

# Audit Report



*The PhD Chapter at KTH/ Doktorandsektionen vid Tekniska Högskolans Studentkår*

Fastallas av doktorandsektionens revisorer 2024/2025.

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
Dr2026-CF-02	Created by Katarina Lindmark and Susanna Pozzoli	2025-09-16
Dr2026-CF-02/0001	Updated by Katarina Lindmark and Susanna Pozzoli	2025-09-29
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## Background

We audited the PhD Chapter at KTH from July 1, 2024 to June 30, 2025, based on:

- the PhD Chapter Meetings (and Minutes);
- the PhD Chapter Board Meetings (and Minutes);
- Fortnox and Slack.

Note that another document written and signed by Katarina Lindmark only is attached because Susanna Pozzoli, who was Master of Ceremonies from July 1, 2023 to December 31, 2024, received several gift cards as thank-you gifts for volunteering during several events at T-Centralen.

## Account on Financial Operations

In the operational year 2024/2025, Fortnox was used for bookkeeping, which made the auditing of the finances of the PhD Chapter quicker and easier than in previous years. Also to facilitate this, we suggest that the debit cards issued to people affiliated with the Chapter are reviewed twice a year. As Chapter Auditors, we were given access to Fortnox only in October 2025. Furthermore, as of October 7, 2025, there were no entries in the operational year 2024/2025 and, as of November 11, 2025, there were no entries after August 2024. While we believe Fortnox was not used for bookkeeping without malice, we invite the Chapter Board, especially the Chairperson and the Treasurer, to keep Fortnox up to date with the finances of the Chapter. Such transparency is essential for a Chapter as “rich” as the PhD Chapter.

As of July 1, 2024, it is sufficient to upload the digital receipts to Fortnox instead of keeping the physical ones. However, there are several receipts that are either missing or incomplete. See Table 1. Since the amounts are small, we suggest the Chapter Meeting accepts such expenses. Furthermore, there are several (photos of) receipts that are unreadable and many reimbursement forms that are not signed by the Treasurer.

**Table 1:** Expenses for which the receipts are either incomplete or missing.

Voucher Number	Description	Amount	Comments
A187		375,00 kr	Receipt is missing
A221, A275, A33	Krumel Cookies and Crumbs AB		Receipt is incomplete
A279		145,85 kr	Receipt is missing
A17		2071,90 kr	Receipt is missing
A58		230,00 kr	Receipt is missing
A62, A65	Romme Alpine AB		Receipt is incomplete
A79	Uber Eats	233,50 kr	Receipt is incomplete

A80		515,00 kr	What is this?
A132		1864,00 kr	Receipt is incomplete

On January 23, 2025, the Chapter Board approved a budget of 100,000 SEK for boat events, the request for which read: "All boats will be equipped with life vests and first aid kits, and participants will confirm during registration that they can swim. Please note, the Chapter holds no liability for any unforeseen events." On June 18, 2025, however, 30,000 SEK in damages were requested. See Voucher A155. While it is good that the Chapter organizes different events that cater to different interests, the Chapter needs to be insured against all liability. Furthermore, we suggest the Chapter Meeting votes on whether the persons responsible for the damages should reimburse the Chapter.

## Account on Educational Advocacy and Representation

Currently, the Statutes of the PhD Chapter read that a doctoral student is eligible to be elected to the Chapter Board if the doctoral student is a member of the PhD Chapter and thus a member of THS. However, it is open to interpretation whether a member of the Chapter Board should be a member of THS for the entirety of their mandate. Based on the Statutes, (i) a member of the Chapter Board is eligible to vote in a Chapter Board Meeting; (ii) a Chapter Meeting, as a governing body, is above a Chapter Board Meeting; and (iii) a member of the PhD Chapter and thus of THS is eligible to vote in a Chapter Meeting. It follows that a member of the Chapter Board but not of THS is eligible to vote in a Chapter Board Meeting but not in a Chapter Meeting, because of which we suggest that the Chapter Meeting votes on whether a member of the Chapter Board should be a member of THS for the entirety of their mandate and updates the Statutes.

## Account on Internal Affairs

Chapter Meetings were announced in a timely manner and the minutes of the Chapter and the Chapter Board Meetings were made available on the Web. As Chapter Auditors, we were invited to the Chapter and the Chapter Board Meetings and we found the Chapter Board open to the comments we made.

## Account on External Affairs

As in the previous year, members of the PhD Chapter Board participated in events organized by THS and other Chapters and met with doctoral student representatives from other universities. In addition, the Chapter Board collaborated with SACO and SULF. While it is to the benefit of doctoral students, it is important that the Chapter is neutral.



## Suggestions

We recommend the PhD Chapter Meeting

**To<sub>1</sub>** accept the expenses for which the receipts are missing.

**To<sub>4</sub>** vote on whether the persons responsible for the damages to the boat should reimburse the Chapter.

**To<sub>2</sub>** give the members of the PhD Chapter Board 2024/2025 discharge of liability.

**To<sub>3</sub>** use Fortnox for bookkeeping and promptly update the expenses of the Chapter.

**To<sub>4</sub>** ensure the Chapter is insured against all liabilities from the events it organizes.

**To<sub>4</sub>** vote on whether a member of the PhD Chapter Board should be a member of THS for the entirety of their mandate and update the Statutes.

Chapter Auditors

Katarina Lindmark

Auditor

Stockholm, 10 March 2026

Susanna Pozzoli

Auditor

Stockholm, 10 March 2026