

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.

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Document versions

Version	By/comments	Date
Initial draft	Lovisa Olsson and Mirco Martino, initial version	2021-12-06
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Background

This is an audit report for the THS PhD chapter 2020/2021. It is based on:

- The Chapter's accounting records for 2020/2021
- The Chapter's annual report for 2020/2021
- The Chapter's board meetings minutes for 2020/2021

The purpose of this document is to point out matters of potential concern for the members of the Chapter. It also suggests whether to grant the 2020/2021 board discharge from liability (that is, to free the board from financial responsibility).

Account on Financial Operations

A milestone for the PhD Chapter this year, was, with the help of THS, to make an agreement with KTH third-cycle education committee for 1 000 000 SEK funds per year to support the organization of Chapter activities for the PhD students' community at KTH. These funds together with the THF membership fees (53 130 SEK) have brought to the PhD Chapter a total income of 1 053 130 SEK.

The expenses of the PhD Chapter for this mandate were strongly influenced by the Covid-19 worldwide pandemic and the consequential recommendations of Swedish Public Health Agency to reduce the social distancing. That has brought as consequences to the organization of few numbers of in-person events.

The total sum of the expenses was of only 14 233.68 SEK.

That leaves the Chapter with a positive financial result of 1 038 896.32 SEK. As also suggested by the auditors last year, such positive balance could result of being not beneficial for a non-profit organization and since the worldwide pandemic will probably continue also for the following year, we strongly recommend to the board to use these resources to plan activities for the benefit of the KTH PhD students' community that can be held also digitally.

We also need to highlight, as the previous two auditor reports, that the Chapter still did not standardize a procedure for accounting and bookkeeping. Especially now that the Chapter has decided to get a debit card connected to the Chapter's bank account instead to reimbursed, as in the previous years, individual for Chapter expenses and that the Chapter's incomes are considerable increased, it is extremely important that a well-documented spreadsheet is kept constantly updated, all the receipts collected and stored and all expenses well documented.

We also strongly suggest that each time a decision related to the budget is made by the board during a Chapter board meeting, it is well documented in the minutes of the meeting with the correct sum, or at least the maximum sum the board agreed upon, and not with an approximate number, and also with a short description on how such sum will be supposed to be spent. Moreover, such decision should be included in a decision point and not in a discussion point.

We also find it a useful recommendation that the operational plan and the budget plan is made at the beginning of the year, as this will give some more detailed information on how the board is planning to use the resources during the year.

Account on Educational Advocacy and Representation

The PhD Chapter Board has continued to represent PhD students in the various committees, boards, councils and workgroups at KTH. Work has been put into creating guidelines for compensation and enabling PhD students to revision their ISPs. Good work has also been done by the Chapter's board to keep connected and updated with the PhD School Councils and to organize a seminars series about doctoral student representation.

The need for quality supervision has been raised by the PhD chapter board based on a PhD survey that pointed towards inconsistencies in this area. As a part of the work to improve supervision the Supervisor of the Year award has been introduced by the PhD Chapter Board this year, however the expenses for this will appear on next year's report and can thus not be audited for this year.

Account on Internal Affairs

Due to the pandemic the expenditure for 2020/2021 has been modest. Most work has been conducted digitally during the year. Fika and food have been purchased for the first and the last board meeting. The PhD board acquired a Meetup Pro membership to start a Meetup group for doctoral students at a cost of 3022kr and held an outdoor lunch targeting new students in the fall of 2020, at an expense of 6936kr. These sums appear modest and are likely far less than what would have been spent on a normal year. This is understandable during the circumstances and must be viewed as an effect of the limitations imposed by the pandemic.

As general recommendation for the board meeting, it would be better if the formal decisions made during a Chapter's board meeting, would be included under the decision points section and not under the discussion points section, has we have seen many times in this year minutes. Having the discussion points before the decision points in the agenda and formulate a specific decision point for each discussion point, if one it is needed, could help in this matter.

Account on External Affairs

The Chapter has increased during this year its relationship with labor union, like Saco-S to align and engage together in matter related to doctoral students' welfare.

The Chapter also continue an engagement in national and local organizations like SFS-DK and Stockholm PhD, attending meetings and workshops to discuss common issue related doctoral education included, as example, how the pandemic has impacted doctoral students in Sweden.

A lot of effort was also spent to establish a meaningful and long-lasting relationship with KTH Relocation to improve the on-boarding process of newly admitted international PhD students.

Suggestions

The auditors recommend the chapter meeting

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

Chapter Auditors



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Stockholm, 13 December 2021



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