



Board of Directors

Notice of Meeting

Date: Wednesday, July 19, 2017

Time: 4:00 P.M. – 6:00 P.M.

Place: COM 130

AGENDA

Time	Item
4:00 p.m.	1. Chair's Welcome and Opening Remarks
	2. Board Development
4:05 p.m.	3. Approval of Minutes <ul style="list-style-type: none"> a. Regular Meeting June 21, 2017 b. Special Meeting May 18, 2017
4:10 p.m.	4. Officer Reports <ul style="list-style-type: none"> a. President's Report b. Treasurer's Report <ul style="list-style-type: none"> i. Asset Schedule Summary Table
	5. Committee Reports <ul style="list-style-type: none"> a. Executive Committee
	6. Council Report
	7. Special Orders
4:40 p.m.	8. Unfinished Business <ul style="list-style-type: none"> a. Approval of committee work plans
4:45 p.m.	9. New Business <ul style="list-style-type: none"> a. Discussion of budget scenarios and policy considerations b. Assign targets, managers, and supporters to all OIL entries c. Approval of the MNP accounting recommendations d. Approval of the Graduate House capital improvement plan e. Approval of the SLC/PAC expansion project terms of reference f. Discussion of health and safety compliance, policy, and procedure g. Discussion of the Board retreat
5:55 p.m.	10. <i>In camera</i>
6:00 p.m.	11. Adjournment

Norman M. Kearney
Chair | Board of Directors
Graduate Student Association | University of Waterloo

July 12, 2017

RESOLUTIONS

- 8a** Be it **RESOLVED** that the committee work plans be approved.
- 9c** Be it **RESOLVED** that the MNP accounting recommendations be approved.
- 9d** Be it **RESOLVED** that the Graduate House capital improvement plan be approved.
- 9e** Be it **RESOLVED** that the SLC/PAC expansion project terms of reference be approved.



Board of Directors Meeting Minutes

Date: Wednesday, July 19, 2017

Time: 4:00 P.M. – 6:00 P.M.

Place: COM 130

Present:

Norman Kearney, Chair of Board
Robert Bruce, President
Evan Andrews, Director
Julie Cook, Director
Sondra Eger, Director
Amanda Joynt, Director
Richard O'Brien, Director
Serxho Selmani, Director
Matt Morison, Director, OL
Lindsey Daniels, Chair of Council, OL
Rose vogt, Minutes

Regrets: Ramy Tannous, Beth Timmers

Quorum is met and the Chair call the meeting to order at 4:00 pm.

1. Chair's Welcome

The agenda was prepared at the Board Executive Meeting. The asset schedule is still incomplete.

2. Board Development

The Carver Policy Governance Board was explained at today's meeting. The Board is struggling with keeping "hands off" operational issues and transitioning out of the previous governance model.

3. Approval of the minutes from the June meeting. (Eger/Joynt) **Carried** unanimously.

4. Officer Reports

a) President's Report

Director suggested additional detail could be included in the OGSA & CASA report, item 3D. Present more deliverables.

The President provides greater detail in the council documents, but will take direction from the Board if needed and asked if the details in the board meeting will be available at Council.

The President trusts that the Grad House Manager is properly

executing actions and activity to make the operations safe. (This is in regards to a question about a cut from the deli-slicer).

b) Treasurer's Report

i. Asset Schedule Table

Assets that is non-functional would have an amount in the capital fund to be used for replacement. Assets are depreciated and the amount of depreciation is captured in the capital fund and expensed through the Graduate House Fund.

5. Committee Reports

a) Executive Committee

Motion the Board directs staff to investigate whether the current insurance coverage applies to the GSA offices in the CI+OM, if the university covers this space and/or what is needed.
(Kearney/Andres) **Carried.**

6. Council Report

a) Regarding item 3B of the Council Report, the Board discussed whether more information/data be presented regarding the use of service such as the 'Empower Me' program proposed by Studentcare and provide an analysis of campus wellness and student use of current programs.

A top priority for the GSA is to get a governance structure in place and define clear lines of authority. The initiative to address mental health by the President and Council is acknowledged by the Board.

7. Special orders – none

8. Unfinished business

a) Approval of committee work plans – item is deferred.

5:05 pm Board Development

The Chair presented an general overview of the "Carver Policy Governance Model". (CPGM)
Governance policy, Board's role defining "Ends", Executive Limitations, Executive/Staff role in defining the "means" to achieve the Ends, Board/Staff Linkages, Board monitoring.

Discussion:

An Executive Director (President) should have a clear idea of what the ends are. The discretion of the ED can be made very limiting in any specific area.

The Board monitors the accountability of ED/staff through reports.

Executive limitations could be related to policies, lawfulness, financial limitations etc., related to achieving the ends.

Pitfalls of the CPGM could be that directors new to the model may be reluctant to ask questions, generating relevant ends and monitoring that the organization is moving in the right direction. A board should consider the skill set and knowledge bases of its directors when filling vacancies.

The board must be clear that instruction/direction is given by the whole board, not from individual directors, although advice may be sought by an individual director, especially if they have expertise in a particular area, such as law. Advice from a director is not binding on the ED.

Use Board meetings to go through the process of transitioning to the CPGM. The model was approved last year, but the implementation to the CPGM is the next step.

During the process the Board may transition current policies to updated policies.

The board meetings may be structured to allow time for development. There may be time set for developing ends and being more generative in regard to the direction/vision of the organization. Time may also be allocated specifically for providing oversight, mentorship and monitoring of the organizations activity and staff.

The Board would not be getting day-to-day operational information, but would ask for information to ensure oversight of the ends, reviews if any breaches of the Exec Limitations have occurred, work on development.

Resources sites:

[Carver Policy Governance Model](#) (John and Miriam Carver site)

[CPA guides](#) (20 questions about...)

9. New business

- a) Discussion of budget scenarios and policy considerations-deferred
- b) Assign targets, managers, and supporters to all OIL entries-deferred
- c) Approval of the MNP accounting recommendations

Be it **RESOLVED** that the MNP accounting recommendations be approved.
(Andrews/Cook) **Carried.**

- d) Approval of the Graduate House capital improvement plan.

Be it **RESOLVED** Board approves the oven purchase and provides a wider sample of vendor quotes. (Bruce/Eger) **Carried.**

Should the board direct the GH Manager to follow up with details from various vendors? The sense is that the GH Manager did investigate various companies and is providing the board on the summary. The President reported from an email from GH Manager, that this company had better pricing than other companies.

Discussion:

- There are no procurement policies in place.
- Documentation from multiple suppliers needs to be available for review.
- Will there be a cost to remove the old equipment? (oven)
- **Note for future procurement policy:**
 - quotes from multiple vendors must be considered by staff with procurement of new equipment and have the documentation on hand to support the decision.

Motion to call the question. (Eger/Bruce) **Carried**

- e) Approval of the SLC/PAC expansion project terms of reference

Be it **RESOLVED** that the SLC/PAC expansion project terms of reference be approved. (Joynt/Eger) **Carried**

The draft Terms of Reference define the process for drafting agreements between the parties involved in the SLC/PAC Expansion project. The updated version has Item 5-Mediation of the agreement removed. The chair acknowledges the President for a great job in preparing the draft, which gives the GSA some security.

- f) Discussion of health and safety compliance, policy, and procedure
- g) Discussion of the Board retreat - September 22-24, 2017.

10. In camera session begins at 6:10 pm

11. Regular session of the meeting is adjourned at 6:04 pm and the *In camera* session will continue after regular session.

a) Items 9 a,b,f,g will be postponed to the next meeting.

NMK:rv

Asset Schedule Summary Table (2017-2018)

GSA-UW Board of Directors

	Asset	Estimated Date of Complete Amortization	Current State of Repair	Recommended Replacement Date	Comments
1.	GSA Office Computers	30-08-2015	Working & updated.	08-30-2020	\$0 fully depreciated.
2.	GHM computer (2014)	30-08-2017	Good and Working	08-30-2020	\$0 fully depreciated
3.	GH Dishwasher (2011)	20% declining	Not working,	08-30-2017	\$1,545.00 balance
4.	Rationale oven (2008)	20% declining	Not working well	08-30-2017	\$2900 balance
5.	POS (2012)	20% declining	Unknown	08-30-2020	\$332.00 balance
6.	DRAFT SYSTEM (2012)	20% declining	Unknown	08-30-2020	\$375.00 balance
7.	Food processor (2012)	20% declining	Unknown	08-30-2020	\$60.00 balance
8.	Various kitchen supply & prep cooler 2013	20% declining	Unknown	08-30-2020	\$640.00 balance
9.	Hauser Patio Furniture	20% declining	Working	08-30-2023	\$355.00 balance
10.	GH Chairs (2012)	20% declining	Unknown	08-30-2022	\$385..00 balance
11.	GH TV & DVD payers	20% declining	Unknown	08-30-2022	\$40.00 balance
12.	GH Boardroom chairs (2015)	20% declining	Unknown	08-30-2025	200.00 balance
13.	Walk in cooler (2014)	20% declining	Working	08-30-2028	\$365.00 balance

**Chair, GSA-UW Council
Report to the Board of Directors**

July 19, 2017



Dear Members of the Board of Directors,

Please find attached the July Council Report to the Board of Directors.

Thank you for your time, consideration, and attention to the matters discussed below. I look forward to discussing these matters and hearing your comments and feedback at the July meeting of the Board.

Sincerely,

Lindsey Daniels, HBSc, PhD Candidate
Chair of Council
Graduate Students Association
University of Waterloo

July Council Report

1. Council Membership

The membership has not changed since the June meeting. Council currently has 41 members.

2. Committee Appointments

A. Council Executive Committee

- Clay Dasilva was appointed as the Environment Faculty Representative at the July 4, 2017 meeting of the Committee. B.

UW Committees

- President's Advisory Committee on Sustainability: Bronwyn Lazowski
- Working Group on International Travel Issues: Rose Vogt Committee vacancies were advertised at Council, and will be continued to be filled by the Chair of Council.

3. Delegation & Discussion Topics

A. Graduate Student Funding Procedure

Council received a presentation from Dr. Jeff Casello, Associate Vice-President, Graduate Studies and Postdoctoral Affairs, and Dr. Beth Jewkes, Associate Provost of Resources, on revising the procedure by which graduate student funding levels are established.

B. Empower Me by Studentcare

Council received a presentation from Studentcare on a Mental Wellness called Empower Me. The GSA-UW President has asked Councillors to reach out to their respective constituencies on whether graduate students think this would be a valuable service.

C. UW Committee Reporting

Vice President Salman briefed Councillors on how graduate students who sit on UW Committees will report to the GSA on the meetings that they attend. This new reporting structure will help the GSA to keep track of the discussions at various Committees.

4. Council Executive Committee

The Council Executive Committee reviewed the draft of the Council Work Plan, and determined that it will be ready for Council's discussion (and approval) at the August meeting of Council. The Council Executive Committee has also noted that it will be ready to recommend a first round of items to put on the Social and Academic Issues list for the August meeting as well.

Operations Issues List
GSA-UW Board of Directors

Issue	Action	Manager	Support	Target
1. Ad-hoc governance framework	A. Improve relevance, simplicity, completeness, and coherence of corporate objects and bylaws	Norman	Allison, Beth	March 2018
2. Board policy gaps	B. Improve relevance, simplicity, completeness, and coherence of board policies		Allison	
3. Organizational policy gaps	C. Write compensation principles	Matt	Norman, Allison, Serxho	
	D. Write code of conduct	Allison	Beth	
	E. Write conflict of interest policy			
	F. Write procurement policy			
	G. Write investment policy	Serxho		
	H. Write risk management policy		Serxho, Beth	
	I. Write services policy			
	J. Prioritize human resources issues and write policy		Allison	
	K. Write whistleblower policy		Beth	
	L. Write complaints policy		Beth	
	M. Write crisis management plan			
	N. Write succession planning policy			
4. Ad-hoc reporting	A. Design key performance indicators& systems for tracking them	Norman	President	
	B. Design monitoring reports	Norman	President	
5. Uncertain demand for and quality of services	A. Assess service needs	President		
	B. Assess existing services (internal and third-party)			

6.	Low investment returns	A.	Investigate investment alternatives	Beth	Ramy, Allison	
7.	Expiring insurance coverage	A.	General liability insurance	General Manager	Ramy	July 2017
		B.	Director liability insurance	General Manager	Ramy	Oct 2017
8.	Uncertainties about risks	A.	Develop risk register	Board	Management	Oct 2017
9.	Absence of strategic plan	A.	Develop strategic plan	Board	Management	Oct 2017
10.	Board vacancies	A.	Recruit two new directors based on needed competencies	Board Executive Committee	Board and Staff	Done!
11.	Uncertainties about HR relationship with UW	A.	Get written clarification from UW about their understanding of whether their policies apply to the GSA-UW, and on what basis	President	Matt	
12.	Incomplete analysis of comprehensive survey data	A.	Conduct analysis	President	Staff	
13.	Uncertainties about rights and responsibilities in the SLC/PAC Expansion	A.	Work to establish terms of reference for negotiation of an operating agreement	President	Ramy	
		B.	Negotiate an operating agreement	President	Ramy	
14.	Uncertainties about financial viability of the GSA-UW	A.	Assess financial need and revise fees accordingly	Budget Committee	President, Treasurer	
15.	Gaps in operations policies	A.	Assess gaps and inform the Board	President	Senior Management	
		B.	Write policies to fill gaps	President		
		C.	Review and approve policies	Board		
16.	Lack of a Health and Safety committee for the Graduate House	A.	Establish	Serxho	Allison	September 2017
17.	Board uncertainty about state of capital assets and replacement schedule	A.	Establish a summary table for capital assets, including columns for asset, date of full amortization, working condition, and scheduled replacement date.	President	General Manager Graduate House Manager	

18. Board uncertainty about workplace satisfaction/morale	A.	Conduct workplace satisfaction/morale audit	Serxho	Allison, Beth
19. External organizations	A.	Assess the value of our current arrangements, explore alternatives	Sondra?	Norman
20. Graduate House strategic plan, policies, and procedures	A.	Critically assess existing plans, policies and procedures, identify gaps, and develop a strategic plan	Norman	President
21. Health & Dental MOu with Feds	A.	Develop one	Rose	(Del)

May 25, 2017



Mr. Chris Pugh
Mr. Robert Bruce
Graduate Student Association – University of Waterloo
COM 130, 200 University Avenue West
Waterloo, Ontario
N2L 3G1

Dear Mr. Pugh and Mr. Bruce:

We have completed the specified procedures for Graduate Student Association – University of Waterloo (“the Organization”) as previously requested. Included with this letter is an Appendix that outlines the procedures performed and their related findings.

We have identified two items with potential irregularities. Firstly, in September 2011, there was an invoice from the LCBO using the Organization’s liquor license but MNP was only able to verify that a portion of this invoice was recorded in the general ledger of the Organization. Secondly, MNP identified a miscellaneous purchase made in September 2011 which was recorded to the bulk paid out account but did not have a description. MNP was unable to find supporting documentation regarding the vendor or purpose of the purchase.

Based on the work we have performed, we have also identified a few areas where increased documentation may strengthen the reporting of the Organization, including:

1. MNP recommends that the Organization establish a consistent standard for the coding of expenses. There are currently multiple different accounts used to record special events, waste, staff parties, etc. which has resulted in inconsistencies in comparative analyses (ie. month over month and budget to actual). A basic guideline can be developed for the coding of the expenses and this will allow for better month over month and budget to actual comparison of accounts and allow for differences to easily be identified and followed up on in a timely manner.
2. In addition to a standard expense coding system, MNP recommends that the Organization improve the documentation in the monthly sales summary which is used to track the monthly revenue and expenses. For example, include additional explanations on waste accounts and on miscellaneous purchases to allow for easier investigation of amounts recorded in the general ledger. This will simplify the process for reconciling the sales summary to the related sales and purchase invoices.

If you have any questions or comments, or we can be of additional assistance, please feel free to contact us at (519) 725-7700.

Yours truly,

MNP LLP

A handwritten signature in black ink that reads "MNP LLP".

Tracey Denstedt, CPA, CA Assurance Services
139 NORTHFIELD DRIVE WEST, 3RD FLOOR, WATERLOO, ON N2L 5A6
1.866.464.0740 P: 519.725.7700 F: 519.725.7708 **MNP.ca**

September 2011 Irregularity Identified

- a) Procedure: Review journal entries made in September 2011 relating to the recording of House alcohol sales (specifically J29 and J44) and agree to source documents, such as the daily sales summaries.

Findings: Reviewed all journal entries for September 2011 (J1-J44). J29 and J44 were the only two entries relating to the recording of sales. MNP agreed the journal entries to the sales summaries provided by the client. The totals on the sales summary worksheet show the net of the two journal entries (J29 and J44). Entries agree with the balances per the summary.

Assessment: No issues noted with the recording of the entries as they agree to the source documentation.

- b) Procedure: Review general ledger details surrounding the September 22, 2011 LCBO invoice (referred to as LCBO transaction #05706) to determine if all items included on this invoice were reported in the operations of the Organization.

Findings: MNP reviewed the alcohol purchases recorded in September 2011, to determine whether the invoice provided for LCBO transaction #05706 was recorded. MNP was provided an invoice for LCBO transaction #29217 which amounted to \$1,281.65 and was included in full on the sales summary. LCBO transaction #29217 was correctly allocated among the alcohol accounts and HST. LCBO transaction #05706 was for \$494.84 (as per the receipt from LCBO) but only \$122.36 worth of wine was recorded as a purchase per review of the sales summary. The LCBO invoice included wine and spirit purchases. The spirit purchases do not appear on the sales

summary as a purchase (ie the amount is not included for September 26, 2011 on the sales summary worksheet). MNP reviewed the month end inventory count worksheet. Some of the types of spirits that were purchased on LCBO transaction #05706 were included in the month end inventory count and others were not. However, even if the type of spirit was included in the inventory count at September month end, it is not possible to determine whether the spirit bottles listed were the same as those purchased on LCBO transaction #05706. It was noted during MNP's sales summary review that there was a miscellaneous purchase recorded for \$897 (plus HST of \$116.61) which was included in the bulk paid out column. MNP reviewed the documentation provided to us and could not find documentation supporting this amount. MNP is unable to determine what the balance relates to and whether any of the amount from LCBO transaction #05706 was included with this balance. MNP reviewed the general ledger for September 2011 for amounts recorded directly to cost of goods. We found no purchases recorded directly to cost of sales relating to LCBO purchases during this time. For cost of sales accounts - Wine and Spirits (Account numbers 5060 and 5080), MNP noted all entries during September 2011 relate to the sales summary journal entries (J29 or J44) or to the inventory adjustment entry (J38). J38 adjusts the inventory at month end to actual.

Assessment: MNP is not able to determine if the spirits purchased on LCBO transaction #05706 are recorded in the Organization's records. According to the LCBO invoice supporting documentation for this purchase, the Organization's liquor license was used for this purchase.

- c) Procedure: Review general ledger detail for account 5170 ("Waste / Spillage") for September 2011. Calculate the percentage of waste reported in September 2011 compared to other months in fiscal 2012. Calculate the percentage of waste reported in September 2011 compared to September 2010 and September 2012.

Findings: MNP reviewed the general ledger for September 2011 for the waste/spillage account (5170). There was an amount during September 2011 noted for \$316.85. MNP reviewed the sales summary for the breakdown of waste. Majority related to draft beer (\$280.25) with an additional waste amount for beer bottles (\$1.70), wine (\$1.35) and food (\$33.55). In addition to the amount recorded directly to the waste account, an amount of \$221.65 was recorded to the Events account (account # 5290) which appears to include additional waste charges as per review of the daily sales summary. Included in the amount recorded to Events, there is draft beer waste of \$121.60 which represents an adjustment on Monday September 26th. This amount is higher than waste recorded on other days. Monthly waste amounts, which have been taken from the daily sales summary, for 2012 is listed below by month in monthly dollar value:

September 2011 - \$316.85
October 2011 – \$357.80
November 2011 – \$323.95
December 2011 - \$197.45
January 2012 - \$244.80
February 2012 - \$254.43
March 2012 - \$315.05
April 2012 - \$237.70

Based on dollar value, the September 2011 waste/spillage of \$316.85 is not significantly higher than other months. However, as discussed above, it is possible that additional waste/spillage is included in other general ledger accounts. A comparison was also completed in terms of percentage of waste reported for September 2011 compared to other fiscal 2012 months. The calculation computed waste as a percentage of sales. The calculation was completed for each month of operation in fiscal 2012 and for the fiscal years 2011, 2012 and 2013. The fiscal year calculations were completed based on total general ledger balances of sales and of waste/spillage based on the audited financial statements for those years. The monthly calculations were calculated by taking the monthly waste amounts noted above and dividing them by the total net sales (house revenue) noted for each month on the

internally prepared comparative income statements provided. The percentages were calculated to be as follows:

September 2011 – $316.85/31,366.83 = 1.01\%$
October 2011 – $357.80/25,627.64 = 1.40\%$
November 2011 – $323.95/28,824.39 = 1.12\%$
December 2011 – $197.45/17,495.26 = 1.13\%$
January 2012 – $244.80/24,657.24 = 0.99\%$
February 2012 – $254.43/24,564.98 = 1.04\%$
March 2012 – $315.05/35,856.42 = 0.88\%$
April 2012 – $237.70/25,550.80 = 0.93\%$
Fiscal 2011 – $3,304.75/279,688.33 = 1.18\%$
Fiscal 2012 – $2,248.03/213,943.56 = 1.05\%$
Fiscal 2013 – $3,002.82/368,202.67 = 0.82\%$

Based on the analysis above, the September 2011 waste as a percentage of sales is in line with other months in fiscal 2012 and the total waste for the year is in line with the surrounding years.

Assessment: The September 2011 waste amounts are consistent with other months during fiscal

2012 and for fiscal years 2012 and 2013. MNP cannot determine if the waste amount recorded to Events on Monday September 26th is appropriate.

December 2011 and April 2012 Irregularity Identified

- a) Procedure: Review journal entries made in December 2011 and April 2012 relating to the recording of House alcohol sales and agree to source documents, such as the daily sales summaries.

Findings: December 2011

MNP reviewed the journal entries made for December 2011 (J121-J154). Journal entry J139 related to the entry of alcohol sales for the month of December. Reviewed journal entry J139 and compared to the daily sales summary total column for December 2011. The journal entry agrees to the amounts included in the daily sales summary for December 2011.

April 2012

MNP reviewed the journal entries made for April 2012 (J276-J322). Journal entry J301 related to the entry of alcohol sales for the month of April. Reviewed journal entry J301 and compared to the daily sales summary total column for April 2012. The journal entry agrees to the amounts included in the daily sales summary.

Assessment: No issues noted. Recorded entries agree to the source documentation.

- b) Procedure: Review general ledger detail for account 5170 (“Waste / Spillage”) for irregular transactions posted during December 2011 and April 2012.

Findings: December 2011

MNP reviewed the general ledger detail for waste and spillage. The only entry for the month of December 2011 related to the monthly sales entry (J139). MNP reviewed the daily sales summary and the waste allocation on the summary for December 2011. Daily waste allocation appears appropriate. The daily amounts for the month of December are similar in nature and dollar value as previous months. As previously reviewed under the September 2011 Irregularity

Identified section, the percentage of waste to sales for December 2011 is similar to other fiscal 2012 months and annual amounts for fiscal 2012 and 2013.

April 2012

MNP reviewed the general ledger detail for waste and spillage. The only entry for the month of April 2012 related to the monthly sales entry (J301). MNP reviewed the waste allocation for April 2012 as reported on the daily sales summary. Daily waste allocation appears appropriate. The daily amounts for the month of April are similar in nature and dollar value as previous months. As previously reviewed under the September 2011 Irregularity Identified section, the percentage of waste to sales for April 2012 is similar to other fiscal 2012 months and the annual amounts for fiscal 2012 and 2013.

Assessment: No issues identified with the amount of waste reported in the general ledger for December 2011 and April 2012.

- c) Procedure: Review general ledger details for December 2011 and April 2012 for various expenses accounts, including “Events” to look for irregular transactions.

Findings: December 2011

MNP reviewed the general ledger for the month of December 2011 for various expense accounts including account 5290 Events for irregular transactions. For the month of December 2011, the account 5290 Events was higher than the amount budgeted as per the comparative income statement provided to us (actual expense of \$805.53 versus budgeted expense amount of \$200). Per review of the daily sales summary, expenses related to the staff party on Dec 17, 2011 for \$788.43 were recorded to this account. As per review of the daily sales summary, no sales have been recorded on the day of the staff party (December 17, 2011). Included on the daily sales summary was a comment that the Grad House was shut down that day.

April 2012

MNP reviewed the general ledger for the month of April 2012 for various expense accounts including account 5290 Events for irregular transactions. For the month of April 2012, the amounts recorded to expense accounts were consistent with the budgeted amounts (as per the comparative income statement provided to us). For the month of April 2012, account 5290 Events, account 5130 Staff Meals and account 5320 Miscellaneous each had entries relating to the daily sales summary journal entry (J301). Per review of the daily sales summary for April

2012, the Events expense related to miscellaneous charges that occurred throughout the month with no specific events noted. The Miscellaneous expense amount related to an amount on April 27, 2012 for \$54.46. MNP was informed there was a staff party on that date. A receipt from

Michaels was proved to MNP for this amount. The receipt does not provide detail on specific items purchased. For the staff year end party on April 27, 2012, the daily sales summary shows an amount of \$740.25 which was recorded to staff meals. Any sales recorded on this day should relate to the period of time when the Grad House was open, prior to the staff party.

Assessment: No sale of food or alcohol was recorded for the staff parties in December or April. The amounts consumed were expensed as event expenses or additional staff meals.

Various Other Samples

General Ledger review for Irregularities:

Procedure: Review for irregularities the general ledger details for fiscal 2012 for various expense accounts.

Findings:

MNP reviewed the monthly general ledger print outs for September 2011 to April 2012. The following was noted:

September 2011 – Miscellaneous expense of \$897 with no source documentation noted and no explanation on the sales summary worksheet regarding what the balance relates to.

October 2011 – No irregularities noted

November 2011 – A debit of \$1,080.51 with an offsetting credit of \$600 was recorded to Event expense (account 5290) as part of the journal entry used to record house sales for the month. Per the sales summary, the \$600 credit to the account related to a sponsorship received to partially cover the costs of new uniforms. No other irregularities noted.

December 2011 – See December 2011 comments in the December 2011 and April 2012 Irregularity Identified section. No additional irregularities noted.

January 2012 – No irregularities noted.

February 2012 - No irregularities noted.

March 2012 - No irregularities noted.

April 2012 – See April 2012 comments in the December 2011 and April 2012 Irregularity Identified section. No additional irregularities noted.

Assessment: No major issues noted per review of monthly general ledger details provided to us except as described above.

Daily Sales Summary Review

Procedure: Reviewed the daily sales summary spreadsheet for fiscal 2012 to identify any events that took place. Specifically, MNP reviewed for sales reported on a weekend or on a Friday or a Monday where the daily sales appear higher than usual (indication of a possible event taking place at the Graduate House).

Findings:

September 2011 – Per discussion with the client, a party was noted to have taken place on September 24th. Reviewed Monday Sept 26th (next business day) for additional sales and expenses. Total sales amount appears consistent with the prior Monday's sales. Draft beer waste amounted to \$127.30 on September 26th which is higher than other nights during

September 2011. The next highest waste amount was on a Friday and amounted to \$24.20. Also, included on the sales summary on September 26th were cleaning supplies expenses of \$31.08. There was an allegation made that these cleaning supplies were received in exchange for a keg. There was no additional supporting documentation provided to enable us to comment on this allegation. Events were noted to have taken place across the week of September 12th to 16th. The week's events were considered orientation events. Free pizza day and wine and cheese day (14th and 15th) were the only two days with unusual expenses. On free pizza day, there was an amount of \$592.40 included in food waste. On wine and cheese day, waste amounted to \$1031.10 of which \$375 related to wine waste and \$623.80 relates to food waste. All other Friday and Monday sales and expenses appear consistent with the rest of the month.

October 2011 – No weekend dates identified per review of the daily sales summary for the month of October 2011. MNP reviewed transactions for each Friday and Monday in the month to determine if there was a day when daily sales appeared higher. All sales on Monday's and Friday's within the month appear consistent with the rest of the month. An event was noted to have taken place on Friday October 14th. Only additional expense noted related to this event was a payment to Alun Piggins for \$300 (artist).

November 2011 – No weekend dates identified per review of the daily sales summary for the month of November 2011. MNP reviewed transactions for each Friday and Monday in the month to determine if there was a day when daily sales appeared higher. All sales on Monday's and Friday's within the month appear consistent with the rest of the month. Events were noted to have taken place on Friday November 4th and Friday November 25th. MNP reviewed the detailed sales summary for these days. Additional expenses noted on Friday November 4th include \$300 for a band and \$520.11 for uniforms. Additional expense noted on Friday November 25th of \$200 for a band.

December 2011 – MNP reviewed the daily sales summary for December 2011 and noted that the client included sales for Friday December 9th and Sunday December 11th in one total. Total sales and expenses for this posting are consistent with other Friday's during the month. There were no additional expenses noted or comments provided for the Sunday operations. It was noted that there was a staff party on December 17th. Total expenses for this day included \$812.58 of staff & waste, \$60 for food and \$550 for staff bonuses. There were no other weekend dates noted and sales and expenses for Mondays and Fridays appear consistent with the rest of the month.

January 2012 – MNP reviewed the daily sales summary worksheet for the month of January 2012. No weekend dates were identified. Reviewed activity for Fridays and Mondays in the month to determine if there was a day when daily sales appeared higher. All Mondays and Fridays are consistent with the rest of the month. A wine

101 event was noted to have taken place on Wednesday January 25th, 2012. Per review of daily sales summary worksheet, there was an amount of \$660 paid for the information seminar for this event. Total waste of this amounts to \$510.75 of which \$420 relates to wine waste.

February 2012 - MNP reviewed the daily sales summary worksheet for the month of February 2012. No weekend dates were identified. Reviewed activity for Fridays and Mondays in the month to determine if there was a day when daily sales appeared higher. All Mondays and Fridays are consistent with the rest of the month.

March 2012 – MNP reviewed the daily sales summary worksheet for the month of March 2012. Saturday March 10th was identified as having revenue and expenses. Waste on this day amounted to \$21.10 which is consistent with other days during the month. There was also an expense noted of \$667.81 for ES. It was noted that an event took place on Friday March 12th. MNP reviewed the daily sales summary for the day. Revenue and waste is consistent with other Fridays within the month. There was an additional expense documented on this day for \$500 which was documented as being the cost of a band. MNP reviewed activity for the remaining Fridays and Mondays in the month to determine if there was a day when daily sales appeared higher. All Mondays and Fridays are consistent with the rest of the month.

April 2012 – A staff party was noted to have taken place on April 27th, 2012. Per review of the sales summary for April 2012, there was a total of \$310.60 recorded under staff & waste expense. Per review of the general ledger, this amount has been recorded to account 5130 Staff Meals. There was also an additional event noted on the sales summary worksheet as taking place after April 27th. MNP reviewed the revenue and expense amounts included on the daily sales summary under this event. Sales were recorded for the event and waste and staff meals were in line with the rest of the month. MNP did not receive any additional supporting documentation for the event.

Assessment: MNP reviewed the daily sales summary worksheets for fiscal 2012 and identified various events that took place throughout the year. See above for specific comments to the individual events identified.



MEMO

ATTN: Robert P. Bruce, President GSA-UW
DATE: June 23, 2017
RE: 4- Point GH Plan

Budget Considerations

The **4-Point GH Plan** refers to *planned* priority leasehold improvements and *planned* priority equipment acquisitions. I prefer these expenses reflected in a manner that demonstrates budgetary consideration for the 2017-2018 year. It is best to have the work take place during our *planned* 2-week shutdown (end of August), technically before the beginning of the 2017-2018 budget year.

By design, billing for the **4-Point GH Plan** takes place after Sept 1 (2017-2018 budget year). If expenses must apply to the dates the work is complete, rather than dates indicated on invoices, we could delay the project to reflect expenses in a manner that demonstrates budgetary consideration for 2017-2018. This approach eliminates all risk of costs exceeding budget (2016-2017 AND 2017-2018)

Removal of Depreciated Assets:

Rationale: We should remove depreciated assets (existing oven/dishwasher) BEFORE we repair the floor they sit upon and BEFORE we install new equipment upon our repaired floor. Correct procedure dictates Central Stores removes depreciated assets, and applies credit to our account if/when Central Stores sells the assets. Initiated asset disposal procedure on June 23 2017 to ensure prompt removal on the first day of our proposed timeframe **Target Removal: Aug 21, 2017**

Kitchen Floor Repair & Drain Installation:

Rationale: Moisture on a floor is unavoidable in commercial dishwashing areas and dishwashing/cleaning moisture drains into the subfloor through compromised floor seams. Sealing these seams with a plastic weld and installing a proper floor drain will minimize wash-water damage to the subfloor, and decrease slipping hazards for employees.

A Work Request submitted June 23 2017 with Plant Operations requests completion within our proposed timeframe. I expect a quote after Plant Ops inspects our floor and responds to our Work Request. **Target Completion: Aug 22- 25 2017**

New Kitchen Equipment:

Dishwasher Rationale & Three Quotes (Lowest Ontario Prices – 3 possible Moyer Diebel models):

Our fully depreciated, non-functioning dishwasher requires a repair that exceeds cost threshold, with faint hope the repair can restore functionality. Employees use a 3-sink dishwashing method, which is effective albeit physically taxing and draining on staff morale.

MD #383HT **\$4695.45** + tax MD #401HT-Plus **\$5719.15** + tax MD #501HT **\$6935.11** + tax (lowest prices on 3 MD units)

Oven Rationale & Two Quotes (2 Competing Quotes on desired Garland Oven):

Our fully depreciated oven requires a (costly) drain valve replacement and non-repairable holes in the water reservoir make this a futile pursuit. The oven still cooks food, but our GH Cook must (carefully) hand-wash the oven each morning because excess moisture on the circuit board will render oven useless.

Garland Model C4 ED 10,10EB **\$14,676.48 + tax** (electric) OR **\$13352.57 + tax** (electric) incl. stand

Final decision on make/model/quotes in July, with product orders placed after July Board Meeting **Target Delivery: Aug 28 2017**

Installation of Dishwasher and Oven:

In University of Waterloo buildings, Plant Operations facilitates commercial kitchen equipment installation. A Work Request submitted June 23 2017 with Plant Operations requests installation of new equipment, AFTER the floor is fixed. I expect existing electrical and plumbing structure is acceptable and installation costs will be minimal. I expect a quote after Plant Ops inspects the new equipment, and responds to the Work Request. **Target Installation: Aug 29- Sept 1, 2017**

Henry Ensley
Manager- Graduate House

TERMS OF REFERENCE

For the negotiations of the Letter of Intent, Management Agreement, and Project Agreement for the Student Life Centre / Physical Activity Complex Expansion

BETWEEN

The Federation of Students
(Hereafter referred to as *FEDs*)

AND

The Graduate Student Association - University of Waterloo
(Hereafter referred to as *GSA-UW*)

AND

The University of Waterloo
(Hereafter referred to as *UW*)

1. Introduction

- i. This agreement outlines the official working relationship between the FEDs, GSA-UW, and UW in terms of the negotiations of the Letter of Intent, Management Agreement, and Project Agreement for the Student Life Centre / Physical Activity Complex Expansion.

2. Interests and Representation

- i. UW and the GSA-UW recognize the incorporated FEDs, as the representative of undergraduate students at the University of Waterloo;
- ii. UW and the FEDs recognize the incorporated GSA-UW, as the representative of graduate students at the University of Waterloo; and,
- iii. The FEDs and the GSA-UW recognize the incorporated UW, as the representative of the university.

3. Timeline

- i. The above named parties agree to complete the negotiations and sign into effect the Letter of Intent, Management Agreement, and Project Agreement for the Student Life Centre / Physical Activity Complex Expansion by January 2018.

4. Decisions

- i. The above named parties agree that all terms and conditions within the Letter of Intent, Management Agreement, and Project Agreement for the Student Life Centre / Physical Activity Complex Expansion by January 2018 will be reached through consensus.

5. Mediation - deleted

6. Purpose of documents

- i. The above named parties agree that the following documents shall represent an agreement for the designated purpose:
 - a. The Letter of Intent shall specify the agreed upon principles from which the Project Agreement shall be drafted;
 - b. The Project Agreement shall act as an agreement between all parties for the identification of all items and conditions that form the project known as the Student Life Centre / Physical Activity Complex Expansion; and,

- c. The Management Agreement shall act as an agreement between all parties for the day-to-day management of the space known as the Student Life Centre / Physical Activity Complex Expansion.

For the Federation of Students:

For the Graduate Student Association

Antonio Brieva
President
Federation of Students

Robert P. Bruce, MA
President
Graduate Student Association - UW

For the University of Waterloo

Chris Read
Associate Provost, Students
University of Waterloo

Signed into effect on Monday 1 August 2017.