

Nachtrag zum Kassenprüfungsbericht *Supplementary Audit Report to the Audit Report dated 12 March 2026*

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Nachtrag zum Kassenprüfungsbericht

Supplementary Audit Report to the Audit Report dated 12 March 2026

Verein der Eltern und Freunde der John-F.-Kennedy-Schule e.V.

Financial Year ending 31.12.2025

Date: 25 May 2026

Section 1: Anlass und Auftrag (Trigger and Mandate)

Subsequent to our audit report dated 12 March 2026, the Board, upon request of the Annual General Meeting instructed us to perform **additional review procedures** on the Student Activity Fund (SAF). These procedures go beyond the scope of our original mandate and were not available in full at the time of our initial reporting.

This supplementary report **amends our prior conclusions** regarding the SAF and **revises our recommendation on the discharge of the Board (Entlastung)**. All findings, opinions, and balances relating to the Verein's **included accounts** (main bank account and PayPal) remain **unchanged** and are hereby reaffirmed.

Section 2: Ergänzter Prüfungsumfang (Supplemented Scope)

Audited balances as of 31 December 2025 remain unchanged from our original report:

Included accounts: **€93,915.40**

Excluded accounts:

SAF: approx. **€150,006.65**

PCB¹: approx. **€2,169.58**

Lernmittelfonds: **€0.00**

We performed **no additional procedures** on the PCB or Lernmittelfonds accounts.

¹ PCB = Parents' Council Board (Elternvertretung)

Our additional procedures focused exclusively on the **SAF account (IBAN DE43 1004 0000 0351 1177 05)** and its sub-ledgers (activity sub-accounts).

Specifically, we:

- reviewed the current bank signing authority (UPO²) and bank card registers;
- Reviewed all payments in excess of EUR 1000 for proper documentation and authorization.
- reviewed multi-year activity balances for documentation of earmarking (Zweckbindung);
- assessed the existence of a custody agreement or trust documentation;
- inquired into the process of requesting funding aid from the Verein when funding already exists and
- inquired into the AP exam³ financial-aid process.

Scope limitations: This supplementary review remains subject to the same limitations set out in Section 1 of our original report. In particular, we did not perform a forensic investigation, reconstruct records, or issue a comprehensive legal opinion on tax or nonprofit classification. The SAF continues to be **excluded from the treasurer's annual financial statements** at the Board's determination; our review does not imply consolidation into those statements.

Section 3: Ergänzende Feststellungen (Supplementary Findings)

3.1 Legal Structure of the SAF (Verwahrungsstruktur)

No written custody agreement (Verwahrungs- oder Treuhandvereinbarung), trust deed, or beneficial-owner registry was presented to us. Because the bank account is legally registered in the name of the Verein, the absence of such documentation creates ambiguity regarding the Association's liability and tax exposure.

² UPO Unterschriftsprobenordnung (Signature Specimen Regulation)

³ AP = Advanced Placement; standardized college-level exams administered by the College Board (USA).

3.2 Banking Access and Signatory Status

Our initial review of the bank signing authority (UPO) and bank card registers for the SAF account was updated in mid May 2026 by a written confirmation obtained from the bank. The bank has confirmed that, as members of the Vorstand, the treasurer and Herr Robert Lenk are the authorised signatories for the account. The bank has further confirmed that Frau Lori Ann Cook is recorded in its system as an authorised representative (Bevollmächtigte) holding sole signing authority (Einzelverfügungsberechtigung) over the account ending 177. In addition, the Treasurer has presented evidence documenting the cancellation of the missing bankcard, so correctly only 2 cards exist, one in the Treasurer's possession and one for the SAF account in Ms Cook's possession.

3.3 Operational Resilience and Control Discipline of SAF Administration

The administration of the SAF presents a number of features which, while not of themselves evidencing any loss or irregularity, warrant attention in the interests of operational resilience and the efficient conduct of routine controls. Each is appropriately addressed through the remediation contemplated in Section 5.

1. Single point of administrative reliance. No trained deputy administrator has, to date, been appointed or documented. In the event of the administrator's prolonged absence or departure, continuity of SAF administration would depend on arrangements not yet formalised.
2. Books maintained on a single offline workstation. The accounting records appear to be held on a single computer that is not connected to a backup or cloud-replicated environment. While no incident has occurred, this arrangement concentrates continuity risk in a single physical device, with correspondingly limited recovery capability in the event of hardware failure or loss.

3.4 Transaction Review

We noted a material transfer from SAF sub-accounts to a personal Klassenkonto designated for the Choir activity. At the time of our review, **documented Board approval, a loan agreement, or a repayment schedule** was not available. While the parties may view this as a temporary internal allocation, the lack of prior authorization and formal documentation creates a recovery risk and raises **appearance-of-impropriety** concerns.

3.5 Sub-Account Balances and Compliance Risks

Several activity sub-accounts carry accumulated multi-year balances (e.g., MUN ~€17,000; ISTA ~€9,300) that are **not supported by Board resolutions** earmarking them for specific projects. Additionally, financial aid for AP exams is granted through an informal, undocumented process.

Without formal earmarking (Zweckbindung), these accumulations may attract scrutiny under:

1. **§ 55 AO** (requirement of timely use of funds for charitable purposes), and
2. **§ 2b UStG** (risk of classification as taxable economic activity where fees systematically exceed cost recovery).

3.6 Inequitable resource allocation / fairness risk

Funding requests to the Verein are not being assessed against the requesting activity's existing financial position. In at least one instance, aid was sought on the basis of stated need despite sufficient funds already being available for the

activity in question. This represents a failure of completeness in the funding application process and creates risks of (i) duplicate funding, (ii) inequitable allocation of Verein resources at the expense of genuinely under-resourced activities

Section 4: Bewertung (Assessment)

The additional audit procedures focused on the SAF identified that the governance and control structures surrounding the SAF would benefit from strengthening in order to provide the Verein and its Board members with a more robust safeguard against legal, tax, and fiduciary risk. These are matters of governance practice rather than of accounting integrity, and they do not call into question the orderly recording of transactions confirmed above.

Under **§ 27 BGB**, the Board is obligated to exercise the due care of a prudent manager (Sorgfalt eines ordentlichen Geschäftsführers). This duty extends to all accounts legally held in the Verein's name, including those operationally managed by third parties. The matters identified in Sections 3.1 through 3.6 are areas in which the Board can further strengthen its discharge of this duty in respect of the SAF. They concern the formalisation of governance arrangements rather than any failure of stewardship that would bear on the discharge for the financial year 2025.

Section 5: Berichtigung der Entlastungsempfehlung (Amendment to Discharge Recommendation)

Original Recommendation Regarding Discharge (our report dated 12 March 2026):

“Our confirmation of orderly bookkeeping applies exclusively to the accounts and financial information presented to us and described in this report.

Any resolution granting discharge to the Board should expressly be understood as relating solely to:

- the accounts included in the annual financial statements presented, and
- the financial information disclosed to the AGM

No opinion is expressed with respect to excluded accounts or balances not incorporated into the presented annual financial statements.”

Amended recommendation:

The above recommendation is **hereby amended** as follows:

“We recommend that the AGM grant **full and unconditional discharge (uneingeschränkte und vorbehaltlose Entlastung)** to the Board for the financial year 2025.

The discharge is granted in respect of all accounts within the scope of our procedures, on the basis of proper bookkeeping and the absence of material irregularities, which finding remains unchanged. The supplementary findings set out in Sections 3 and 4 of this report concern the formalisation of governance and control arrangements surrounding the Student Activity Fund. They do not, in our assessment, evidence misappropriation, loss, or material accounting error attributable to the Board for the financial year 2025, and accordingly do not warrant the withholding or qualification of discharge.

The discharge is granted on the express understanding that the Board will address the supplementary findings through the resolution proposed below, which we recommend the AGM adopt as a separate and distinct item of business. The unconditional discharge recorded above is not contingent upon the adoption or completion of that resolution; the two matters are to be voted on separately.”

Proposed resolution for submission to the Annual General Meeting

We recommend that the following resolution be tabled as a separate item on the agenda of the Annual General Meeting, to be voted on after, and independently of, the resolution granting discharge:

“Resolution: Remediation of the auditors’ supplementary findings on the Student Activity Fund

The Annual General Meeting, having received and noted the Supplementary Audit Report dated 13 May 2026, and having granted full and unconditional discharge to the Board for the financial year 2025, instructs the Board to undertake the following remediation work as soon as practicable, and to treat it as a priority of its ongoing administration:

1. *Work through and remediate the supplementary findings set out in Sections 3 and 4 of the Supplementary Audit Report, and implement the recommendations set out in Section 6 thereof, as soon as practicable.*
2. *Adopt, in good time and without unnecessary delay, a written policy governing the Student Activity Fund, establishing ongoing oversight through a Committee on which the Board is represented, and addressing balance limits, the treatment of annual surpluses, the formal earmarking (Zweckbindung) of multi-year sub-account balances, and the assessment of funding requests against the requesting activity's existing financial position.*
3. *Obtain a written legal opinion or custody concept clarifying the Association's legal and tax position in respect of the Student Activity Fund monies held in its name, as soon as practicable.*
4. *Report to Verein members on the progress of the above measures at the next Annual General Meeting, or sooner by written notice to members should the Board consider it appropriate.*

No fixed deadline is imposed by this resolution. The matters above are to be progressed with reasonable diligence as part of the Board's ordinary stewardship. The recommendations and indicative sequencing set out in Section 6 of the Supplementary Audit Report are commended to the Board as guidance only and do not operate as conditions of the discharge granted above."

Section 6: Handlungsempfehlungen (Recommendations)

Priority	Action	Rationale
Highest	Clarify/reverse the Klassenkonto transfer;	Eliminates recovery risk and appearance of self-dealing.
High priority	Appoint and document a deputy SAF administrator; implement a simple written AP aid protocol.	Ends single point of failure; protects nonprofit status.
Medium priority	Adopt a Board resolution on surplus policy; introduce a digital tool (e.g., EasyVerein) with role-based access for activity leads.	Addresses § 55 AO / § 2b UStG risk; improves transparency.
Ongoing	Establish a quarterly light-touch review by two Board members of SAF movements and unreconciled items.	Creates sustainable oversight without operational burden.

Section 7: Schlussbemerkung (Closing)

We wish to emphasize that these findings are presented in a constructive spirit. The parent volunteers serving on the Board and as SAF administrators perform valuable work for the school community. Our role is to ensure that this work is protected by appropriate governance structures. We remain available to advise on the implementation of the measures listed above and recommend that the next auditors appointed for the 2026 financial year report back to the membership on whether the principal measures contemplated by the resolution proposed in Section 5 have been implemented

Signature Block

Berlin, 25 Mai 2026



Sandra Doca



Will Wollbold

Kassenprüfer / Auditors