ICV Game Rules

- Information for the ICV Function Holders -

Controlling – Creating Future

Table of Contents

1 General

1.1 Basis

- All Function Holders of the ICV are obliged to carry out their activities for the ICV within the framework of the ICV Constitution and the principles formulated in the following document. This includes, in particular, representing the ICV to the outside world. Public relations work in this broader sense is the responsibility of everyone. However, public statements "on behalf of the ICV" must be agreed with the Chairperson.

- Code of Conduct: A function in the ICV may not be actively used to promote one's own business. In the case of cooperation, the ICV must also be recognizable as such to the outside world.

1.2 Mission statement

The ICV has set itself the task of promoting development, dissemination and implementation of a value-related international controlling philosophy.

The ICV sees itself as a network for experience exchange between controlling practitioners.

A network,

- In which all interested in controlling can participate and which is open to the diverse international controlling influences, which collects them and promotes cross-fertilization of ideas.

- which accompanies the challenges arising from the changing practice of controllers and the European integration process.

- that is open to findings from research and teaching.

1.3 Self-understanding

We develop and represent the social image of the controller as:

- A future-oriented intermediary between the various interest groups both within companies and organizations and among them;

- An 'interpreter' between the different 'languages' arising from the perspective of different tasks, responsibilities and cultural experience as well as from differences in the sector and subject-specific knowledge base;

- A responsible for transparency and a partner of the management for the preparation of decisions at all management levels;

- A competent expert who embodies an independent job profile on the basis of practice-oriented and generally accepted training (e.g. IGC - certified);

- A co-responsible for "business economics".

Work groups

1.4 Goals

1.4.1 Regional Work Group

The Work Groups should

- establish, deepen and promote the experience exchange between practitioners and between theory and practice;
- maintain contacts and exchange experience so that a controlling sense of community is created;
- promote maintaining personal contact with colleagues.

1.4.2 Expert Work Groups / Sector Work Groups

The focus of the Expert and Sector Work Groups lies in the processing of a special expert area within controlling or sector-specific controlling topics.

The following special agreements apply to Expert Work Groups:

- Goal agreement
  A goal agreement is drawn up for each Expert Work Group, which defines the target and the core topics as well as the organization of the Expert Work Group.
- Non-disclosure agreement
  The confidentiality obligation of the members is also part of the goal agreement.

1.5 Work Group structure

A Work Groups has a Head of the Work Group, possibly a Vice-Head and members of the Work Group.

- The Head of the Work Group decides on the admission of new members to their Work Group.
- Interested parties can participate in a Work Group event once without being a member. The ICV membership is required for further participation.
- The Head of the Work Group has the opportunity to include non-specialists - or those interested in controlling - in their Work Group.
- Students should also be able to work in Work Groups.
- There are no subject-specific admission requirements on the part of the ICV.
- Members of Work Groups are expected to take an active part in the work and make technical and, if necessary, organizational contributions. A merely passive consumer attitude is not desirable.
- The number of members of a Work Group depends on the ability of the Head of the Work Group to regularly address their members personally and on the other organizational and logistical possibilities for holding Work Group meetings.
- If a Work Group no longer has capacity for new members, the ICV Office must be informed.

1.6 Leading a Work Group

The management of a Work Group is the responsibility of the Head of the Work Group (WG Leader).

- The Head of the Work Group commits to lead the Work Group in accordance with the above-mentioned goals and to hold regular Work Group meetings.

- The Head of the Work Group commits to treat the members' data confidentially. The obligation to comply with the data protection requirements according to the General Data Protection Regulation (EU DS-GVO) must be confirmed in writing to the ICV Management (ICV confidentiality agreement).

- The Head of the Work Group receives their own Microsoft 365 account with an ICV e-mail address, TEAMS access and other programs.

- Heads of the Work Groups are usually nominated by the Work Group members and appointed by the Board. The responsible Delegate must be informed.

- The Head of the Work Group can transfer organizational tasks to WG members. The responsibility for the Work Group remains with the Head of the Work Group.

- It is at the discretion of the Head of the Work Group to appoint a Vice-Head. The responsible Delegate must be informed. The Vice-Head of the Work Group represents the Head of the WG within the Work Group and at higher-level meetings of the ICV. However, Work Groups should only be represented by one person at the conference of the Heads of the WGs and, if applicable, other meetings initiated by the Board.

1.6.1 Tasks of the Work Group's management

- Administration of the WG members via the central Member Portal (VereinOnline) of the ICV.

- Passing on information about other activities of the ICV to the members of the Work Group.

- If necessary, representation of the members of the Work Group in the Association's Committees.

- Written elaborations should correspond to the external form of the corporate identity of the ICV (ICV Style Guide and other ICV templates at https://www.icv-controlling.com/en/association/information-for-heads-of-work-groups-news-from-the-board-materials.html)

- The Internet presence of the Work Group on the ICV website should be kept up to date (posting WG dates, reports, main focuses/goals of the WG). The ICV web editor Brigitte Dienstl-Arnegger (web@icv-controlling.com) manages the access data.

- The meetings of the Work Groups should always be self-supporting. However, the Work Groups are free to have a speaker supported privately and without any obligation on the part of the Association, e.g. by a sponsor. The Work Groups regulate their financial matters independently; Support from the Office is only provided in exceptional cases (e.g. anniversary conference).

- In the case of a transfer of office, the Head of the Work Group takes care of the timely training of the successor. They hand over all existing ICV materials, such as an ICV roll-up, as well as all member data to the successor.

1.6.2 Requirements for the Work Group's management

The Head of the Work Group should meet the following requirements for exercising their office:

- Expertise in controlling

- Social, leadership and methodological skills
- Fun and enthusiasm for this voluntary work
- Professional activity with controlling "affinity"
- Tolerance, possibly support by the employer
- Possibility of access to necessary equipment and infrastructure
- Anchoring in the region or industry

1.7 Work Group's meetings

Organizing a Work Group meeting is at the discretion of the Head of the Work Group.

- It is recommended to have 2-3 meetings per year. These can take 1-2 days or just half a day. If necessary, further informal meetings (e.g. regulars' table) can be organised.
- Technical presentations, workshops, company visits or company portraits can be content.
- Date, location, topics and speakers are to be determined and announced in the agenda.
- Date and place are to be created as an WG event in the Member Portal (VereinOnline).
- Work results and an assessment of the event should be logged.
- The protocol/report is to be published on the website (www.icv-controlling.com). This is intended to provide other Work Groups with information on interesting topics and speakers.
- When publishing reports and presentations, please make sure that no texts/images protected by copyright are used.

1.8 Additional information on the work of the Work Group

1.8.1 Basics of successful Work Group's work

- Topic selection, possibly also non-controlling topics.
- Speakers with good rhetorical skills, but also support and encouragement for beginners.
- Space for discussion promotes broader spectrum and eliminates ambiguity.
- Learning for your own practice through experience exchange.
- Contacts to universities and technical colleges in coordination with the person responsible from the Board.
- Group work during the preparation and the meeting itself.
- A sense of achievement through your own lectures or presentations.
- Heterogeneous composition of the members promotes different perspectives.
- Organizational structure: regular meetings of the Work Group; annual scheduling; always the same day of the week.
- Punctuality in preparation and execution.

1.8.2 Dangers for successful Work Group's work

- No input from participants.
- Disagreements within the Work Group.
- Inappropriate choice of topic.

- Head of the WG is not able to motivate, they lead too authoritarian.

- Too little active participation, too much consumerism.

1.9   The Work Group in the Association's structure

- Contact persons for the Head of the Work Group, their Vice-Heads and the members of the Work Group are the responsible Delegate and the Board member responsible for the region.

- The ICV Board defines the objectives and principles of cooperation within the Work Groups and among the Work Groups.

- The Board and Delegates encourage and initiate the establishment of new Work Groups.

- The Office and the Delegates put Association's members in touch with the Work Groups in their region or sector.

- The Board and Delegates promote the experience exchange between the Work Groups (e.g. Heads of the Work Group's and regional meetings).

- The Heads of the Work Group meet together with the Board and the Office, usually every two years in autumn for an information conference and at least once a year for a regional meeting of the Heads of the Work Groups with the responsible Delegate. Travel expenses incurred for this can be settled with the Office (see chapter 10.1 Reimbursement of travel expenses, page 15).

2 Delegates

2.1 Election of Delegates

The Delegates are elected for a period of three years by the Heads of the Work Groups for the region or sector/function in question and are appointed by the Board. Re-election is possible. The Delegates can, but do not have to, be Heads of the Work Groups.

2.2 Responsibilities and tasks of Delegates

The Delegates are responsible in their region for:

- Communicating the ICV priorities and goals to the responsible Heads of the WGs;
- Initiating new Work Groups and their support in the start-up phase;
- Establishing and dissolution of Work Groups in consultation with the Board;
- Knowledge of the work of the associated Work Groups;
- Coordinating meetings with the Heads of the Work Groups from the region (at least once a year);
- Initiating and coordinating regional and expert events;
- Communication between Work Groups and the Board on:
    - Strategic orientation of the Association,
    - Objectives of the Association,
    - Development of the Association,
    - Activities from the Committees and other regions,
    - Organizational matters from the Office.
- Representing the Work Groups from the region before the Board;
- Supporting the Board;
- Informing the Office about changes in their delegation area (change of Heads of the WGs, WG changes, etc.).

2.3 Supporting the Delegates

The Delegates are supported in their work by the Office, as well as in technical questions by the Committees or in PR questions by the Press Office of the Association. See chapter 11.1 Contacts, page 17.

In order to carry out the tasks listed above, the Delegates receive an annual budget framework within which the Office can be billed against receipt. The Association also bears the costs of the meeting of the Heads of the Work Groups in the region within the framework of a previously agreed budget. See chapter 10.2.1 Budget for Delegates, page 16.

2.4 Dividing the areas of responsibility of the Delegates

Dividing the areas of responsibility depends on the number of Work Groups in the region and the number of members organized with them. You can find the current overview of the structure with the responsible boards at: www.icv-controlling.com/de/verein/infos-fuer-ak-leiter-tagungenneues-aus-dem-vorstandzettel - ICV organigram.

3 Board

3.1 Main tasks of the Board

In addition to its statutory duties, the Board is responsible for:

- Maintaining cooperation, memberships in Associations and other contacts, insofar as they are supra-regional. These tasks are either performed by individual Board members or the Board assigns a specific task to other individuals.

- Passing on information and supporting the Delegates, the Heads of the Committees, the Heads of the WGs and the Office.

- Other important tasks:

Strategic tasks

- Regular review of the Association's vision and the "game rules",

- Permanent review of the strategy, the goals derived from it and their implementation or compliance.

Management tasks

- Planning and formulation of operational tasks for the Delegates

- Supervision and support of Delegates and Heads of the Committees

- Transfer of operational tasks to the Delegates and Heads of the Committees, resp. to individuals in these two bodies

Operational tasks

The operational tasks are generally performed by the Office (see chapter 8.1 Main tasks of the ICV Office, page 13)

- The Board usually meets three times a year: at the beginning of the year, before the General Meeting and in autumn. The annual planning, in particular linking the strategic with operational planning.

- If members of the Board comment on critical or sensitive issues in their function, these statements must be coordinated with the Chairperson.

- The schedule of responsibilities laid down by the Board is to be reviewed annually.

4   Board of Trustees

The main tasks of the Board of Trustees according to the ICV Constitution:

- The members of the Board of Trustees are elected by the General Meeting for a period of three years at the suggestion of the Board;
- The Board of Trustees elects a Chairperson and a Vice-Chairperson from among its members;
- The Board of Trustees advises the Executive Board on important ICV matters;
- The Board of Trustees and the Executive Board meet at least once a year for a joint meeting;
- The Board of Trustees works according to rules of procedure that it has drawn up;
- If necessary, the Board of Trustees develops nominations for new Board members to be voted on by the General Meeting.

5   Auditor

- The Auditor is elected by the General Meeting.
- The annual accounts and the annual report must be checked by a competent auditor before being submitted to the General Meeting.

6   Committees

6.1   Nature and responsibilities of Committees

There are four committees, whose responsibilities are as follows:

6.1.1   ICV Think Tank

The Think Tank systematically observes the environment relevant to controlling in order to identify significant trends at an early stage. From this, the Think Tank develops the "Dream Cars".

As a technical spearhead, the Think Tank assumes the role of the innovator in the ICV, whose ideas and results are converted into concrete, practical products in the Expert Work Group or other project groups.

6.1.2   Public Relations (PR)

The PR Committee is responsible for external/internal communication based on targeted, professional PR work. This applies in particular to the ICV website.

6.1.3   Events

The Events Committee coordinates the Association's events, advises on the selection of topics and speakers and on the implementation of the event and is responsible for quality assurance. However, the responsibility lies with the person responsible for the project of the respective event. Project teams can be formed for individual projects, which, if necessary, can be supplemented by people who have to be involved in the implementation of individual events. In the "Congress of Controllers" project, this is the Chairperson of the Board.

6.1.4 Editing

The Editorial Committee coordinates the creation of the publication series from the choice of topic to the final form. The chairperson of the Committee conducts meetings as required together with the members selected for a specific topic. A budget is available for supporting work, e.g. paperwork or layout.

7 Executive Advisor

Executive Advisors are appointed in the International Association of Controllers ICV as consultants and active project supporters of the Board and Management.

They are experienced people with high social and professional skills who have already worked at management levels themselves.

The aim is to relieve the burden on the Board, the Management and the Delegates/Heads of the Work Groups and their further development.

The appointment for the honorary function is carried out by the Board of Directors (ICV Constitution §7 Pkt 3c). The function is limited in time and depends on the scope of the project. Reporting occurs between Advisor and the Board.

Executives Advisors are commissioned with special projects such as looking after demanding customers, members, suppliers, cooperation partners, implementation of strategy issues, etc.

8 The ICV Office

8.1 Main tasks of the ICV Office

The duties of the Office include:

- Member service; i.e. contact point for all questions and requests of the members;
- Recruitment of new members, acceptance of new members of the Association; Passing on the information/contacts to the Delegates or Heads of the Work Groups of the concerned regions;
- Member administration; i.e. address management, contribution system;
- Maintenance of the central address database, including non-members;
- Central accounting, annual accounts, taxes;
- Controlling (budgeting, project planning, monthly reporting);
- Mailing campaigns (unless they can be carried out more sensibly at regional level or within the Work Groups);
- Organizing and conducting the Congress of Controllers and the General Meeting;
- Supporting the organization and conducting of regional and expert events (level of participation depends on the work carried out on site by the Work Groups and/or Delegates);
- Organizing and conducting internal events (e.g. Board meeting, Management Meeting and Management Conference);
- Providing materials (brochures, pens, writing paper, pads) and storing them;
- Keeping statistics;
- Supervising the website in cooperation with the web editors.
- Supporting the Heads of the Work Groups in the administrative management of the WG in the Member Portal.
- Management of the OnlineShop

The establishment of decentralized offices is possible if the circumstances of a region require so. This applies in particular to countries whose national language is not German.

In exceptional cases, special tasks can also be assigned to members of the Board.

You can find the contact persons from the Office under chapter 11.1.1, page 17.

9 Regional Conferences

9.1 Guidelines for organizing Regional Conferences

There are special rules for the preparation, organization and implementation of Regional Conferences ("Rules for organization of Regional Conferences", document in German at www.icv-controlling.com/de/verein/infos-fuer-ak-leiter-tagungenneues-aus-dem-vorstandvorlagen - Spielregeln für Regionaltagungen).
They will be made available to the responsible persons.

9.2 Budget

- Expenditure and income for fee-based Regional Conferences should be balanced if possible. The budget is to be coordinated with the Board Member appointed by the Board. Upon request, parts of any surplus can be used for regional projects with the approval of the Board.

- A cost sharing or guarantee for the absorption of losses on the part of the Association must be agreed with the Office before the start of the preparatory work for the event.

- The same applies when the Office should take over agreed tasks.

9.2.1 Eligible expenses at Regional Conferences

Travel reimbursement for speakers on the occasion of Regional Conferences under the following conditions:

- The expenses must be applied for in advance by the person responsible for the project in the ICV Office.

- The approved expenses are subject to the criteria set out in 10 Reimbursement of costs by the ICV, page 15.

- For external speakers (non-members of the ICV) a fee can be paid under the conditions mentioned in addition to the reimbursement of travel expenses.

10 Reimbursement of costs by the ICV

10.1 Reimbursement of travel expenses

10.1.1 General information

- Refunds apply to all travel and services listed listed in Sections 10.1.1 to 10.1.3.

- Expenses actually incurred will be reimbursed, compensation for time taken will not be granted; Exceptions must be justified and approved by the Board (e.g. if an excessive amount of time is required for an ICV project).

- Please provide all necessary documents with the billing (request travel expenses form via the Office or download it from the ICV webpage). Please ensure a cost-effective travel planning and implementation.

- Travel expenses should be settled in a timely manner; at the latest at the end of each quarter. You can do the billing by e-mail (including receipts).

- Exceptions to this Travel Expenses Policy are to be approved prior to travel planning at the ICV Office.

10.1.2 Refundable occasions

- Board meetings

- Meetings of the Board of Trustees

- ICV Management Conference, ICV Management Meeting

- Annual meeting of the Delegate with the regional Work Group Leader

- Working sessions of the Committees

- Workshops within specific projects

- Travels of the Board members to Work Group meetings or meetings of the Work Group Leaders

- Travels of the Delegates to Work Group meetings in their region

- Travels to special meetings on behalf of the Board

- Travels of ICV Heads of the Expert Work Groups / ICV Heads of the Sector Work Groups as speakers on invitation of another ICV work group and invitation of external speakers for WG meetings: These travel costs are primarily to be borne by the host; Exceptions must be clarified in consultation with the ICV General Manager <u>before the event</u>.

- A budget for travelling expenses is available for Expert/Sector Group Leaders.

Travel by Work Group Leader to their own Work Group meeting will not be reimbursed. Travels and accommodation related to the ICV events (e.g. Congress of Controllers) will also not be reimbursed.

10.1.3 Refundable expenses

Reimbursed are the costs for:

- Hotel accommodation (it is expected that appropriate hotels will be booked according to the ICV budget))
- Tips as part of travel activities or hotel stays
- Material costs in connection with tasks for the Association, such as postage, copies, etc.
- Flights (cost of tickets in the economy class)
- Train (costs for 2nd class tickets)
- Taxi (if no public transport can be used)
- Use of private car / rental car at the rate of EUR 0.30 per kilometer up to a maximum amount that corresponds to a 2nd class train ticket for the distance.

The reimbursement of the costs for the use of the hotel minibar and fee-based television programs as well as costs for additional expenses (daily allowance) are excluded.

10.2 Requesting a Budget

10.2.1 Budget for Delegates

Each Delegate receives an annual budget of EUR 1,000 for their ICV tasks, within which the Office can be billed against receipt. In addition, the Association bears the costs of the meetings of the Heads of the Work Groups in the region within the framework of an agreed budget.

Planned projects, trips, meetings must be submitted by the respective Delegate to the Office at the end of the year (November) for the following year.

Approval is granted by the Board.

10.2.2 Budget for Expert/Sector Work Groups

A budget for travel expenses of the Heads of the Expert WG/Sector WG is available. This must be submitted to the Office at the end of the year (November) for the following year via the Delegate for the Expert Work Groups.

Approval is granted by the Board.

11 Appendix

11.1 Contacts

11.1.1 The ICV Office

Carmen Zillmer	Managing Director, Congress of Controllers	Tel: +49 (0)8153 / 88 974 -38 c.zillmer@icv-controlling.com
Stephanie Wirth	Administration, Supervision of the Work Groups and membership administration	Tel: +49 (0)8153 / 88 974 -32 s.wirth@icv-controlling.com
Leo Pfefferer	Administration, accounts receivable, dunning	Tel: +49 (0)8153 / 88 974 -37 l.pfefferer@icv-controlling.com
Christine Steurer	Accounting	buchhaltung@icv-controlling.com
E-Mail general		verein@icv-controlling.com

Office location:

Internationaler Controller Verein eV
Münchner Str. 8
D-82237 Wörthsee

11.1.2 Press/Web Editing

Brigitte Dienstl-Arnegger	Webpage and web editing, press	Tel: +49 (0)171 / 50 89 053 web@icv-controlling.com
Miriam Schönrock	Social Media, Controlling e-News	socialmedia@icv-controlling.com
Hans-Peter Sander	Controller Magazin (ICV pages)	Tel: +49 (0)176 / 637 22 680 presse@icv-controlling.com

11.1.3 Board, Board of Trustees, Delegates

You can find the current contact details on our website:
https://www.icv-controlling.com/en/association/contacts

11.1.4 Heads of the Work Groups

You can find the current contact details and content on our website:
https://www.icv-controlling.com/en/work-groups

11.1.5 ControllingWiki

Editing ICV-ControllingWiki
E-mail: wiki.redaktion@icv-controlling.com