding

More specific provisions on the manner of the Assembly's operation, voting, decision-making, sending out invitations to meetings, taking minutes of the proceedings and other issues of importance for the Assembly's operation are stipulated in the Assembly's Rules of Procedure.

#### **Article 16** **President of the Association (the President) and Vice-Presidents**

President and vice-presidents of the Association are elected in the Assembly to serve a three-year term in office by majority of votes of the members in attendance at the Assembly meeting convened for this purpose. The incumbents shall hold office up until the election of their respective successors, unless the office in question has been abolished under the provisions contained herein.

President and vice-presidents may be re-appointed to their respective offices for another consecutive term in office. Termination of membership in the Association for any of the incumbents shall also terminate by default their respective terms of office.

#### **Article 17**

President of the Association presides over Assembly and Presidency meetings. The President appoints his/her deputy from the ranks of vice-presidents who steps in to substitute for the President should he/she be prevented from discharging his/her duties of office or in his/her absentia.

President of the Association is the legal representative of the Association. President of the Association implements decisions, informs, and cooperates with the Association's organs on all business matters and activities in accordance with the Association's internal acts.

Vice-presidents of the Association are in charge of following financial transactions, professional regulations, continuous professional development programmes and publishing activities. Each vice-president's competencies are established in the process of formation of the Association's Presidency.

#### **Article 18** **Presidency**

The Presidency consists of the Association's incumbent President, three vice-presidents and the previous President who is not elected to, but assumes this office by default upon the expiry of his/her term of office as the Association's President. These persons are held to be the Association's officials.

The Association's Presidency executes the decisions taken by the Association Assembly; passes financial decisions; adopts a work plan and programme; organises all the activities stipulated in the work plan and programme as well as this Statute; takes decisions on the amount and manner of membership fee payment; ensures that membership fees are paid; provides means necessary for the Association's operation and manages assets of the Association; decides on initiating procedures for amendments and addenda to the Statute, on its own initiative or at the proposal put forth by at least ten members of the Association.

Presidency meetings are called by the Association's President. A simple majority of Presidency members in attendance at a Presidency meeting shall make a quorum required for further proceedings. Presidency's decisions are taken by majority of votes of the members in attendance. In the event of a voting tie, the vote of the Association's President tips the balance. Any member may lodge objections and complaints against the work of the Presidency with the Association Assembly. Minutes of the proceedings at the Presidency meeting

shall be kept in perpetuity.

The Presidency adopts the Rules of Procedure regulating in more detail the manner of work and decision-making, convening of meetings, keeping minutes and other matters of importance for the work of the Presidency.

### **Article 19 Supervisory Board**

The Supervisory Board is an organ of the Assembly and is held to account by the Assembly for its work. The Supervisory Board consists of a chairperson and another two members. The Supervisory Board chairperson is elected by the members themselves at this board's constitutional meeting.

Term in office of the Supervisory Board members is three years with a possibility to be re-elected for yet another term.

The Supervisory Board performs supervision of legality of the Association's operation and reviews annual work and financial reports, as well as other acts of the Association. The supervision report in writing is to be presented at least once a year at the annual Assembly meeting.

Members of the Supervision Board are entitled to attend all the Presidency meetings, as well as the meetings of all commissions and member sections of the Association.

The Supervisory Board convenes as required, and at least once a year. At least two Supervisory Board members in attendance constitute a quorum required for decision-making. Members of the Supervision Board take decisions at meetings by majority vote of the members in attendance.

The Supervisory Board adopts the Rules of Procedure regulating in more detail the manner of work, convening of meetings, keeping minutes and other matters of importance for the work of the Supervisory Board.

### **Article 20 Nomination Committee**

The Nomination Committee consists of the Association's incumbent President, the previous President and three Association members who are not the members of the Presidency. Members of the Nomination Committee are elected by the Assembly.

The committee is chaired by the previous President provided that he/she is willing and available to assume this office. If the previous President is neither willing, nor available to assume this office, the Nomination Committee is chaired by one of its members elected by the committee members amongst themselves.

Term in office of the Nomination Committee members is three years and the same persons may not be re-elected upon the expiry of their terms in office.

The Nomination Committee proposes candidates for the Presidency, Supervisory Board, Ethics Committee and Nomination Committee to the Assembly. In submitting candidates, the Nomination Committee is guided by the previously defined criteria for election to these offices and takes into account the length of continuous membership in the Association, past activities in the Association and contribution to the advancement of internal auditing profession, nature and size of the candidate's organisation, as well as geographic structure of the place of work of the proposed candidates, their readiness for cooperation and team work as well as support that they enjoy from their respective organisations. These criteria bear no character of exclusivity.



An explanation must be enclosed with the Nomination Committee's final decision.

Prior to submitting proposals, in cooperation with the Ethics Committee, the Nomination Committee reviews qualifications and considers a possible conflict of interest for all candidates who have been nominated for specific posts after which they are shortlisted for the proposal submitted to the Assembly.

Nominated candidates shall submit a written statement whereby they consent to performing duties if elected.

The Nomination Committee convenes as required, and at least once a year. At least three Nomination Committee members in attendance constitute a quorum required for decision-making. Members of the Nomination Committee take decisions at meetings by majority vote of the members in attendance. Minutes of the proceedings at the meeting shall be kept in perpetuity.

The Presidency adopts the Rules of Procedure regulating in more detail the manner of work, convening of meetings, keeping minutes and other matters of importance for the work of the Nomination Committee.

### **Article 21 Ethics Committee**

The Ethics Committee is an organ of the Assembly and is held to account by the Assembly for its work. The Ethics Committee consists of a chairperson and another two members. Term in office of the Ethics Committee members is three years with a possibility to be re-elected for yet another term.

The Ethics Committee's task is as follows:

- to promote ethical culture in the internal audit profession in accordance with the ethical principles of integrity, fairness, and dignity in treatment of individuals;
- to propose the Association's Ethical Code of Conduct, as well as its amendments and addenda;
- to scrutinise and review the application of ethical principles and the Ethical Code of Conduct by the Association's members;
- to propose topics for training in the field of ethics; and
- in cooperation with the Nomination Committee, to consider a possible conflict of interest for all candidates who have been nominated for specific posts.

The Ethics Committee convenes as required, and at least once a year. At least two Ethics Committee members in attendance constitute a quorum required for decision-making. Members of the Ethics Committee take decisions at meetings by majority vote of the members in attendance.

The Ethics Committee adopts the Rules of Procedure regulating in more detail the manner of work, convening of meetings, keeping minutes and other matters of importance for the work of the Ethics Committee.

### **Article 22**

No one may be elected to several posts concurrently, nor any of the elected individuals may hold more than a single electable office concurrently.

No individual elected to any office in the Association may be exempted from liability on these grounds for a grave infringement of the Association's Statute, violation of the Ethical Code of Conduct, failure to discharge entrusted obligations towards the Association or infliction of damage to the Association and tarnishing the Association's reputation.

### **Article 23**

#### **Representation of Association**

President of the Association shall represent the Association in legal transactions.

President of the Association may authorise vice-presidents to represent the Association in particular transactions.

### **Article 24**

#### **Limitation of Liability and Indemnity**

The Association shall not be held liable for obligations of its members. No member, official or representative of the Association shall be held liable for intentional acts or omissions by any other member, official or representative of the Association pursuant to this Statute. Members, officials, or representatives shall not be held liable for their own intentional acts or omissions pursuant to this Statute, with the exception of those intentional acts or omissions or deliberate errors occurring whilst exercising their respective legal competencies.

The Association undertakes to indemnify officials or representatives of the Association against reasonable and necessary expenses incurred arising out of or in connection with charges, rebuttal of charges, dispute or proceedings which any of them has been a party to in his/her capacity as an official or representative of the Association.

Nevertheless, payment of such a compensation shall not be effected in cases where officials or representatives or former representatives have been pronounced liable for gross negligence or lack of care in discharging their duties in a valid court judgment, as well as in cases where such a liability is stipulated by mutual consent.

### **Article 25**

#### **Acquisition of Assets Required for Accomplishment of Goals; Activities That the Association May Pursue and Asset Management**

The Association acquires assets by way of:

- membership fees;
- voluntary contributions, donations, sponsorships, and gifts;
- grants designated for implementation of the Association's programmes allocated to the Association for its projects in public competitions called by state organs, foundations, and other organisations.

**The Association may raise funds by way of carrying out a predominantly commercial activity:**

- **85.59 Other education, entailing compensation for trainings, educational workshops, and implementation of internal audit education programmes, as well as organising conferences in the field of internal auditing.**

The Association may also acquire assets by way of:

- 47.91 retail sales by post or online, which entails distribution and sale of print and electronic publications (journals, research papers and books) in the field of internal auditing, as well as procurement and sale of electronic publications;
- marketing services provided to organisations which are helping or sponsoring the work of the Association;
- provision of advisory services in the field of internal auditing and quality assurance;
- participation in projects related to internal auditing, as well as pursuing other activities in accordance

with the law that are related to the accomplishment of the Association's statutory goals.

The profit generated through commercial and other activities shall be used by the Association exclusively to fulfil its goals, including the coverage of expenses of its regular operation, as well as participation in financing specific projects related to the accomplishment of the Association's goals.

The profit thus generated may not be distributed to the Association's members, but solely re-invested with a view to bolstering the material basis for the functioning of the Association, advancement of its operation and accomplishment of its goals.

#### **Article 26** **Ensuring Public Scrutiny**

The work of the Association is public. Appropriate and timely reporting to the members and public at large on the work of the Association and all important events, in writing, at designated gatherings, online or by virtue of public dissemination of information in another appropriate way ensures public scrutiny of work.

The Association may publish its own news bulletin and a professional journal. The Association's news bulletin features published contents of interest for the work of the Association. The professional journal publishes expert articles in the field of internal auditing and related areas.

The journal's title, publication schedule, financing and programming orientation of the journal are decided by the Presidency.

#### **Article 27** **Decision-Making on Joining Alliances of Organisations and Other Forms of Association and Joining International Organisations**

In order to accomplish its goals, the Association establishes contact and cooperates with other organisations in the country and abroad.

The Assembly decides on joining alliances of organisations and other forms of association and joining international organisations. The decisions are passed with two-thirds majority of votes of the members in attendance.

#### **Article 28** **Procedure for Adoption of Amendments and Addenda to the Statute**

Any member of the Association may put forth a proposal for an amendment or addendum to the Statute. Such a proposal, along with a pertinent explanation, is to be submitted in writing to the Presidency.

The Presidency launches a procedure for amendments and addenda to the Statute, on its own initiative, and it is under obligation to do so upon receiving a written proposal by at least ten percent of the Association's members. A written notice on the proposed amendment and addendum, as well as an invitation to the Assembly meeting, are to be delivered to the members by post or e-mail at least ten days before the set date of the meeting.

The Statute is adopted with two-thirds majority of votes of the members in attendance.

Amendments and addenda to the Statute and other internal acts passed by the Assembly may be adopted with two-thirds majority of votes of the members in attendance at any Assembly meeting.

**Article 29**  
**Decision-Making on Status-Related Changes and Cessation of Operation**

A decision on status-related changes as well as cessation of the Association's operation is adopted by the Association Assembly with two-thirds majority of votes of the members in attendance. The Association ceases its operation by virtue of the decision of the Association Assembly to cease its operation, when the conditions required for accomplishing the Association's goals no longer apply, as well as in other cases as stipulated by law.

**Article 30**  
**Disposing of Assets in Case of Cessation of Operation**

In the event of the Association's cessation of operation, the Association's all remaining assets shall be transferred to University Library "Svetozar Marković" in Belgrade.

**Article 31**  
**Procedure for Adoption of Financial and Business Reports**

The Association keeps business books and compiles financial reports in accordance with accounting regulations.

At the proposal put forth by the Presidency, the Association's Report on Activities and Financial Report are discussed and adopted by majority of votes of those in attendance at the regular annual Association Assembly meeting.

Decision to adopt the said reports is to be preceded by the Association's Supervisory Board's Opinion on the Financial Report. Chairperson of the Supervisory Board, or one of its members if the Supervisory Board Chairperson is not available, is to present and elaborate on the report on review performed of financial reports.

**Article 32**  
**Appearance and Contents of Seal**

The Association's seal is circular in shape, 3cm in diameter, with the text in Cyrillic alphabet inscribed along its rim that reads: "Association of Internal Auditors of Serbia", Belgrade.

**Article 33**

Provisions of the Association Act shall directly apply to all the matters that are not regulated by this Statute.

**Article 34**

The Statute is signed with his/her name and surname by the Chair of the Association Assembly.

**Article 35**

This Statute shall come into effect on the date of its adoption by the Association Assembly. The Statute shall apply as of the date of registration with the relevant authority, at which point the Consolidated Text of the Statute, dated 2 September 2014, shall simultaneously cease to apply.

**Article 36**

In establishing the number of terms of office for individuals elected to hold office under this Statute (President, vice-presidents, members of Supervisory Board, Ethics Committee and Nomination Committee, respectively), previous terms of office prior to this Statute coming into effect shall also be taken into account.

ASSEMBLY PRESIDENT  
of the Association of Internal Auditors of Serbia

Dr Jozefina Beke-Trivunac



У складу са одредбама чл. 10, 11 и 12 Закона о удружењима (Сл.Гласник РС бр.51/09, 99/2011, ...44/2018), Скупштина Удружења интерних ревизора Србије на својој XVI седници, одржаној 24. јуна 2020. године у Београду донела је

## СТАТУТ УДРУЖЕЊА ИНТЕРНИХ РЕВИЗОРА СРБИЈЕ

### Члан 1.

Удружење интерних ревизора Србије (у даљем тексту: Удружење) је добровољно, невладино, непрофитно струковно удружење, основано на неодређени временски период у циљу промовисања и развоја професије интерне ревизије.

Удружење се уписује у Регистар удружења који води Агенција за привредне регистре Републике Србије.

### Члан 2.

Овим Статутом утврђују се:

- циљеви ради којих се оснива Удружење
- област остваривања циљева;
- заступање Удружења;
- назив и седиште;
- услови и начин учлањивања и престанак чланства и права, обавезе и одговорности чланова;
- унутрашња организација;
- органи Удружења и њихова овлашћења, састав, начин избора и опозива, трајање мандата и начин одлучивања;
- ограничење одговорности и накнада штете;
- начин стицања средстава за остваривање циљева, делатности које Удружење може обављати и располагање средствима;
- поступак усвајања финансијских извештаја и извештаја о раду Удружења;
- остваривање јавности рада;
- одлучивање о удруживању у савезе организација и друге облике удруживања и учлањивање у међународне организације;
- поступак за измене и допуне Статута;
- начин одлучивања о статусним променама и престанку рада;

Pursuant to provisions contained in articles 10, 11 and 12 of the Association Act (Official Gazette of the Republic of Serbia, nos. 51/09, 99/2011, ...44/2018), at its 16<sup>th</sup> meeting, held on 24 June 2020 in Belgrade, the Assembly of the Association of Internal Auditors of Serbia adopted

## THE STATUTE OF THE ASSOCIATION OF INTERNAL AUDITORS OF SERBIA

### Article 1

The Association of Internal Auditors of Serbia (hereinafter referred to as 'the Association') is a voluntary, non-governmental and non-profit professional association, established in perpetuity and registered for the purpose of promoting and developing the profession of internal auditing.

The Association is entered into the Register of Associations which is maintained by the Serbian Business Registers Agency.

### Article 2

The Statute sets forth as follows:

- the goals for the sake of which the Association has been established;
- the scope of accomplishing goals;
- representation of the Association;
- name and seat;
- requirements and procedure for admission to membership and rights, obligations, and responsibilities of members;
- internal organisation;
- the Association's organs and their competencies, composition, manner of election and dismissal, duration of term in office and manner of decision-making;
- limitation of liabilities and indemnification;
- manner of acquisition of assets for the purpose of accomplishing goals, activities which the Association may pursue and asset management;
- procedure for adoption of financial reports and reports on the Association's activities;
- ensuring public scrutiny of work;
- decision-making on joining alliances of organisations and other forms of association and joining international organisations;
- procedure for amendments and addenda to the Statute;
- manner of decision-making on status-related changes and cessation of operation;

- поступање са имовином Удружења у случају престанка рада;
- изглед и садржина печата.

### Члан 3.

#### Циљеви Удружења и област њиховог остваривања

Удружење се оснива ради остваривања заједничких струковних интереса својих чланова. Основни циљ Удружења је да организује и окупља интерне ревизоре и лица која се баве активностима које су повезане са пословима интерне ревизије, ради залагања за унапређење професије.

Као најважније задатке за остваривања својих циљева, Удружење дефинише:

1. промовисање најбољих пракси интерне ревизије;
2. помоћ својим члановима у испуњавању професионалних обавеза и одговорности
3. залагање за примену Међународног оквира професионалне праксе (Института интерних ревизора) и друге регулативе која се односи на професију интерне ревизије;
4. помоћ својим члановима у остваривању међународно признатог угледа интерних ревизора;
5. истраживање значајних питања професије у циљу ширења знања и саопштавања информација од значаја за професију;
6. организовање професионалних скупова и стручно-едукативних догађаја у циљу упознавања чланова, али и друге заинтересоване јавности, са најбољом праксом интерне ревизије, и размине искустава;
7. организовање професионалне обуке за интерне ревизоре, чланове и друге заинтересоване, у складу са међународно признатим програмима;
8. повезивање и сарадња са организацијама интерних ревизора и другим сродним струковним удружењима и организацијама у земљи и иностранству;
9. повезивање и сарадња са академском заједницом;
10. укључивање што већег броја чланова у своје активности;
11. залагање за унапређење и одржавање струке на високом професионалном нивоу;

- disposing of the Association's assets in the event of cessation of operation;
- appearance and contents of the seal.

### Article 3

#### Association's Goals and Scope of Accomplishing Goals

The Association is established for the purpose of accomplishing common professional interests of its members. The primary goal of the Association is to organise and bring together internal auditors and individuals involved in activities related to internal auditing tasks so as to support further advancement of the profession.

The Association defines the following tasks as the most important for accomplishment of its goals:

1. promotion of internal audit best practices;
2. assistance to its members in fulfilling professional obligations and responsibilities;
3. support for application of the International Professional Practices Framework (of the Institute of Internal Auditors) and other regulations applicable to the internal auditing profession;
4. assistance to its members in acquiring internationally recognised reputation of internal auditors;
5. research into important issues of the profession for the purpose of spreading knowledge and dissemination of information of significance to the profession;
6. organising professional gatherings and expert educational events for the purpose of acquainting the members, as well as other interested members of the public, with the internal audit best practice, and exchanging experiences;
7. organising professional training for internal auditors, members, and other interested parties, in accordance with the internationally recognised curricula;
8. interconnecting and cooperation with organisations of internal auditors and other related professional associations and organisations in the country and abroad;
9. interconnecting and cooperation with academia;
10. inclusion of as many members as possible in its activities;
11. support for advancement and maintenance of the profession at a high professional level;

12. обезбеђивање материјално-организационих претпоставки за реализацију постављених циљева.

Шифра преовлађујуће делатности Удружења је 94.12 Делатност струковних удружења.

Удружење остварује своје циљеве на начин одређен Законом, овим Статутом и другим општим актима Удружења.

#### **Члан 4. Унутрашња организација**

Удружење делује као јединствена целина. У оквиру Удружења могу се организовати секције, клубови и комисије чије су активности усклађене са циљевима Удружења.

Секције и клубови формирају се према потребама и интересовању чланова. О формирању секција и клубова одлучује Председништво на основу писаног предлога заинтересованих чланова. Комисије се формирају на иницијативу и на основу одлуке Председништва, а ради извршавања конкретних активности предвиђених циљевима и плановима Удружења.

Ближе одредбе о задацима комисија, секција и клубова, њиховом саставу, времену на које се оснивају, одговорности за обављене послове, као и начину и роковима извештавања о раду и оцени резултата њиховог рада дефинише Председништво Удружења приликом доношења одлуке о формирању секција, клубова и комисија Удружења.

За свој рад у комисијама, секцијама и клубовима Удружења ни један члан нема право на накнаду.

Оперативне активности Удружења спроводи Канцеларија УИРС, чијим радом руководи секретар Канцеларије. Ближе одредбе о раду Канцеларије, избору секретара, делокругу његовог рада и висини његове надокнаде за рад, дефинише Председништво Удружења.

#### **Члан 5. Назив и седиште**

Назив Удружења је: "Удружење интерних ревизора Србије". Скраћени назив Удружења је: „УИРС“.

12. fulfilment of material and organisational requirements for accomplishment of the set goals.

The code of the Association's predominant activity is 94.12 Activities of Professional Associations.

The Association accomplishes its goals in the manner stipulated by law, this Statute, and other general acts of the Association.

#### **Article 4 Internal Organisation**

The Association operates as a single entity. Within the Association, member sections, clubs, and commissions whose activities comply with the Association's goals may be established.

Member sections and clubs are formed subject to the members' needs and interests. The Association's Presidency decides upon formation of member sections and clubs on the basis of a proposal in writing submitted by interested members.

Commissions are formed at the initiative of and subject to the Presidency's decision on the matter for the purpose of carrying out specific activities set out in the goals and plans of the Association.

More specific provisions on the tasks of commissions, member sections and clubs, their respective compositions, expiry of their respective terms of service, responsibilities for tasks performed, as well as the procedure and deadlines for reporting on their respective work and assessment of results achieved, are defined by the Association's Presidency in decision-making on formation of the Association's member sections, clubs and commissions.

No member is entitled to monetary compensation for his/her work in the Association's commissions, members sections and clubs.

Operational activities of the Association are undertaken by the AIAS Office run by the secretary. More specific provisions on the AIAS Office's operation, election of the secretary, scope of his/her work and level of remuneration due are defined by the Association's Presidency.

#### **Article 5 Name and Seat**

The name of the Association is the "Association of Internal Auditors of Serbia". The abbreviated name of the Association is "AIAS".



Седиште Удружења је у Београду.

Удружење своју делатност остварује на територији републике Србије.

### Услови и начин учлањивања и престанак чланства и права, обавезе и одговорности чланова

#### Члан 6. Категорија чланова

Чланови Удружења су лица која раде као интерни ревизори, интерни ИТ ревизори, екстерни ревизори, рачуновође и друга лица која се баве активностима повезаним са пословима интерне ревизије, као што су: интерне контроле, усклађеност, процена ризика, оцењивање квалитета, консултантске активности из области интерне ревизије и активности повезане са пословима интерне ревизије, наставници на високим школама и факултетима који предају интерну ревизију или сродне предмете, студенти студијских програма на високим школама и факултетима који садрже предмет интерне ревизије или сродне предмете.

Шест стандардних категорија чланова су:

**Чланови** – лица која обављају послове интерног ревизора и сродне послове као што су: усклађеност, интерне контроле и процене ризика.

**Придружени чланови** - друга лица која се не баве непосредно интерном ревизијом, али имају интереса за њен развој, као што су чланови Одбора за ревизију, екстерни ревизори, извршни директори и друга лица надлежна за процесе управљања ризиком и корпоративно управљање и консултанци - пружаоци услуга из наведених области.

**Чланови наставници** – лица која су запослена као наставници на високим школама и факултетима.

**Чланови студенти** – студенти на смеровима за интерну ревизију или сродним смеровима на високим школама и факултетима.

**Почасни чланови** – они чланови који су својим деловањем значајно допринели развоју и унапређењу интерне ревизије.

**Чланови пензионери** – лица која више нису у активном радном односу, а која су се бавила пословима интерне ревизије или активностима повезаним са пословима интерне ревизије и која су и даље заинтересована за њен развој.

Све категорије чланова имају исто право гласа и право да буду бирани у органе Удружења.

The seat of the Association is in Belgrade.

The Association carries out its activities on the territory of the Republic of Serbia.

### Admission to Membership Procedure and Requirements and Termination of Membership and Member Rights, Obligations and Responsibilities

#### Article 6 Membership Categories

Members of the Association are individuals working as internal auditors, internal IT auditors, external auditors, accountants and other individuals professionally involved in activities related to the tasks of internal auditing, such as: internal controls, compliance, risk assessment, quality assessment, consulting activities in the field of internal auditing and activities related to the tasks of internal auditing, lecturers at colleges and faculties teaching internal audit or related subjects, students attending graduate studies featuring the subject of internal auditing or related courses at colleges and faculties.

Six standard membership categories are as follows:

**Members** – individuals performing the tasks of an internal auditor and related tasks such as: compliance, internal controls, and risk assessments;

**Associate members** – other individuals who are not directly involved in internal auditing, but are interested in its development, such as audit committee members, external auditors, executive directors and other individuals in charge of risk management and corporate governance processes, as well as consultants – service providers in the fields cited above;

**Lecturer members** – individuals employed as lecturers at colleges and faculties;

**Student members** – students attending internal audit courses or related courses at colleges and faculties;

**Honorary members** – those members who have made significant contribution to development and promotion of internal auditing;

**Retired members** – individuals who have retired from active employment, but who were involved in internal audit tasks or activities related to tasks of internal audit and are still interested in its development.

All membership categories have equitable voting rights as well as the right to be elected into the Association's organs.

## **Члан 7. Чланарина**

Чланови Удружења плаћају годишњу чланарину. Одлуку о износу чланарине, као и о роковима за уплату, за сваку категорију чланова доноси Председништво Удружења.

За запослене интерне ревизоре и друга запослена лица која задовољавају услове за чланство у било којој од наведених категорија, организације у којима раде могу да плаћају чланарину по посебном програму (групно чланство) који доноси Председништво Удружења.

## **Члан 8. Начин учлањивања**

Чланство у Удружењу је добровољно. Члан Удружења може бити свако домаће и страно физичко лице, која прихвата циљеве, Статут Удружења, Етички кодекс, и услове садржане у посебном акту предвиђеном у Члану 9. Статута, којим се ближе уређује начин и поступак ступања у чланство и престанак чланства, у складу са правилима Глобалног Института интерних ревизора.

Чланство се стиче подношењем захтева за пријем и уплатом годишње чланарине, при чему лица која подносе захтев морају испуњавати услове предвиђене у члану 6.

Удружење води Регистар чланова, евиденцију која се ажурира у складу са испуњавањем обавеза предвиђених чланством и условима за престанак чланства.

За дефинисање и промену услова за пријем у чланство надлежна је Скупштина Удружења, док саму процедуру пријема, као и облик и садржај Регистра и начин његовог вођења утврђује Председништво.

Почасним чланом могу постати она лица која су својим деловањем посебно допринела развоју Удружења. Одлуку о пријему у почасно чланство доноси Скупштина на предлог Председништва.

## **Article 7 Membership Fee**

Members of the Association pay annual membership fees. The membership fee amount, as well as deadlines for payment, for each membership category are decided by the Association's Presidency.

Membership fees for employed internal auditors and other employed persons fulfilling the membership admission requirements in any of the said categories may be paid by organisations where they work under a special scheme (collective membership) adopted by the Association's Presidency.

## **Article 8 Admission to Membership**

Membership in the Association is voluntary. Any domestic and foreign natural person embracing the goals, the Association's Statute, Ethical Code of Conduct and requirements laid out in a special act stipulated in Article 9 of the Statute specifying in more detail the manner and procedure for admission to membership and termination of membership, in accordance with the applicable rules of the Global Institute of Internal Auditors, may become a member of the Association.

Membership is gained through an application for admission to membership and subsequent annual membership fee payment, with the proviso that individuals submitting membership applications must meet the requirements stipulated in Article 6.

The Association keeps a Membership Register, i.e. the records which are updated as the obligations arising from membership are fulfilled or conditions for termination of membership are met.

The Association's Assembly is in charge of defining and changing the requirements for admission to membership, whereas the actual admission procedure, as well as the shape and contents of the Register and the manner in which it is to be maintained are specified by the Presidency.

Those individuals who have made particular contribution to the Association's development through their activities may become honorary members. Decision on admission to honorary membership is passed by the Assembly at the proposal put forth by the Presidency.

**Члан 9.****Права, обавезе и одговорности чланова**

Права, обавезе и одговорности чланова су:

- да активно и равноправно са другим члановима учествују у раду Удружења
- да бирају и буду бирани у органе Удружења;
- да непосредно учествују у одлучивању на Скупштини Удружења, као и преко органа Удружења
- да буду редовно и благовремено обавештавани о раду Удружења и његових органа;
- да се придржавају одредаба овог Статута и других аката и одлука Удружења;
- да доприносе остваривању циљева Удружења;
- да плаћају чланарину;
- да чувају и доприносе повећању угледа Удружења;
- да обављају послове које су преузели да обаве за Удружење
- да поштују Етички кодекс интерних ревизора.

**Члан 10.****Престанак чланства**

Чланство у Удружењу престаје:

1. добровољним иступањем;
2. неплаћањем чланарине;
3. искључењем.

Сваки члан може иступити из Удружења на основу писане изјаве о иступању коју доставља Председништву. Као дан престанка чланства сматраће се датум пријема изјаве о иступању.

Члан се брише из Регистра чланова аутоматски уколико не плати чланарину у складу са роковима дефинисаним у Одлуци о висини чланарине.

**Article 9****Member Rights, Obligations and Responsibilities**

Member rights, obligations and responsibilities are as follows:

- to actively participate on equal terms with other members in the work of the Association;
- to elect and be elected into the Association's organs;
- to participate directly in decision-making in the Association's Assembly, as well as through the Association's organs;
- to be regularly and timely informed about the work of the Association and its organs;
- to adhere to the provisions contained in this Statute and other acts and decisions of the Association;
- to contribute to accomplishment of the Association's goals;
- to pay membership fees;
- to protect and contribute to enhancement of the Association's reputation;
- to perform the tasks which they have undertaken to carry out on behalf of the Association;
- to observe the Ethical Code of Conduct of Internal Auditors.

**Article 10****Termination of Membership**

Membership in the Association is terminated as a result of:

1. voluntary resignation;
2. failure to pay membership fee;
3. expulsion from membership.

Any member may resign from the Association by submitting a resignation statement in writing to the Presidency. The date of receipt of the resignation statement shall be deemed to be the date of termination of membership.

A member who has failed to pay his/her membership fee within the deadlines set in the Decision on Membership Fee Amount shall be struck from the Register by default.

Члан који грубо крши Статут Удружења и/или Етички кодекс, не извршава своје обавезе према Удружењу или својим поступцима наноси штету Удружењу, или нарушава углед Удружења, може бити искључен из Удружења. Одлуку о искључењу члана Удружења доноси Председништво обичном већином гласова. Пре доношења одлуке о искључењу, члан мора бити обавештен о предлогу за искључење, као и о разлозима због којих се предлаже искључење. Члану Удружења мора се оставити разуман рок за изјашњење о покренутом предлогу за искључење из Удружења.

Против одлуке Председништва може се доставити приговор Скупштини Удружења у року од 30 дана. Одлука Скупштине о приговору је коначна.

Председништво Удружења може донети посебан акт, којим ће у складу са овим Статутом, ближе уредити начин и поступак ступања у чланство и престанак чланства. Члан Удружења који иступи или који је искључен из Удружења дужан је извршити обавезе према Удружењу која су до дана престанка чланства доспеле.

#### **Члан 11.**

##### **Органи Удружења и њихова овлашћења, састав, начин избора и опозива, трајање мандата и начин одлучивања**

Органи Удружења су:

- Скупштина
- Председништво
- Председник - заступник Удружења
- Надзорни одбор
- Одбор за номиновања
- Етички одбор

За рад у органима Удружења чланови немају право на накнаду.

#### **Члан 12. Скупштина**

Скупштина је највиши орган Удружења. Скупштину чине сви чланови Удружења.

#### **Article 13**

The competencies of the Association's Assembly are as follows:

A member who is in grave breach of the Association's Statute and/or Ethical Code of Conduct, failing to fulfil his/her obligations vis-à-vis the Association, or inflicting damage by his/her actions to the Association, or tarnishing the Association's reputation, may be subjected to expulsion from the Association. The Presidency shall take a decision on expulsion from the Association's membership by a majority vote. Prior to the passage of the decision on expulsion, the member in question must be informed about the motion for expulsion, as well as the reasons on account of which the motion for expulsion has been put forward. The Association member must be allowed reasonable time to make representations as to the motion filed for expulsion from the Association's membership.

A complaint against the Presidency's decision may be filed within the 30-day deadline. The Assembly's decision on the complaint filed is final.

The Association's Presidency may adopt a special act whereby, in accordance with this Statute, the manner and procedure for admission to and termination of membership shall be specified in more detail. The Association's member who resigns or is subjected to expulsion from the Association has a duty to discharge his/her obligations which are due up to the date of the termination of membership.

#### **Article 11**

##### **Association's Organs and Their Competencies, Composition, Appointment and Dismissal Procedure, Term in Office and Decision-Making Procedure**

The Association's organs are as follows:

- Assembly,
- Presidency,
- President - representative of the Association,
- Supervisory Board,
- Nomination Committee,
- Ethics Committee.

Members are not entitled to monetary compensation for their work in the Association's organs.

#### **Article 12 Assembly**

The Assembly is the highest Association's organ. All the Association members make up the Assembly.

#### **Article 13**

The competencies of the Association's Assembly are as follows:



1. Усваја Статут, измене и допуне Статута и Пословник о раду Скупштине;
2. Усваја Етички кодекс Удружења;
3. Бира и разрешава дужности Председника Удружења, потпредседнике, и чланове Надзорног одбора, Одбора за номиновања и Етичког одбора;
4. Разматра и усваја извештаје о раду Удружења;
5. Усваја извештаје о финансијском пословању Удружења;
6. Утврђује смернице за рад и развој Удружења;
7. Одлучује о жалбама чланова на одлуке Председништва о искључењу из Удружења;
8. Одлучује о удруживању у међународне организације интерне ревизије;
9. Одлучује о статусним променама и престанку рада Удружења; и
10. Одлучује о другим питањима од значаја, а која нису у надлежности других органа Удружења.

#### Члан 14.

Годишња Скупштина чланова Удружења одржава се најкасније до краја јуна текуће године. На годишњој Скупштини усваја се Финансијски извештај и Годишњи извештај о раду Удружења за претходну годину, Програм рада Удружења за наредни период и доноси друге одлуке које су од значаја за рад Удружења

Стручни скупови чланства и слични едукативни догађаји, ако су доступни свим члановима, могу послужити као прилика за одржавање Скупштине Удружења. Посебна и ванредна седница Скупштина заказују се по потреби.

Редовни избори органа врше се на свакој трећој годишњој Скупштини Удружења. Ванредни избори лица на упражњене функције могу се вршити на свакој Скупштини Удружења.

1. to adopt the Statute and its amendments and addenda, as well as the Assembly's Rules of Procedure;
2. to adopt the Association's Ethical Code of Conduct;
3. to appoint and dismiss the President of the Association, vice-presidents and members of the Supervisory Board, Nomination Committee and Ethics Committee, respectively;
4. to consider and adopt reports on the work of the Association;
5. to adopt the Association's financial reports;
6. to set the guidelines for work and development of the Association;
7. to decide on complaints filed by members against the Presidency's decisions on expulsion from the Association's membership;
8. to decide on joining international internal audit organisations;
9. to decide on status-related changes and termination of the Association's operation; and
10. to decide on other issues of importance which do not fall under the competency of other Association's organs.

#### Article 14

The Annual Assembly Meeting convening the Association's members is held by the end of June of the current year at the latest. Financial Report and the Association's Annual Work Plan for the past year, the Work Programme for the forthcoming period, and other decisions of importance for the Association's operation are adopted at the Annual Assembly Meeting.

Expert gatherings for membership and similar educational events, if accessible to all members, may serve as an opportunity for holding the Association's Assembly meeting. Special and extraordinary Assembly meetings are called as needed.

Regular elections of the Association's organs take place at every third Annual Assembly Meeting of the Association. Extraordinary elections of individuals to vacant posts may take place at any Association's Assembly meeting.

Чланови Скупштине код одлучивања на Скупштини имају по један глас. Скупштина одлучује правоваљано ако је присутна најмање једна петина чланова. У случају да је број чланова већи од 150 за правоваљано одлучивање довољно је 30 (тридесет) чланова. На седници Скупштина одлучује се већином гласова присутних чланова, изузев ако је другачије прописано овим Статутом

Ако се заказана Скупштина није могла одржати због недостатка кворума, на истој седници заказује се нова седница са истим дневним редом која се одржава у року од 30 минута после времена предвиђеног за почетак претходне седнице. Кворум за поновљену седницу чини двадесет чланова.

Председник Скупштине сазива конститутивну седницу Председништва одмах након Скупштине, а најкасније у року од 15 дана од датума избора.

#### Члан 15.

Припреме за седницу Скупштина Удружења врши Председништво, које утврђује дан, место и време одржавања седница, као и предлог дневног реда. Седницу Скупштине води Председник Удружења. О раду седница води се записник који се чува трајно.

Председништво је дужно да сазове седницу Скупштина када то затражи најмање десет одсто чланова Удружења. Уз захтев за сазивање седница предлагачи су обавезни да доставе и предлог дневног реда. Ако Председништво не сазове такву седницу Скупштина у року од 30 дана од дана достављања захтева, седницу заказују предлагачи, на основу своје одлуке (која садржи и предлог дневног реда, место и дан одржавања седница).

Ближе одредбе о начину рада Скупштина, гласања, одлучивања, упућивања позива за седнице, вођењу записника и другим питањима од значаја за рад Скупштине уређују се Пословником о раду Скупштине.

Assembly members have a vote each in decision-making at the Assembly meeting. The Assembly's decisions are valid provided that at least a fifth of Assembly members are in attendance. In the event that the overall number of members exceeds 150, 30 (thirty) members in attendance will suffice to render the decisions valid. The Assembly passes the decisions at the meeting by majority of votes of the members in attendance, unless stipulated otherwise herein.

If the scheduled Assembly meeting could not take place due to a lack of quorum, at the same meeting a new meeting with the same agenda is called and takes place within 30 minutes from the time scheduled for the commencement of the previous meeting. Twenty members make up the quorum for holding the reconvened meeting.

A constitutional meeting of the Presidency shall be called by the President of the Assembly immediately after the Assembly meeting within 15 days at the latest from the date of election.

#### Article 15

Preparations for the Association's Assembly meeting are carried out by the Presidency, which sets the date, place, and time for holding the meeting, and sets forth a draft agenda. The Assembly meeting is chaired by the Association's President. Minutes of the proceedings at the meeting shall be kept in perpetuity.

The Presidency has a duty to convene the Assembly meeting when requested to do so by at least ten percent of the Association's membership. Along with the motion for convening a meeting, the proposers are under obligation to also submit a draft agenda. In the event that the Presidency fails to call the Assembly meeting as requested within 30 days from the date of filing the motion, the proposers shall call the Assembly meeting themselves, on the basis of their decision to do so (featuring also a draft agenda, place and time for holding the meeting).

More specific provisions on the manner of the Assembly's operation, voting, decision-making, sending out invitations to meetings, taking minutes of the proceedings and other issues of importance for the Assembly's operation are stipulated in the Assembly's Rules of Procedure.

**Члан 16.**  
**Председник Удружења (Председник) и**  
**потпредседници**

Председника Удружења и потпредседнике Удружења, Скупштина бира на период од три године, већином гласова чланова који су присутни на Скупштини сазваној у те сврхе. Ова лица своје функције обављају до избора свог следбеника, осим ако је функција престала на основу одредаба овог Статута.

Председник и потпредседници могу поново да буду именовани на ту функцију још један узастопни мандат. Престанком чланства у Удружењу, сваком од ових лица аутоматски престаје и функција.

**Члан 17.**

Председник Удружења председава седницама Скупштина и седницама Председништва. Председник именује свог заменика из редова потпредседника, који га замењује у случају његове спречености или одсутности.

Председник Удружења је законски заступник Удружења. Председник Удружења спроводи одлуке, обавештава и сарађује са органима Удружења по свим пословним питањима и активностима сагласно интерним актима Удружења.

Потпредседници Удружења надлежни су за праћење финансијског пословања, професионалне

регулативе, програма континуираног професионалног усавршавања и издавачке активности. Надлежности сваког потпредседника утврђују се приликом конституисања Председништва.

**Члан 18.**  
**Председништво**

Председништво чине: Председник Удружења, три потпредседника и претходни Председник, који се не бира, већ на ову функцију долази аутоматски пошто му истекне мандат на месту председника. Ова лица сматрају се службеним лицима Удружења.

**Article 16**  
**President of the Association (the President) and Vice-**  
**Presidents**

President and vice-presidents of the Association are elected in the Assembly to serve a three-year term in office by majority of votes of the members in attendance at the Assembly meeting convened for this purpose. The incumbents shall hold office up until the election of their respective successors, unless the office in question has been abolished under the provisions contained herein.

President and vice-presidents may be re-appointed to their respective offices for another consecutive term in office. Termination of membership in the Association for any of the incumbents shall also terminate by default their respective terms of office.

**Article 17**

President of the Association presides over Assembly and Presidency meetings. The President appoints his/her deputy from the ranks of vice-presidents who steps in to substitute for the President should he/she be prevented from discharging his/her duties of office or in his/her absentia.

President of the Association is the legal representative of the Association. President of the Association implements decisions, informs, and cooperates with the Association's organs on all business matters and activities in accordance with the Association's internal acts.

Vice-presidents of the Association are in charge of following financial transactions, professional regulations, continuous professional development programmes and publishing activities. Each vice-president's competencies are established in the process of formation of the Association's Presidency.

**Article 18**  
**Presidency**

The Presidency consists of the Association's incumbent President, three vice-presidents and the previous President who is not elected to, but assumes this office by default upon the expiry of his/her term of office as the Association's President. These persons are held to be the Association's officials.



Председништво Удружења извршава одлуке Скупштине Удружења, доноси финансијске одлуке, доноси програм и план рада, организује све активности утврђене програмом и планом рада и овим Статутом, доноси одлуке о висини и начину плаћања чланарине, стара се о наплати чланарине, обезбеђује средства за рад Удружења и води бригу о имовини Удружења, одлучује о покретању поступака за измене и допуне Статута, сопственом иницијативом или на предлог најмање десет чланова Удружења.

Седнице Председништва сазива Председник Удружења. Председништво има кворум за рад ако је на седници присутна већина чланова Председништва. Одлуке Председништва доносе се већином гласова присутних чланова. Уколико су гласови чланова Председништва код одлучивања једнако подељени, одлучујући је глас Председника Удружења. Сваки члан може поднети приговоре и жалбе на рад Председништва, Скупштине Удружења. О раду седница Председништва води се записник који се чува трајно.

Председништво доноси Пословник о раду, којим се ближе уређују начин рада и одлучивања, сазивање седница, вођење записника и друга питања од значаја за рад Председништва.

#### **Члан 19. Надзорни одбор**

Надзорни одбор је орган Скупштина и њој одговара за свој рад. Надзорни одбор има председника и још два члана. Председник надзорног одбора бира се од стране самих чланова на конститутивној седници овог одбора.

Мандат чланова надзорног одбора траје три године и иста лица могу поново бити бирана на те функције још један мандат.

Надзорни одбор врши надзор над законитошћу рада Удружења, прегледа годишње извештаје о раду и финансијске извештаје, као и друга акта Удружења. О резултатима надзора подноси се писани извештај најмање једном годишња, на годишњој Скупштини.

Чланови Надзорног одбора имају право да присуствују свим седницама Председништва и седницама свих комисија и секција Удружења.

The Association's Presidency executes the decisions taken by the Association Assembly; passes financial decisions; adopts a work plan and programme; organises all the activities stipulated in the work plan and programme as well as this Statute; takes decisions on the amount and manner of membership fee payment; ensures that membership fees are paid; provides means necessary for the Association's operation and manages assets of the Association; decides on initiating procedures for amendments and addenda to the Statute, on its own initiative or at the proposal put forth by at least ten members of the Association.

Presidency meetings are called by the Association's President. A simple majority of Presidency members in attendance at a Presidency meeting shall make a quorum required for further proceedings. Presidency's decisions are taken by majority of votes of the members in attendance. In the event of a voting tie, the vote of the Association's President tips the balance. Any member may lodge objections and complaints against the work of the Presidency with the Association Assembly. Minutes of the proceedings at the Presidency meeting shall be kept in perpetuity.

The Presidency adopts the Rules of Procedure regulating in more detail the manner of work and decision-making, convening of meetings, keeping minutes and other matters of importance for the work of the Presidency.

#### **Article 19 Supervisory Board**

The Supervisory Board is an organ of the Assembly and is held to account by the Assembly for its work. The Supervisory Board consists of a chairperson and another two members. The Supervisory Board chairperson is elected by the members themselves at this board's constitutional meeting.

Term in office of the Supervisory Board members is three years with a possibility to be re-elected for yet another term.

The Supervisory Board performs supervision of legality of the Association's operation and reviews annual work and financial reports, as well as other acts of the Association. The supervision report in writing is to be presented at least once a year at the annual Assembly meeting.

Members of the Supervision Board are entitled to attend all the Presidency meetings, as well as the meetings of all commissions and member sections of the Association.



Надзорни одбор састаје се по потреби, а најмање једном годишње. Надзорни одбор има кворум за одлучивање ако је присутно најмање два члана. Чланови Надзорног одбора одлучују на седницама већином гласова присутних чланова.

Надзорни одбор доноси Пословник о раду, којим се ближе уређују начин рада, сазивање седница,

вођење записника и друга питања од значаја за рад Надзорног одбора.

#### **Члан 20. Одбор за номиновање**

Одбор за номиновања чине: Председник, претходни Председник и три члана која нису чланови Председништва. Чланове одбора за номиновање бира Скупштина.

Овим одбором председава претходни Председник ако је вољан и доступан да прихвати ту функцију. Ако претходни Председник није вољан и доступан да прихвати ту функцију, одбором за номиновање председава један од чланова кога изаберу међусобно чланови одбора.

Мандат чланова Одбора за номиновање траје три године и иста лица не могу бити поново бирања на те функције по истеку мандата.

Одбор за номиновање предлаже Скупштини кандидате за све позиције чланова Председништва, Надзорног одбора, Етичког одбора и Одбора за номиновање. При предлагању кандидата, Одбор за номиновања руководи се дефинисаним критеријумима за избор на функцију и узима у обзир дужину континуираног периода чланства у Удружењу, претходну активност у Удружењу и допринос унапређењу професије интерне ревизије, природу и величину организације из које кандидат потиче, као и географску структуру места рада предложених кандидата, њихову спремност на сарадњу и тимски рад и подршку коју имају од своје организације. Ови критеријуми немају карактер искључивости. Коначна одлука Одбора за номиновања мора бити образложена.

Пре давања предлога, Одбор за номиновања, у сарадњи са Етичким одбором, разматра квалификације и могући сукоб интереса свих кандидата који су номиновани на одређене позиције и након тога врши ужи избор кандидата које предлаже Скупштини.

The Supervisory Board convenes as required, and at least once a year. At least two Supervisory Board members in attendance constitute a quorum required for decision-making. Members of the Supervision Board take decisions at meetings by majority vote of the members in attendance.

The Supervisory Board adopts the Rules of Procedure regulating in more detail the manner of work, convening of meetings, keeping minutes and other matters of importance for the work of the Supervisory Board.

#### **Article 20 Nomination Committee**

The Nomination Committee consists of the Association's incumbent President, the previous President and three Association members who are not the members of the Presidency. Members of the Nomination Committee are elected by the Assembly.

The committee is chaired by the previous President provided that he/she is willing and available to assume this office. If the previous President is neither willing, nor available to assume this office, the Nomination Committee is chaired by one of its members elected by the committee members amongst themselves.

Term in office of the Nomination Committee members is three years and the same persons may not be re-elected upon the expiry of their terms in office.

The Nomination Committee proposes candidates for the Presidency, Supervisory Board, Ethics Committee and Nomination Committee to the Assembly. In submitting candidates, the Nomination Committee is guided by the previously defined criteria for election to these offices and takes into account the length of continuous membership in the Association, past activities in the Association and contribution to the advancement of internal auditing profession, nature and size of the candidate's organisation, as well as geographic structure of the place of work of the proposed candidates, their readiness for cooperation and team work as well as support that they enjoy from their respective organisations. These criteria bear no character of exclusivity. An explanation must be enclosed with the Nomination Committee's final decision.

Prior to submitting proposals, in cooperation with the Ethics Committee, the Nomination Committee reviews qualifications and considers a possible conflict of interest for all candidates who have been nominated for specific posts after which they are shortlisted for the proposal submitted to the Assembly.

Номиновани кандидати достављају писану изјаву у којој дају сагласност за обављање дужности у случају да буду изабрани.

Одбор за номиновања састаје се по потреби, а најмање једном годишње. Одбор за номиновања има кворум за одлучивање ако је присутно најмање три члана. Чланови Одбора за номиновања одлучују на седницама већином гласова присутних чланова. О раду седница води се записник који се чува трајно.

Пословник о раду, којим се ближе уређују начин рада, сазивање седница, вођење записника и друга питања од значаја за рад Одбора за номиновања доноси Председништво

### **Члан 21. Етички одбор**

Етички одбор је орган Скупштина и њој одговара за свој рад. Етички одбор има председника и још два члана. Мандат чланова Етичког одбора траје три године и иста лица могу поново бити бирана на те функције још један мандат.

Задатак Етичког одбора је:

- да промовише етичку културу у професији интерне ревизије у складу са етичким принципима поштења, правичности и достојанственог третмана појединца;
- да предлаже Етички кодекс Удружења, као и његове измене и допуне;
- да прати и разматра примену етичких принципа и Етичког кодекса од стране чланова Удружења;
- да предлаже теме за обуку из области етичких питања;
- да у сарадњи са Одбором за номиновања разматра могући сукоб интереса свих кандидата који су номиновани за одређене позиције.

Етички одбор састаје се по потреби, а најмање једном годишње. Етички одбор има кворум за одлучивање ако је присутно најмање два члана. Чланови Етичког одбора одлучују на седницама већином гласова присутних чланова.

Nominated candidates shall submit a written statement whereby they consent to performing duties if elected.

The Nomination Committee convenes as required, and at least once a year. At least three Nomination Committee members in attendance constitute a quorum required for decision-making. Members of the Nomination Committee take decisions at meetings by majority vote of the members in attendance. Minutes of the proceedings at the meeting shall be kept in perpetuity.

The Presidency adopts the Rules of Procedure regulating in more detail the manner of work, convening of meetings, keeping minutes and other matters of importance for the work of the Nomination Committee.

### **Article 21 Ethics Committee**

The Ethics Committee is an organ of the Assembly and is held to account by the Assembly for its work. The Ethics Committee consists of a chairperson and another two members. Term in office of the Ethics Committee members is three years with a possibility to be re-elected for yet another term.

The Ethics Committee's task is as follows:

- to promote ethical culture in the internal audit profession in accordance with the ethical principles of integrity, fairness, and dignity in treatment of individuals;
- to propose the Association's Ethical Code of Conduct, as well as its amendments and addenda;
- to scrutinise and review the application of ethical principles and the Ethical Code of Conduct by the Association's members;
- to propose topics for training in the field of ethics; and
- in cooperation with the Nomination Committee, to consider a possible conflict of interest for all candidates who have been nominated for specific posts.

The Ethics Committee convenes as required, and at least once a year. At least two Ethics Committee members in attendance constitute a quorum required for decision-making. Members of the Ethics Committee take decisions at meetings by majority vote of the members in attendance.

Етички одбор доноси Пословник о раду, којим се ближе уређују начин рада, сазивање седница, вођење записника и друга питања од значаја за рад Етичког одбора.

#### **Члан 22.**

Нико не може бити изабран на више функција истовремено, нити било ко од изабраних лица може обављати више од једне изборне функције истовремено.

Ни једно лице изабрано на било коју функцију у Удружењу не може по том основу бити изузето од одговорности за грубо кршење Статута Удружења, за кршење Етичког кодекса, за неизвршавање поверених обавеза према Удружењу или за наношење штете Удружењу и за нарушавања угледа Удружења.

#### **Члан 23. Заступање Удружења**

Председник Удружења заступа Удружење у правном промету.

Председник Удружења може овластити потпредседнике да у појединим пословима заступају Удружење.

#### **Члан 24. Ограничење одговорности и накнада штете**

Удружење не одговара за обавезе својих чланова. Ниједан члан, службено лице или заступник Удружења не одговара за радње чињења или нечињења било ког другог члана, службеног лица или заступника Удружења у складу са овим Статутом. Чланови, службена лица или заступници неће бити одговорни за своје радње чињења или нечињења у складу са овим Статутом, изузимајући оне радње чињења или нечињења или намерне грешке у спровођењу својих законитих овлашћења.

Удружење се обавезује да службеним лицима или заступницима Удружења надокнади разумне и нужне трошкове настале у вези са било којом тужбом, одговором на тужбу, спором или поступком у којима је било који од њих био страна у својству службеника или заступника Удружења.

The Ethics Committee adopts the Rules of Procedure regulating in more detail the manner of work, convening of meetings, keeping minutes and other matters of importance for the work of the Ethics Committee.

#### **Article 22**

No one may be elected to several posts concurrently, nor any of the elected individuals may hold more than a single electable office concurrently.

No individual elected to any office in the Association may be exempted from liability on these grounds for a grave infringement of the Association's Statute, violation of the Ethical Code of Conduct, failure to discharge entrusted obligations towards the Association or infliction of damage to the Association and tarnishing the Association's reputation.

#### **Article 23 Representation of Association**

President of the Association shall represent the Association in legal transactions.

President of the Association may authorise vice-presidents to represent the Association in particular transactions.

#### **Article 24 Limitation of Liability and Indemnity**

The Association shall not be held liable for obligations of its members. No member, official or representative of the Association shall be held liable for intentional acts or omissions by any other member, official or representative of the Association pursuant to this Statute. Members, officials, or representatives shall not be held liable for their own intentional acts or omissions pursuant to this Statute, with the exception of those intentional acts or omissions or deliberate errors occurring whilst exercising their respective legal competencies.

The Association undertakes to indemnify officials or representatives of the Association against reasonable and necessary expenses incurred arising out of or in connection with charges, rebuttal of charges, dispute or proceedings which any of them has been a party to in his/her capacity as an official or representative of the Association.

Међутим, ова накнада се неће исплатити у случајевима када су службена лица или заступници или бивша службена лица или бивши заступници правоснажном судском пресудом у горе наведеним предметима проглашени одговорним за грубу непажњу или немар у вршењу својих дужности, као и у случајевима када се споразумом предвиди постојање такве одговорности.

#### Члан 25.

#### СТИЦАЊЕ СРЕДСТАВА ЗА ОСТВАРИВАЊЕ ЦИЉЕВА; ДЕЛАТНОСТИ КОЈЕ УДРУЖЕЊЕ МОЖЕ ДА ОБАВЉА И РАСПОЛАГАЊЕ СРЕДСТВИМА

Удружење прибавља средства од:

- чланарине
- добровољних прилога, донација, спонзорства и поклона;
- наменских средстава за програме Удружења остварених конкурисањем пројектима код државних органа, фондација и других организација.

**Удружење може да остварује новчана средства вршећи претежно привредну делатност**

- **85.59 - Остало образовање, која подразумева накнаду за одржавања тренинга, едукативних радионица и спровођења програма едукације интерних ревизора, и организацију конференција из области интерне ревизије.**

Удружење може да остварује средства и од:

- 47.91 делатност трговине на мало посредством поште или интернета, које подразумева објављивање и продају штампаних и електронских публикација (часописа, радова и књига) из области интерне ревизије, као и набавку и продају електронских публикација
- маркетиншких услуга за организације које помажу или спонзоришу рад Удружења
- пружања саветодавних услуга из области интерне ревизије и услуга уверавања
- учешћа у пројектима у вези са интерном ревизијом, као и обављања других активности у складу са Законом, а које су у вези са остваривањем статутарних циљева Удружења.

Добит остварена обављањем привредне и друге делатности може се користити искључиво за остваривање циљева Удружења, укључујући трошкове његовог редовног рада као и учешће у финансирању одређених пројеката у вези са остваривањем циљева Удружења.

Nevertheless, payment of such a compensation shall not be effected in cases where officials or representatives or former representatives have been pronounced liable for gross negligence or lack of care in discharging their duties in a valid court judgment, as well as in cases where such a liability is stipulated by mutual consent.

#### Article 25

#### Acquisition of Assets Required for Accomplishment of Goals; Activities That the Association May Pursue and Asset Management

The Association acquires assets by way of:

- membership fees;
- voluntary contributions, donations, sponsorships, and gifts;
- grants designated for implementation of the Association's programmes allocated to the Association for its projects in public competitions called by state organs, foundations, and other organisations.

**The Association may raise funds by way of carrying out a predominantly commercial activity:**

- **85.59 Other education, entailing compensation for trainings, educational workshops, and implementation of internal audit education programmes, as well as organising conferences in the field of internal auditing.**

The Association may also acquire assets by way of:

- 47.91 retail sales by post or online, which entails distribution and sale of print and electronic publications (journals, research papers and books) in the field of internal auditing, as well as procurement and sale of electronic publications;
- marketing services provided to organisations which are helping or sponsoring the work of the Association;
- provision of advisory services in the field of internal auditing and quality assurance;
- participation in projects related to internal auditing, as well as pursuing other activities in accordance with the law that are related to the accomplishment of the Association's statutory goals.

The profit generated through commercial and other activities shall be used by the Association exclusively to fulfil its goals, including the coverage of expenses of its regular operation, as well as participation in financing specific projects related to the accomplishment of the Association's goals.

Остварена добит не може се делити члановима Удружења, већ само може бити уложена у повећање материјалне основе за функционисање Удружења, унапређење његовог деловања и остваривање његових циљева.

**Члан 26.**  
**Остваривање јавности рада**

Рад Удружења је јаван. Јавност рада остварује се ваљаним и благовременим извештавањем чланова и јавности о раду Удружења и о свим значајним догађајима, у писаном облику, на посебним скуповима, путем интернета или јавним саопштавањем на други погодан начин.

Удружење може издавати свој билтен и стручни часопис. Билтен Удружења је информативно гласило у којем се објављују садржаји од интереса за рад Удружења. У часопису се објављују стручни написи из области интерне ревизије и њој сродних области.

О називу часописа, периодима излажења, начину финансирања и програмској оријентацији часописа одлучује Председништво.

**Члан 27.**  
**Начин одлучивања о удруживању у савезе организација и друге облике удруживања и учлањивање у међународне организације**

Ради остварења својих циљева Удружење успоставља контакте и сарађује са другим организацијама и

удружењима у земљи и иностранству.

О удруживању у савезе организација и другим облицима удруживања, као и о учлањивању у међународне организације одлучује Скупштина. Одлуке се доносе двотрећинском већином гласова присутних.

**Члан 28.**  
**Начин доношења измена и допуна Статута**

Сваки члан Удружења може да да предлог за измену или допуну Статута. Предлог са одговарајућим образложењем подноси се Председништву, у писаном облику.

The profit thus generated may not be distributed to the Association's members, but solely re-invested with a view to bolstering the material basis for the functioning of the Association, advancement of its operation and accomplishment of its goals.

**Article 26**  
**Ensuring Public Scrutiny**

The work of the Association is public. Appropriate and timely reporting to the members and public at large on the work of the Association and all important events, in writing, at designated gatherings, online or by virtue of public dissemination of information in another appropriate way ensures public scrutiny of work.

The Association may publish its own news bulletin and a professional journal. The Association's news bulletin features published contents of interest for the work of the Association. The professional journal publishes expert articles in the field of internal auditing and related areas.

The journal's title, publication schedule, financing and programming orientation of the journal are decided by the Presidency.

**Article 27**  
**Decision-Making on Joining Alliances of Organisations and Other Forms of Association and Joining International Organisations**

In order to accomplish its goals, the Association establishes contact and cooperates with other organisations in the country and abroad.

The Assembly decides on joining alliances of organisations and other forms of association and joining international organisations. The decisions are passed with two-thirds majority of votes of the members in attendance.

**Article 28**  
**Procedure for Adoption of Amendments and Addenda to the Statute**

Any member of the Association may put forth a proposal for an amendment or addendum to the Statute. Such a proposal, along with a pertinent explanation, is to be submitted in writing to the Presidency.

Председништво покреће поступак за измене и допуне Статута, сопственом иницијативом, а обавезно је да то учини на писмени предлог најмање десет одсто чланова Удружења. Писано обавештење о предложеној измени и допуни, као и позив за седницу Скупштина достављају се члановима обичном или електронском поштом, најмање десет дана пре датума седница.

Статут се доноси двотрећинском већином гласова присутних чланова.

Статут и друга интерна акта која доноси скупштина могу се изменити и допунити на свакој седници Скупштина двотрећинском већином присутних чланова.

#### **Члан 29.**

##### **Начин одлучивања о статусним променама и престанку рада**

О статусним променама као и о престанку рада Удружења одлуку доноси Скупштина Удружења двотрећинском већином гласова присутних чланова. Удружење престаје са радом одлуком Скупштине, када престану услови за остваривање циљева Удружења, као и у другим случајевима предвиђеним Законом.

#### **Члан 30.**

##### **Поступање са имовином Удружења у случају престанка рада**

У случају престанка рада Удружења, сва преостала имовина Удружења биће пренета Универзитетској библиотеци „Светозар Марковић“ у Београду.

#### **Члан 31.**

##### **Поступак усвајања финансијских извештаја и извештаја о пословању**

Удружење води пословне књиге и сачињава финансијске извештаје у складу са прописима о рачуноводству.

На предлог Председништва, на редовној годишњој Скупштини Удружења разматра се и усваја већином гласова присутних Извештај о раду и Финансијски извештај Удружења.

The Presidency launches a procedure for amendments and addenda to the Statute, on its own initiative, and it is under obligation to do so upon receiving a written proposal by at least ten percent of the Association's members. A written notice on the proposed amendment and addendum, as well as an invitation to the Assembly meeting, are to be delivered to the members by post or e-mail at least ten days before the set date of the meeting.

The Statute is adopted with two-thirds majority of votes of the members in attendance.

Amendments and addenda to the Statute and other internal acts passed by the Assembly may be adopted with two-thirds majority of votes of the members in attendance at any Assembly meeting.

#### **Article 29**

##### **Decision-Making on Status-Related Changes and Cessation of Operation**

A decision on status-related changes as well as cessation of the Association's operation is adopted by the Association Assembly with two-thirds majority of votes of the members in attendance. The Association ceases its operation by virtue of the decision of the Association Assembly to cease its operation, when the conditions required for accomplishing the Association's goals no longer apply, as well as in other cases as stipulated by law.

#### **Article 30**

##### **Disposing of Assets in Case of Cessation of Operation**

In the event of the Association's cessation of operation, the Association's all remaining assets shall be transferred to University Library "Svetozar Marković" in Belgrade.

#### **Article 31**

##### **Procedure for Adoption of Financial and Business Reports**

The Association keeps business books and compiles financial reports in accordance with accounting regulations.

At the proposal put forth by the Presidency, the Association's Report on Activities and Financial Report are discussed and adopted by majority of votes of those in attendance at the regular annual Association Assembly meeting.

Доношењу одлуке о усвајању наведених извештаја, претходи Мишљење Надзорног одбора Удружења на Финансијски извештај. Председник Надзорног одбора или један од чланова, уколико председник Надзорног одбора није доступан, на Седници Скупштине Удружења износи и образлаже извештај о извршеном прегледу Финансијских извештаја.

**Члан 32.**  
**Изглед и садржина печата**

Печат Удружења је округлог облика, пречника 3 цм, са уписаним ћириличним текстом уз ивицу који гласи: "Удружење интерних ревизора Србије", Београд.

**Члан 33.**

На сва питања која нису регулисана овим Статутом непосредно ће се примењивати одредбе Закона о удружењима.

**Члан 34.**

Статут потписује именом и презименом председавајући Скупштине Удружења.

**Члан 35.**

Овај Статут ступа на снагу даном усвајања од стране Скупштине Удружења, а примењиваће се од дана уписа у регистар код надлежног органа, а истовремено престаје да важи Пречишћени текст Статута од 02.09.2014. године.

**Члан 36.**

Приликом утврђивања броја мандата за лица изабрана на функције по овом Статуту (председник, потпредседници, чланови Надзорног одбора, Етичког одбора и Одбора за номиновања) рачунају се и мандати на функцијама пре ступања на снагу овог Статута.

ПРЕДСЕДНИК СКУПШТИНЕ  
Удружења интерних ревизора Србије

Др Јозефина Беке-Тривунац

Decision to adopt the said reports is to be preceded by the Association's Supervisory Board's Opinion on the Financial Report. Chairperson of the Supervisory Board, or one of its members if the Supervisory Board Chairperson is not available, is to present and elaborate on the report on review performed of financial reports.

**Article 32**  
**Appearance and Contents of Seal**

The Association's seal is circular in shape, 3cm in diameter, with the text in Cyrillic alphabet inscribed along its rim that reads: "Association of Internal Auditors of Serbia", Belgrade.

**Article 33**

Provisions of the Association Act shall directly apply to all the matters that are not regulated by this Statute.

**Article 34**

The Statute is signed with his/her name and surname by the Chair of the Association Assembly.

**Article 35**

This Statute shall come into effect on the date of its adoption by the Association Assembly. The Statute shall apply as of the date of registration with the relevant authority, at which point the Consolidated Text of the Statute, dated 2 September 2014, shall simultaneously cease to apply.

**Article 36**

In establishing the number of terms of office for individuals elected to hold office under this Statute (President, vice-presidents, members of Supervisory Board, Ethics Committee and Nomination Committee, respectively), previous terms of office prior to this Statute coming into effect shall also be taken into account.

ASSEMBLY PRESIDENT  
of the Association of Internal Auditors of Serbia

Dr Jozefina Beke-Trivunac