

7 September 2022

To the Council of the International Ergonomics Association: Att. Professor José Orlando Gomes, IEA President

Serving as auditors for the year 2021 for the International Ergonomics Association, we are pleased to inform you that the audit of the IEA financial documents for the 2021 book year has been completed. We have found the beginning and ending balances, deposits, expenditures, and service charges to be consistent with the amounts reported in the IEA Treasurer's Report for the period of January - December 2021. Also, we found the financial records to be complete and comprehensive without mathematical errors.

We would like to acknowledge the treasurer's responsiveness in working with the auditing team to review the records, to answer our questions concerning records, expenditures and transaction.

We have comments and suggestions for the IEA Executive Committee to consider, as follows:

The Treasurers were able to provide us with a comprehensive overview of the financial transactions and all of these are considered reasonable. It is noted that there was a credit card fraud of \$7,727.09 due to a stolen credit card. Further, there was a \$33,000 surplus for the Triennial Congress.

The greatest expenditure was office costs were \$24,315 with next costs being awards committee (\$16,000) and website (\$8,252). One big benefit was limited travel costs. All of the costs were considered reasonable.

The solicitation and payment of the Sustaining members was at 93.7%. 56% of the Societies paid membership dues in 2021, totaling over 80% of revenues expected from this source, despite the pandemic.

The treasurer continues to use accrual-based accounting using Banana software.

We acknowledge the competence and commitment the Treasurers (Jose Orlando Gomes and Thomas Alexander) have demonstrated in the execution of their duties and suggest that the Council discharges the treasurers.

Signature  Takashi Toriizuka IEA Councilor Audit Committee, Chair	Signature  Kermit Davis IEA Councilor Audit Committee, member
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