

Audit Report



The Phd chapter at KTH/ Doktorandsektionen vid Tekniska Högskolans Studentkår

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



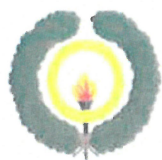
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Document versions

Version	By/comments	Date
Initial draft	Ksenia Loskutova and Milan Jocevski, initial version	2019-11-22
Dr2019-CF-02	Ksenia Loskutova and Milan Jocevski, final version	2019-11-25



Background

This is an audit report for the THS PhD chapter 2018/19. It is based on, and analyses:

- The Chapter's accounting records for 2018/19
- The Chapter's annual report for 2018/19
- The Chapter's meeting protocols for 2018/19
- The Chapter's board meeting protocols for 2018/19

The purpose is to point out matters of concern for the members of the Chapter and suggest whether or not to free the Board 18/19 from financial responsibility.

Account on Financial Operations

During the past year, the Chapter's board had financial difficulties, or rather difficulties with handling payments. The reason was that the Board did not have access to the bank account, so only smaller expenses could be done by the board members as it was not known when it would be possible to get them back. This limited the spending of the chapter, and also the ability to do bigger purchases. However, in fall 2019 the Chapter's board finally got access to the account, so it will hopefully not be a problem to get reimbursement in the future. Also, WOP@KTH was given a grant of 25 000 SEK from the PhD Chapter board for their event "Rising Stars".

Another thing to remark on is that there is no standardized protocol for accounting, such as folders with all the spendings and/or an online platform for accounting such as Fortnox. This makes it difficult for auditors to properly track exactly how the Chapter's money is spent. Although receipts and such were presented whenever asked for, having a system set in place would make the financial part of the auditor's role much easier. It would, therefore, be good to propose guidelines for how financial accounting should be done at the PhD Chapter.

In addition, one of the receipts (Dr2019-PB-07) is not an original, but rather a screenshot of a member's incurred costs (as presented in their bank statement). Although bank statements are OK when purchase is made via the network and no original receipt is available (as suggested by KTH – <https://intra.kth.se/en/itm/arbetsplatsen/inkop/utlagg-1.882229>), in this particular case it seems that the purchase was made at a physical location, and therefore an original expense receipt would be expected. We believe clear guidance on such matters should be employed in the future.

Account on Educational Advocacy and Representation

This year, the Chapter's board continued to do representational work that was started the year before, with the goal of making the PhD Chapter more visible and increase potential collaborations with both KTH, THS Central and the other Chapters. The Chapter's board has also been able to help to establish new guidelines on doctoral education and the admission process for new PhD students. The next step would be to distribute the information to doctoral students, which, to our knowledge, the Board for the year 2019/20 is already working on.



Account on Internal Affairs

The Chapter's board made a big reformation of the board structure and work division. Firstly, the role of each board member was specified in the statutes. Secondly, unlike previous years where all of the Board's members were elected once a year, some board members are elected during the fall and others during spring. Both of these changes have ensured that it is easier to understand what is expected of each Board's member and that there is continuity in the board so that there is always someone present with experience in working for the Chapter.

The Board meetings happened regularly, and the reports from each meeting were uploaded on the PhD Chapter's website, as is stated in the bylaws in §1.3.2. Also, the board integrated "Guerilla PhD Councils" and increased the number of members in the PhD Chapter. However, there is still a problem with dissemination of all relevant information to all the members, as well as getting new people engaged with the Chapter. Although there were attempts of creating more events for the members and making active participation in the Chapter's work more attractive, the workload was high and other things had to be prioritized (i.e. issues with the bank account).

Account on External Affairs

The Board has worked extensively with making KTH and THS Central aware of their work and made sure that PhD students influence decisions in both educational, social and work-related issues. This has worked well, and the trust in PhD Chapter from external parties has increased. We see an opportunity for an improvement in the collaboration with THS Central, possibly by involving the PhD representative from THS Union Council to regularly participate in the Board's meetings.

Suggestions

The auditors recommend the chapter meeting

To₁ give the PhD chapter board the (financial) freedom from responsibility.

Chapter Auditors

Ksenia Loskutova

Auditor

Stockholm, 25 November 2019

Milan Jocevski

Auditor

Stockholm, 25 November 2019