



General Assembly 2025
Paper 2: Change to Limited Audit and Proposed Auditor

Shift to Limited Audit

2.1. Motion: The CHS Alliance is asking the General Assembly to move from a full audit to a limited audit.

Rationale: CHS Alliance has a strong track record of nine consecutive clean audits with all recommendations followed up, providing confidence that financial processes are robust. All full audit reports have been shared with the members through the Annual Reports.

However, with a smaller organisational budget, the costs of a full audit outweigh the benefits, and shifting to a limited scope audit is expected to save approximately CHF 20,000 annually. In addition, the finance and administration team has been reduced in size, so a limited audit helps ease the pressure on staff resources.

Proposed Auditor

2.2 Motion for the GA: To approve the proposed Auditor for 2025 to be Kaurum, a Swiss based fiduciary service.

To support this transition, nine audit companies were contacted, with three formal offers received from PwC, Fiduciaire Chavaz SA, and Kaurum.

Given PwC's proposal was significantly higher, final best offers were requested from the latter two firms, with the most competitive offer received from [Kaurum](#). This is the proposed auditor to move forward with, based on General Assembly approval.