



**DAWSON STUDENT UNION W2022AGA-18**  
**DSU ANNUAL GENERAL ASSEMBLY MEETING NO. 18**  
**MEETING TYPE: REGULAR**  
**MONDAY, MAY 9, 2022 @6:00PM ET**  
**VIA ZOOM**

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*Land Acknowledgement: The Dawson Student Union conducts its activities on land which is the unceded traditional territory of the Kanien'kehá:ka (gah-nyen-geh-hah-gah). This land has also served as a gathering place for Abenaki, Anishinaabe and other nations. We recognize and respect the Kanien'kehá:ka as the traditional custodians of the lands and waters on which we meet today. Tiohtià:ke/Montréal is home to a diverse Indigenous population and the Dawson Student Union respects the continued connections with the past, present and future in our ongoing relationships with Indigenous peoples within the Montréal community and other communities across Canada.*

**AGENDA**

1. Adoption of the Minutes
2. Announcements
  - a. DSU End-of-year Event
  - b. Strategic Plan Submissions
  - c. 2022 General Elections
3. Reports
  - a. Report of the Student Council
  - b. Report of the Executive Officers
  - c. Auditor's Report (Financial Statements)
4. Special Orders
  - a. Appointment of the Auditor
5. New Business
  - a. Union Positions
    - i. Bill 96
    - ii. Collective Insurance
    - iii. Sustainability and Climate Action (Campus Infrastructure)
    - iv. Bylaw 6
    - v. Dawson College and Dawson College Foundation Investment Portfolios
6. Question Period
7. Adjournment



**CONNECT - SUPPORT - INSPIRE**

The Winter General Assembly of the Dawson Student Union was held on Tuesday the 27<sup>th</sup> of April 2021 at 18:00 by videoconference. The Chair, Miara Solivo, presided over the assembly. Secretary Abril Meza Naranjo recorded the minutes.

**Directors present:** Kevin Contant-Holowatyj (Chairperson), Alexandrah Cardona (Deputy Chairperson), Noah Lemaire (Treasurer), Danahé Orduna Martinez (Director of Mobilization & Communications), Amelie Chornet (Director of Clubs & Services), Nicole Vega Rivas (Director of Student Life), Leana Ramirez (Director of Internal Affairs & Advocacy), Sarah Bensemana (Director of Sustainability), Valeria Sygal (Director of External Affairs)

**Guests present:** Miara Solivo (Chair), Abril Meza Naranjo (Secretary)

**Members in attendance:** 60

**Quorum:** (50) Yes

**Majority:** 30

### **Agenda**

1. Land Recognition
2. Adoption of the minutes (Fall 2020 General Assembly)
3. Presentation
  - 3.1 General Elections 2021
4. Reports
  - 4.1 Executive Committee Annual Report
  - 4.2 Financial Statements (FY ending in 2020)
5. Special Orders
  - 5.1 Appointment of the Auditor (FY ending in 2021)
  - 5.2 Ratification of the New Constitution
  - 5.3 Request for Supplementary Letters Patent
  - 5.4 Reclassification of Policies
  - 5.5 Ratification of Policy on Land Recognition
6. New Business
  - 6.1 Position on In-Person Final Exams
7. Adjournment

Assembly called to order at 16:07

## 1. Land Recognition

- Mia Solivo presented the land acknowledgement.

## 2. Adoption of the minutes (Fall 2020 General Assembly)

- Kevin Constant motioned for adoption of minutes of the Fall 2020 General Assembly
- Motion passed by unanimous consent.

## 3. Presentation

### 3.1 General Elections 2021

- Presentation by Kessy Simbi (CEO).
  - Nomination period for General Election: new committee, new student council and demographic representatives. May 3<sup>rd</sup> end of nomination.

## 4. Reports

### 4.1 Executive Committee Annual Report

- Kevin Constant-Holowatyj presented annual report
  - DSU 2020/2021 has successfully hosted both a Fall and Winter GA which has not occurred in 2 years.
  - Budget passed in Fall 2020 General Assembly and union has been able to make considerable savings for future us. The union has not previously had any savings.
  - New constitution has been worked on to increase accountability, fixing certain contradictions in bylaws.
  - Hiring a new staff member to take over secretarial duties for consistency
  - Rebuild DSU image with the college, establishing better relationship
  - Sustainability policy started, to be continued by following executives
    - Digitization of documents and transition entirely online
  - New health and mental plan for students
  - Referendum vote: May 13-14
  - Mandate short (Beginning of October-May) but very productive

### 4.2 Financial Statements (Financial Year ending in 2020)

- Noah Lemaire presented financial statement report



**CONNECT - SUPPORT - INSPIRE**

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- Statement of revenues, expenditures and net assets showcased
  - Advertising and promotion rolled over from last team's expenses. Due to this, decision was made not to purchase any more merch and liquidate the rest of merch
  - Covid Relief: last year's union bought gift card for students in need due to the pandemic
  - Balance sheet available for review which contains more information on the amount of spending per category

## **5. Special Orders**

### **5.1 Appointment of the Auditor (Financial Year ending in 2021)**

- Noah Lemaire moved to appoint auditor for financial year of 2021
  - "Be it resolved that FL Fuller Landau LLP be appointed as the Dawson Student Union external auditor for the financial year ending May 31st, 2021 with the mandate of completing a full audit at a fee ranging from \$10,000 to \$12,000 before applicable sales taxes.
- Motion passed by unanimous consent

### **5.2 Ratification of the New Constitution**

- Kevin Constant-Holowatyj moved to adopt New Constitution
  - "Be it resolved that the new Constitution unanimously adopted by the Executive Committee on April 26, 2021, as a replacement to the current Constitution and By-Laws of the Union, be ratified by the Assembly subject to a subsequent ratification vote in a referendum."
- Motion passed by unanimous consent

### **5.3 Request for Supplementary Letters Patent**

- Noah Lemaire moves to adopt the patent
  - "Be it resolved that the resolution adopted by the Executive Committee on April 26, 2021, to request Supplementary Letters Patent be ratified by the members of the Union."
- Motion passed by unanimous consent

#### 5.4 Reclassification of Policies

- Kevin Constant-Holowatyj moved adopt reclassification of policies
  - “Be it resolved that the reclassification of Union Policies as Positions adopted unanimously by the Executive Committee on Aprils 26th 2021 be ratified.”
- Motion passed by unanimous consent

#### 5.5 Ratification of Policy on Land Recognition

- Leana Ramirez moved to adopt policy on land recognition
  - “Be it resolved that the Union Policy on Land Recognition adopted unanimously by the Executive Committee on Aprils 26, 2021, be ratified.”
- Motion passed by majority consent.

#### 6.1 Position on In-Person Final Exams

- Inès Lamothe-Katrapani moved to adopt position on in-person final exams
  - “Be it resolved that the Dawson Student Union take a firm position against in-person final exams for the winter 2021 semester; [...] that online final exams be common across departments/courses and be worth as much as if they were in-person; that, in addition to their regular front camera, students be required to have a side-camera and keep their microphones open for the duration of the exam”

##### Amendment:

- Liam Gaither moved to remove “microphones being on”
  - Motion passed by majority consent.
- Alexandrah Cardona moved to adopt position on in-person final exams
  - “Be it resolved that the Dawson Student Union take a firm position against in-person final exams for the winter 2021 semester; [...] that online final exams be common across departments/courses and be worth as much as if they were in-person; that, in addition to their regular front camera, students be required to have a side-camera open for the duration of the exam”
- Motion passed by majority consent.



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## **7. Adjournment**

Winter 2021 General Assembly adjourned at **20:27**



**W2022AGA-18-2**

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**2. Announcements**

**a. DSU End-of-Year Event**

Announcement by VP Student Life

**b. Strategic Plan – Call for submissions**

Announcement by President

**c. 2022 General Elections**

Announcement by Returning Officers



## **2021-2022 Executive Report**





## **Dawson Student Union (DSU)**

The Dawson Student Union's mission is to organize students on a democratic, co-operative basis for advancing students' interests, and advancing the interests of the students' community;

To bring students together to discuss and cooperatively achieve necessary educational, administrative, and legislative change wherever decision-making affects students;

To facilitate organizing services for students;

To achieve the goal of a system of post-secondary education which is accessible to all, which is of high quality, which recognises the legitimacy of student representation and the validity of Student's rights; and whose role in society is clearly recognised and appreciated;

To organize activities promoting the social, recreational, and cultural interest of the students at Dawson College;

To represent the interests of Dawson College students to all levels of the administration of Dawson College and to appoint all students required to represent the membership of their Union to all constituted or informal bodies of the College in accordance with an Act Respecting the Accreditation and Financing of Students' Associations.

## **Introduction to the Executive Team**

The 2021-2022 Executive Officers are as follows:

- President: Alexandrah Cardona
- Vice-President Internal Affairs & Operations: Abril Meza
- Vice-President Finance: Yves-Jusslin Maniratanga
- Vice-President Academics & Advocacy: Mia Scroggins-Hadley
- Vice-President Student Life: Yimaj Baharun
- Vice-President Services & Sustainability: Shirin Hinojosa Violante
- Vice-President External Affairs: Arwen Low



## **End of Year Report**

### **Representation on College Bodies**

#### **Senate**

- The 2021-2022 Senators caucus is composed of the President and VP Academics & Advocacy in accordance with the constitution and the VP Internal Affairs & Operations and VP Services & Sustainability were appointed by the Student Council.
- Fall 2021: The main initiatives of student Senators included advocating for a Climate Strike day, advocating for the implementation of a Fall Study Break for the 2022-2023 academic year, and initiating subcommittees of Senate and ISEP.
- Winter 2022: The central focus of advocacy on Senate related to two key subcommittees initiated by the DSU with an aim to improve long-term systemic student representation on College bodies. More information on the Bylaw 6 and Academic Grievances & Grade Reviews subcommittees can be found below.
- Miscellaneous: Starting in late Winter 2022, the DSU President is provided a report on the agenda of regular Senate meetings. This will allow for students to provide regular updates to the various academic constituencies of Dawson College and improve overall relations between student representatives and other members of Senate.

#### **Bylaw 6**

- The Bylaw 6 subcommittee was created by Senate to review the composition of Senate with a principal task of considering student representation. The subcommittee is composed of 1 Dean, 1 member of faculty, 1 support staff member, 1 professionals member, 1 student (the DSU president) and the Chair of Senate (non-voting).
- The creation of the subcommittee was the result of almost 12 months of DSU directly lobbying the College administration to expand student representation.
- In May 2022, Senate will deliberate the recommendations of the subcommittee

#### **Institutional Student Evaluation Policy (ISEP)**

- The ISEP Committee hadn't scheduled meetings during the 2020-2021 academic year due Covid restrictions. DSU presented their demands and recommendations to Senate in Winter 2021 concerning student representation, equity and fairness, particularly in regards to the sections of ISEP concerning Academic Grievances and Grade Reviews.



- In Winter 2022, the subcommittee for Review of Academic Grievances and Grade Reviews formally convened. The subcommittee is composed of 2 students, 1 member-at-large (community), 1 faculty, 1 dean and the Chair of Senate (non-voting).

### Review of Academic Grievances & Grade Reviews

- The subcommittee considers reviews to the ISEP section for Academic Grievances and Grade Reviews.
- DSU representatives main recommendations include peer accompagnement for students, advocacy services for students, additional mechanisms that deescalate the Grade Review process and further transparency from the faculty committees regarding decisions.
- Grade Reviews mechanisms are outlined in the collective agreement of faculty (Dawson Teachers Union). Student representatives have therefore evaluated options and provided feedback to the subcommittee regarding proposed mechanisms that would not interfere with the faculty agreement.
- The Academic Grievances procedure is unique to Dawson College.

### Academic Calendar

- The Academic Calendar Committee convenes regularly each year to design and recommend to the Senate the calendar for the following academic year. DSU representatives advocated for a Fall Study Break for the second consecutive year. Senate ultimately ratified the 2022-2023 Fall Study Break following months of advocacy from Student Representatives.

### Board of Governors

- The Board of Governors held a special meeting in June 2021 to modify the academic calendar for 2021-2022 and remove the scheduled Fall Study Break. The DSU President presented a motion to maintain the break during the Fall 2021 semester but the Board of Governors voted the motion down and approved the modified calendar.
- In June 2021, the Board of Governors approved the modified Bylaw 8 which changed criteria for academic probation and program expulsions.
- In November 2021, the Board of Governors approved the revised Sexual Violence Policy.
- The Board of Governors took an active stance along with DSU representatives to oppose the cancellation of the SMSE Pavillon campus expansion.



### Sexual Violence

- DSU Representatives are appointed to the College's Standing Committee on Sexual Violence Prevention and Sexual Violence Policy Committee.

### Health & Safety

- The Health & Safety Committee is the main body which enables Student Representatives to provide feedback regarding safety concerns or potential health hazards experienced by students on campus. The College did not allow students to sit on the Covid-19 Space Access Committee which meant that Covid-19 complaints or concerns were reported to the Health & Safety Committee instead.

### Budget Consultation

- The Budget Consultation Committee meets twice per academic year to review the College's annual budget as prepared by the Finance Department and Executive Committee of Dawson College. The committee includes 1 seat for a student representative.

### Sustainability Advisory

- The Sustainability Advisory Committee exists to discuss recommendations for improved sustainability projects at Dawson College. The committee includes 1 seat for a student representative.

### EDIA Work Group

- In Winter 2022, Dawson College launched its first work group tasked with evaluating the overall scope of potential EDIA initiatives needed on campus. This consultation-based work group includes 3 seats for Student Representatives.



### Strategic Plan Academic Work Group

- Dawson College is currently undertaking preliminary consultations for the upcoming five-year strategic plan. The Academic Work Group began meeting in late Winter 2022 and includes 2 seats for Student Representatives.

### Dawson College Foundation

- The Dawson College Foundation is a civic non-profit organization established in 2005 with a mandate to aid in funding the Dawson community. Since at least Winter 2020, a student representative has been appointed to join the foundation board for a mandate no longer than 1 year. In 2021-2022, the foundation board resumed regular meetings.



**OFFICE OF THE PRESIDENT**  
**Alexandrah Cardona, President**

**Bill 96**

By June 2021 when I took office, Bill 96 had already become a significant concern of the union. I discussed with the Director General of Dawson College, in consultation with the union's Vice-President of External Affairs, what the year ahead might look like for the DSU in the face of this new bill. We immediately began outreach with other student associations to educate our memberships and promoted mobilizations throughout the Fall semester. In February 2022, the government announced that the bill would include modifications to the anglophone college curriculum and that further restrictions to English CEGEPs would be introduced. The DSU responded with heavy media outreach regarding the bill amendments and began fostering relations with organizations beyond only student associations to help broaden the support network for college students. As part of these efforts, I participate in the coordination group against Bill 96 with large organizations and provide a voice for students at these tables as much as possible.

I've also collaborated extensively with the labour unions and administration of the College to coordinate mobilization efforts and media presence surrounding the issue. Notably, numerous politicians, primarily provincial election candidates and members of the National Assembly, have reached out to the DSU to partake in our efforts against Bill 96. I work diligently to ensure that the Union fosters and maintains positive relationships with political figures while remaining non-partisan so that our membership benefits from the Union's public advocacy efforts.

**Dawson College Building Expansion**

The SMSE Pavillon was a long-awaited addition to the campus that the community worked for many years to bring to life. It was truly terrible to receive the news from the Minister of Higher Education that the building had been cancelled (pending confirmation from the 2022-2023 provincial budget). DSU immediately jumped to action on several fronts, including mobilizing students and the public to support our petition which eventually gained 20,000 signatures. In February 2022, we met with the Liberal Party of Quebec on campus to discuss our concerns and subsequently received an invitation to visit the National Assembly the following month. This wasn't the first time we had wished we could speak directly to the government in Quebec City about what was going on back home on campus but it was the first time we actually had an opportunity to make it a reality, so we quickly sprung into action once more.



Unfortunately, the Minister re-affirmed her earlier statements to the College in April 2022, and the building project is considered officially cancelled by the current government. It remains imperative that the DSU continue to advocate publicly around this issue so that the hard work of the community of the previous decade is not forgotten in vain.

### **Collective Insurances and L'autorité des Marchés Financiers**

Following the DSU referendum in May 2021, I immediately began working to make the insurance plan for Dawson students a reality. Unfortunately, Dawson College itself had other ideas. They had delayed discussions with our insurance partners throughout Summer 2021 and later denied us the opportunity to discuss implementation altogether.

In December 2021, l'Autorité des Marchés Financiers notified insurance providers that they would interfere in students rights by imposing regulations on student associations invoices. In an incredible act of solidarity, over 40 student associations came together in January 2021 to form an interassociation coordination committee. I was humbled and honoured to partake in this committee with so many other college and university associations and without any linguistics divisions. In February 2022, my team and I travelled to Quebec City for the interassociation press conference concerning the AMF's actions.

Despite the lack of insurance coverage for Dawson students being incredibly unfortunate, I am proud that the Union will be taking part in consultations with the AMF and other student groups. It is important that the DSU remains on the front lines of this issue, even if it is not a popular topic in anglophone media, because it affects the core wellbeing and public health of our community.

### **Student Representation and Bylaw 6**

I have been advocating for the expansion of student representation across the college and on Senate for over a year. Finally, I am overjoyed that the Union's efforts have come to fruition and that the subcommittee on Bylaw 6 will be presenting the matter for discussion this coming month. I look forward to a future DSU Senators Caucus with 8 members!



**OFFICE OF FINANCE**  
**Yves-Jusslin Maniratanga, Vice-President**

**Annual Audit**

One of the first projects that I undertook after taking office was the completion of the Financial Audit from the previous financial year. Thus, I engaged in regular consultations with our auditing firm Fuller Landau to ensure their strong understanding of the Dawson Student Union's corporate functioning to further support the auditing process. The result of the procedure was satisfactory as our auditors declared that our financial statements and our procedures were satisfactory.

**Financial Governance**

Ever since I took office, I put a strong emphasis on according to students a larger voice in how the Union's finances are handled. I achieved that goal through multiple steps. The very first consisted of increasing the manpower of the Office of Finance by selecting and training the volunteer who would become the Union's Finance Coordinator. Over the year, the Finance Coordinator provided support when it came to evaluating certain financial decisions and their implementation. The Finance Coordinator contributed to the building of the Finance Committee. The Committee united students from different academic sectors with the main goal of building strong financial regulations. Thus, we had members in the Business Management program, the Commerce program, the Enriched Health Science program much more. We were able to build consistent financial regulations with the help of the committee. The diversity of background contributed to the versatility of the Committee's activities. This permitted us to install a solid procedure to process special projects funding applications in a manner consistent with the will and expertise of a varied part of the Dawson Student Union membership.

As for Student Awards, I worked in collaboration with the Vice-President of Academics and Advocacy to set up selection criteria for the Awards. After that, we successfully organized a committee, made exclusively of council members, to prepare them to process and select award applications. Right now, we are in the process of preparing how we are





going to hand the awards to the recipients in a special ceremony.

In brief, under my mandate, financial governance was organized to give a voice to a wider range of students to guarantee that financial decisions truly represent what Dawson Students stand behind.

### **Recommendations**

I would advise the next Vice-President of Finance to recruit a Finance Coordinator within the first month of their mandate and hand them the responsibility of preparing regular financial reports. I believe that those reports, provided on a more regular basis would be a step in the right direction as it would entail even more Financial Transparency.



## **OFFICE OF INTERNAL AFFAIRS & OPERATIONS**

**Abril Meza, Vice-President**

### **OPERATIONS**

#### **Clubs and Services Spaces**

Starting from Fall 2021, I had presented my ideas of having a communal club space as there were several different concerns with the previous set up. Clubs were designated either a room or cubicle space in rooms. I proposed having three communal rooms where they would be shared between all clubs on rotation, so they could maximize the use of the rooms and would future proof the inevitable expansion of student life at Dawson. After consultation with club members and receiving feedback, I had finalized my plans and a clean up of the entire spaces began.

Volunteers helped clear out the space and things were thrown out, recycled or donated to different charity organizations. I had made a floor plans on how the rooms would look, having certain rooms encompass DSU services and other rooms be dedicated club spaces.

In December, Student Services at Dawson College offered the DSU a great opportunity to help fund the club space furniture. I sent them the floor plans I had done and we would begin to receive the furniture over the winter semester . Currently the spaces are half open as we are still awaiting more furniture to arrive. This huge project could not have occurred without the help of volunteers and the patience and collaboration of clubs and services.

#### **Events and Activities**

Being co-chair with VP Student Life in the DSU Campus Events & Operations Committee in the Fall semester was an extremely exciting experience. The committee was composed by very enthusiastic volunteers who provided ideas and insights into what events to bring to Dawson. We would meet weekly, sometimes twice a week to bring these events to fruition. Collaboration with Campus Life and Leadership helped me gain knowledge on what steps must be done to throw a good event, especially regarding work orders and being realistic in planning. For Fall, we



worked on Welcome Week, Frosh Week, Orange T-Shirt Day, Club Fair, Geek Week, Halloween Week, Stress Free Days, Volunteer Appreciation Day, and Volunteer Orientation Day. For Winter, I collaborated with VP External in a valentine event called Datamatch where Dawson students and other English CEGEPs would be matched together if they took a survey. More than 1000 students were matched. I also helped organize a fundraiser to raise funds for Ukraine, where volunteers and I would be tabled in the Upper Atrium and sold art and donuts. We raised over \$2000+.

## **COMMUNICATIONS**

Working on posts for social media has been a creative endeavor as each post has been worked on to be appealing and have a level of consistency to represent the DSU. This involved making posts have a theme: a shade of green, the logo placement was always on the left bottom corner--technical aspects that were planned for. Keeping up with the large workload was facilitated by the introduction of office volunteers specifically helping me out with Communications. I was able to delegate graphic design to these extremely talented students for all the myriad of posts that needed to be posted. In addition to social media, I have worked on the DSU website which has received a lot of modification and has become significantly more user friendly (especially for mobile users).

## **INTERNAL AFFAIRS**

As a DSU representative, I was able to represent the union in multiple committees, such as: Senate, ISEP, Grade Review and Academics Grievance Committee, Academic Calendar Committee, Health and Safety Committee, Standing Committee – Policy on Sexual Violence. Being a representative involves holding the student's interests as a priority and making sure their voices and concerns are heard. The best example for this was in the beginning of the fall semester, students emailed the DSU and expressed concern regarding returning to school and COVID anxieties. I brought every concern up in the Health and Safety Committee meeting. I reported back to the Student Council the measures the College would take to ensure their safety. Keeping conversation open between students has aided me represent their interests, and the College committees appreciate all student feedback.



## **VOLUNTEERS**

The biggest victory for the DSU has been expanding the Volunteer Network. Having volunteers is integral for operations. We started off with 0 volunteers in the beginning of August. Posting an Instagram post recruiting volunteers for Welcome Week helped start the foundation of the network. During Welcome Week, we had a sign up (physical and electronic) for people to join the Volunteer Network. As weeks passed and up until now, the number of volunteers signed up with the DSU is over 300 members. For students who want to come in to volunteer to help once

in a while and have no commitment, we named them “Event Volunteers”. The next tier of volunteer is for more active students who wish to help executives and is more of a commitment. This tier of volunteer is called “Office Volunteers”. Every DSU executive has office volunteers who help them complete their tasks. I would estimate the number of active office volunteers for all executives ranges from 20-30. Some office volunteers help more than one executive at a time.

Having office volunteers is mutually beneficial for DSU and students as volunteers help relieve the huge workload as a DSU executive and volunteers get hours and valuable experience in a student governance environment.

## **New Initiatives and Projects**

Reviewing my Annual Plans, I had not been able to complete everything I had hoped to but I was able to complete a reasonable amount. These include producing a detailed guideline for event planning, DSU space renovations, social media calendar, newsletter (which will be released in a few weeks) and recruiting volunteers. Some other projects have the groundwork but need more planning before execution.

## **Recommendations**

As being the first VP of Internal Affairs and Operations, the role included many responsibilities. Even with great time management skills, support from the team is essential. Making sure there is lots of promotion and recruitment of volunteers will help all DSU executives be able to function more efficiently. Training of the volunteers would be help in both parties understanding their roles and boundaries. Having a functional way to book rooms and work



orders is also extremely important. Continuing to communicate with all DSU club execs, services and volunteers will help future executives understand what needs have to be met.

Strengthening relationships with Student Services, CLL and FAMA will ensure smoother operations as well as more collaborations. I also recommend an easier way to reach volunteers such as a group texting app where they get text message announcements when they're needed. There was some difficulty reaching volunteers via email. Discord worked to a degree but perhaps having students have a Discord orientation webinar would make the application feel less intimidating and approachable. Overall: just making sure DSU always listens to their members and maintains constant contact will help improve trust and relations.



## **OFFICE OF EXTERNAL AFFAIRS**

### **Arwen Low, Vice-President**

#### **Election Initiatives**

The start of my mandate coincided with the 2021 Federal Elections. As September 15, 2021 was the 15 year anniversary of the Dawson College mass shooting, it was important for the Union to take a stance on the issue of gun control during the elections. Throughout September, I collaborated with gun control advocacy organization PolySeSouvient and spoke in favor of gun control at a press conference they organized. National media organizations\* were present at the conference. In order to increase awareness about the upcoming elections on campus, I collaborated with teachers and administration to organize a debate on climate change and the environment between the candidates for the riding of Ville Marie-Sud-Ouest-Iles-des-Soeurs. For both the Federal and Municipal (November 2021) Elections, I worked with volunteers and the Events Committee to prepare voting information packages and help students register to vote.

#### **CASAQ and General Assembly**

One of my responsibilities as VP of External Affairs is to serve as a voting member at the Coalition of Anglophone Student Associations of Quebec. Our monthly meetings and work primarily focused on sharing events and collaborating on joint political stances. This year, it was the Dawson Student Union's turn to host CASAQ's annual General Assembly. The GA allotted time for networking, speeches from presidents and student insurance provider Student Care, a conversation on the future of CASAQ, following last year's VP of External Affairs' recommendations, discussions between executives who occupy similar roles within different unions. The GA was attended by 60 student leaders, and we received positive feedback from both attendees and the Dawson administration, as this was the first intercollegiate event the DSU had hosted in a while.

#### **Petitions and Social Awareness**

In September, the Union worked with the First People's Center, the Peace Center and other groups at Dawson to mobilize students to attend the march on the National Day for Truth and Reconciliation. In November, the Student Union and a coalition of departments across the college came together to raise awareness on Bill 2 and collect signatures on a petition against it. The success of this initiative encouraged the use of similar strategies. In February, the Union collected donations for relief in Ukraine by tabling in the Upper and Lower Atrium. Also in February, the Union launched its own petition requesting that the government reinstate the Dawson expansion project. The involvement of the volunteer network has been crucial in collecting signatures on petitions and raising awareness about social issues.



### **External Partnerships**

I co-led an intercollegiate donation campaign with the President of LaSalle College's student association, the AGEL. The student unions of Dawson, LaSalle, Marianopolis and Vanier joined to collect donations to various community aid organizations during December. At Dawson, there was a joint effort between the Green Earth Club to collect winter coats for Resilience Montreal as well as food, clothes and personal products for Chez Doris (these last three types of donations were doubled by the student union). In February, the English Cegeps partnered with the Harvard-based service DataMatch to offer students a light-hearted way to meet one another leading up to Valentine's day, an event which 1468 students participated in.

### **Dawson Expansion**

Near the end of January, the Minister of Education decided to cancel the planned Dawson expansion project, which would have rectified a 20 year space deficit and had been in the works for 7 years. The DSU started a petition to reinstate this project, and we collected almost 20 000 signatures! With help from our administration, the Quebec Community Groups Network, and a few politicians, we visited the National Assembly in Quebec City when the petition was filed. The President and I spoke at a press conference after the question period ended to defend the necessity of maintaining the expansion project.

### **Bill 96**

Throughout my mandate, I have worked with Union executives and multiple groups to address Bill 96. At the start of the year, I worked with CASAQ to write an open letter against Bill 96. As the Bill re-emerged in public dialogue nearing the time of the vote, the Dawson Student Union collaborated with the Quebec Community Groups Network and organizations across Quebec to plan a large protest, scheduled to commence at Dawson and that will be attended by groups impacted by various aspects of the Bill. Inspired by John Abbott College's planned rally, the DSU, as well as other English and bilingual CEGEPs, hosted twin rallies against the bill on May 5th in anticipation of an earlier vote.

### **Recommendations**

Firstly, I recommend that the next VP of External Affairs start up the Socio-political committee at the start of their mandate. This committee will be able to help the VP address any social or political issues that arise over the course of the year, and will thus be able to increase the speed of the Union's response time to such issues. A committee tasked with supporting the Union's responses to potential Bills or unanticipated socio-political events that impact the Dawson student body will also allow the VP to continue to focus on their planned initiatives. In this sense, I also recommend that the VP seek out office volunteers at the start of the year to delegate tasks and increase the productivity of the Office of External Affairs.



Secondly, the next VP of External Affairs should anticipate frequent media requests, and would benefit from media training at the start of the mandate (as would the entire team). This year's executives had the opportunity to receive media training, and this was a great asset.

The functioning of CASAQ could be improved by using a service such as Slack that would allow all of the member unions executives to be in contact with one another, rather than solely the voting members. Additionally, the VP should continue encouraging CASAQ to increase its social and traditional media presence and visibility, as well as collaborate on joint responses to socio-political issues that impact the collective student body.

Collaboration with university student associations proved to be very fruitful when developing a response to the AMF's proposed cancellation of collective insurance. I recommend that the VP of External Affairs continue to build on existing partnerships with university student associations, to ally on certain causes and to potentially host events together. Reaching out to French student associations continuing to increase pre-existing relations with groups such as la FECQ would be an interesting opportunity for the next VP to consider.

I also recommend that the next VP help increase the Union's commitment to local community aid organizations, and bring more services on campus (something which was complicated this year by Covid restrictions).





**OFFICE OF SERVICES & SUSTAINABILITY**  
**Shirin Hinojosa Violante, Vice-President**

**Water bottle ban**

This year the DSU collaborated with the Sustainability department in order to raise awareness and continue the standing ban for plastic water bottles on campus. The Dawson Student Union bought more than 2000 bottles this year to sell to students through the water bottle sale held on April.

**Sustainable Happiness**

The DSU partnered with the Dawson Sustainability department to establish a Sustainable Happiness program at the College. This is done through book club, SH journals, 24hr certificates and facilitator training of two of the execs.

**Sustainable Dawson**

This year I have worked to improve the liaison between the DSU and the sustainability department. We have collaborated throughout the year in various events and activities such as earth week, the expansion plan, Sustainable Happiness, the water bottle ban , workshops, and book club among others. A final end of the year sustainable prom was also put in place.

**Services**

The hive :

This year the hive's expansion took place in order to accomodate and broaden its services to more students and provide them with a safe space where to pump, relax, have important calls or a one-on-one meeting with the hive's employees. Not only the hive's space became broader but the team as well.

Dawson Dinin' :

While this year Dawson Dinin' wasn't active as I would've liked due to Covid-19 restrictions, the last week of classes, the DSU collaborated with CLL in order to create an event to give out free



food for students. As a small parting gift and a reminder that Dawson Dinin' is coming back next fall.

**The Swap :**

A small student store was started to take shape called the swap inside Dawson. A place where we could sale water bottles, the SH journals, used books, etc. Although there wasn't enough time to open it.

**The Vine :**

New student run podcast was implemented this year, the first team was formed, the equipment has been bought, and the recruitment process has been started. The Vine will share a common space alongside the the Plant.

**Recommendations :**

Firstly, I would suggest the next team and more specifically the next VP Sustainability to keep up collaborating with the Dawson Sustainability department. They have a big outreach to the community, a lot of initiatives waiting to happen and are eager to work with the student body, joining forces will create amazing events and initiatives especially now that COVID restrictions are being lifted.

Secondly, I recommend further expansion/development on the current outgoing services. The swap, The plant and Dawson dinin' need further assistance before opening in the fall or winter semester.

Finally, I would recommend doing more free big scale activities to mobilize the students in favor of the environment. This will help more students to get engaged especially after the pandemic.



**OFFICE OF ACADEMICS & ADVOCACY**  
**Mia Scroggins-Hadley, Vice-President**

This past year as Vice President of Academics and Advocacy, I have helped students navigate difficult situations at the college (please note that because my work with individual students is confidential, I cannot go into detail about cases I've worked on).

Because of the pandemic, many students had questions about how COVID-19 would affect their studies. I listened to their worries and provided answers to questions related to safety: symptoms, vaccinations, cleanliness of classrooms and concerns about teachers not following protocols (for example, removing masks during class time). I acted as a mediator and a guide in conflicts involving harassment, racism, homophobia, and other forms of bigotry. I also helped newly immigrated and international students find their footing in a new environment. I chaired meetings of the Student Representatives Caucus, where we discussed student issues such as Academic Grievance and Grade Review processes, the Academic Calendar, admission criteria, equity, academic sectors, and Bylaw 6 (relating to the composition of Senate and student representation). I created a structure for new committees at the college: the Students of Colour Committee, the Indigenous Students Committee, and the Equity, Diversity, and Inclusion Committee. After consulting with BIPOC community members and leaders, I proposed this new structure to foster an inclusive and welcoming environment that promotes lively and meaningful participation. They are also the only co-leadership style committees of the DSU. The structure of these committees was deeply researched in order to create a decolonized meeting space for essential exchanges.

Along with VP of Finance, I helped create new student awards. These awards are to recognize the time and effort students put into their studies, communities, and student life. As co-chair of the Student Awards Selection Committee, I've observed this was a big first step in honouring the kindness, perseverance, and generosity of our student body. At meetings of the Senate and of the ISEP committee, I was able to participate in important discussions pertaining to academics and to the college at large.

We were able to fight for a review of the academic grievance and grade review procedures that didn't protect student interests. I was fortunate enough to learn about Sustainable Happiness in a training provided by Sustainable Dawson. Sustainable Happiness is about learning from the



environment, caring for it and for one another, and the interconnectedness of all living things. My work is very interpersonal, and this instruction has informed the way I approach it. The majority of my work has been guiding students through personal and academic issues one on one, directing them to resources and accompanying them however I can. This looks like reading through policies with them, attending meetings with teachers, deans and, on rare occasions, librarians (where questions of academic integrity and research projects are concerned). The most important thing I do in my role is make students feel empowered by an understanding of their rights and recourses when they're faced with challenges.

For the next VP of Academics and Advocacy, I recommend that they hold workshops educating students on their rights and the policies that exist to protect them. It would also be advisable to contribute to organizing large events and mobilization efforts for the student body related to diversity, equity, and inclusion once it is safe to do so in our current pandemic context. Dawson Students need to be empowered by their own voices. I would recommend working more closely with the First Peoples Center. Through training, conferences, consultations, and research, I've learnt that there is so much more the DSU can and should be doing to support Indigenous students. Moreover, this year was big for The Hive and there wasn't much time for collaboration.

The Hive is a tremendous resource to work with as a gender advocacy centre. I can also recommend acquiring identity-related statistics on the student body at Dawson (ex: diversity of languages, religions, LGBTQ identities, etc.). These statistics don't currently exist at the college but could be crucial to acting as evidence supporting the need for new student services. Finally, I implore the next VP to learn about decolonial and social justice frameworks. They should inform and inspire one's work as an advocate.



**OFFICE OF STUDENT LIFE**  
**Yimaj Baharun, Vice-President**

**Fall 2021 Plans and Accomplishments**

Coming into the Fall 2021 semester after a full school-year of online learning left the Student Life department with a specifically relevant need to revive Dawson student life activities and the presence of DSU clubs. With this in mind, along with the President (Alexandrah Cardona), VP of Internal Affairs and Operations (Abril Meza), and VP of Sustainability and Services (Shirin Hinojosa Violante), planning commenced for a Frosh Week that would consist of a club fair and other welcoming activities for the student body. While the events went generally well, they were hard for me personally to keep up with as, having had my full first year online, I wasn't as familiar with the school and how things worked (in regards to work orders, where to find departments I might need eg. Security) as other executives were. Something favourable that helped the experience of organising events was working with CLL (Campus Life and Leadership).

In face of my unfamiliarity with the college, CLL aided me greatly in getting accustomed to what was disposable to me and what would work best in terms of event planning. By the end of December, with the help of the volunteer network that Meza had formed during Frosh Week, Meza and I assembled the CEOC, the Campus Events and Operations Committee. With the CEOC, we were able to organise a Halloween Week, Stress-Free Days, and a Geek Week in collaboration with CLL in addition to the Welcome Week, Frosh Week, Climate March (working with the Green Earth Club), and the Indigenous Awareness Week (planned along with the Peace Centre, CLL, and others) that were made before the CEOC. Furthermore, in collaboration with the Athletics department, the Division I Basketball double-header on December 3 was labelled 'DSU Night,' and I got to organise a raffle for attendees. However, due to CEOC dysfunction, a Multicultural Week and an end-of-semester Yule Ball did not end up happening.

Regarding clubs, my inexperience regarding the campus came into play once again: being unfamiliar with the heritage of DSU clubs and club spaces meant that I had to adjust to plenty; moreover, the club spaces were unavailable after having been left abruptly since the pandemic. My unfamiliarity came into play during my first All-Clubs Meeting, which took place on my fourth time on Dawson campus and a relatively early stage in my mandate, as I was facing many club concerns for the first time. However, I was able to adjust and support clubs in adjusting to



the lack of regular club spaces by regularly booking meeting rooms, and I was able to support clubs such as the Film Club in overcoming challenges of figuring out operations as well as club events such as the Legacy's charity basketball game. It was also during this semester that I was able to finalise the Clubs Standing Regulations and have it ratified at the Student Council on November 29.

### **Winter 2022 Plans and Accomplishments**

The winter 2022 semester started with all the concerns of the beginning of the pandemic: with online school, how would active student life be maintained? Luckily, through events such as the online Clubs Fair, Datamatch, and the BLM Montreal Seminar, the presence of student life was maintained online despite restrictions. Upon returning in-person, events were momentarily delayed due to CEOC inaction and inability to come together, at which point I made the decision to advance into planning events on my own: the first of these being the Fashion Without Borders multicultural fashion show, and our most successful event thus far. Since then, the Student Life Department has been working on a graduation party, and working with the Athletics department on stress-free activities.

In regards to clubs, management became more difficult and restrained as the number of clubs grew and as they all aspired to increase activity upon gaining experience. However, clubs such as the Dawson Film Club have been able to continuously organise meetings and events, and with the new reopening of club spaces, club life has started to revive itself.

### **Recommendations**

A recommendation I would give to the next VP of Student Life is to foremost, make a form for room bookings that can be shared with CLL and used accordingly, rather than instead going through a back-and-forth between CLL and each club, as this especially becomes difficult to manage considering class schedules and CLL's own hours. Next would be to organise informative and/or practically useful programming, such as seminars; these can be especially well-organised with support from Law, Society, & Justice or North-South Studies faculty. Finally, my advice would be to express oneself through one's work in events: working with the CEOC and constantly being at odds with members and/or my co-chair did not allow me to organise events that I planned, and as a result the student body missed out. Any disagreements or hindrances on the constitutionally-mandated job of the VP of Student Life should be addressed with the



President and taken care of before they reach the point that they did in my mandate. That being said, the multicultural fashion show was, just as I expected, my most successful event, and had I taken the opportunity, it would have been attempted in the first semester and thus been capable of taking place again, in this case with more attention. Accordingly, I think that while I believe the next VP of Student Life should, as I said, somewhat express themselves through their events, the multicultural fashion show should most definitely happen again.

# Profit and Loss

## Dawson Student Union For the year ended 31 May 2022

	JUN 2021	JUL 2021	AUG 2021	SEP 2021	OCT 2021	NOV 2021	DEC 2021	JAN 2022	FEB 2022	MAR 2022	APR 2022	MAY 2022	YEAR TO DATE
<b>Trading Income</b>													
Desjardins Member Dividend	78.31	-	-	-	-	-	-	-	-	-	-	-	78.31
Interest income	5.75	4.08	2.10	0.20	0.20	0.20	0.20	0.21	0.18	0.21	-	-	13.33
Membership Fees	-	-	-	228,075.00	-	-	-	-	-	-	-	-	228,075.00
Miscellaneous & Donation Income	-	-	-	-	-	-	568.74	-	-	-	-	-	568.74
<b>Total Trading Income</b>	<b>84.06</b>	<b>4.08</b>	<b>2.10</b>	<b>228,075.20</b>	<b>0.20</b>	<b>0.20</b>	<b>568.94</b>	<b>0.21</b>	<b>0.18</b>	<b>0.21</b>	<b>-</b>	<b>-</b>	<b>228,735.38</b>
<b>Gross Profit</b>	<b>84.06</b>	<b>4.08</b>	<b>2.10</b>	<b>228,075.20</b>	<b>0.20</b>	<b>0.20</b>	<b>568.94</b>	<b>0.21</b>	<b>0.18</b>	<b>0.21</b>	<b>-</b>	<b>-</b>	<b>228,735.38</b>
<b>Other Income</b>													
Reimbursement	-	-	628.62	-	-	-	-	-	-	-	-	-	628.62
<b>Total Other Income</b>	<b>-</b>	<b>-</b>	<b>628.62</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>628.62</b>
<b>Operating Expenses</b>													
Accidental Payment	628.62	-	-	-	-	-	-	-	-	-	-	-	628.62
Accounting	4,599.00	-	-	-	2,874.34	-	8,623.13	2,299.50	4,599.00	-	-	-	22,994.97
Bank Fees	30.85	-	161.47	8.90	131.76	126.35	60.18	161.47	2.95	2.95	-	-	686.88
CASAQ General Assembly	-	-	-	-	-	-	-	-	105.00	-	-	-	105.00
Chair Remuneration	-	-	-	100.00	122.00	100.00	120.00	100.00	-	-	-	-	542.00
Chill Club	-	-	-	-	-	-	196.96	-	-	-	-	-	196.96
Dawson Christian Fellowship	-	-	-	-	-	-	207.06	-	-	-	-	-	207.06
Dawson E-Sports Association	-	-	-	-	-	-	428.67	-	-	-	-	-	428.67
Dawson Investment Club	-	-	-	-	-	-	-	-	300.00	124.94	-	-	424.94
Digitization	(6,255.22)	-	-	2,816.89	-	-	-	-	-	-	-	-	(3,438.33)
Employees' Expenses	-	232.72	227.84	227.56	226.98	226.98	-	-	-	98.75	-	-	1,240.83
Etcetera Club	-	-	-	-	-	-	23.77	-	-	423.84	-	-	447.61
Events	-	60.88	-	-	655.93	861.95	-	1,784.44	551.88	159.57	56.11	-	4,130.76
General Assemblies	-	-	-	-	-	-	2,628.33	-	-	-	-	-	2,628.33
Legal	-	1,837.11	-	-	-	-	1,899.95	1,058.44	-	1,102.19	-	-	5,897.69
Meals & entertainment	-	-	292.13	480.14	-	435.96	-	-	-	334.16	-	-	1,542.39
Merchandise	-	-	-	522.13	-	-	-	-	17,435.96	-	-	-	17,958.09
Miscellaneous expenses	-	-	-	736.91	-	-	-	-	-	-	-	-	736.91
Muslim Student Association	-	-	-	-	27.59	-	-	-	3,747.32	24.65	-	-	3,799.56
Office of External Affairs	-	-	-	-	-	52.63	474.94	-	-	-	-	-	527.57
Office Supplies	-	(30.44)	49.24	1,080.69	74.43	189.42	26.32	25.93	17.02	17.14	-	-	1,449.75
Printing	-	-	-	-	-	-	-	160.10	-	-	(160.10)	-	-
Social Media Campaigns	-	-	-	-	-	-	-	-	8.61	1.72	-	-	10.33
Special Project Funding	-	-	-	-	-	275.00	-	2,250.00	-	-	-	-	2,525.00
Sustainability	-	-	200.00	-	-	-	-	-	-	-	-	-	200.00
The Hive	-	-	98.97	1,029.74	1,781.14	1,206.77	744.88	889.45	1,715.41	2,080.62	80.00	-	9,626.98



	JUN 2021	JUL 2021	AUG 2021	SEP 2021	OCT 2021	NOV 2021	DEC 2021	JAN 2022	FEB 2022	MAR 2022	APR 2022	MAY 2022	YEAR TO DATE
The Legacy Montreal	-	-	-	-	-	-	474.25	-	-	-	-	-	474.25
The Plant Newspaper	115.01	-	-	254.74	6,506.58	5,237.12	-	-	299.14	-	-	-	12,412.59
Transportation	-	-	-	-	-	-	-	-	-	135.46	-	-	135.46
Travel Expenses	-	-	-	5.00	-	-	-	-	19.32	28.73	611.58	-	664.63
Wages and Source Deductions	12,257.66	8,352.13	17,498.42	8,158.10	12,373.31	20,723.88	12,494.67	15,542.05	15,379.64	16,121.09	-	-	138,900.95
Wages and Source Deductions - Executive	-	3,206.46	-	-	-	-	-	-	-	-	-	-	3,206.46
Webmaster and Software	446.42	405.29	470.53	643.04	394.40	436.92	580.55	6,512.76	476.28	447.47	-	-	10,813.66
Total Operating Expenses	11,822.34	14,064.15	18,998.60	16,063.84	25,168.46	29,872.98	28,983.66	30,784.14	44,657.53	21,103.28	587.59	-	242,106.57
Net Profit	(11,738.28)	(14,060.07)	(18,367.88)	212,011.36	(25,168.26)	(29,872.78)	(28,414.72)	(30,783.93)	(44,657.35)	(21,103.07)	(587.59)	-	(12,742.57)

November 26, 2021

Board of Directors  
Dawson Student Union  
3040 Sherbrooke Street West  
Westmount, Quebec H3Z 1A4

Attention: Mr. Yves-Jusslin Maniratanga

Dear Mr. Maniratanga:

The purpose of this letter is to outline the nature of our involvement with the financial statements as well as the tax services we will provide to Dawson Student Union for the year ending May 31, 2022.

**Audit engagement:**

**The Objective and Scope of the Audit**

You have requested that we audit the financial statements of Dawson Student Union, which comprise the balance sheet as at May 31, 2022, and the statements of earnings, retained earnings and cash flows for the year then ended and notes to the financial statements (including a summary of significant accounting policies). We are pleased to confirm our acceptance and our understanding of the nature, scope and terms of this audit engagement, and all services related thereto, by means of this letter (the "Engagement").

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement (whether due to fraud or error) and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

**The Responsibilities of the Auditor**

We will conduct our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- a. Identify and assess the risks of material misstatement of the financial statements (whether due to fraud or error), design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

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- b. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies in internal control relevant to the audit of the financial statements that we have identified during the audit.
- c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- d. Conclude on the appropriateness of management's use of the going-concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- e. Evaluate the overall presentation, structure and content of the financial statements (including the disclosures) and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, there is an unavoidable risk that some material misstatements may not be detected, even though the audit is properly planned and performed in accordance with Canadian generally accepted auditing standards.

### **The Responsibilities of Management**

Our audit will be conducted on the basis that management [*and, where appropriate, those charged with governance*] acknowledge and understand that they have responsibility:

- a. For the preparation and fair presentation of the financial statements in accordance with Accounting Standards for Private Enterprises (ASPE).
- b. For the design and implementation of such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.
- c. To provide us with timely:
  - i. Access to all information of which management is aware that is relevant to the preparation of the financial statements (such as records, documentation and other matters);
  - ii. Information about all known or suspected fraud, any allegations of fraud or suspected fraud and any known or probable instances of non-compliance with legislative or regulatory requirements;
  - iii. Additional information that we may request from management for the purpose of the audit; and
  - iv. Unrestricted access to persons within Dawson Student Union from whom we determine it necessary to obtain audit evidence.

As part of our audit process:

- a. We will make inquiries of management about the representations contained in the financial statements. At the conclusion of the audit, we will request from management [*and, where appropriate, those charged with governance*] written confirmation concerning those representations. If such representations are not provided in writing, management acknowledges and understands that we would be required to disclaim an audit opinion.
- b. We will communicate any misstatements identified during the audit other than those that are clearly trivial. We request that management correct all the misstatements communicated.

## Form and Content of Audit Opinion

Unless unanticipated difficulties are encountered, our report will be substantially in the following form:

### INDEPENDENT AUDITOR'S REPORT

To the Shareholders of  
Dawson Student Union

#### *Opinion*

We have audited the financial statements of Dawson Student Union (the "Corporation"), which comprise the balance sheet as at May 31, 2022, and the statements of earnings, retained earnings and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Corporation as at May 31, 2022, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for private enterprises.

#### *Basis for Opinion*

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Corporation in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### *Responsibilities of Management and Those Charged with Governance for the Financial Statements*

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for private enterprises, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Corporation's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Corporation or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Corporation's financial reporting process.

## *Auditor's Responsibilities for the Audit of the Financial Statements*

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Corporation's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Corporation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Corporation to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

[Practitioner's signature]

[Date of the practitioner's report]

[Practitioner's address]

If we conclude that a modification to our opinion on the financial statements is necessary, we will discuss the reasons with you in advance.

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## **Confidentiality**

One of the underlying principles of the profession is a duty of confidentiality with respect to client affairs. Each professional accountant is bound by the professional secrecy of all confidential information that becomes known during the practice of the profession. Accordingly, we will not provide any third party with confidential information concerning the affairs of Dawson Student Union unless:

- We have been specifically authorized with prior consent;
- We have been ordered or expressly required by law or by the provincial Code of Ethics; or
- The information requested is (or enters into) public domain.

## **Communications**

In performing our services, we will send messages and documents electronically. As such communications can be intercepted, misdirected, infected by a virus, or otherwise used or communicated by an unintended third party, we cannot guarantee or warrant that communications from us will be properly delivered only to the addressee. Therefore, we specifically disclaim, and you release us from, any liability or responsibility whatsoever for interception or unintentional disclosure of communications transmitted by us in connection with the performance of this Engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from such communications, including any that are consequential, incidental, direct, indirect, punitive, exemplary or special damages (such as loss of data, revenues or anticipated profits).

If you do not consent to our use of electronic communications, please notify us in writing.

## **Use of Information**

It is acknowledged that we will have access to all information about identified individuals ("personal information") in your custody that we require to complete our Engagement. Our services are provided on the basis that:

- a) You represent to us that management has obtained any required consents for our collection, use, disclosure, storage, transfer and process of personal information required under applicable privacy legislation and professional regulation; and
- b) We will hold all personal information in compliance with our Privacy Statement.

## **Use and Distribution of Our Report**

The examination of the financial statements and the issuance of our audit report are solely for the use of Dawson Student Union and those to whom our report is specifically addressed by us. We make no representations or warranties of any kind to any third party in respect of these financial statements or our audit report.

For greater clarity, our audit will not be planned or conducted for any third party or for any specific transaction. Accordingly, items of possible interest to a third party may not be addressed and matters may exist that would be assessed differently by a third party, including, without limitation, in connection with a specific transaction. Our audit report should not be circulated (beyond Dawson Student Union) or relied upon by any third party for any purpose, without our prior written consent.

You agree that our name may be used only with our prior written consent and that any information to which we have attached a communication be issued with that communication, unless otherwise agreed to by us in writing.

## **Reproduction of Auditor's Report**

If reproduction or publication of our audit report (or reference to our report) is planned in an annual report or other document, including electronic filings or posting of the report on a website, a copy of the entire document should be submitted to us in sufficient time for our review and approval in writing before the publication or posting process begins.

Management is responsible for the accurate reproduction of the financial statements, the auditor's report and other related information contained in an annual report or other public document (electronic or paper-based). This includes any incorporation by reference to either full or summarized financial statements that we have audited.

We are not required to read the information contained in your website or to consider the consistency of other information on the electronic site with the original document.

### **Ownership**

The working papers, files, other materials, reports and work created, developed or performed by us during the course of the Engagement are the property of our firm, constitute our confidential information and will be retained by us in accordance with our firm's policies and procedures.

During the course of our work, we may provide, for your own use, certain software, spreadsheets and other intellectual property to assist with the provision of our services. Such software, spreadsheets and other intellectual property must not be copied, distributed or used for any other purpose. We also do not provide any warranties in relation to these items and will not be liable for any lost or corrupted data or other damage or loss suffered or incurred by you in connection with your use of them.

We retain the copyright and all intellectual property rights in any original materials provided to you.

### **File Inspections**

In accordance with professional regulations (and by our firm's policy), our client files may periodically be reviewed by practice inspectors and by other engagement file reviewers to ensure that we are adhering to our professional and firm's standards. File reviewers are required to maintain confidentiality of client information.

### **Accounting Advice**

Except as outlined in this letter, the Engagement does not contemplate the provision of specific accounting advice or opinions or the issuance of a written report on the application of accounting standards to specific transactions and to the facts and circumstances of the entity. Such services, if requested, would be provided under a separate engagement letter.

### **Tax services engagement:**

Our engagement is limited to performing the following services:

1. Prepare the Federal (Canada) and Provincial (Quebec) income tax returns; please advise of any additional income tax returns required as we will only prepare the income tax returns we have listed.
2. Prepare any bookkeeping entries we find necessary in connection with the preparation of the income tax returns.
3. Prepare and post any adjusting entries, as deemed necessary.

You are responsible for the safeguarding of assets, for the proper recording of transactions in the books of accounts, the substantial accuracy of the financial records, and the full and accurate disclosure to us of all relevant facts affecting the income tax returns. You also have final responsibility for the income tax returns and, therefore, the appropriate officials should review them carefully before an authorized officer signs and files them.

You agree to assume all the management responsibilities for any bookkeeping, tax, or other non-assurance services we may provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

We may provide you with a questionnaire or other document requesting specific information. Completing those forms will assist us in making sure you are well served for a reasonable fee. You represent that the information you are supplying to us is accurate and complete to the best of your knowledge and that you have disclosed to us all relevant facts affecting the income tax returns. We will not verify the information you give us; however, we may ask for additional clarification of some information.

Our work in connection with the preparation of the income tax returns does not include any procedures designed to discover defalcations or other irregularities, should any exist. The income tax returns will be prepared solely from information provided to us without verification by us.

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures and safeguards to protect the confidentiality of your information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information, and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers. We may also, depending on circumstances, use members of LEA Global (our International affiliation) in serving your account, and by signing this letter you consent to our selection and use of such personnel, in our discretion, in order to provide the most efficient and thorough service possible.

The Canada Revenue Agency ("CRA") - and the equivalent Provincial tax authorities - and regulations impose preparation and disclosure standards with non-compliance penalties on both the preparer of a tax return and on the taxpayer. To avoid exposure to these penalties, it may be necessary in some cases to make certain disclosures to you and/or in the income tax returns concerning positions taken on the income tax returns that do not meet these standards. Accordingly, we will discuss tax positions that may increase the risk of exposure to penalties and any recommended disclosures with you before completing the preparation of the income tax returns. If we concluded that we are obligated to disclose a position and you refuse to permit the disclosure, we reserve the right to terminate this engagement.

The income tax returns may be selected for review by the taxing authorities. In the event of an audit, you may be requested to produce documents, records, or other evidence to substantiate the items of income and deduction shown on a tax return. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of a tax examination, we will be available, upon request, to represent you. *However, such additional services are not included in the fees for the preparation of the income tax returns.*

### **Governing Legislation**

This engagement letter is subject to, and governed by, the laws of the Province of Quebec. The Province of Quebec will have exclusive jurisdiction in relation to any claim, dispute or difference concerning this engagement letter and any matter arising from it. Each party irrevocably waives any right it may have to object to any action being brought in those courts, to claim that the action has been brought in an inappropriate forum or to claim that those courts do not have jurisdiction.



## **Dispute Resolution**

You agree that:

- a) Any dispute that may arise regarding the meaning, performance or enforcement of this engagement will, prior to resorting to litigation, be submitted to mediation; and
- b) You will engage in the mediation process in good faith once a written request to mediate has been given by any party to the engagement.

Any mediation initiated as a result of this engagement shall be administered within the Province of Quebec, according to its mediation rules, and any ensuing litigation shall be conducted within such province, according to provincial law. The results of any such mediation shall be binding only upon agreement of each party to be bound. The costs of any mediation proceeding shall be shared equally by the participating parties.

## **Time Frames**

We will use all reasonable efforts to complete the Engagement as described in this letter within the agreed upon time frames.

However, we shall not be liable for failures or delays in performance that arise from causes beyond our reasonable control, including any delays in the performance by Dawson Student Union of its obligations.

## **Terms and Conditions Supporting the Fee**

Our fees will be determined on the basis of the time spent at our standard billing rates, plus any out-of-pocket disbursements incurred and Goods and Services Tax (GST) and Quebec Sales Tax (QST), as applicable. Each billing is due for payment when received. Balance owed thirty (30) days from the date of a final or partial invoice, is subject to a monthly interest rate of 1.5% or 18% yearly. Our fee estimates take into account that Dawson Student Union will provide clerical assistance to the extent practicable, including the preparation of various schedules in advance of the year-end audit. If for any reason Dawson Student Union is unable to provide such schedules, information and help, FL Fuller Landau LLP and Dawson Student Union will mutually revise the fee to reflect additional services, if any, required of us to achieve these objectives.

In providing our services, we will consult with Dawson Student Union about matters of accounting, financial reporting or other significant business issues. Accordingly, our fee reflects the time necessary for a reasonable amount of such consultation. However, should a matter require research, consultation or work beyond that amount, FL Fuller Landau LLP and Dawson Student Union will agree to an appropriate revision in services and fee.

## **Costs of Responding to Government or Legal Processes**

In the event we are required to respond to a subpoena, court order, government agency or other legal process for the production of documents and/or testimony relative to information we obtained and/or prepared during the course of this Engagement, you agree to compensate us at our normal hourly rates for the time we expend in connection with such response and to reimburse us for all of our out-of-pocket costs (including applicable GST/HST) incurred.

## **Termination**

Management acknowledges and understands that failure to fulfill its obligations as set out in this engagement letter will result, upon written notice, in the termination of the Engagement.

Either party may terminate this agreement for any reason upon providing written notice to the other party not less than 30 calendar days before the effective date of termination. If early termination takes place, Dawson Student Union shall be responsible for all time and expenses incurred up to the termination date.

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If we are unable to complete the audit or are unable to form, or have not formed, an opinion on the financial statements, we may withdraw from the audit before issuing an auditor's report, or we may disclaim an opinion on the financial statements. If this occurs, we will communicate the reasons and provide details.

### Language

Each of the party hereto expressly required that this Contract be drafted in the English language. Chaque partie aux présentes a expressément requis que ce présent contrat soit rédigé dans la langue anglaise.

### Conclusion

This engagement letter includes the relevant terms that will govern the Engagement for which it has been prepared. The terms of this letter supersede any prior oral or written representations or commitments by or between the parties. Any material changes or additions to the terms set forth in this letter will only become effective if evidenced by a written amendment to this letter, signed by all of the parties.

If you have any questions about the contents of this letter, please raise them with us. If the services outlined are in accordance with your requirements, and if the above terms are acceptable to you, please sign the copy of this letter in the space provided and return it to us. We appreciate the opportunity of continuing to be of service to your Corporation.

This letter agreement and the attached Appendix A constitute the entirety of the agreement between us for the services described. In the event of any conflict between the terms of this letter and Appendix A, the terms of this letter control.

Yours very truly,

*FL Fuller Landau LLP*

FL FULLER LANDAU LLP

Enclosure: Appendix A - Standard Terms and Conditions for Advisory and Tax Services

We agree with your understanding of the terms of your engagement as set in this letter.

Dawson Student Union

Approved by:

\_\_\_\_\_  
Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
November 26, 2021

\_\_\_\_\_  
Date

<sup>1</sup> By CPA auditor, CA, public accountancy permit No. A118902



**APPENDIX A**  
**FL FULLER LANDAU LLP**  
Standard Terms and Conditions for Advisory and Tax Services

**I. Services; Client Responsibilities**

- (a) It is understood and agreed that FL Fuller Landau LLP's services may include advice and recommendations; but all decisions in connection with the implementation of such advice and recommendations shall be the responsibility of, and made by, Client. FL Fuller Landau LLP will not perform management functions or make management decisions for Client beyond what has been documented above. References herein to Client shall refer to the addressee of the Proposal or Engagement Letter to which these Standard Terms and Conditions are attached (the "Engagement Letter"), and all related entities;
- (b) In connection with FL Fuller Landau LLP's provision of services under the Engagement Letter, Client agrees that Client, and not FL Fuller Landau LLP, shall perform the following functions: (i) make all management decisions and perform all management functions; (ii) designate an individual who possesses suitable skill, knowledge and experience, preferably within senior management, to oversee such services, and to evaluate the adequacy and results of such services; (iii) accept responsibility for the results of such services; and (iv) establish and maintain internal controls over the processes with which such services are concerned, including monitoring ongoing activities;
- (c) Subsequent to the completion of this engagement, FL Fuller Landau LLP will not update its advice, recommendations or work product for changes or modification to the law and regulations, or to the judicial and administrative interpretations thereof, or for subsequent events or transactions, unless Client separately engages FL Fuller Landau LLP to do so in writing after such changes or modifications, interpretations, events or transactions.

- 2. Tax on Services** – All fees, charges and other amounts payable to FL Fuller Landau LLP under the Engagement Letter do not include any sales, use, excise, value added or other applicable taxes, tariffs or duties, payment of which shall be Client's sole responsibility, excluding any applicable taxes based on FL Fuller Landau LLP's net income or taxes arising from the employment or independent contractor relationship between FL Fuller Landau LLP and its personnel.
- 3. Termination (advisory services)** – Either party may terminate the Engagement Letter at any time by giving written notice to the other party not less than 30 calendar days before the effective date of termination.
- 4. Non-solicitation** – No one consciously attracts staff away from a supplier or one of their professionals, but it does happen, based on relationships formed over time. If you hire one of our firm team members to work in your company within 12 months following the later of the conclusion of the services provided under the terms of this agreement or final payment, you will be charged a one-time, immediately due recruitment fee of 25% (plus applicable sales taxes) of the first-year salary package payable to your new employee.

**5. Ownership and Use of Deliverables**

- (a) Except for FL Fuller Landau LLP Property, and upon full and final payment to FL Fuller Landau LLP under the Engagement Letter, the tangible items specified as deliverables or work product in the Engagement Letter including any intellectual property rights appurtenant thereto (the "Deliverables") will become the property of Client. If any FL Fuller Landau LLP Property is contained in any of the Deliverables, FL Fuller Landau LLP hereby grants Client a royalty-free paid-up, non-exclusive, perpetual license to use such FL Fuller Landau LLP Property in connection with Client's use of the Deliverables;



(b) Client acknowledges and agrees that any advice, recommendations, information or work product provided to Client by FL Fuller Landau LLP in connection with this engagement is for the sole use of Client and may not be relied upon by any third party. Client agrees that if it makes such advice, recommendations, information or work product available to any third party other than as expressly permitted by the Engagement Letter, the provisions of Paragraph 9(b) shall apply. Notwithstanding the foregoing, (i) in the event of a disclosure made by Client that is required by law, that is made to a regulatory authority having jurisdiction over Client or that is made pursuant to Paragraph 12 below, no acknowledgement of the Notice shall be required and (ii) no Notice or acknowledgement shall be required with respect to disclosures expressly authorized by the Engagement Letter.

**6. Warranties** – FL Fuller Landau LLP’s services under the Engagement Letter are subject to and will be performed in accordance with CPA Canada and other professional standards applicable to the services provided by FL Fuller Landau LLP under the Engagement Letter and in accordance with the terms thereof. FL Fuller Landau LLP disclaims all other warranties, either express or implied.

**7. Limitation on Damages** – Except for each party’s indemnification obligations herein above, neither Client nor FL Fuller Landau LLP shall be liable to the other for any actions, damages, claims, liabilities, costs, expenses or losses in any way arising out of or relating to the services performed under the Engagement Letter for an aggregate amount in excess of the fees paid or owing to FL Fuller Landau LLP under the Engagement Letter. In no event, shall either party be liable for consequential, special, indirect, incidental, punitive or exemplary damages, costs, expenses or losses (including, without limitation, lost profits and opportunity costs).

**8. Assignment; Use of Member Firms** – Neither party may assign, transfer or delegate any of its rights or obligations without the prior written consent of the other party, such consent not to be unreasonably withheld. Notwithstanding the foregoing, to the extent any of the services under the Engagement Letter will be performed in or relate to a jurisdiction outside of Canada. Client acknowledges and agrees that such services, including any applicable tax advice, may be performed by the member firms of **LEA Global** practicing in such jurisdiction. Accordingly, Client consents to FL Fuller Landau LLP’s disclosures to a member firm and such member firm’s use of data and information, including tax return information, received from or at the request or direction of Client for the purpose of completing the services under the Engagement Letter provided that any such firm is subject to the confidentiality obligations set forth in the letter agreement.

## **9. Miscellaneous**

(a) Except as otherwise set forth in the Engagement Letter, in accepting the engagement, Client acknowledges that completion of this engagement or acceptance of Deliverables resulting from this engagement will not constitute a basis for Client’s assessment or evaluation of internal control over financial reporting for income tax purposes.

(b) FL Fuller Landau LLP may communicate with Client by electronic mail or otherwise transmit documents in electronic form during the course of this engagement. Client accepts the inherent risks of these forms of communication (including the security risks of interception of or unauthorized access to such communications, the risk of corruption of such communications and the risks of viruses or other harmful devices) and agrees that it may rely only upon a final hardcopy version of a document or other communication that FL Fuller Landau LLP transmits to Client unless no such hard copy is transmitted by FL Fuller Landau LLP to Client.

**10. When a member or firm identifies a threat to independence that is not clearly insignificant (204.29), and the member or firm decides to apply appropriate safeguards and accepts or continues the assurance engagement, the decision should be documented in accordance with Rule 204.5. The documentation should include the following information:**

- a. a description of the nature of the engagement;
- b. the threat identified;
- c. the safeguard or safeguards identified and applied to eliminate the threat or reduce it to an acceptable level; and
- d. an explanation of how, in the member or firm's professional judgment, the safeguards eliminate the threat or reduce it to an acceptable level.

**11. Threats to independence:**

- a. (204.30) Independence is potentially affected by self-interest, self-review, advocacy, familiarity and intimidation threats. The mere existence of such threats does not per se mean that the performance of a prospective engagement is precluded. The undertaking or continuation of an engagement is only precluded where safeguards are not available to eliminate or reduce the threats to an acceptable level or where Rule 204.4 provides a specific prohibition.
- b. Self-Interest Threats (204.31). A self-interest threat occurs when a firm or a person on the engagement team could benefit from a financial interest in, or other self-interest conflict with, an assurance client. Examples of circumstances that may create a self-interest threat include, but are not limited to:
  - i. a direct financial interest or material indirect financial interest in an assurance client;
  - ii. a loan or guarantee to or from an assurance client or any of its directors or officers;
  - iii. dependence by a firm, office or member on total fees from an assurance client;
  - iv. undue concern about the possibility of losing the engagement;
  - v. evaluating performance or providing compensation for selling non-audit services to an assurance client;
  - vi. having a close business relationship with an assurance client; and
  - vii. potential employment with an assurance client.
- c. Self-Review Threats (204.32). A self-review threat occurs when any product or judgment from a previous engagement needs to be evaluated in reaching a conclusion on the particular assurance engagement, or when a person on the engagement team was previously an officer or director of the client, or was in a position to exert significant influence over the subject matter of the assurance engagement. Examples of circumstances that may create a self-review threat include, but are not limited to:
  - i. a person on the engagement team being, or having recently been, an officer or director of the client;
  - ii. a person on the engagement team being, or having recently been, an employee of the assurance client in a position to exert significant influence over the subject matter of the assurance engagement, or another person having the duties or responsibilities normally associated with such an employee;
  - iii. a member or firm performing services for an assurance client that directly affect the subject matter of the engagement; and
  - iv. a member or firm preparing original data used to generate financial statements or preparing other records that are the subject matter of the engagement.

**12. Advocacy Threats (204.33)** – An advocacy threat occurs when a firm, or a person on the engagement team, promotes, or may be perceived to promote, an assurance client's position or opinion to the point that objectivity may be, or may be perceived to be, impaired. Such would be the case if a person on the engagement team were to subordinate his or her judgment to that of the client, or the firm were to do so. Examples of circumstances that may create an advocacy threat include, but are not limited to:

- i. dealing in, or being a promoter of, shares or other securities of an assurance client;
- ii. acting as an advocate for or on behalf of an assurance client in litigation or in resolving disputes with third parties; and
- iii. completing SR&ED related engagements and then assisting in obtaining financing for same, while the firm is engaged in assurance work.

**13. Familiarity Threats (204.34)** – A familiarity threat occurs when, by virtue of a close relationship with an assurance client, its directors, officers or employees, a firm or a person on the engagement team becomes too sympathetic to the client's interests. Examples of circumstances that may create a familiarity threat include, but are not limited to:

- i. a person on the engagement team having an immediate or close family member who is an officer or director of the assurance client;
- ii. a person on the engagement team having an immediate or close family member who is in a position to exert significant influence over the subject matter of the assurance engagement;
- iii. a former partner of the firm being an officer or director of the assurance client or in a position to exert significant influence over the subject matter of the assurance engagement;
- iv. the long association of a senior person on the engagement team with the assurance client; and
- v. the acceptance of gifts or hospitality from the assurance client, its directors, officers or employees, unless the value thereof is clearly insignificant.

**14. Intimidation Threats (204.35)** – An intimidation threat occurs when a person on the engagement team may be deterred from acting objectively and exercising professional skepticism by threats, actual or perceived, from the directors, officers or employees of an assurance client. Examples of circumstances that may create an intimidation threat include, but are not limited to:

- i. The threat of being replaced due to a disagreement with the application of an accounting principle; and the application of pressure to inappropriately reduce the extent of work performed in order to reduce or limit fees.



## INDEPENDENT AUDITOR'S REPORT

To the Members of  
Dawson Student Union

### *Qualified Opinion*

We have audited the financial statements of Dawson Student Union (the Union), which comprise the statement of financial position as at May 31, 2021, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Union as at May 31, 2021, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

### *Basis for Qualified Opinion*

In common with many not-for-profit organizations, the Union derives part of its receipts from the general public in the form of cash receipts, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of the Union. Therefore, we were not able to determine whether any adjustments might be necessary to revenues, excess of (deficiency) revenues over expenses and cash flows for the years ended May 31, 2021 and 2020, assets as at May 31, 2021 and 2020 and net asset balances as at June 1 and May 30 for both the 2021 and 2020 years.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Union in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

*Comparative Information*

We draw attention to Note 2 to the financial statements which describes that the Union adopted Canadian accounting standards for not-for-profit organizations on June 1, 2020 with a transition date of June 1, 2019. These standards were applied retrospectively by management to the comparative information in these financial statements, including the statements of financial position as at May 31, 2020 and June 1, 2019, and the statements of operations, changes in net assets and cash flows for the year ended May 31, 2020 and related disclosures. We were not engaged to report on the restated comparative information, and as such, it is unaudited. Our opinion is not modified in respect of this matter.

*Other Matter*

The statements of financial position as at May 31, 2020 and June 1, 2019, and the statements of operations, changes in net assets and cash flows for the year ended May 31, 2020, are unaudited and were compiled by another Chartered Professional Accountant.

*Responsibilities of Management and Those Charged with Governance for the Financial Statements*

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Union's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Union or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Union's financial reporting process.





*Auditor's Responsibilities for the Audit of the Financial Statements*

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Union's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Union's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Union to cease to continue as a going concern.



- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

*FL Fuller Landau LLP* <sup>1</sup>

Montreal, November 26, 2021

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<sup>1</sup> By CPA auditor, CA, public accountancy permit No. AI 18902





September 8, 2021

Board of Directors  
Dawson Student Union  
3040 Sherbrooke Street West  
Westmount, Quebec H3Z 1A4

Attention: Mr. Yves-Jusslin Maniratanga

Dear Mr. Maniratanga:

The purpose of this letter is to outline the nature of our involvement with the financial statements as well as the tax services we will provide to Dawson Student Union for the year ending May 31, 2021.

Audit engagement:

**The Objective and Scope of the Audit**

You have requested that we audit the financial statements of Dawson Student Union, which comprise the balance sheet as at May 31, 2021, and the statements of earnings, retained earnings and cash flows for the year then ended and notes to the financial statements (including a summary of significant accounting policies). We are pleased to confirm our acceptance and our understanding of the nature, scope and terms of this audit engagement, and all services related thereto, by means of this letter (the "Engagement").

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement (whether due to fraud or error) and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

**The Responsibilities of the Auditor**

We will conduct our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- a. Identify and assess the risks of material misstatement of the financial statements (whether due to fraud or error), design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

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**flmontreal.com**

membre indépendant de/independent member of  
leaglobal.com

Place du Canada,  
1010, rue De La Gauchetière Ouest, 3<sup>e</sup> étage  
Montréal QC Canada H3B 2S1  
T: 514.875.2865 | F: 514.866.0247  
1.888.355.6697

- b. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies in internal control relevant to the audit of the financial statements that we have identified during the audit.
- c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- d. Conclude on the appropriateness of management's use of the going-concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- e. Evaluate the overall presentation, structure and content of the financial statements (including the disclosures) and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, there is an unavoidable risk that some material misstatements may not be detected, even though the audit is properly planned and performed in accordance with Canadian generally accepted auditing standards.

#### The Responsibilities of Management

Our audit will be conducted on the basis that management [*and, where appropriate, those charged with governance*] acknowledge and understand that they have responsibility:

- a. For the preparation and fair presentation of the financial statements in accordance with Accounting Standards for Private Enterprises (ASPE).
- b. For the design and implementation of such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.
- c. To provide us with timely:
  - i. Access to all information of which management is aware that is relevant to the preparation of the financial statements (such as records, documentation and other matters);
  - ii. Information about all known or suspected fraud, any allegations of fraud or suspected fraud and any known or probable instances of non-compliance with legislative or regulatory requirements;
  - iii. Additional information that we may request from management for the purpose of the audit; and
  - iv. Unrestricted access to persons within Dawson Student Union from whom we determine it necessary to obtain audit evidence.

As part of our audit process:

- a. We will make inquiries of management about the representations contained in the financial statements. At the conclusion of the audit, we will request from management [*and, where appropriate, those charged with governance*] written confirmation concerning those representations. If such representations are not provided in writing, management acknowledges and understands that we would be required to disclaim an audit opinion.
- b. We will communicate any misstatements identified during the audit other than those that are clearly trivial. We request that management correct all the misstatements communicated.

## Form and Content of Audit Opinion

Unless unanticipated difficulties are encountered, our report will be substantially in the following form:

### INDEPENDENT AUDITOR'S REPORT

To the Shareholders of  
Dawson Student Union

#### *Opinion*

We have audited the financial statements of Dawson Student Union (the "Corporation"), which comprise the balance sheet as at May 31, 2021, and the statements of earnings, retained earnings and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Corporation as at May 31, 2021, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for private enterprises.

#### *Basis for Opinion*

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Corporation in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### *Responsibilities of Management and Those Charged with Governance for the Financial Statements*

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for private enterprises, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Corporation's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Corporation or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Corporation's financial reporting process.

### *Auditor's Responsibilities for the Audit of the Financial Statements*

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Corporation's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Corporation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Corporation to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

[Practitioner's signature]

[Date of the practitioner's report]

[Practitioner's address]

If we conclude that a modification to our opinion on the financial statements is necessary, we will discuss the reasons with you in advance.

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### Confidentiality

One of the underlying principles of the profession is a duty of confidentiality with respect to client affairs. Each professional accountant is bound by the professional secrecy of all confidential information that becomes known during the practice of the profession. Accordingly, we will not provide any third party with confidential information concerning the affairs of Dawson Student Union unless:

- We have been specifically authorized with prior consent;
- We have been ordered or expressly required by law or by the provincial Code of Ethics; or
- The information requested is (or enters into) public domain.

### Communications

In performing our services, we will send messages and documents electronically. As such communications can be intercepted, misdirected, infected by a virus, or otherwise used or communicated by an unintended third party, we cannot guarantee or warrant that communications from us will be properly delivered only to the addressee. Therefore, we specifically disclaim, and you release us from, any liability or responsibility whatsoever for interception or unintentional disclosure of communications transmitted by us in connection with the performance of this Engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from such communications, including any that are consequential, incidental, direct, indirect, punitive, exemplary or special damages (such as loss of data, revenues or anticipated profits).

If you do not consent to our use of electronic communications, please notify us in writing.

### Use of Information

It is acknowledged that we will have access to all information about identified individuals ("personal information") in your custody that we require to complete our Engagement. Our services are provided on the basis that:

- a) You represent to us that management has obtained any required consents for our collection, use, disclosure, storage, transfer and process of personal information required under applicable privacy legislation and professional regulation; and
- b) We will hold all personal information in compliance with our Privacy Statement.

### Use and Distribution of Our Report

The examination of the financial statements and the issuance of our audit report are solely for the use of Dawson Student Union and those to whom our report is specifically addressed by us. We make no representations or warranties of any kind to any third party in respect of these financial statements or our audit report.

For greater clarity, our audit will not be planned or conducted for any third party or for any specific transaction. Accordingly, items of possible interest to a third party may not be addressed and matters may exist that would be assessed differently by a third party, including, without limitation, in connection with a specific transaction. Our audit report should not be circulated (beyond Dawson Student Union) or relied upon by any third party for any purpose, without our prior written consent.

You agree that our name may be used only with our prior written consent and that any information to which we have attached a communication be issued with that communication, unless otherwise agreed to by us in writing.

### Reproduction of Auditor's Report

If reproduction or publication of our audit report (or reference to our report) is planned in an annual report or other document, including electronic filings or posting of the report on a website, a copy of the entire document should be submitted to us in sufficient time for our review and approval in writing before the publication or posting process begins.

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Management is responsible for the accurate reproduction of the financial statements, the auditor's report and other related information contained in an annual report or other public document (electronic or paper-based). This includes any incorporation by reference to either full or summarized financial statements that we have audited.

We are not required to read the information contained in your website or to consider the consistency of other information on the electronic site with the original document.

#### Ownership

The working papers, files, other materials, reports and work created, developed or performed by us during the course of the Engagement are the property of our firm, constitute our confidential information and will be retained by us in accordance with our firm's policies and procedures.

During the course of our work, we may provide, for your own use, certain software, spreadsheets and other intellectual property to assist with the provision of our services. Such software, spreadsheets and other intellectual property must not be copied, distributed or used for any other purpose. We also do not provide any warranties in relation to these items and will not be liable for any lost or corrupted data or other damage or loss suffered or incurred by you in connection with your use of them.

We retain the copyright and all intellectual property rights in any original materials provided to you.

#### File Inspections

In accordance with professional regulations (and by our firm's policy), our client files may periodically be reviewed by practice inspectors and by other engagement file reviewers to ensure that we are adhering to our professional and firm's standards. File reviewers are required to maintain confidentiality of client information.

#### Accounting Advice

Except as outlined in this letter, the Engagement does not contemplate the provision of specific accounting advice or opinions or the issuance of a written report on the application of accounting standards to specific transactions and to the facts and circumstances of the entity. Such services, if requested, would be provided under a separate engagement letter.

#### Tax services engagement:

Our engagement is limited to performing the following services:

1. Prepare the Federal (Canada) and Provincial (Quebec) income tax returns; please advise of any additional income tax returns required as we will only prepare the income tax returns we have listed.
2. Prepare any bookkeeping entries we find necessary in connection with the preparation of the income tax returns.
3. Prepare and post any adjusting entries, as deemed necessary.

You are responsible for the safeguarding of assets, for the proper recording of transactions in the books of accounts, the substantial accuracy of the financial records, and the full and accurate disclosure to us of all relevant facts affecting the income tax returns. You also have final responsibility for the income tax returns and, therefore, the appropriate officials should review them carefully before an authorized officer signs and files them.



You agree to assume all the management responsibilities for any bookkeeping, tax, or other non-assurance services we may provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

We may provide you with a questionnaire or other document requesting specific information. Completing those forms will assist us in making sure you are well served for a reasonable fee. You represent that the information you are supplying to us is accurate and complete to the best of your knowledge and that you have disclosed to us all relevant facts affecting the income tax returns. We will not verify the information you give us; however, we may ask for additional clarification of some information.

Our work in connection with the preparation of the income tax returns does not include any procedures designed to discover defalcations or other irregularities, should any exist. The income tax returns will be prepared solely from information provided to us without verification by us.

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures and safeguards to protect the confidentiality of your information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information, and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers. We may also, depending on circumstances, use members of LEA Global (our International affiliation) in serving your account, and by signing this letter you consent to our selection and use of such personnel, in our discretion, in order to provide the most efficient and thorough service possible.

The Canada Revenue Agency ("CRA") - and the equivalent Provincial tax authorities - and regulations impose preparation and disclosure standards with non-compliance penalties on both the preparer of a tax return and on the taxpayer. To avoid exposure to these penalties, it may be necessary in some cases to make certain disclosures to you and/or in the income tax returns concerning positions taken on the income tax returns that do not meet these standards. Accordingly, we will discuss tax positions that may increase the risk of exposure to penalties and any recommended disclosures with you before completing the preparation of the income tax returns. If we concluded that we are obligated to disclose a position and you refuse to permit the disclosure, we reserve the right to terminate this engagement.

The income tax returns may be selected for review by the taxing authorities. In the event of an audit, you may be requested to produce documents, records, or other evidence to substantiate the items of income and deduction shown on a tax return. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of a tax examination, we will be available, upon request, to represent you. *However, such additional services are not included in the fees for the preparation of the income tax returns.*

#### Governing Legislation

This engagement letter is subject to, and governed by, the laws of the Province of Quebec. The Province of Quebec will have exclusive jurisdiction in relation to any claim, dispute or difference concerning this engagement letter and any matter arising from it. Each party irrevocably waives any right it may have to object to any action being brought in those courts, to claim that the action has been brought in an inappropriate forum or to claim that those courts do not have jurisdiction.

## Dispute Resolution

You agree that:

- a) Any dispute that may arise regarding the meaning, performance or enforcement of this engagement will, prior to resorting to litigation, be submitted to mediation; and
- b) You will engage in the mediation process in good faith once a written request to mediate has been given by any party to the engagement.

Any mediation initiated as a result of this engagement shall be administered within the Province of Quebec, according to its mediation rules, and any ensuing litigation shall be conducted within such province, according to provincial law. The results of any such mediation shall be binding only upon agreement of each party to be bound. The costs of any mediation proceeding shall be shared equally by the participating parties.

## Time Frames

We will use all reasonable efforts to complete the Engagement as described in this letter within the agreed upon time frames.

However, we shall not be liable for failures or delays in performance that arise from causes beyond our reasonable control, including any delays in the performance by Dawson Student Union of its obligations.

## Terms and Conditions Supporting the Fee

Our fees will be determined on the basis of the time spent at our standard billing rates, plus any out-of-pocket disbursements incurred and Goods and Services Tax (GST) and Quebec Sales Tax (QST), as applicable. Each billing is due for payment when received. Balance owed thirty (30) days from the date of a final or partial invoice, is subject to a monthly interest rate of 1.5% or 18% yearly. Our fee estimates take into account that Dawson Student Union will provide clerical assistance to the extent practicable, including the preparation of various schedules in advance of the year-end audit. If for any reason Dawson Student Union is unable to provide such schedules, information and help, FL Fuller Landau LLP and Dawson Student Union will mutually revise the fee to reflect additional services, if any, required of us to achieve these objectives.

In providing our services, we will consult with Dawson Student Union about matters of accounting, financial reporting or other significant business issues. Accordingly, our fee reflects the time necessary for a reasonable amount of such consultation. However, should a matter require research, consultation or work beyond that amount, FL Fuller Landau LLP and Dawson Student Union will agree to an appropriate revision in services and fee.

## Costs of Responding to Government or Legal Processes

In the event we are required to respond to a subpoena, court order, government agency or other legal process for the production of documents and/or testimony relative to information we obtained and/or prepared during the course of this Engagement, you agree to compensate us at our normal hourly rates for the time we expend in connection with such response and to reimburse us for all of our out-of-pocket costs (including applicable GST/HST) incurred.

## Termination

Management acknowledges and understands that failure to fulfill its obligations as set out in this engagement letter will result, upon written notice, in the termination of the Engagement.

Either party may terminate this agreement for any reason upon providing written notice to the other party not less than 30 calendar days before the effective date of termination. If early termination takes place, Dawson Student Union shall be responsible for all time and expenses incurred up to the termination date.

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If we are unable to complete the audit or are unable to form, or have not formed, an opinion on the financial statements, we may withdraw from the audit before issuing an auditor's report, or we may disclaim an opinion on the financial statements. If this occurs, we will communicate the reasons and provide details.

#### Language

Each of the party hereto expressly required that this Contract be drafted in the English language. Chaque partie aux présentes a expressément requis que ce présent contrat soit rédigé dans la langue anglaise.

#### Conclusion

This engagement letter includes the relevant terms that will govern the Engagement for which it has been prepared. The terms of this letter supersede any prior oral or written representations or commitments by or between the parties. Any material changes or additions to the terms set forth in this letter will only become effective if evidenced by a written amendment to this letter, signed by all of the parties.

If you have any questions about the contents of this letter, please raise them with us. If the services outlined are in accordance with your requirements, and if the above terms are acceptable to you, please sign the copy of this letter in the space provided and return it to us. We appreciate the opportunity of continuing to be of service to your Corporation.

This letter agreement and the attached Appendix A constitute the entirety of the agreement between us for the services described. In the event of any conflict between the terms of this letter and Appendix A, the terms of this letter control.

Yours very truly,

1

FL FULLER LANDAU LLP

Enclosure: Appendix A - Standard Terms and Conditions for Advisory and Tax Services

We agree with your understanding of the terms of your engagement as set in this letter.

Dawson Student Union

Approved by:

*Joes-Jusslin Maniratanga*

Name

Vice-President of Finance

Title

September 8, 2021

Date

<sup>1</sup> By CPA auditor, CA, public accountancy permit No. A118902



APPENDIX A  
FL FULLER LANDAU LLP  
Standard Terms and Conditions for Advisory and Tax Services

1. Services; Client Responsibilities

- (a) It is understood and agreed that FL Fuller Landau LLP's services may include advice and recommendations; but all decisions in connection with the implementation of such advice and recommendations shall be the responsibility of, and made by, Client. FL Fuller Landau LLP will not perform management functions or make management decisions for Client beyond what has been documented above. References herein to Client shall refer to the addressee of the Proposal or Engagement Letter to which these Standard Terms and Conditions are attached (the "Engagement Letter"), and all related entities;
- (b) In connection with FL Fuller Landau LLP's provision of services under the Engagement Letter, Client agrees that Client, and not FL Fuller Landau LLP, shall perform the following functions: (i) make all management decisions and perform all management functions; (ii) designate an individual who possesses suitable skill, knowledge and experience, preferably within senior management, to oversee such services, and to evaluate the adequacy and results of such services; (iii) accept responsibility for the results of such services; and (iv) establish and maintain internal controls over the processes with which such services are concerned, including monitoring ongoing activities;
- (c) Subsequent to the completion of this engagement, FL Fuller Landau LLP will not update its advice, recommendations or work product for changes or modification to the law and regulations, or to the judicial and administrative interpretations thereof, or for subsequent events or transactions, unless Client separately engages FL Fuller Landau LLP to do so in writing after such changes or modifications, interpretations, events or transactions.

2. Tax on Services – All fees, charges and other amounts payable to FL Fuller Landau LLP under the Engagement Letter do not include any sales, use, excise, value added or other applicable taxes, tariffs or duties, payment of which shall be Client's sole responsibility, excluding any applicable taxes based on FL Fuller Landau LLP's net income or taxes arising from the employment or independent contractor relationship between FL Fuller Landau LLP and its personnel.

3. Termination (advisory services) – Either party may terminate the Engagement Letter at any time by giving written notice to the other party not less than 30 calendar days before the effective date of termination.

4. Non-solicitation – No one consciously attracts staff away from a supplier or one of their professionals, but it does happen, based on relationships formed over time. If you hire one of our firm team members to work in your company within 12 months following the later of the conclusion of the services provided under the terms of this agreement or final payment, you will be charged a one-time, immediately due recruitment fee of 25% (plus applicable sales taxes) of the first-year salary package payable to your new employee.

5. Ownership and Use of Deliverables

- (a) Except for FL Fuller Landau LLP Property, and upon full and final payment to FL Fuller Landau LLP under the Engagement Letter, the tangible items specified as deliverables or work product in the Engagement Letter including any intellectual property rights appurtenant thereto (the "Deliverables") will become the property of Client. If any FL Fuller Landau LLP Property is contained in any of the Deliverables, FL Fuller Landau LLP hereby grants Client a royalty-free paid-up, non-exclusive, perpetual license to use such FL Fuller Landau LLP Property in connection with Client's use of the Deliverables;



- (b) Client acknowledges and agrees that any advice, recommendations, information or work product provided to Client by FL Fuller Landau LLP in connection with this engagement is for the sole use of Client and may not be relied upon by any third party. Client agrees that if it makes such advice, recommendations, information or work product available to any third party other than as expressly permitted by the Engagement Letter, the provisions of Paragraph 9(b) shall apply. Notwithstanding the foregoing, (i) in the event of a disclosure made by Client that is required by law, that is made to a regulatory authority having jurisdiction over Client or that is made pursuant to Paragraph 12 below, no acknowledgement of the Notice shall be required and (ii) no Notice or acknowledgement shall be required with respect to disclosures expressly authorized by the Engagement Letter.
6. Warranties – FL Fuller Landau LLP’s services under the Engagement Letter are subject to and will be performed in accordance with CPA Canada and other professional standards applicable to the services provided by FL Fuller Landau LLP under the Engagement Letter and in accordance with the terms thereof. FL Fuller Landau LLP disclaims all other warranties, either express or implied.
7. Limitation on Damages – Except for each party’s indemnification obligations herein above, neither Client nor FL Fuller Landau LLP shall be liable to the other for any actions, damages, claims, liabilities, costs, expenses or losses in any way arising out of or relating to the services performed under the Engagement Letter for an aggregate amount in excess of the fees paid or owing to FL Fuller Landau LLP under the Engagement Letter. In no event, shall either party be liable for consequential, special, indirect, incidental, punitive or exemplary damages, costs, expenses or losses (including, without limitation, lost profits and opportunity costs).
8. Assignment; Use of Member Firms – Neither party may assign, transfer or delegate any of its rights or obligations without the prior written consent of the other party, such consent not to be unreasonably withheld. Notwithstanding the foregoing, to the extent any of the services under the Engagement Letter will be performed in or relate to a jurisdiction outside of Canada. Client acknowledges and agrees that such services, including any applicable tax advice, may be performed by the member firms of *LEA Global* practicing in such jurisdiction. Accordingly, Client consents to FL Fuller Landau LLP’s disclosures to a member firm and such member firm’s use of data and information, including tax return information, received from or at the request or direction of Client for the purpose of completing the services under the Engagement Letter provided that any such firm is subject to the confidentiality obligations set forth in the letter agreement.
9. Miscellaneous
- (a) Except as otherwise set forth in the Engagement Letter, in accepting the engagement, Client acknowledges that completion of this engagement or acceptance of Deliverables resulting from this engagement will not constitute a basis for Client’s assessment or evaluation of internal control over financial reporting for income tax purposes.
- (b) FL Fuller Landau LLP may communicate with Client by electronic mail or otherwise transmit documents in electronic form during the course of this engagement. Client accepts the inherent risks of these forms of communication (including the security risks of interception of or unauthorized access to such communications, the risk of corruption of such communications and the risks of viruses or other harmful devices) and agrees that it may rely only upon a final hardcopy version of a document or other communication that FL Fuller Landau LLP transmits to Client unless no such hard copy is transmitted by FL Fuller Landau LLP to Client.

10. When a member or firm identifies a threat to independence that is not clearly insignificant (204.29), and the member or firm decides to apply appropriate safeguards and accepts or continues the assurance engagement, the decision should be documented in accordance with Rule 204.5. The documentation should include the following information:

- a. a description of the nature of the engagement;
- b. the threat identified;
- c. the safeguard or safeguards identified and applied to eliminate the threat or reduce it to an acceptable level; and
- d. an explanation of how, in the member or firm's professional judgment, the safeguards eliminate the threat or reduce it to an acceptable level.

11. Threats to independence:

- a. (204.30) Independence is potentially affected by self-interest, self-review, advocacy, familiarity and intimidation threats. The mere existence of such threats does not per se mean that the performance of a prospective engagement is precluded. The undertaking or continuation of an engagement is only precluded where safeguards are not available to eliminate or reduce the threats to an acceptable level or where Rule 204.4 provides a specific prohibition.
- b. Self-Interest Threats (204.31). A self-interest threat occurs when a firm or a person on the engagement team could benefit from a financial interest in, or other self-interest conflict with, an assurance client. Examples of circumstances that may create a self-interest threat include, but are not limited to:
  - i. a direct financial interest or material indirect financial interest in an assurance client;
  - ii. a loan or guarantee to or from an assurance client or any of its directors or officers;
  - iii. dependence by a firm, office or member on total fees from an assurance client;
  - iv. undue concern about the possibility of losing the engagement;
  - v. evaluating performance or providing compensation for selling non-audit services to an assurance client;
  - vi. having a close business relationship with an assurance client; and
  - vii. potential employment with an assurance client.
- c. Self-Review Threats (204.32). A self-review threat occurs when any product or judgment from a previous engagement needs to be evaluated in reaching a conclusion on the particular assurance engagement, or when a person on the engagement team was previously an officer or director of the client, or was in a position to exert significant influence over the subject matter of the assurance engagement. Examples of circumstances that may create a self-review threat include, but are not limited to:
  - i. a person on the engagement team being, or having recently been, an officer or director of the client;
  - ii. a person on the engagement team being, or having recently been, an employee of the assurance client in a position to exert significant influence over the subject matter of the assurance engagement, or another person having the duties or responsibilities normally associated with such an employee;
  - iii. a member or firm performing services for an assurance client that directly affect the subject matter of the engagement; and
  - iv. a member or firm preparing original data used to generate financial statements or preparing other records that are the subject matter of the engagement.

12. Advocacy Threats (204.33) – An advocacy threat occurs when a firm, or a person on the engagement team, promotes, or may be perceived to promote, an assurance client's position or opinion to the point that objectivity may be, or may be perceived to be, impaired. Such would be the case if a person on the engagement team were to subordinate his or her judgment to that of the client, or the firm were to do so. Examples of circumstances that may create an advocacy threat include, but are not limited to:
- i. dealing in, or being a promoter of, shares or other securities of an assurance client;
  - ii. acting as an advocate for or on behalf of an assurance client in litigation or in resolving disputes with third parties; and
  - iii. completing SR&ED related engagements and then assisting in obtaining financing for same, while the firm is engaged in assurance work.
13. Familiarity Threats (204.34) – A familiarity threat occurs when, by virtue of a close relationship with an assurance client, its directors, officers or employees, a firm or a person on the engagement team becomes too sympathetic to the client's interests. Examples of circumstances that may create a familiarity threat include, but are not limited to:
- i. a person on the engagement team having an immediate or close family member who is an officer or director of the assurance client;
  - ii. a person on the engagement team having an immediate or close family member who is in a position to exert significant influence over the subject matter of the assurance engagement;
  - iii. a former partner of the firm being an officer or director of the assurance client or in a position to exert significant influence over the subject matter of the assurance engagement;
  - iv. the long association of a senior person on the engagement team with the assurance client; and
  - v. the acceptance of gifts or hospitality from the assurance client, its directors, officers or employees, unless the value thereof is clearly insignificant.
14. Intimidation Threats (204.35) – An intimidation threat occurs when a person on the engagement team may be deterred from acting objectively and exercising professional skepticism by threats, actual or perceived, from the directors, officers or employees of an assurance client. Examples of circumstances that may create an intimidation threat include, but are not limited to:
- i. The threat of being replaced due to a disagreement with the application of an accounting principle; and the application of pressure to inappropriately reduce the extent of work performed in order to reduce or limit fees.





**W2022AGA-18-4**

**DAWSON STUDENT UNION W2022AGA-18  
DSU ANNUAL GENERAL ASSEMBLY MEETING NO. 18  
MEETING TYPE: REGULAR  
MONDAY, MAY 9, 2022 @6:00PM ET  
VIA ZOOM**

**4. Special Orders**

**a. Appointment of the Auditor**

The DSU Constitution states the following:

**16.3. Auditor**

The Auditor shall be appointed by the Members according to the Quebec Companies Act, each year, at the General Assembly who shall be a chartered professional accountant (CPA). The remuneration of the Auditor shall be fixed by the Student Council. No Councillor, Officer or employee of the Union, or associate of a Councillor, Officer or employee may be appointed Auditor. If the Auditor ceases for any reason whatsoever to hold office before the end of its term, the Student Council may fill the vacancy by appointing a replacement to serve the unexpired term.

**16.4. Mandate of the Auditor**

The Auditor shall complete the audit of the accounts and financial condition of the Union. It shall submit a report to the Members at each annual meeting and confirm that the financial condition is presented in accordance with Generally Accepted Accounting.

[FL Fuller Landau](#) was the auditor appointed by the DSU at the 2021 Annual General Assembly. The DSU will need to appoint an auditor for the 2021-2022 Financial Year.

**ACTION REQUESTED:**

The General Assembly is asked to appoint FL Fuller Landau as auditor for the DSU for the 2021-2022 Financial Year.

**ANNEX: Audit and Tax Engagement Letter**





W2022AGA-18-2

**DAWSON STUDENT UNION W2022AGA-18  
DSU ANNUAL GENERAL ASSEMBLY MEETING NO. 18  
MEETING TYPE: REGULAR  
MONDAY, MAY 9, 2022 @6:00PM ET  
VIA ZOOM**

5. New Business

a. Union Positions

i. **Bill 96**

Preamble: In winter 2021, the Quebec government, under Coalition Avenir Quebec, tabled bill 96. Throughout the remainder of the year, DSU worked to inform its members via media relations and a statement prepared in collaboration with four other English college student associations. In early 2022, additional information concerning the bill's impacts on education came to light. In response, the DSU has increased media visibility on the matter, participated in webinars and press conferences in hopes to bring clarity to its membership. DSU collaborated with partner organizations and labour unions to organize two large public demonstrations for Bill 96. The May 5, 2022 interassociation campus rallies were organized with the help of Champlain Student Association, Marianopolis Student Union, Vanier College Student Association and John Abbott Student Association, as well as the Dawson Teachers Union. The May 14, 2022 city-wide protest is being organized by the Quebec Community Groups Network (QCGN), a partner of the DSU, along with numerous other groups including the English Parents Committee Association, English School Boards Association, student groups and CEGEPs, etc.

Union Position: The Union opposes Bill 96 as it harms Indigenous communities and other marginalized minority groups, limits access to higher education, places enrollment caps on English colleges, includes additional course curriculum and examination requirements for various groups of students, limits and overhauls the business operations of the union, limits public services including legal and health care services for non-French speaking minority groups, creates strict

categories of college students based on their family background or place of origin and creates further job insecurity for members of faculty, especially in the English and French language departments of Dawson College.

Submitted by: Student Council

Action required: Ratification

## **ii. Collective Insurance**

Preamble: In May 2021, Dawson students voted overwhelmingly in favour of implementing a comprehensive collective insurance plan for all Dawson students, despite pushback and lack of collaboration from the Dawson College administration for the implementation process. In April 2022, l'Autorite des Marchés Financiers invited the DSU and other student associations from the CEGEP and universities sectors to a series of consultations regarding collective insurances for students, in particular the current system of the "opt-out" mechanism common to all student insurance regimes.

Union Position: The Union opposes the proposed changes from l'Autorite des Marchés Financiers to student collective insurance regimes which would make the insurance fees unaffordable for students and negatively affect their health or wellbeing.

The Union opposes and condemns the Dawson College administration's delays, pushback and disinterest in implementing the collective insurance plan for all Dawson students, which would grant them coverage for health care, dental care and access other essential services for students' wellbeing.

Submitted by: Student Council

Action required: Ratification

## **iii. Sustainability and Climate Action (Campus Infrastructure)**

Preamble: Dawson College has won numerous accolades for environmental and sustainable initiatives on campus yet continues to deny implementation of key infrastructure and landscaping projects that have been designed and proposed

by community stakeholders including students.

*Union Position:* The Union supports the funding and facilitation of sustainable practices and infrastructure by Dawson College.

The Union supports campus improvement infrastructure projects including but not limited to: rooftop rainfall collection facilities, green house facilities, expansion and improved access to rooftop urban gardens, improved maintenance and additional areas for insect species preservations (Beehives, Monarch Butterfly Nursery etc) and additional funding for the purposes of exploring new landscaping projects that centres Dawson's campus as a biodiversity zone and refuge for wildlife.

The Union supports socially responsible infrastructure projects such as gender neutral washrooms, changing rooms and shower rooms for gym or P.A.R.C facilities and calls on the Director of Facilities Management Services to improve options for the privacy, safety and security of students while using gym facilities at Dawson College.

*Submitted by:* Student Council

*Action required:* Ratification

#### iiii. **Bylaw 6**

*Preamble:* In May 2022, the Dawson College Senate will discuss recommendations from the Bylaw 6 subcommittee. The current composition proposal supported by the Association of Dawson Professionals, Dawson Support Staff Union and the DSU Student Council is as follows:

##### *Proposed composition*

- 8 Student Representatives, 8 Faculty Representatives, 4 Support Staff Representatives, 4 Professionals Representatives and 8 Administrative Officials

##### *Current composition*

- 18 Faculty Representatives, 4 Student Representatives, 3 Professional Representatives, 1 Support Staff Representative and 8 Administrative Officials.

Union Position: The Union supports the Senate composition recommended by 2021-2022 student Senators, as follows: 8 Student Representatives, 8 Faculty Representatives, 4 Support Staff Representatives, 4 Professionals Representatives and 8 Administrative Officials.

Submitted by: Student Council

Action required: Ratification

#### iiii. Dawson College and Dawson College Foundation Investment Portfolios

Preamble: N/A

Union Position: The Union formally requests Dawson College and the Dawson College Foundation to immediately issue a statement detailing their complete portfolio of investments that will be easily accessed by the student body and the public.

Submitted by: The Green Earth Club

Action required: Ratification



**W2022AGA-18-6**

**DAWSON STUDENT UNION W2022AGA-18  
DSU ANNUAL GENERAL ASSEMBLY MEETING NO. 18  
MEETING TYPE: REGULAR  
MONDAY, MAY 9, 2022 @6:00PM ET  
VIA ZOOM**

6. Question Period