



**DAWSON STUDENT UNION W2023AGA-19  
DSU ANNUAL GENERAL ASSEMBLY MEETING NO. 19  
MEETING TYPE: REGULAR  
THURSDAY, 11 MAY, 2023 @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**

- 6:05pm            1. Adoption of the minutes
  
- 6:10pm            2. Reports
  - a. Student Council - 5min
  - b. Executive Officers - 40min
  - c. Auditor's Report (2022 Financial Statements) - 10min
  - d. Chief Returning Officer - 5min
  - e. Accountability Officer – 10min
  
- 7:20pm            3. Special Orders
  - a. Appointment of the Auditor
  
- 7:30pm            4. Question Period
  
- 8:00pm            5. Adjournment



**W2023AGA-19-1**

**DAWSON STUDENT UNION W2023AGA-19  
DSU ANNUAL GENERAL ASSEMBLY MEETING NO. 19  
MEETING TYPE: REGULAR  
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1. Approval of the minutes

ANNEX: Draft minutes of the Annual General Assembly held on 9 May 2022

ACTION REQUESTED:

The General Assembly is asked to approve the minutes as distributed



ANNEX: W2023AGA-19-1

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

The Chair started with the land acknowledgment, introduced the Student Councillors and Executive Officers present, and confirmed quorum (30). The meeting was called to order at 6:11pm.

1. Adoption of the Minutes

**Motion** proposed by Yves-Jusslin Maniratanga to approve the minutes of the previous AGA  
Seconded by Maddy O’Connell  
The motion passed unanimously

2. Announcements

a. DSU End-of-year Event

The VP Student Life, Yimaj Baharun, explained the proposed details of the DSU end-of-year “prom style” event (for those who were not able to attend their highschool prom due to COVID-19/pandemic restrictions). The off-campus event would take place the week after the exam period from approximately 5-9pm, would be a paid event (\$20.00 CAD/person), and would follow all Government regulations regarding COVID-19 (ex. mask mandate).

A poll was launched with the following results:

QUESTION	RESULTS
Would you attend the DSU End-of-Year event (cost \$20.00 CAD/person)?	Yes – 57%
If permitted, would you bring a guest to the event (cost \$20.00 CAD/person)?	NO – 51%
Which dates are you available for the event?	
• Wednesday, June 1 - Sunday, June	46%
• Wednesday, June 8 - Sunday, June	9%
• None of the above	45%

b. Strategic Plan Submissions

Alexandra Cardona, President, welcomed the General Assembly to submit ideas that they propose to be added to the DSU Strategic Plan (long-term plan of the DSU). A link (<https://forms.gle/CdSnMMHD5UAqkXz16>) was shared in the meeting chat and made available on the DSU website.

c. 2022 General Elections (this item was taken before item 2b)

Mariam Jawhar, the Chief Returning Officer (CRO) introduced the Executive Officers and Student Councillor candidates for the General Elections. She informed the General Assembly that nominees were still missing for the Creative & Applied Arts, Continuing Education, and Science, Medical Science & Engineering Student Councillors. The CRO reminded the General Assembly to vote on 16-17 May 2022.

3. Reports

a. Report of the Student Council

i. Creative & Applied Arts – N/A

- ii. Continuing Education – N/A
- iii. Science, Medical Science & Engineering – N/A
- iv. Social Science, Business & Technology – N/A

b. Report of the Executive Officers

The General Assembly noted the oral reports by the Executive Officers.

ANNEX: 2021-2022 DSU Executive Report

c. Auditor's Report (Financial Statements)

**Motion** proposed by Yves-Jusslin Maniratanga to approve the 2021 Auditor's Report (Financial Statements)

Seconded by Inès Lamothe-Katrapani

Motion passed unanimously after more clarifications from the VP of Finance

ANNEX: 2020-2021 Audit Report (Financial Statements as at 31 May 2021)

4. Special Orders

a. Appointment of the Auditor

**Motion** proposed by Yves-Jusslin Maniratanga to appoint FL Fuller Landau as auditor for another year to audit the DSU's 2021-2022 Financial Year

Seconded by Sam MacIntyre

Motion passed unanimously

ANNEX: 2021-2022 Engagement Letter

5. New Business

a. Union Positions

i. Bill 96 – Submitted by Student Council and presented by VP of External Affairs, Arwen Low

ii. Collective Insurance – Submitted by Student Council and presented by President, Alexandrah Cardona

iii. Sustainability and Climate Action (Campus Infrastructure) – Submitted by Student Council and presented by VP of Sustainability & Services, Shirin Hinojosa Violante

iv. Bylaw 6 – Submitted by Student Council and presented by VP of Academics & Advocacy, Mia Hadley, and VP of Internal Affairs & Operations, Abril Meza

v. Dawson College and Dawson College Foundation Investment Portfolios– Submitted by Green Earth Club and presented by Benjamin Savard

The General Assembly voted (Zoom poll) to ratify the above-listed Union Positions.

DSU POSITION	IN FAVOUR	OPPOSE	ABSTAIN
i. Bill 96	94%	3%	3%
ii. Collective Insurance	88%	0%	12%
iii. Sustainability and Climate Action (Campus Infrastructure)	97%	0%	3%
iv. Bylaw 6	100%	0%	0%
v. Dawson College and Dawson College Foundation Investment Portfolios	100%	0%	0%

ANNEX: W2022AGA-18 Union Positions

6. Question Period

7. Adjournment

The Chair adjourned the meeting at 9:11pm.



**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 accompaniment 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'authorite des Marches 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.



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# 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>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>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
CASQA 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
Meats & 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



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Profit and Loss

	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
<b>Total Operating Expenses</b>	<b>11,822.34</b>	<b>14,064.15</b>	<b>18,998.60</b>	<b>16,063.84</b>	<b>25,168.46</b>	<b>29,872.98</b>	<b>28,983.66</b>	<b>30,784.14</b>	<b>44,657.53</b>	<b>21,103.28</b>	<b>587.59</b>	<b>-</b>	<b>242,106.57</b>
<b>Net Profit</b>	<b>(11,738.28)</b>	<b>(14,060.07)</b>	<b>(18,367.88)</b>	<b>212,011.36</b>	<b>(25,168.26)</b>	<b>(29,872.78)</b>	<b>(28,414.72)</b>	<b>(30,783.93)</b>	<b>(44,657.35)</b>	<b>(21,103.07)</b>	<b>(587.59)</b>	<b>-</b>	<b>(12,742.57)</b>



## 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.

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### *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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- 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.

.../5



## 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.

.../6



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.

.../7





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:

*Jves-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-18-2

**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 Marches 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 Marches 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



W2023AGA-19-2a-e

**DAWSON STUDENT UNION W2023AGA-19  
DSU ANNUAL GENERAL ASSEMBLY MEETING NO. 19  
MEETING TYPE: REGULAR  
THURSDAY, 11 MAY, 2023 @6:00PM ET  
VIA ZOOM**

2. Reports

a. Student Council

Oral report by Chair, Kevin Contant-Holowatyj

b. Executive Officers

Oral report by:

- i. President, Gurpreet “Gigi” Kaur
- ii. Vice-President Finance, Sabrina Vuong
- iii. Vice-President Operations & Services, Hanane Aouchiche
- iv. Vice-President Academics & Advocacy, Sophia El Bakir
- v. Vice-President Internal Affairs & Communications, Gabriela Aragon
- vi. Vice-President External Affairs, Kiana Lalavi
- vii. Vice-President Student Life – N/A (presented by Clubs Coordinator, Thenral Nadarajah, and Events Coordinator, Alaa Ben Romdhane)
- viii. Vice-President Sustainability & Equity – N/A (presented by Benjamin Savard)

c. Auditor’s Report (2022 Financial Statements)

Presented by VP Finance, Sabrina Vuong

ANNEX: 2021-2022 Auditor’s Report (Financial Statements as at 31 May 2022)

**ACTION REQUIRED:**

The General Assembly is requested to approve the Financial Statements as at 31 May 2022 as distributed.

d. Chief Executive Officer

Oral report by Chief Returning Officer, Mariam Jawhar

e. Accountability Officer

Oral report by Accountability Officer, Patrice Blais



W2023AGA-19-2c

**DAWSON STUDENT UNION W2023AGA-19  
DSU ANNUAL GENERAL ASSEMBLY MEETING NO. 19  
MEETING TYPE: REGULAR  
THURSDAY, 11 MAY, 2023 @6:00PM ET  
VIA ZOOM**

2. Reports
- c. 2021-2022 Auditor's Report (Financial Statements as at 31 May 2022)

At the 2021 Annual General Assembly, the DSU membership appointed FL Fuller Landau to conduct an audit of the DSU's financial statements (auditor's report) of the 1 June 2021-31 May 2022 financial year.

[FL Fuller Landau's] 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, 2022, 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, 2022, 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.

ANNEX: 2021-2022 Auditor's Report (Financial Statements as at 31 May 2022)

**ACTION REQUIRED:**

The General Assembly is requested to approve the 2021-2022 Auditor's Report (Financial Statements as at 31 May 2022) as distributed.

**DAWSON STUDENT UNION**

**FINANCIAL STATEMENTS**

**MAY 31, 2022**

**DAWSON STUDENT UNION  
FINANCIAL STATEMENTS  
MAY 31, 2022**

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Statement of Operations	5
Statement of Changes in Net Assets	6
Statement of Cash Flows	7
Notes to Financial Statements	8 - 9



## 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, 2022, 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, 2022, 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 revenues over expenses and cash flows for the years ended May 31, 2022 and 2021, assets as at May 31, 2022 and 2021 and net asset balances as at June 1 and May 30 for both the 2022 and 2021 years. Our audit opinion on the financial statements for the year ended May 31, 2021 was modified accordingly because of the possible effects of this limitation of scope.

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.

### *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, December 27, 2022

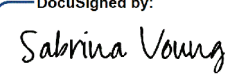
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<sup>1</sup> By CPA auditor, public accountancy permit No. A118902



**DAWSON STUDENT UNION  
STATEMENT OF FINANCIAL POSITION  
AS AT MAY 31, 2022**

	2022 \$	2021 \$
<b>ASSETS</b>		
Current		
Cash	343,409	229,763
Accounts receivable	205,806	177,404
Prepaid expenses	4,262	5,379
	<b>553,477</b>	412,546
<b>LIABILITY</b>		
Current		
Accounts payable and accrued liabilities	20,542	31,561
<b>NET ASSETS</b>		
Unrestricted	532,935	380,985
	<b>553,477</b>	412,546

Approved by,  
DocuSigned by:  
 \_\_\_\_\_, Director  
E16850927C2A41B...  
 \_\_\_\_\_, Director

**DAWSON STUDENT UNION  
STATEMENT OF OPERATIONS  
YEAR ENDED MAY 31, 2022**

	2022	2021
	\$	\$
<b>Revenues</b>		
Student fees	455,107	561,918
Donations	1,758	2,047
Interest income	723	368
	<b>457,588</b>	<b>564,333</b>
<b>Expenses</b>		
Advertising and promotion	18,267	65,314
Conferences and meetings	2,621	200
Covid relief expenses	-	50
Directors' fees	45,500	29,654
Donations	3,674	16,190
Elections and general assemblies	5,145	6,681
Events and campaigns	25,656	20,055
Insurance	6,218	4,296
Interest and bank charges	1,312	949
Office expenses	4,977	17,029
Professional fees	35,815	37,424
Salaries and fringe benefits	126,045	105,875
Special project fund	5,754	4,306
Telephone and website	11,742	15,174
The plant newspaper	6,532	4,007
Travelling	6,380	340
	<b>305,638</b>	<b>327,544</b>
<b>Excess of revenues over expenses</b>	<b>151,950</b>	<b>236,789</b>

**DAWSON STUDENT UNION  
STATEMENT OF CHANGES IN NET ASSETS  
YEAR ENDED MAY 31, 2022**

	Unrestricted \$	<b>2022 Total \$</b>	2021 Total \$
Balance, beginning of year	380,985	<b>380,985</b>	144,196
Excess of revenues over expenses	151,950	<b>151,950</b>	236,789
Balance, end of year	532,935	<b>532,935</b>	380,985

**DAWSON STUDENT UNION  
STATEMENT OF CASH FLOWS  
YEAR ENDED MAY 31, 2022**

	2022 \$	2021 \$
Operating activities		
Excess of revenues over expenses	151,950	236,789
Net change in non-cash items related to operating activities	(38,304)	(154,964)
Increase in cash and cash equivalents	113,646	81,825
Cash and cash equivalents, beginning of year	229,763	147,938
Cash and cash equivalents, end of year	343,409	229,763

Cash and cash equivalents consist of cash.

**DAWSON STUDENT UNION**  
**NOTES TO FINANCIAL STATEMENTS**  
**MAY 31, 2022**

**I. Statutes of incorporation and nature of activities**

Dawson Student Union is a student-run not-for-profit organization, incorporated under Part III of Quebec Companies' Act and is exempt from the payment of income taxes under the Income Tax Act.

The Union's objective is to enhance the overall educational experience and quality of campus life for students and other members of the Dawson community. This entails engaging the student population in campus activities, supporting student rights and empowering students to become proactive and open-minded members of our community while encouraging independent thinking, self-expression and to advocate the common good.

**2. Significant accounting policies**

The Union applies the Canadian accounting standards for not-for-profit organizations.

**Revenue recognition**

Student fees are collected from students by Dawson College and are recognized as revenues by the Union on a straight-line basis over the school year.

The Union follows the deferral method of accounting for contributions.

Unrestricted contributions, such as donations, are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Interest income is recognized on a time basis in the period in which it is earned.

**Financial instruments**

**Initial measurement**

The Union initially measures its financial assets and liabilities originated or exchanged in arm's length transactions at fair value. Financial assets and liabilities originated or exchanged in related party transactions, except for those that involve parties whose sole relationship with the Union is in the capacity of management, are initially measured at cost.

**Subsequent measurement**

The Union subsequently measures all its financial assets and liabilities at cost or amortized cost.

Financial assets measured at amortized cost using the straight-line method include cash and accounts receivables.

**DAWSON STUDENT UNION**  
**NOTES TO FINANCIAL STATEMENTS**  
**MAY 31, 2022**

**2. Significant accounting policies (continued)**

**Impairment**

Financial assets measured at cost are tested for impairment when there are indicators of possible impairment. The Union determines whether a significant adverse change has occurred in the expected timing or amount of future cash flows from the financial asset. If this is the case, the carrying amount of the asset is reduced directly to the higher of the present value of the cash flows expected to be generated by holding the asset, and the amount that could be realized by selling the asset at the statement of financial position date. The amount of the write-down is recognized in the Statement of Operations. The previously recognized impairment loss may be reversed to the extent of the improvement, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in the Statement of Operations.

**Cash and cash equivalents**

The Union's policy is to disclose bank balances under cash and cash equivalents.

**Contributed services**

Volunteers contribute significant hours annually to assist the Union in carrying out its activities. Due to the difficulty in determining the fair value of this volunteer time, such contributions are not recognized in the financial statements.

The Union receives free rental of office space from Dawson College, however, the value of this rent is difficult to estimate, and is therefore not included in the financial statements.

**Use of estimates**

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the amounts recognized as revenues and expenses for the periods covered. Actual results may differ from these estimates. The critical estimates relate to the provision for doubtful accounts.

**3. Economic dependence**

The Union receives dues from student tuition payments that are collected by Dawson College on behalf of the Union to ensure the continuity of its operations.





December 27, 2022

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

Attention: Mrs. Sabrina Vuong

Dear Mrs. Vuong:

We have been engaged to audit the financial statements of Dawson Student Union (the “Union”) for the year ending May 31, 2022.

Canadian generally accepted auditing standards require that we communicate at least annually with you regarding all relationships between the Union and FL Fuller Landau LLP that in our professional judgment, may reasonably be thought to bear on our independence.

In determining which relationships to report, these standards require us to consider relevant rules and related interpretations prescribed by the appropriate provincial institute/order and applicable legislation, covering such matters as:

- a) holding a financial interest, either directly or indirectly, in a client;
- b) holding a position, either directly or indirectly, that gives the right or responsibility to exert significant influence over the financial or accounting policies of a client;
- c) personal or business relationships of immediate family, close relatives, partners or retired partners, either directly or indirectly, with a client;
- d) economic dependence on a client; and
- e) provision of services in addition to the audit engagement.

We have prepared the following comments to facilitate our discussion with you regarding independence matters.

We are not aware of any relationships between the Union and the engagement team and others in the firm as applicable and the firm that, in our professional judgment, may reasonably be thought to bear on our independence.

.../2

Canadian generally accepted auditing standards require that we confirm our independence to the Board of directors in the context of the Rules of Professional Conduct of the Institute of Chartered Professional Accountants of Quebec. Accordingly, we hereby confirm that we are independent with respect to the Union within the meaning of the Rules of Professional Conduct of the Institute of Chartered Professional Accountants of Quebec as of December 27, 2022.

This report is intended solely for the use of the board of directors, management, and others within the Union and should not be used for any other purposes.

Yours truly,

*FL Fuller Landau LLP*

FL FULLER LANDAU LLP





August 29, 2022

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

Attention: Mrs. Sabrina Vuong

Dear Mrs. Vuong:

The purpose of this letter is to inform you on certain aspects of the audit of the financial statements of Dawson Student Union (the "Union") for the year ending May 31, 2022 with an objective of helping you with better discharging your responsibilities.

For the purpose of the audit, we intend to use a substantive strategy with regard to all balances of accounts, categories of operations and disclosures for the financial statements for the year ending May 31, 2022.

We do not envision any elements of the financial statements presenting a high risk of significant misstatements.

This audit engagement involves a normal audit risk for the firm.

Because of the absence of adequate segregation of duties relating to the gathering, the recording, and the financial data processing, our preliminary assessment of the internal control risk is set at maximum and, consequently, no audit work will be performed on the internal controls.

Financial statements for the year ending May 31, 2022 will be prepared by management under the terms of the Canadian accounting standards for not-for-profit organizations, as stated by the CPA Canada Handbook – Accounting.

All significant findings from the audit will be communicated to you.

We plan to begin our audit in the week of October 17, 2022 with the objective of respecting the deadline of January 15, 2023 for the delivery of our Report on the financial statements of your Union for the year ending May 31, 2022.

We are at your disposal to answer any questions which you could have about this letter.

We thank you for giving us the opportunity to provide services to your Union.

*FL Fuller Landau LLP*

FL FULLER LANDAU LLP

[flmontreal.com](http://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

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	Montreal, QC H3B2S1
	votredossier6@flmontreal.com
	IP Address: 184.162.106.19

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**Signer Events**

Sabrina Voung  
vp.finance@dawsonstudentunion.com  
Vice-President Finance  
Dawson Student Union  
Security Level: Email, Account Authentication (None)

**Signature**

DocuSigned by:  
*Sabrina Voung*  
E16850927C2A41B...

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Yaffa Cohen  
ycohen@flmontreal.com  
Partner

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FL Fuller Landau LLP

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From time to time, FL Fuller Landau (we, us or Company) may be required by law to provide to you certain written notices or disclosures. Described below are the terms and conditions for providing to you such notices and disclosures electronically through the DocuSign system. Please read the information below carefully and thoroughly, and if you can access this information electronically to your satisfaction and agree to this Electronic Record and Signature Disclosure (ERSD), please confirm your agreement by selecting the check-box next to 'I agree to use electronic records and signatures' before clicking 'CONTINUE' within the DocuSign system.

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At any time, you may request from us a paper copy of any record provided or made available electronically to you by us. You will have the ability to download and print documents we send to you through the DocuSign system during and immediately after the signing session and, if you elect to create a DocuSign account, you may access the documents for a limited period of time (usually 30 days) after such documents are first sent to you. After such time, if you wish for us to send you paper copies of any such documents from our office to you, you will be charged a \$0.00 per-page fee. You may request delivery of such paper copies from us by following the procedure described below.

### **Withdrawing your consent**

If you decide to receive notices and disclosures from us electronically, you may at any time change your mind and tell us that thereafter you want to receive required notices and disclosures only in paper format. How you must inform us of your decision to receive future notices and disclosure in paper format and withdraw your consent to receive notices and disclosures electronically is described below.

### **Consequences of changing your mind**

If you elect to receive required notices and disclosures only in paper format, it will slow the speed at which we can complete certain steps in transactions with you and delivering services to you because we will need first to send the required notices or disclosures to you in paper format, and then wait until we receive back from you your acknowledgment of your receipt of such paper notices or disclosures. Further, you will no longer be able to use the DocuSign system to receive required notices and consents electronically from us or to sign electronically documents from us.

### **All notices and disclosures will be sent to you electronically**

Unless you tell us otherwise in accordance with the procedures described herein, we will provide electronically to you through the DocuSign system all required notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you during the course of our relationship with you. To reduce the chance of you inadvertently not receiving any notice or disclosure, we prefer to provide all of the required notices and disclosures to you by the same method and to the same address that you have given us. Thus, you can receive all the disclosures and notices electronically or in paper format through the paper mail delivery system. If you do not agree with this process, please let us know as described below. Please also see the paragraph immediately above that describes the consequences of your electing not to receive delivery of the notices and disclosures electronically from us.

### **How to contact FL Fuller Landau :**

You may contact us to let us know of your changes as to how we may contact you electronically, to request paper copies of certain information from us, and to withdraw your prior consent to receive notices and disclosures electronically as follows:

To contact us by email send messages to: [it-management@flmontreal.com](mailto:it-management@flmontreal.com)

### **To advise FL Fuller Landau of your new email address**

To let us know of a change in your email address where we should send notices and disclosures electronically to you, you must send an email message to us at [it-management@flmontreal.com](mailto:it-management@flmontreal.com) and in the body of such request you must state: your previous email address, your new email address. We do not require any other information from you to change your email address.

If you created a DocuSign account, you may update it with your new email address through your account preferences.

### **To request paper copies from FL Fuller Landau**

To request delivery from us of paper copies of the notices and disclosures previously provided by us to you electronically, you must send us an email to [it-management@flmontreal.com](mailto:it-management@flmontreal.com) and in the body of such request you must state your email address, full name, mailing address, and telephone number. We will bill you for any fees at that time, if any.

### **To withdraw your consent with FL Fuller Landau**

To inform us that you no longer wish to receive future notices and disclosures in electronic format you may:

- i. decline to sign a document from within your signing session, and on the subsequent page, select the check-box indicating you wish to withdraw your consent, or you may;
- ii. send us an email to [it-management@flmontreal.com](mailto:it-management@flmontreal.com) and in the body of such request you must state your email, full name, mailing address, and telephone number. We do not need any other information from you to withdraw consent.. The consequences of your withdrawing consent for online documents will be that transactions may take a longer time to process..

### **Required hardware and software**

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### **Acknowledging your access and consent to receive and sign documents electronically**

To confirm to us that you can access this information electronically, which will be similar to other electronic notices and disclosures that we will provide to you, please confirm that you have read this ERSD, and (i) that you are able to print on paper or electronically save this ERSD for your future reference and access; or (ii) that you are able to email this ERSD to an email address where you will be able to print on paper or save it for your future reference and access. Further, if you consent to receiving notices and disclosures exclusively in electronic format as described herein, then select the check-box next to ‘I agree to use electronic records and signatures’ before clicking ‘CONTINUE’ within the DocuSign system.

By selecting the check-box next to ‘I agree to use electronic records and signatures’, you confirm that:

- You can access and read this Electronic Record and Signature Disclosure; and
- You can print on paper this Electronic Record and Signature Disclosure, or save or send this Electronic Record and Disclosure to a location where you can print it, for future reference and access; and
- Until or unless you notify FL Fuller Landau as described above, you consent to receive exclusively through electronic means all notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you by FL Fuller Landau during the course of your relationship with FL Fuller Landau .





W2023AGA-19-3

**DAWSON STUDENT UNION W2023AGA-19  
DSU ANNUAL GENERAL ASSEMBLY MEETING NO. 19  
MEETING TYPE: REGULAR  
THURSDAY, 11 MAY, 2023 @6:00PM ET  
VIA ZOOM**

3. 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 and 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 Principles (GAAP). The report shall be an Audit or a Review Engagement.

FL Fuller Landau was the auditor appointed by the DSU at the 2021 and 2022 Annual General Assemblies. DSU will need to appoint an auditor for the 2022-2023 Financial Year.

**ACTION REQUESTED:**

The General Assembly is asked to appoint BDO Canada LL as auditor for the DSU for the 2022-2023 Financial Year.

ANNEX: BDO Canada LL 2022-2023 Engagement Letter



W2023AGA-19-3

**DAWSON STUDENT UNION W2023AGA-19  
DSU ANNUAL GENERAL ASSEMBLY MEETING NO. 19  
MEETING TYPE: REGULAR  
THURSDAY, 11 MAY, 2022 @6:00PM ET  
VIA ZOOM**

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  - a. Appointment of the Auditor

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FL Fuller Landau was the auditor appointed by the DSU at the 2021 and 2022 Annual General Assemblies. DSU will need to appoint an auditor for the 2022-2023 Financial Year.

**ACTION REQUESTED:**

The General Assembly is asked to appoint BDO Canada LL as auditor for the DSU for the 2022-2023 Financial Year.

ANNEX: BDO Canada LL 2022-2023 Engagement Letter



Tel: (514) 875-2865  
Fax: +1 (514) 866-0247  
www.bdo.ca

BDO Canada LLP  
Place du Canada  
1010 De La Gauchetière Street West 3rd Floor  
Montréal, Québec  
H3B 2S1

January 3, 2023

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

Dear Rina Alma Arlegui, Dear Sabrina Vuong,

We understand that you wish to engage us as the auditors of Dawson Student Union for its fiscal year ended May 31, 2023 and subsequent years.

We are pleased to perform the engagement subject to the terms and conditions of this Agreement, to which the attached Standard Terms and Conditions form an integral part. The definitions set out in the Standard Terms and Conditions are applicable throughout this Agreement. This Agreement will remain in place and fully effective for future years until varied or replaced by another relevant written agreement.

Yaffa Cohen, CPA will be the Engagement Partner for the audit work we perform for you. The Engagement Partner will call upon other individuals with specialized knowledge to assist in the performance of services.

## **Our Role as Auditors**

We will conduct our audit(s) in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements prepared in accordance with Canadian Accounting Standards for Private Enterprises are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. Our audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by you, as well as evaluating the overall financial statement 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, whether by fraud or error, may not be detected, even though the audit is properly planned and performed in accordance with Canadian generally accepted auditing standards.

In making our risk assessments, we consider internal control relevant to your preparation and fair presentation of the financial statements 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 your internal controls. However, we will communicate to you concerning any significant deficiencies in internal controls relevant to the audit of the financial statements that we have identified during the audit.

We will also communicate matters required by professional standards, to the extent that such matters come to our attention, to you, those charged with governance and/or the board of directors.



## Reporting

Our audit will be conducted on the basis that the financial statements have been prepared in accordance with Canadian Accounting Standards for Private Enterprises.

Our independent auditor's report will be substantially in the form set out in Canadian Auditing Standard (CAS) 700. The form and content of our report may need to be amended in the light of our audit findings. If we are unable to issue or decline to issue an audit report, we will discuss the reasons with you and seek to resolve any differences of view that may exist.

## Role of Management and Those Charged with Governance

You acknowledge and understand that you have responsibility for:

- (a) the preparation and fair presentation of the financial statements in accordance with Canadian Accounting Standards for Private Enterprises. The audit of the financial statements does not relieve you of your responsibilities;
- (b) such internal controls as you determine are necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error; and
- (c) providing us with:
  - access, in a timely manner, to all information of which you are aware that is relevant to the preparation of the financial statements such as records, documentation and other matters;
  - additional information that we may request for the purpose of the audit;
  - unrestricted access to persons within the entity from whom we determine it is necessary to obtain audit evidence;
  - financial and non-financial information (other information) that will be included in document(s) containing financial statements and our audit report thereon prior to the date of our auditor's report. If it is not possible to provide all the other information prior to the date of our auditor's report, you are responsible for provision of such other information as soon as practicable; and
  - written confirmation concerning representations made to us in connection with the audit. If appropriate and adequate written representations are not provided to us, professional standards require that we disclaim an audit opinion.

## Communication with the Securities Regulators

If the financial statements, supporting schedules and our audit thereon are included in a document required by securities legislation, they may be subject to review and comment by the staff of a securities regulator and to their interpretation of the applicable rules and regulations. This may involve discussions and communications with them, and/or the submission of supplemental data in connection with their review. You agree to inform us of any discussion, communication or submission, which may have bearing on the financial statements, schedules and other financial data in the filings and furnish us with copies of related written communications. If we are involved in such communications with the staff of a securities regulator, we will inform you and provide you with copies of the relevant communications.



## Financial Statement Services

We will obtain your approval, if during the course of our engagement we:

- (a) prepare or change a journal entry; or
- (b) prepare or change an account code or a classification for a transaction.

As agreed, we will provide assistance in the preparation of the financial statements.

These services create a threat to our independence. We, therefore, require that the following safeguards be put into place:

- (a) that you create the source data for all accounting entries;
- (b) that you develop any underlying assumptions for the accounting treatment and measurement entries; and
- (c) that you review and approve the draft financial statements, including the notes to the financial statements.

## Tax Services

In addition to the assurance services discussed above, we may be requested by you to prepare corporate tax returns. The returns will be prepared based upon the information supplied by you. We will not review or otherwise attempt to verify the accuracy or completeness of such information. We will utilize the information you have already provided to our engagement personnel to the extent that the material is available and relevant to the preparation of the returns. It may be necessary for us to request further information. You should review all tax returns carefully before filing to confirm that they are true, correct and complete. The responsibility for the prevention and detection of fraud, error or other similar irregularities must remain with you.

Your returns are subject to review by the taxation authorities who may not agree with your tax positions. You are responsible for retaining adequate documentation that form the basis of your tax return. If an examination occurs, documentation may be requested to support items and positions reported on the tax returns. Penalties may apply for failure to maintain adequate documentation. Any items reassessed against you by the taxation authorities are subject to certain rights of appeal. In the event of any tax audit, we will be available to represent you for a mutually agreed upon fee.

Regardless of any tax return preparation services we provide to you, you will remain responsible for filing your tax returns and any additional reporting (if applicable) with the appropriate authorities on a timely basis, unless we undertake, in writing, to do so on your behalf. Notwithstanding the foregoing, in the event that we agree to file tax returns on your behalf, you acknowledge and agree that you remain solely responsible for providing us with the documents and information required to make a timely filing, which includes written authorization to file the return on your behalf. We assume no responsibility or liability for any fees or penalties associated with a late filing where you have failed to fulfil your responsibilities.

Our fee as indicated below is based on the assumption that all information required to prepare any required tax returns is provided on a timely basis. Our fee may need to be adjusted if there is a delay in providing this information to us. To the extent that there are unanticipated tax issues that require additional research to complete the tax return or should additional work be required



on BDO's part to accumulate any schedules, information, calculations, etc., necessary to support the information required to be disclosed in the tax returns, additional fees shall be charged at our standard hourly rates based upon the increased time and expenses incurred by BDO personnel. In addition, the fee quoted does not include services related to responding to notices or inquiries from taxing authorities.

We will discuss with you any filing positions which, if taken, have the potential to give rise to a material adverse assessment or reassessment by the taxing authorities. If such an assessment or reassessment occurs, any additional tax that arises will be your responsibility. In addition, we cannot be responsible for interest and penalties assessed against you in connection with your tax affairs. Therefore, should any interest or penalty be assessed, they shall be your responsibility.

Our audit is conducted primarily to enable us to express an opinion on the financial statements. The audit process is not designed to provide us with a full understanding of your tax situation and in particular, to allow us to determine whether the entity has specific tax compliance issues. We will, however, provide advice on an ongoing basis on general tax matters as requested by you. To the extent that tax services requested by you are not covered by a separate engagement letter, the terms of this Agreement shall apply to the tax services.

### **Additional Services**

We are available to provide a wide range of services beyond those outlined in this Agreement. To the extent that any additional services that we provide to you that are not provided under a separate written engagement agreement, the provisions of this Agreement will apply to the services.

### **Fee Estimation**

Our professional fees will be based on our billing rates which depend on the means by which and by whom our Services are provided. Our billing rates may be subject to change from time to time at our discretion with or without notice to you.

We will also bill you for our out-of-pocket expenses, our administrative and technology charge, and applicable Goods and Services Sales Tax, Harmonized Sales Tax, Quebec Sales Tax and Provincial Sales Tax. Our administrative and technology charge is calculated as 7% of our professional fee and represents an allocation of estimated costs associated with our technology infrastructure and support staff time costs.

Our accounts are due when rendered and invoiced amounts are deemed to be earned when paid. BDO may suspend the performance of Services in the event that you fail to pay an invoice when it is due. Fees that are not paid within 30 days of an invoice or by a specified payment deadline will be considered delinquent. Interest may be charged at the rate of 12% per annum on all accounts outstanding for more than 30 days.



## Standard Terms and Conditions

A copy of our Standard Terms and Conditions is attached as Appendix 1. You should ensure that you read and understand them.

Please sign and return the attached copy of this Agreement to indicate your agreement with it. If you have any questions concerning this Agreement, please contact us before signing it.

It is a pleasure for us to be of service and we look forward to many future years of association with you.

Yours truly,

*BDO Canada s.r.l./S.E.N.C.R.L./LLP<sup>1</sup>*

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

Agreement of all the terms and conditions in this Agreement is hereby acknowledged by:

<hr/>	
Signature	Date
Rina Alma Arlegui	Administrative Director
Name (please print)	Position

Agreement of all the terms and conditions in this Agreement is hereby acknowledged by:

<hr/>	
Signature	Date
Sabrina Vuong	VP Finance
Name (please print)	Position

Please carefully review this Agreement, which includes the attached Standard Terms and Conditions, prior to signing it. A complete copy of the signed engagement letter should be returned to us.



## *Appendix 1 - Standard Terms and Conditions*

### 1 Overview and Interpretation

1.1 This Agreement sets forth the entire agreement between the parties in relation to Services and it supersedes all prior agreements, negotiations or understandings, whether oral or written, with respect to Services, including without limitation any non-disclosure agreements entered into in advance of this Agreement. This Agreement applies to Services whenever performed (including before the date of this Agreement). To the extent that any of the provisions of the accompanying letter conflict with these Standard Terms and Conditions, these Standard Terms and Conditions shall prevail. This Agreement may not be changed, modified or waived in whole or part except by an instrument in writing signed by both parties.

1.2 In this Agreement, the following words and expressions have the meanings set out below:

**This Agreement** - these Standard Terms and Conditions, the letter to which they are attached, supporting schedules or other appendices to the letter, and any Summary of Services letters issued in future years

**Services** - the services provided or to be provided under this Agreement, and any other services which we agree to provide to you subsequent to the date of this Agreement that are not covered by a separate engagement letter

**We, us, our, BDO** - refer to BDO Canada LLP, a Canadian limited liability partnership organized under the laws of the Province of Ontario

**You, your** - the party or parties contracting with BDO under this Agreement. You and your does not include BDO, its affiliates or BDO Member Firms

**BDO Member Firm or Firms** - any firm or firms that form part of the international network of independent firms that are members of BDO International Limited

**Confidential Information** - all non-public proprietary or confidential information and Personal Information, including Client Documents

**Personal Information** - personal information that is or could be attributed to identifiable individuals

**Client Documents** - information (including internal financial information and internal records and reports) provided to us by you or on your behalf in connection with the performance of the Services

### 2 BDO Network and Sole Recourse

2.1 BDO is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international network of independent member firms (i.e. BDO Member Firms), each of which is a separate legal entity.

2.2 We may use other BDO Member Firms or subcontractors to provide Services; however, we remain solely responsible for Services. You agree not to bring any claim or action against another BDO Member Firm (or their partners, members, directors, employees or subcontractors) or our subcontractors in respect of any liability relating to the provision of Services.





- 2.3 You agree that any of our affiliates, subcontractors, and other BDO Member Firms and any subcontractors thereof whom we directly or indirectly involve in providing Services have the right to rely on and enforce Section 2.2 above, as well as all liability protections contained herein, as if they were a party to this Agreement. For greater certainty, you agree that other BDO Member Firms that are subcontractors may enforce any limitations or exclusions of liability available to us under this Agreement.

### **3 Respective Responsibilities**

- 3.1 We will use reasonable efforts to complete, within any agreed-upon time frame, the performance of Services.
- 3.2 You shall be responsible for your personnel's compliance with your obligations under this Agreement. We will not be responsible for any delays or other consequences arising from you not fulfilling your obligations.

### **4 Working Papers and Deliverables**

- 4.1 **Ownership** - All reports (including assurance reports where applicable), written advice, working papers, and internal materials created or developed by us pursuant to this Agreement are owned by us, and we retain all property rights therein. All Client Documents continue to be your property, provided that we retain copies of such documents as necessary for our internal record keeping (including as required to comply with our professional obligations).
- 4.2 **Oral advice and draft deliverables** - You should not rely upon any draft deliverables or oral advice provided by us. Should you wish to rely upon something we have said to you, please let us know and, if possible, we will provide the information that you require in writing.
- 4.3 **Translated documents** - If you engage us to translate any documents, advice, opinions, reports or other work product of BDO from one language to another, you are responsible for the accuracy of the translation work.
- 4.4 **Reliance by Third Parties** - Our Services will not be planned or conducted in contemplation of or for the purpose of reliance by any party other than you, and are intended for the benefit of only you. Items of possible interest to a third party will not be addressed and matters may exist that would be assessed differently by a third party, possibly in connection with a specific transaction. The receipt by any third parties of any advice, opinions, reports or other work product is not intended to create any duty of care, professional relationship or any present or future liability between such third parties and us. For greater certainty, we expressly disclaim any liability of any nature or kind resulting from the disclosure to or unauthorized reliance by any third party on our advice, opinions, reports or other work product.
- 4.5 **Consent to use the Report** - Nothing in this Agreement shall be construed as consent to the use of our report in connection with a continuous disclosure document, a public or private offering document, an annual report or any other document and we expressly do not provide such consent. If you request consent for the use of our report, we will consider, at the relevant time, providing consent and any conditions that we may attach to such consent. Our consent must be in writing.
- 4.6 **Consent requests** - In order to provide consent, professional standards require that we read the other information in the related document and consider whether such information



is materially inconsistent with the related financial statements. Any consent request must be made on a sufficiently timely basis to allow us to consider your identification and resolution of events occurring in the period since the date of our report, and to obtain updated written representation letters. Such procedures will be performed at your cost and will be documented in a separate engagement letter.

## **5 Confidentiality**

- 5.1 We will use Confidential Information provided by you only in relation to the Services or for internal and administrative purposes. We will not disclose any Confidential Information, except where required by law, regulation or professional obligation. You agree, however, that we may disclose Confidential Information to other BDO Member Firms or other subcontractors assisting us in providing Services, provided that such parties are bound by reasonable confidentiality obligations no less stringent than in this Agreement.

## **6 Analytics**

- 6.1 Notwithstanding any other provision, BDO uses Confidential Information to develop, enhance, modify and improve technologies, tools, methodologies, services and offerings and for data analytics and other insight generation, including by aggregating de-identified data. Information developed in connection with these purposes may be used or disclosed to current or prospective clients as part of service offerings, however BDO will not use or disclose any Confidential Information in a way that would permit you to be identified.

## **7 Privacy and Consent for Use of Personal Information**

- 7.1 In order to provide our Services, we may be required to access and collect Personal Information of individuals that is in your custody. You agree that we may collect, use, store, transfer, disclose and otherwise process Personal Information as required for the purpose of providing the Services. Personal Information may be processed in various jurisdictions in which we or applicable BDO Member Firms and subcontractors providing Services operate and as such Personal Information may be subject to the laws of such jurisdictions. Personal Information will at all times be collected, used, stored, transferred, disclosed or processed in accordance with applicable laws and professional regulations and we will require any service providers and BDO Members that process Personal Information on our behalf to adhere to such requirements. Any collection, use, storage, transfer or disclosure of Personal Information is subject to BDO's Privacy Statement available at <https://www.bdo.ca/en-ca/legal-privacy/legal/privacy-policy/>.

- 7.2 You represent and warrant that:

- (a) you have the authority to provide the Personal Information to us in connection with the performance of our Services, and
- (b) the Personal Information provided to us has been provided in accordance with applicable law, and you have obtained all required consents of the individuals to whom such Personal Information relates in order to permit BDO to collect, use and disclose the Personal Information in the course of providing the Services.

## **8 Independence**

- 8.1 Professional and certain regulatory standards require us to be independent, in both fact and appearance, with respect to our clients in the performance of our Services. We will communicate to you any relationships between BDO (including its related entities) and you



that, in our professional judgment, may reasonably be thought to bear on our independence.

## **9 Offers of Employment**

- 9.1 Any discussions that you, or any party acting on your behalf, have with professional personnel of our Firm regarding employment could pose a threat to our independence. Your recruitment of an engagement team member from the current or prior year's engagement may compromise our independence and our ability to render agreed Services to you. Engagement team members may include current and former partners and staff of BDO, other BDO Member Firms and other firms who work under our direction. Therefore, you agree to inform us prior to any such discussions so that you and we can implement appropriate safeguards to maintain our independence.

## **10 Professional and Regulatory Oversight and Legal Processes**

- 10.1 As required by legal, regulatory, or professional authorities (both in Canada and abroad) and by BDO policy, our client files must periodically be reviewed by practice inspectors to ensure that we are adhering to professional and BDO standards. It is understood that by entering into this Agreement, you provide your consent to us providing our files relating to your engagement to the practice inspectors for the sole purpose of their inspection.
- 10.2 Certain law enforcement, regulatory and other governmental bodies may also have the right under law or regulation to conduct investigations of you, including the Services provided by us. To the extent practicable and permitted by law or regulation, we will advise you of any such document request or production order we receive in connection with any such investigation prior to providing any documents in response to such request or order.
- 10.3 We are sometimes required by law, regulation, subpoena or other legal process, or upon your request, to produce documents or personnel as witnesses in connection with legal or regulatory proceedings. Where BDO is not a party to such proceedings, you shall reimburse us at our current standard billing rates for professional time and expenses, including without limitation, reasonable legal fees, expenses and taxes incurred in responding to such compelled assistance or request by you.

## **11 Electronic Communications**

- 11.1 Both parties recognize and accept the security risks associated with email communications, including but not limited to the lack of security, unreliability of delivery and possible loss of confidentiality and privilege. Unless you request in writing that we do not communicate by internet email, you assume all responsibility and liability in respect of risk associated with its use.

## **12 Intentionally deleted**

## **13 Intentionally deleted**

## **14 Alternative Dispute Resolution**

- 14.1 Both parties agree that they will first attempt to settle any dispute arising out of or relating to this Agreement, including any question regarding its existence, interpretation, validity, breach or termination, or the Services provided hereunder, through good faith negotiations.

- 14.2 In the event that the parties are unable to settle or resolve their dispute through negotiation, such dispute shall be subject to mediation using a mediator chosen by mutual agreement of the parties.
- 14.3 All disputes remaining unsettled for more than 60 days following the parties first mediation session with a mediator, or such longer period as the parties mutually agree upon, shall be referred to and finally resolved by arbitration. The parties agree that one arbitrator shall be appointed within twenty (20) days of receipt of the request for arbitration. If the parties cannot agree on the appointment of an arbitrator in such period then either party may immediately apply for the appointment of an arbitrator to a court of competent jurisdiction in the Province of the governing law as contained herein pursuant to such Province's applicable *Arbitration Act*. The place of arbitration shall be in the capital of the Province of the governing law as contained herein. Unless the arbitrator otherwise determines, the fees of the arbitrator and the costs and expenses of the arbitration will be borne and paid equally by the parties. Such arbitration shall be final, conclusive and binding upon the parties, and the parties shall have no right of appeal or judicial review of the decision whatsoever. The parties hereby waive any such right of appeal or judicial review which may otherwise be provided for in any provincial arbitration statute. Judgement upon the award, including any interim award, rendered by the arbitrator may be entered in any court having jurisdiction. The arbitration shall be kept confidential and the existence of the arbitration proceeding and any element thereof (including but not limited to any pleadings, briefs or other documents submitted and exchanged and testimony and other oral submissions and any awards made) shall not be disclosed beyond the arbitrator(s), the parties, their counsel and any person to whom disclosure is necessary to the conduct of the proceeding except as may be lawfully required in judicial proceedings relating to the arbitration or otherwise.

**15 Intentionally deleted**

**16 Intentionally deleted**

**17 Termination**

- 17.1 This Agreement applies to Services whenever performed (including before the date of this Agreement).
- 17.2 You or we may terminate this Agreement at any time upon written notice of such termination to the other party. We will not be liable for any loss, cost or expense arising from such termination. You agree to pay us for all Services performed up to the date of termination, including Services performed, work-in-progress and expenses incurred by us up to and including the effective date of the termination of this Agreement.

**18 Governing Laws**

- 18.1 The terms of our engagement shall remain operative until amended, terminated, or superseded in writing. They shall be interpreted according to the laws of Quebec in which BDO's principal Canadian office performing the engagement is located, without regard to such province/territory's rules on conflicts of law.

**19 Survival**

- 19.1 The provisions of this Agreement that give either of us rights or obligations beyond its termination shall continue indefinitely following the termination of this Agreement. Any clause that is meant to continue to apply after termination of this Agreement will do so.



## **20 Force Majeure**

20.1 We will not be liable for any delays or failures in performance or breach of contract due to events or circumstances beyond our reasonable control, including acts of God, war, acts by governments and regulators, acts of terrorism, accident, fire, flood or storm or civil disturbance.

## **21 Assignment**

21.1 No party may assign, transfer or delegate any of the rights or obligations hereunder without the written consent of the other party or parties. BDO may engage independent contractors and BDO Member Firms to assist us in performing the Services in this Agreement without your consent.

## **22 Severability**

22.1 The provisions of this Agreement shall only apply to the extent that they are not prohibited by a mandatory provision of applicable law, regulation or professional standards. If any of these provisions shall be held to be invalid, void or unenforceable, then the remainder of this Agreement shall not be affected, impaired or invalidated, and each such remaining provision shall be valid and enforceable to the fullest extent permitted by law.

## **23 Language**

23.1 The parties have requested that this Agreement and all communications and documents relating hereto be expressed in the English language. Les parties ont exigé que la présente convention ainsi que tous les documents s'y rattachant soient rédigés dans la langue anglaise.

Version: v5 202303



**W2023AGA-19-4-5**

**DAWSON STUDENT UNION W2023AGA-19  
DSU ANNUAL GENERAL ASSEMBLY MEETING NO. 19  
MEETING TYPE: REGULAR  
THURSDAY, 11 MAY, 2023 @6:00PM ET  
VIA ZOOM**

4. Question Period
5. Adjournment