

Audit Report



The Phd chapter at KTH/ Doktorandsektionen vid Tekniska Högskolans Studentkår

Fastallas av doktorandsektionens revisorer 20xx.

Provided by the chapter auditors before the chapter meeting as ground of granting the outgoing chapter board freedom of responsibility.

Table of Contents

Table of Contents	2
Document versions	3
Background	4
Account on Financial Operations	4
Account on Educational Advocacy and Representation	6
Account on Internal Affairs	16
Suggestions	17



Document versions

Version	By/comments	Date
Initial draft	Author and Author, initial version	YYYY-MM-DD
DrYYY-CF-NN	Author and Author, final version with diary number	YYYY-MM-DD

Background

This auditing report concerns the period 01.07.2021-30.06.2023. It spans 4 terms and thus 2 different boards. The report includes 3 main sections, and in each of these 3 sections each of the 4 terms are treated separately. The report ends with a number of suggestions for the Chapter to vote upon. I was only elected in June 2022, and thus my auditing of the term 2021-2022 is based solely on the documentation made available, this only affects the internal auditing as both the financial and educational advocacy auditing is based solely on written documentation. However, internal auditing is also based on the participation in chapter meetings and that has naturally not been possible.

Account on Financial Operations

Accounting from July to December 2021.

No proper bookkeeping was done and as a treasure I have had to do the bookkeeping. This is the only term where Fortnox was not in use.

On January 1st 2022 the balance on the bank account was **1.520.025,84** SEK with no savings account. In October **1.350.000** SEK was transferred to a savings account. The balance of the bank account had decreased to **43.445,36** SEK by January 2022 and the savings accounts held **1.350.000** SEK.

The total spendings in this period was **126580.48** SEK, all recipes from this term have been reviewed and are accounted for.

Accounting from January to June 2021

On January 1st 2022 the balance on the bank account was 43 445,36 SEK and on the savings account **1.350.000** SEK. By June 30th the balance of the bank account had increased to 515 818,5 and the savings account held **1.325.000** SEK.

The main source of income in this period 505 500 SEK from KTH and 53 900 SEK in "Sektionsbidrag" from THS. Furthermore 25.000 SEK was transferred from the savings account.

All recipes from this term have been reviewed and are accounted for. The spendings has been compared with the votes and beyond one major discrepancy (see below) no issues of concern has been noticed.

However, a larger ski-trip event was held during the period. The event had a total of 203 participants, of which 4 were unpaying board members, 8 were unpaying instructors, 147 were KTH PhD students who paid a fee of 300 SEK each for their participation and 44 were +1s who should paid a fee of 650 SEK to participate. The fees were paid to Daniel Medeiros, who was requested not to transfer the money until it had been sorted how to account for this income. In May 2024 Daniel on his own initiative transferred the money.

While the documentation of paying and unpaying participants is a best case example on how to document such events, it is unacceptable that an event this size is not settled within the term. Daniel has provided documentation that he has not been the bottleneck in solving this issue, and he has several times flagged that he found the situation stressful. It is therefore recommended that for larger events like this, either a ticket system using say Eventbrite or similar is set up, to avoid a similar situation.

Accounting from July to December 2022

On July 1st 2022 the balance on the bank account was **515.818,51 SEK** and on the savings account **1.325.000**. By December 31st there was **350 659,13 SEK** in the bank account and **1.825.000 SEK** in the savings account. In this period the income from KTH was **505 5000 SEK** and **500.000 SEK** was transferred to the savings accounts.

The total spendings in this period, all recipes besides one from this term have been reviewed and are accounted for. The spendings has been compared with the votes and beyond the three issues mentioned above no other issues of concern has been noticed. The three recipes which were unaccounted for are respectively

- A67: 231: For a local PhD Fika: I recommend that the chapter votes on accepting the cost even in the case of the missing recipe - I will recommend a vote in favor.

Accounting from July to December

On July 1st 2022 the balance on the bank account was **350 659,13 SEK** and on the savings account **1.825.000 SEK**. By December 31st there were **218 831,04 SEK** in the bank account and SEK in the savings account. In this period the main income was 54 065,00 from THS. In January 50.000 SEK was transferred from the savings accounts to the bank account.

All recipes besides one in this term have been reviewed and are accounted for. The recipe which were unaccounted is

- A8 of 9,90 SEK for art supplies. I recommend that the chapter votes on accepting the cost even in the case of the missing recipe - I will recommend a vote in favor.

Recommendations

It is the treasure and the board's responsibility to not only provide a budget, but also an accounting. The auditor's role is to check and verify that said accounting is correct, and point out any discrepancies. This has not been the case for the past couple of years. The role of an auditor is **not** to do the accounting; this is the role of the treasure. It is recommended that the treasure and board on the chapter meetings present a financial overview to the chapter. This overview should contain information about the balance on the accounts, the incomes and spendings. The overview does not have to be detailed beyond this, but it is important that all chapter members can have a general understanding of the financial situation of the Chapter and that the auditor has easy access to the baseline information.

Account on Educational Advocacy and Representation

In general the PhD Chapter has carried out the educational advocacy and representation expected of them during the period. The number of individuals who have requested time compensation has varied between 5 and 9 people. During the entire period a general issue has been a lack of breakdown of the time compensation even though previous recommendations show how this should be done.

Based on said recommendations, I have found it necessary to make a key for how time compensation could be allocated. I have used this key (shown below) as a guide to assess whether sufficient documentation has been provided for the time compensation.

The key does not serve to assess the amount of time compensation that individuals are entitled to, only to assess when more documentation is needed. However, in a number of cases, especially concerning leadership positions, I have found that proper documentation is lacking and it is my clear recommendation that the chapter ask for this documentation to be provided.

Auditors own key for time compensation

Chair			Treasure		
Item		%	Item		%
Fixed rate for all board members		5%	Fixed rate	-	5%
Board meetings chair		5%	Board meetings		3%
Chapter meetings		4%	Chapter meetings		3%
Miscellaneous strategic errands		2.5%	Treasury		5%
Dr x THSC meetings		1.5%	Total		15%
Dr x STHLM meetings		1	General Board Member		
Dr x DSO meetings		1	Item		%
Total		20%	Fixed rate		5%
			Total		5%
			For 6 general board members a total of 30 %		
Vice-chair			Other tasks		
Item		%	Item		%
Fixed rate	-	5%	Events	-	30%
Board meetings		3%	Miscellaneous (National representation, Surveys, Extra event)		20%
Chapter meetings		3%	Communications		5%
Miscellaneous strategic errands		1.5%	Webmaster and IT tasks		5%
Dr x THSC meetings		1.5%	US meetings		10%
Dr x STHLM meetings		1	SR meetings		10%
Dr x DSO meetings		1	FR meetings		10%
Total		15%	Educational errands		7.5%
			Research errands		7.5%
			Future faculty errands		7.5%
			Others		7.5%
			Total		120%

June 2021- December 2021

Between July 2021 and December 2021 5 people were involved in representation at central level and a total of 167.5% time compensation was claimed. The PhD chapter's board likewise consisted of 5 people and thus a higher time compensation for each of them should be expected than in years where the board is larger. In this term the positions chair, event manager, education manager and communication manager were unfilled. Furthermore it should be noted that as compared to the 2022/2023 term and onwards there is no position of webmaster. However, even with the small board the PhD chapter was still represented in all but the Education Board/UN and the First and second cycle education group/Grundutbildningsutskottet.

A detailed breakdown of the time compensation of the 5 board members similar to the examples in the following document was not provided. Thus, I have used the key shown on page 8 when estimating whether the time . Noting that 4-5 board positions were left vacant and that two representational positions were left unfilled, I find it reasonable that the board has asked for only 167.5 % time compensation.

Compared with the key for time compensation shown on page - given that the board has only 5 people, the base time compensation of 5% is notably too low. As auditor I find it plausible given that the 3 "general board members" have a time compensation of between 20-30%. Likewise, I find it reasonable given the compensation key on page xx that they have used around 40-45% of their working hours. However, it is cause for concern that none of the board members provide a breakdown of their time compensation. This is especially important for the leadership positions such as vice-president and treasurer who have both been compensated with more than 40%.

Representative	Total Compensation	Task
Saiman Ding;	29% (10%,10%, 10% events and misc)	Council Coordinator, Dr University Board/US
Jing Jing;	32% (10%, 10%, 10% events and misc)	Workgroup Manager, Dr Strategic Council/SR
Federico Izzo;	43%	Vicechairperson, Dr Faculty Council/FR Educational errands - <ul style="list-style-type: none"> • General • Education administration/UA • Resource allocation/RU Research errands Future faculty errands coordinator
Mohammad Abuasbeh;	42.5%	Treasurer, Dr Doctoral education group/Forskarutbildningsutskottet
Inês De Miranda De Matos Lourenço;	21%	Business Manager, Dr Grant allocations/stip. Råd
Total	167.5 %	
Unfilled positions		Education Board/UN First and second cycle education group/Grundutbildningsutskottet

Unfilled THS positions		Chair Education Manager, Dr Communication Manager, Dr Events Manager, Dr
National and international positions		-

January 2022 to June 2022

Between January 2022 and June 2022 7 people were involved in representation at central level and a total of 183% time compensation was claimed. The PhD chapter's board likewise consisted of 7 (6) people and thus a higher time compensation for each of them should be expected than in years where the board is larger. In this term the positions chair, event manager, education manager and communication manager were unfilled. Furthermore it should be noted that as compared to the 2022/2023 term and onwards there is no position of webmaster. However, even with the small board the PhD chapter was still represented in all but the Resource allocation/RU and the First and second cycle education group/Grundutbildningsutskottet.

A detailed breakdown of the time compensation of the 6 board members claiming time compensation similar to the examples in the following document was not provided. Thus, I have used the key shown on page xx when estimating whether the time. Noting that only 6 people asked for time compensation, that 2 board positions were left vacant and that two representational positions were left unfilled, I find that the 183 % time compensation is the maximum of what can be considered reasonable.

Compared with the key for time compensation shown on page 8 I find it reasonable that the claims for time compensation of the four general board members which vary from 9% -30% are reasonable. For the two board members that had asked 9% the documentation is sufficient, for the one who has asked for 20% it is justifiable due to the high number of representational tasks that he has held, and for the one who has asked for 30% it is justifiable with knowledge of the amount of events organized during the term - especially given that it was right after the pandemic. However, when time compensation of 20% or 30% is requested, it is reasonable to assume that better documentation is provided.

The chair and treasure requested a time compensation of respectively 63.5% and 42% without further documentation that they had respectively served as chair and member US and as treasure and member of AN - this level of documentation for this amount of time compensation under the given circumstances is unacceptable. I comment on each of the positions in detail below.

Chair and member of US 63.5%: The Chair was requested to break down the documentation for time compensation. This breakdown can be found in Appendix 1.

The treasure and member of AN 42%: - Assuming that the lack of vice-chair has caused an increased workload for both treasure and chair, one may assume that the workload has been 20%, AN can be time intensive and the workload has thus been assumed to be 10%. However, this still leaves 12% unaccounted for. Coming from a viewpoint of trust, I do not find it unlikely that the treasure has also contributed to events and miscellaneous activities for this amount. Thus I recommend that since 2 years have passed that the Chapter leaves the matter, but implements better practices.

In general, it is cause for concern that none of the board members provide a breakdown of their time compensation. This is especially important for the leadership positions such as chair and treasurer who have both been compensated with more than 40%.



Representative	Sub-organ	Representatives
Mohammad Abuasbeh;	63.5%	Chairperson, Dr University Board/US
Jing Jing;	9%	Workgroup Manager, Dr Strategic Council/SR Sustainability errands Equality errands
Daniel Berlin;	20%	Education Manager, Dr Education Board/UN Doctoral education group/Forskarutbildningsutskottet Language errands
Saumeey Jain;	42%	Treasurer, Dr Employment board/AN
Fabio De Ferrari;	9%	Communication Manager, Dr Grant allocations/stip. råd
Sahba Zojaji;	30%	Events Manager, Dr
Mayank Sewlia;	0% Mayank Sewlia resigned on 31st May.	Council Coordinator, Dr
Total amount	183 %	
Appointed on a case basis.	Group coordinator: Saumeey Jain.	Faculty Council/FR
Appointed on a case basis.	Group coordinator: Daniel Berlin.	Educational errands - General Education administration/UA Research errands Future faculty errands <ul style="list-style-type: none"> ● Recruitment boards/RN ● Promotion board/BN ● Docentship errands
Unfilled positions		First and second cycle education group/Grundutbildningsutskottet Resource allocation/RU
THS positions		Vicechairperson, Dr Business Manager, Dr

July 2022- December 2022

Between July 2022 and December 2023 8 people were involved in representation at central level and a total of 195% time compensation was claimed. The PhD chapter's board likewise consisted of 8. In this term the positions of vice-chair and council manager were unfilled. Furthermore it should be noted that as compared to previous terms the position of webmaster was introduced. However, even with the small board the PhD chapter was still represented in all but the Resource allocation/RU and the First and second cycle education group/Grundutbildningsutskottet.

A detailed breakdown of the time compensation of the 8 board members claiming time compensation similar to the examples in the following document was not provided. Thus, I have used the key shown on page xx when estimating whether the time. Noting that 2 board positions were left vacant and that two representational positions were left unfilled, I find that the 195 % time compensation is the maximum of what is reasonable, more reasonable would have been a total time compensation 190% assuming that the vacant base for board members should account for 10%.

Compared with the key for time compensation shown on page 8 I find it reasonable that the claims for time compensation of the six general board members which vary from 6% -30% are reasonable. For the four board members that had asked between 6% - 12.5% the documentation is sufficient, for the one who has asked for 18% it is justifiable due to the high number of representational tasks that they has held, and for the one who has asked for 30% it is justifiable with knowledge of the amount of events organized during the term. However, when time compensation of 18% or 30% is requested, it is reasonable to assume that better documentation is provided.

Treasure, member of AN and member of FR 41.5%: Assuming that the lack of vice-chair has caused an increased workload for both treasure and chair, I find it reasonable to assume that the workload has been 20% rather than 15%, assuming that AN has been time intensive as it can be I assume that the workload has been 10%, and assuming that FR accounts for 10%. This leaves 2% unaccounted for. I find it reasonable that 2% is left unaccounted for, however when a total time compensation is at 41.5% better documentation should be provided.

Chair and member of US 69.5%: The Chair was requested to break down the documentation for time compensation. This breakdown can be found in Appendix 1.

In general, the original lack of breakdown of the requested time compensation is problematic. This is especially important for the leadership positions such as chair and treasurer who have both been compensated with more than 40%.

Organ	Time compensation	Representatives
Mohammad Abuasbeh;	69.5%	Chairperson, Dr University Board/US
Fabio De Ferrari;	12.5%	Communication Manager, Dr Strategic Council/SR Grant allocations/stip. råd
Saumey Jaini;	41.5%	Treasurer, Dr

		Faculty Council/FR Employment board/AN
Doğa Gürgünoğlu;	18%	Education Manager, Dr Educational errands <ul style="list-style-type: none"> • Education Board/UN • Doctoral education group/Forskarutbildningsutskottet
Beatriz Perez Horno	12%	Events Manager, Dr Sustainability errands
Elina Charatsidou;	6%	Workgroup Manager, Dr Equality errands
Daniel Medeiros;	9%	Webmaster, Dr
Sahba Zojaji;	30%	Business Manager, Dr
Total	198.5%	
Appointed on case basis	GC: Doğa Gürgünoğlu;	Research errands Education administration/UA Educational errands
Appointed on case basis	GC: Saumey Jain	Future faculty errands Recruitment boards/RN Promotion board/BN Docentship errands
	Language errands	Appointed on a case by case basis.
Unfilled central positions		Resource allocation/RU
THS positions		Vicechairperson, Dr Council Coordinator, Dr
National and international		

January - June 2023

Between January 2023 and June 2023 9 people were involved in representation at central level and a total of 198.5% time compensation was claimed. The PhD chapter's board consisted of 8 individuals. In this term the positions of vice-chair and communication manager were unfilled. The PhD chapter was represented in all but the Resource allocation/RU, the First and second cycle education group/Grundutbildningsutskottet and Language errands.

A detailed breakdown of the time compensation of the 8 board members claiming time compensation similar to the examples in the following document was not provided. One individual represented the chapter in two time consuming positions without receiving any compensation. Thus, I have used the key shown on page xx when estimating whether the time. Noting that 2 board positions were left vacant and that three representational positions were left unfilled, I find that the 198.5 % beyond what is reasonable, more reasonable would have been a total time compensation around 175% assuming that the vacant base for board members should account for 10%.

Compared with the key for time compensation shown on page 8 I find it reasonable that the claims for time compensation of the six general board members which vary from 6% -23% are reasonable. For the four board members that had asked between 6% - 15% the documentation is sufficient, for the one who has asked for 23% it is justifiable due to the high number of representational tasks that they have held. However, when time compensation of 23% is requested, it is reasonable to assume that better documentation is provided.

The chair and Business manager requested a time compensation of respectively 69.5% and 38% without further documentation - this level of documentation for this amount of time compensation under the given circumstances is unacceptable. I comment on each of the positions in detail below.

Business manager 38%: In the past terms, the same individual has asked for a time compensation of 30%, also without providing any detailed documentation. As compared to the previous terms there has been an increase of 8% while at the same time also the event managers time compensation has increased, the combination causes concern. I recommend the chapter to either request the business manager or the board of 2022/2023 to document this further..

Chair and member of US 69.5%: The Chair was requested to break down the documentation for time compensation. This breakdown can be found in Appendix 1.

Organ	Sub-organ	Representatives
Mohammad Abuasbeh;	69.5%	Chairperson, Dr University Board/US
Fabio De Ferrari;	13.0%	Treasurer, Dr Strategic Council/SR Grant allocations/stip. råd
Saumeey Jain;		Faculty Council/FR Employment board/AN

Doğa Gürgünoğlu;	23.0%	Education Manager, Dr* Education Board/UN Doctoral education group/Forskarutbildningsutskottet
Beatriz Perez Horno;	15.0%	Events Manager, Dr Sustainability errands
Elina Charatsidou;	8.0%	Workgroup Manager, Dr Equality
Jana Vasiljević;	12.0%	Council Coordinator, Dr
Sahba Zojaji;	38.0%	Business Manager, Dr
Daniel Medeiros;	10.0%	Webmaster, Dr
Appointed on case basis	Group coordinator: Doğa Gürgünoğlu	Educational errands Education administration/UA Research errands
Appointed on case basis	Group coordinator: Saumey Jain.	Future faculty errands Recruitment boards/RN Promotion board/BN Docentship errands
Unfilled positions		
		First and second cycle education group/Grundutbildningsutskottet Resource allocation/RU Language errands
THS positions		Vicechairperson, Dr Communication Manager, Dr

Account on Internal Affairs

July 2021 - December 2021

The material made available by the board indicates that the board has met every second week and organized the two chapter meetings as it should. The organization of the chapter meeting according to statutes as far as I have been able to check.

January 2022 - June 2022

The material made available by the board indicates that the board has met every second week and organized the two chapter meetings as it should. The organization of the chapter meeting according to statutes as far as I have been able to check.

A complaint was filled about the June chapter meeting. Here an individual complained over the time distribution that the candidates for the chair position was given to present themselves and indicated that they felt they had been mistreated during their own presentation. It was documented that the procedures had been followed and that the candidate had been given more time than the other candidates and than was required according to the statutes. The matter went all the way to the chair of THS who supported the handling of the situation by the chapter board.

The individuals mentioned above interactions with the original elected auditor during the term and by email caused the original elected auditor to resign to avoid further conflicts.

July 2022 - December 2022

The board met every second week. All invitations were sent to the auditor as well.

The board called the two chapter meetings on time. For one of the two chapter meetings not all motions submitted on time were included in the first agenda. I was contacted by a member of the chapter and I then contacted the board who corrected the situation immediately. The board handled the situation as well as possible, however I flagged my concerns due to the history from the previous to THS about the way the complaint took place as the original email made accusations of the motivations of the board.

All in all the board conducted its internal affairs well.

January 2023 - June 2023

The board called the two chapter meetings on time. In one case the board suggested a procedure for a chapter meeting that was in conflict with the statutes. This was pointed out by a member of the chapter, and the board accepted this and the statute was following.

All in all the board conducted its internal affairs well.

Suggestions

The auditors recommend the chapter meeting

To accept the cost of A53 and A67 from **HT2022** and A8 from **VT2023**

To have procedures in place to handle individuals who make personal attacks on those elected to positions of trust by the chapter.

To request that the treasure and board on the chapter meetings present a financial overview to the chapter as described above.

To request that the PhD chapter board 2022/2023 documents the time compensation of their business manager or that the business manager does so themself.

To request that the PhD chapter board from 2023/2024 and onwards break down their time compensation in a responsible manner.

To give the PhD chapter board 2021/2022 the financial freedom from responsibility.

To give the PhD chapter board 2022/2023 the financial freedom from responsibility.

Chapter Auditors

Pil Maria Saugmann
Auditor
Copenhagen, 27 May 2024