

IEEE Internal Audit Department Memo  
On  
IEEE 802.11/15 PROJECT WIRELESS  
WORKING GROUP MEETINGS

*PERIOD ENDING*

*31 December 2008*

Working Group Independent Auditor Report

John Barr, IEEE 802.15 Treasurer  
Jon Rosdahl, IEEE 802.11 Treasurer  
IEEE Standards Department

IEEE Internal Audit has reviewed the Independent Public Accountant Auditor's Reports (Sparkman & Waterman, LLP Face to Face and Walker Wayland NSW, Tour Hosts) of the 2008 IEEE 802.11/15 Working Groups financial activities as it pertains to IEEE Standards and IEEE Policy for Working Groups to have an independent audit. The report is acceptable and is in accordance to the IEEE 'Agreed upon Procedures' of an Independent Audit of the meetings.

The Sparkman & Waterman, LLP, Independent Audit Report references that the Working Groups Meeting revenues and expenses were reported in the prepared financial reports and that the funds are held in the Wells Fargo Bank, IEEE 802.11/802.15 Meeting bank account. The Independent Auditor states, an examination was conducted in accordance with generally accepted auditing standards accepted of that of United States of America and tests were carried out as normally required. There were no material findings reported.

The Walker Wayland NSW, Charter Accountants references that the receipts and expenses were properly recorded in the Trust account. The payments made from the Trust account were properly authorized and recorded. The Charter Accountants states, that the examination was conducted in accordance with generally accepted auditing standards per Australia.

IEEE Internal Audit

  
Frank Czapor, Manager Internal Audit

2 August 2009

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## **2008 L50S FINANCIAL REPORT:**

### **OVERVIEW**

The IEEE Standards Department requires Working Groups (WGs) to complete a questionnaire, covering the WGs compliance with IEEE's Standard Policy (IEEE SA Standards Boards of Operation Manual 5.3.6 Financial Reports and IEEE Policy Section 11.2E1c, Financial Manual FOM 2 E2 (d), WGs that held IEEE bank accounts in the year are required to complete an L50S for the 31 December year-end report. This form is to be submitted to the IEEE Standards Department in March of the succeeding year. As part of the IEEE and Standards Department financial policy manual, WGs that resulted in total disbursements or receipts in excess of \$100k are required to have an independent audit of the WGs financial activities.

### **BACKGROUND:**

The IEEE 802.15 and 802.11 working groups hold in interim sessions at various times in the year. The three interim sessions were held in January, May and September. These 2008 meetings were held in Taipei, Taiwan, Florida and Waikoloa, Hawaii respectively. The meetings are managed by the IEEE 802.11/15 Executive Committee, Committee Chairs and Treasurer. The Committee Chairs, Treasurer with Face to Face Events, Inc., and Tours Host managed registration services and accounting of meeting finances. The 802.11/15 Executive Committee and Treasurer provided oversight of registration receipts and managed these receipts via conference bank accounts with IEEE Concentration, Bank of American and Wells Fargo bank accounts.

### **General Requirements for 802 WG Financial Reporting Include:**

- L50S financial reports are to be submitted to the IEEE Standards Department for inclusion in IEEE's annual financial statements by no later than 31 March of the year succeeding the reporting period.
- The Chair/Treasurer must identify and list all of 802's active bank accounts in the L50S.
- Funds deposited in an IEEE 802 bank account should provide an IEEE Officer as a signatory on the account. Should this not be practical due to banking requirements, this should be communicated to the IEEE Standards Department and an alternate signatory assigned.
- Financial reporting of WG entities and meetings are to be maintained in compliance with IEEE Standards and IEEE Policy and Procedures.