

Instructions for the Operations Review Committee (VGK) of Immanuel Church Congregation

From Section 7 c of the congregation's statutes:

The authorized auditor shall cooperate with an Operations Review Committee. The Operations Review Committee is tasked with monitoring the congregation's activities and assisting in the management audit. The mandate of the Operations Review Committee, as well as the procedures for its reporting to the Annual General Meeting, shall be determined by the Congregational Meeting in a separate mandate description.

The Operations Review Committee shall consist of two to four ordinary members, who must be members of the congregation and well acquainted with its activities. The committee is elected by the Annual General Meeting for a term of one year at a time. A member may be re-elected for a maximum of four consecutive years.

Purpose and mandate of the Operations Review Committee

The primary purpose of the operations review is to assess whether the congregation's activities are conducted in a largely appropriate and effective manner, to what extent decisions made by the Annual General Meeting, Congregational Meetings, and the Church Council have been implemented, and to what extent priority areas identified in the activity plan are being addressed.

In carrying out its review, the VGK shall cooperate with the congregation's auditor and assist in the management audit. This means that the VGK shall continuously inform the auditor of ongoing and planned review activities, including whether these involve any specific organizational unit or area of activity. Responsibilities are divided as follows:

- The VGK is responsible for informing the auditor of ongoing and planned review activities.
- The auditor is responsible for informing the VGK of the focus areas of the management audit and, more generally, for specifically informing the VGK of any identified deficiencies noted during the audit that are not directly related to the management audit. The auditor shall also inform the VGK if assistance is needed in connection with the management audit.

Scope of the review and reporting requirements to the Annual General Meeting

Over time, the VGK's review shall cover the entire activities of the congregation (with the exception of the congregation's wholly owned company, Probitas AB, and its subsidiaries), with particular focus on areas specifically highlighted in the activity plan. The review shall be reported in writing to the Church Council no later than six weeks prior to the Annual General Meeting, in the form of a review report.

In addition to the content described above, the review report should also include a recommendation to the incoming VGK regarding which priority area, or other aspects, the next committee should particularly focus on in the following year's review.