

## Fall 2018 President's Report

**Axel van den Berg**

The following issues have preoccupied us during the first seven months of my presidency:

### **Sexual Harassment and Violence Policies**

As I took over the MAUT presidency from Alenoush Saroyan on April 20<sup>th</sup>, 2018, the crisis occasioned by the publication of the SSMU's Open Letter claiming that there had been systematic mismanagement of sexual violence allegations against professors in the Faculty of Arts was in full swing. MAUT's executive issued a response [we should have this on our website and a link to it here] in which we supported the students' call for more transparency but cautioned against any conflation of the disciplinary processes that should govern cases of alleged sexual violence or harassment on one hand and the process of obtaining tenure on the other.

Since then, MAUT and SSMU representatives have met on a regular basis to discuss these issues and others of mutual interest. These meetings have contributed greatly to better mutual understanding of our perspectives on these matters. The administration, the MAUT and the SSMU have been busy throughout the summer and the fall with the work of revising the University's regulations and policies on Sexual Harassment and Violence.

One positive development is the appointment of an independent Special Investigator, Me Caroline Lemay, on the advice of a joint SSMU-administration committee, to oversee reports on sexual misconduct on campus. MAUT can take some credit for this as we have advised the Principal and Provost from the beginning of the recent crisis that an independent assessor who enjoys the confidence of all those affected would be a valuable first step towards the greater transparency the students have called for.

### **Survey on Intimate Staff-Student Relations**

In response to the formation of the Ad Hoc Senate Committee on Teaching Staff-Student Intimate Relationships MAUT conducted a survey of its members in October on the principal question that the committee was asked to address: should the University prohibit such relationships outright? Of 374 respondents a substantial majority felt that such relations should *not* be prohibited outright but many qualified their answers in a variety of ways that should be useful in informing the deliberations of the committee. MAUT's report analysing the results was sent to the Chair of the committee, Ms. Julie Lassonde.

## **Conversion of Endowed Chairs to Limited Term (Renewable) Appointments**

At the end of May, holders of endowed chairs received a letter from Provost Manfredi informing them that their Chairs would forthwith be converted from unlimited to limited-term appointments. MAUT vigorously supported the campaign led by Prof. Paul Yachnin to persuade the Provost that such a sudden and unilateral decision, *without extensive consultation with MAUT*, was unfair and contrary to the principles of collegial governance. We have had several written exchanges and meetings with the Provost and are now waiting to see whether he is willing to reconsider his decision.

## **CASC**

The Committee on Academic Staff Compensation has met several times this fall. Highlights include a new dataset and analytic toolkit to examine gender differentials in salaries which will be a principal source of information on which to base future policies to rectify inequities; a slight increase of the overall salary envelope for the coming year from 2.0% to 2.15% in view of rising inflation expectations and a slightly improved budget situation; the formation of a Strategic Working Group of CASC members to consider and recommend medium- and long-term policies to raise McGill's salaries relative to those in the other U-15 research universities; and the creation of a system of individual online access to the balances on our professional development accounts.

## **Ongoing discussions about the Regulations Relating to the Employment of Academic Staff (RREAS)**

These discussions have been going on for quite some time in the wake of the highly undesirable outcome of the dismissal process of one of our colleagues some years ago. In the course of these discussions MAUT has succeeded in getting the administration to agree to the insertion of a committee of peers to advise the Principal in cases where dismissals for cause are being contemplated. But we are still at an impasse with respect to the other main MAUT proposal to introduce an internal process of arbitration that would have the jurisdiction of reinstating the faculty member if his/her dismissal was deemed unjustified. To be continued...

## **Fossil Fuel Divestment**

After MAUT Council nearly unanimously voted to divest MAUT's own fund from fossil fuel producing companies, MAUT also actively supported members' efforts to have Senate adopt a motion recommending to the Board of Governors that the University do the same. This motion finally passed in Senate on September 12<sup>th</sup>, 2018.

## **Health Insurance**

MAUT's representatives on the Staff Benefits Advisory Committee (SBAC), Edith Zorychta and Al Shrier, are doing great work helping to monitor the management of our current plan. But their mandate is not to explore alternatives to the plan. MAUT's Council has recently created a Health Care Benefits Monitoring Committee headed by Prof. Sandra Hyde to do just that. The Committee will examine health care plans available at other universities and advise Council on what kinds of changes might be possible to improve the quality of our plan.

## **Advising**

During the past seven months, MAUT's advisors, led by our legal officer Joseph Varga, have taken on 119 cases. Of these, the most frequent ( $\geq 5$ ) related to conflicts of interest, harassment, discipline, tenure, benefits, reappointments, salary, tenure appeals and grievances.

## **Workshops and Fora**

MAUT organized or helped organize several events this year to help members and prospective members find their way through the University's sometimes perplexing regulations and procedures. These include Orientation for New Tenure-Track Academic Staff (August 30<sup>th</sup>, 2018; 50 participants) and MAUT's Guide to the Univers(ity) (November 8<sup>th</sup>, 39 participants). From participants' reactions it is clear that these events are greatly appreciated.

## **Social Events**

In addition to these serious concerns and occasions, MAUT organizes several highly successful social events for members and prospective members every year. The MAUT Welcome Gathering on September 13<sup>th</sup>, 2018 drew a crowd of 101 participants. No fewer than 253 participants showed up for the popular Octoberfest Apple Picking event on September 30<sup>th</sup>.

## **Acknowledgements**

In short, MAUT has been extremely active on a great variety of fronts to help improve the working conditions of its members, and to maintain the collegial culture and governance practices that make McGill the great university that it is. But all this activity would be impossible without the rock-solid support of our tiny but immensely hard-working staff:

Honore Kerwin-Borelli, our Administrative Officer, Joseph Varga, our Professional and Legal Officer and Jo-Anne Watier, our Membership Engagement Officer. And last but not least we need to thank all the members who have volunteered to take on a variety of roles, from advising to serving on committees to sitting on Council, without which we cannot function as a voluntary organization. I just want to remind all our members that working for MAUT is not just working on behalf of your colleagues. It is also something to proudly put in your service dossier for tenure and merit!



## VP Finance Report

Fall 2018

During the Fall of the 2018-19 academic year the MAUT Finance Committee met three times. The main topics addressed were 1) divesting MAUT funds from fossil fuels, 2) the records of the association, and 3) our cash position.

1) Divestment from fossil fuel funds. The Committee heard a presentation by Scotia Bank Wealth Management in which they proposed managing our assets in line with a fossil fuel free policy. In a subsequent meeting, the Committee agreed that MAUT would continue to manage its assets independently, without an external financial advisor in any capacity. The Committee then agreed on an investment policy that balances risks, returns and liquidity requirements aligned with the mission and goals of our Association. In a third meeting, lists of acceptable assets were drawn up, discussed and agreed upon. We anticipate concluding the divestment process by the end of the calendar year.

2) The records of the Association. Overall responsibility for the records of the Association lies with the VP Finance, and hence with the Finance Committee. Finance Committee received and considered the proposal of the Working Group on the Records of the Association recommending that Council take a multi-step approach to the development and adoption of a MAUT Records Management Policy. The Finance committee developed a roadmap for rolling out the new policy, beginning with the work of the MAUT executive and staff, and subsequently expanding to MAUT Council.

3) MAUT's cash position. The committee assessed MAUT's monthly cash flow and recognized an ongoing monthly deficit of roughly \$6,000. This is not unexpected, and is related to the addition of a full-time Membership Engagement officer to the MAUT staff. Finance committee agreed to continue closely monitoring our budgetary situation to ensure that our reserves are not depleted faster than expected, and that the growth in membership is aligned with expectations. VP Finance and Honore are developing tools to help us carefully track our budget and expenditures.

### *2018-2019 Finance Committee*

Joan Bartlett

Mo Chaudhury

Dror Etzion (Chair)

Alenoush Saroyan

Renée Sieber

Axel van den Berg

MAUT Fall 2018

Report of the VP Internal

Nate Quitariano

As the MAUT VP internal over the last 6 months, Prof. Quitariano has spearheaded a survey on McGill Project Management satisfaction, and has taken the lead to find and address issues of administrative overload; furthermore, he has been involved in drafting a survey for student/teaching staff relationships.

### **Survey on McGill Project Managers**

In order to gather data on the satisfaction of project management at McGill, Nate Quitariano has drafted a survey to understand and quantify the strengths and weaknesses of this unit as perceived by the professoriate. The results will be gathered, analyzed and possible strategic paths forward will be developed which will then presented to the administration.

### **Administrative overload**

Nate Quitariano is working with Renee Sieber and Lisa Munter in the Administrative Overload Committee. To date we have identified one major administrative overload issue (with several facets) and one minor one. The major issue pertains to expense reports and accounting and the issues seem to spawn from central and faculty policies/implementation. With regards to central policies, McGill's implementation of expense reports is, in general, more strict than other universities across Canada and we are starting to identify which regulations could be modified to streamline (the first is to increase the per diem rate for both domestic and international travel). Another difficulty with central policies is a move away from discretionary funds; it is hard to approve a discretionary fund (usually requiring 10K to open) leading to funds being placed in more restrictive categories which require higher levels of oversight. On the faculty level, expense report implementation is irregular. For example, some faculties regularly require credit card statements. Another issue with some faculties seems to be the establishment, of at least some, of the Financial Services Team (FST) centers of excellence. There seems to be an ongoing communication problem often associated with the remoteness of FST centers of excellence.

The minor issue that Nate Quitariano has sought to address is a new university regulation which has led to the Table of Commitments being required on letters of intent and grant proposals. (We have had two members bring up the Table of Commitments as a rather onerous task for one putting together an LOI/grant application.) A new regulation (section VII.34.I of the Policy on the Approval of Contracts and Designation of Signing Authority) came into effect earlier this year and OSR has interpreted this regulation to require the table of commitments. After meeting with both OSR and the Secretary General, whose office was responsible for proposing the new regulations, it seemed that there was a miscommunication of the purpose of the regulation and how it was implemented by OSR. Nate Quitariano is continuing to follow up with OSR and Secretary General to address this issue.

Montreal Oct 2018, FQPPU report

- 1) The University of Laval is considering renewing its membership to the FQPPU. They were present as observer and will report to their assembly. A decision on membership renewal will be made by next meeting and would significantly improve the lobbying power of the FQPPU
- 2) Presentation on decision-making process at different institutions (McGill & UQAM). Joseph Varga prepared a MAUT organigram outlining the decision-making and influencing structure of MAUT. I presented the organigram at FQPPU. I plan on writing a short summary for the newsletter.
- 3) There will be a president elect at FQPPU for 1 year from now on.
- 4) Round table on Sexual Violence Policy revisions at all participating universities
- 5) A Practical Guide for Faculty serving on University Board of Governors is being put together by the FQPPU. Me Marie-Claude St-Amant, Mireille Dubé from UQTR and Maryse Tétreault, Research Professional at FQPPU .

### **A Practical Guide for Faculty Serving on University Boards**

The financial literacy of Faculty serving as members of University Board of Governors is often lacking. Faculty also face dilemma concerning their loyalty towards their colleagues or the institution. The "Federation Quebecoise des Professeurs et Professeures Universitaires (FQPPU) is finalizing a practical survival guide to help Faculty catapulted into such roles. The objective of the guide is:

- 1) Describe the legal responsibility and duties of professors serving as administrators.
- 2) Improve financial literacy of Faculty helping them to learn to read financial information, identify pertinent information enabling them to raise questions when needed.

### **Legal aspects: Responsibility and Duty of the Faculty**

The legal nature of universities is governed by University Charters. The responsibility and powers of the Board of Governors is one of management and oversight. Members of the Board have a responsibility and a duty to respect the law; act within the power limits that are mandated; act prudently and diligently; act honestly and with loyalty in the interest of the University. In keeping with their legal duty, Faculty serving on Boards face several grey zone dilemma such as:

- 1) Who speaks when the university takes position?
- 2) To who are Faculty beholden: the University or the interest of the McGill Faculty at large?
- 3) How does a Faculty weigh loyalty versus conflict of interest?
- 4) How do we define solidarity in terms of keeping the opinion of the Board in cases where decisions may limit academic freedom?

As I listened to other university union representative speak about their interactions with their Boards, which for the most part are conflictual. I see a clear advantage of McGill's collegial governance model. Faculty serving on our Board should be able to freely make decisions concerning the "grey zone" situations to be effective in their role. Additional information available to McGill members serving on the Board can be found (<https://mcgill.ca/boardofgovernors/governance/conduct>), (<https://mcgill.ca/boardofgovernors/files/boardofgovernors/5 - code of ethics 2018.pdf>), ([https://mcgill.ca/boardofgovernors/files/boardofgovernors/statutes\\_of\\_mcgill\\_university.pdf](https://mcgill.ca/boardofgovernors/files/boardofgovernors/statutes_of_mcgill_university.pdf)), ([https://mcgill.ca/boardofgovernors/files/boardofgovernors/report\\_evolution\\_on\\_governance.pdf](https://mcgill.ca/boardofgovernors/files/boardofgovernors/report_evolution_on_governance.pdf)) ([https://mcgill.ca/boardofgovernors/files/boardofgovernors/summaries\\_of\\_board\\_standing\\_committee\\_terms\\_of\\_reference.pdf](https://mcgill.ca/boardofgovernors/files/boardofgovernors/summaries_of_board_standing_committee_terms_of_reference.pdf))

### **Improving Financial Literacy.**

The University's financial obligations are legal and accounting in nature. Legal obligations are related to the "E-14.1 the act respecting educational institutions at the university level". Accounting responsibilities must follow Canadian generally accepted accounting principles, have audited financial statements, fund accounting, clearly detail the restricted contributions and unrestricted contributions. Faculty serving on Boards can rely on several sources of publicly available information including the Final Calculation, the "Système d'Information Financière des Universités (SIFU)", performance indicators and university affair's indicators, the Financial Statements and internally the university budget.

As part of their Board activity, Faculty should request the documents mentioned above, read the auditor's report, and analyze the different financial reports to serve on the Board. An efficient way to contribute to Board discussions is to ask questions when large variations in operational budgets and spending occur. In an ideal case, Faculty serving on Boards should try to identify and ask questions about the nature and amounts of interfund transfers.

The final practical guide will be available Spring 2019 and will provide variation thresholds for the different financial statements items to help Faculty rapidly identify situations that would require further attention.

## 85th CAUT Council Report

November 25, 2018

- CAUT is doing well financially and has a surplus.
- 2018 Librarians' and Archivists' Distinguished Service Award was awarded to McGill's Mark Richards.
- Two new CAUT Membership applications have been approved: Concordia University Part-Time Faculty Association & Syndicat général des professeurs et professeures de l'Université de Montréal has become a member of CAUT.
- Free speech problems across campuses is a target area of the CAUT. They have done some polling across Canadian universities looking at education, age, political affiliation.
- The most important item for MAUT are the results on the Andrew Potter Investigation.

CAUT presented their final report on the Andrew Potter Investigation. "The main recommendation of the report is that McGill should adopt a policy that gives full protection to the academic freedom of academic administrators as outlined in the relevant CAUT policies. This new language should also be included in the faculty handbook with the McGill Association of University Teachers. Should McGill fail to establish an acceptable policy, Dr. Gabbert, the author of the report, has recommended that CAUT Council should impose censure."

This position is reiterated in David Robinson's Letter to MAUT NOV 23, 2018 stating "I hope that the McGill Administration can learn from Dr. Potter's case by developing a policy that displays a deeper understanding of how academic freedom protects extramural speech, and applies to academic administrators. I would of course be very happy to discuss how CAUT might assist the MAUT in pursuing this matter with the University.

This last statement seems somewhat hypocritical considering the CAUT/assigned special investigator did not reach out to MAUT for consultation, chose to use terminology detrimental to ongoing negotiations for MAUT with the McGill administration referring specifically to the "Fortier Doctrine".

MAUT had specifically discussed this with M. Robinson at the 2018 Spring council.

#### FINDINGS OF THE REPORT:

1. Neither Andrew Potter nor some members of the McGill administration properly understood that academic freedom protects the right of academics to extramural speech.
2. McGill's tweet of March 21, 2017 and subsequent behavior violated the McGill Statement of Academic Freedom's requirement that the University's autonomy and the academic freedom of its faculty be protected against "undue external influence," generated uncertainties about the University's willingness to defend academic freedom, and undercut the standard assumption that the views of individual academics were not to be taken as those of the University.
3. There is no conclusive evidence that the McGill administration put pressure on Professor Potter to resign as Director of MISC, and this report makes no finding, implied or otherwise, on that issue. What is critically important, however, is that the application of the "Fortier doctrine" as the Principal expressed it in her various public statements after Professor Potter's resignation as Director of MISC, could certainly serve to justify such pressure as a legitimate prerogative of senior administrators.
4. The "Fortier doctrine" of the conditional nature of the academic freedom of academic administrators is contrary to the academic freedom rights of the University's academic administrators and of all members of the McGill faculty. The doctrine constitutes a violation of the CAUT Policy Statement on the Academic Freedom of Academic Administrators and threatens the protections embodied in the CAUT Policy Statement on Academic Freedom as they apply to all faculty members at McGill.

#### THE RECOMMENDATIONS OF THE REPORT:

A) CAUT is insisting that CAUT-based/inspired academic freedom statements regarding administrative Faculty be used and replace the current one as posted on the University website.

B) This new language should also be included in the faculty handbook with the McGill Association of University Teachers.

Then they are threatening to impose censure if we do not comply.

Overall, it should be straightforward to change the MAUT language. We need to put pressure to change their first recommendations, ideally before the next council meeting in April 2019.

#### SELECTED INFORMATION FROM THE POTTER REPORT TAKEN FROM EMAIL TRACES ACQUIRED THROUGH ACCESS TO INFORMATION REQUEST:

“When Vice- Principal Arseneault inquired about Professor Potter’s status, Ms. Graveline affirmed that as an appointee of the Board of MISC and not a professor, Professor Potter could not be certain of support from the McGill Association of University Teachers (MAUT) if he claimed his academic freedom had been infringed.<sup>12</sup>”

“Already on the afternoon of March 23, MAUT President, Professor Terry Hébert, had written to the Principal and Provost asking for their “insights” into the Potter case, saying he had received many calls for comments on the matter, noting that rumour had it that Professor Potter had been dismissed, and indicating MAUT’s concerns with the impact of the case on academic freedom.<sup>24</sup> At the end of the day on March 24, Professor Hébert sent a memo to the MAUT discussion forum asking for clarification of the administration’s part in Professor Potter’s departure as Director and promising to raise in the University Senate the question “[w]hether the McGill administration should comment on any opinion expressed by academics, however controversial.”<sup>25</sup>

Terry Hébert, MAUT Discussion Forum, 24 March 2017, “569 Documents Previous Requests,” CAUT, pp. 48-49.

“Principal Fortier agreed to an interview in the Globe and Mail which appeared on March 26. There she attempted to clarify her views on the academic freedom issue in relation to the Potter resignation. She concluded that “[w]hen you are an academic administrator, there are things you must be more prudent about doing.”<sup>26</sup>

“The Globe and Mail interview made abundantly clear that the McGill administration was working with a version of academic freedom that saw the academic freedom of academic administrators as conditional upon the exercise of “prudence” and the avoidance of controversy consistent with the purposes of whatever unit for which they were responsible. The full meaning of Andrew Potter’s supposed earlier realization that he had failed to act in ways consistent with the “mission” of MISC now became apparent.”

“Principal Fortier chose to respond to the two sets of questions together. She began by restating the importance of academic freedom at McGill, but did so by quoting the University’s mission statement in which academic freedom comes first in a list of principles that also includes “integrity, responsibility, equity, and inclusiveness.” She pointed out that in their “scholarly activities,” academic administrators could rely unquestionably on protection for their academic freedom.<sup>31</sup> She noted, however, that the University administration’s general obligation to protect the academic freedom of faculty members was

complicated in the case of academic administrators due to the need to assure that administrative duties be properly carried out:

Although University officers may not interfere with the academic freedom of academic administrators and have a duty to respect and protect it, they also have an obligation to ensure that administrative responsibilities are discharged effectively to the highest institutional standards, in a manner that pursues the academic mission and responsibilities of the unit that they are charged with overseeing.<sup>32</sup> (Italics added)”

“In an e-mail to Principal Fortier written two days after Professor Potter’s resignation was announced, Dean Maioni strongly suggested that Professor Potter had not met the standards of scholarship necessary to bring his piece under the protection of academic freedom:

I just want to clarify that academic freedom is a privilege, not an entitlement. It is based on a responsibility to strict standards of research and intellectual honesty in the academy. And an administrative position has a further responsibility based on the description of its duties. Andrew was no longer a journalist and editor when he came to McGill: he was given the title of professor and of director, with the rights and responsibilities that go with those roles.<sup>41,</sup>”

“The Fortier doctrine does not define “academic administrator,” and Principal Fortier never responded to the request in the Directors’ letter of April 4, 2017 to specify which administrators were subject to her doctrine. As Director of MISC, Professor Potter reported to the Dean of Arts, which presumably put him in the same category as a Head of Department. In any case, the Fortier doctrine makes no distinctions according to position in the administrative hierarchy beyond leaving it to senior administrators to decide when their subordinates might be removed for a breach.”

“ Principal Fortier’s view of the limited academic freedom of academic administrators is in fundamental conflict with the CAUT position. The Fortier doctrine stipulates that academic administrators may be restricted in their public utterances to those that are not provocative, that do not have a negative impact on the McGill community, that are not inconsistent with the mission of the unit that they lead, that do not suggest or trigger a failure of effective administration, that do not lead to a loss of credibility for the administrator or the unit, and that cannot be faulted as a breach of the McGill mission statement’s principle of “responsibility.” In her view, academic administrators who fall short of these standards should have the good sense to resign their administrative positions and return to their primary roles as academics without administrative duties. Failing that and where, in the judgement of senior administrators, a breach of the doctrine had occurred as a result of expression which would ordinarily be protected by the principles of academic freedom, the administrator in

question could be removed. Subject to such conditions, it followed that academic administrators could not count on exercising their extramural rights in the usual way; but of course even their scholarly publications and teaching, not to mention critical comments on university policy, might possibly have the sort of "impact" that could result in their dismissal as administrators. In any given case, potentially damaging public controversy might itself be taken as sufficient evidence to support a charge of administrative failure. Where under such circumstances senior administrators acted to remove a unit administrator, they would simply be acting to fulfill what Principal Fortier referred to as their "obligation to ensure that administrative responsibilities are discharged effectively to the highest institutional standards, in a manner that pursues the academic mission and responsibilities of the unit they are charged with overseeing."<sup>53</sup>

"Rather, it is the emergence of the Fortier doctrine itself which affects all McGill faculty that makes the Potter case so important to the fate of academic freedom in Canada."

## Chair, Communications Committee Report to Council (Nov. 8, 2018)

### Social Media

The MAUT Facebook and Twitter accounts remain viable social media outlets for the association in providing event updates (e.g., Apple Picking Event, TLS seminars), formal statements (e.g., sexual violence; April 2017), and relaying professional development content (e.g., blogs, news articles on teaching, open scholarship, employment equity, well-being in higher education). The MAUT Facebook account now has over 1,100 followers, with FB Insights data suggesting most followers to be female (62%) between the ages of 25-44 (70%) from over 45 countries (e.g., Canada: ~25%; U.S.: ~26%), with audience engagement remaining steady (reach/month for April: 12.7K; May: 7.6K; June: 5.1K; July: 14K; August: 3.6K; September: 6.8K; October: 2.5K). The MAUT Twitter account has just over 450 followers and similarly maintains consistent engagement (impressions/month for April: 10.3K; May: 4.7K; June: 5.6K; July: 24.9K; August: 9.5K; September: 6.4K; October: 1.2K), with demographic data from Twitter Analytics suggesting most followers to be female (64%), from Canada (55%) or the U.S. (25%), and substantially from the Montreal region (27%). MAUT events continue to be posted on our YouTube channel, with links to internal events (e.g., Guide to the University) available to McGill faculty upon request and two public events since 2017 garnering over 280 views to date (Naylor, Academic Freedom Forums). The MAUT LinkedIn account does not show significant engagement (14 followers) and will likely be discontinued in the coming months. All social media feeds remain available to MAUT members to assist in promoting McGill events, publications, or public engagement efforts upon request.

### MAUT Website

Website updates continue to be performed by MAUT Member Engagement Officer Jo-Anne Watier, with Jo-Anne also sharing responsibility for posting on our Facebook and LinkedIn accounts. Following from recent consultations with McGill WMS, the website will be undergoing significant renovations in the coming months to make it more visually attractive (e.g., hero block functions on main page), better highlight current events/reports/activities (e.g., image-identified columns on main page, calendar function), and reduce clutter while retaining critical archival functions. Website updates will also include the conversion of the MAUT membership form from a scanned PDF file to a more user-friendly online format, with Jo-Anne currently completing additional WMS web management training to accomplish these objectives. Website access to our extensive repository of online information and reports remains steady as indicated by Google Analytics showing an average of 394 page views per week and a total of 11,834 page views since the Spring General Meeting Report (April 9, 2018 - November 4, 2018).

### Varia

Both the Summer (June 2018) and Fall (November 2018) MAUT Newsletters were well-received and addressed several topics of interest to MAUT members and McGill faculty at large (e.g., CFI grants, AMURE information, first-generation students, intimate relationships survey, Redmen petition, TLS Seminar, commuting study invitation, retirement and benefits information). Protocols concerning the compilation of MAUT Newsletter were also updated (e.g., sending items directly to VP Communications to expedite preparation), as were protocols concerning internal communication (e.g., RSVP for council/executive meetings to “opt-out” vs. “opt-in”). Following from regular meetings with Jo-Anne Watier, in consultation with Honore Kerwin-Borrelli (MAUT Administrative Officer), specific protocols pertaining to internal communications regarding listserv use were also compiled and a communications

schedule established by Jo-Anne to gauge frequency of member contact via liserv (e.g., lags, types of content, etc.). Two surveys to evaluate member perceptions concerning the MAUT mandate of securing negotiated agreements with day care providers (N = 83) and a potential administrative ban on intimate relationships between teaching staff and students (N = 374) were also administered by the VP Communications. Survey results showed most members to express mediocre satisfaction with the day care provider with which MAUT had recently established a preferential access agreement (Kids and Co.) and to favor MAUT involvement in providing information to members and seeking negotiated agreements with alternate day care providers. Survey findings additionally showed a majority of MAUT members to oppose a complete ban on staff-student intimate relationships (42.5%), with further coding of qualitative open-ended responses currently underway.

Report respectfully submitted by Nathan C. Hall on November 8, 2018.

**McGILL ASSOCIATION OF UNIVERSITY TEACHERS**  
**FINANCIAL STATEMENTS**  
**AUGUST 31, 2018**

**McGILL ASSOCIATION OF UNIVERSITY TEACHERS**  
**FINANCIAL STATEMENTS**  
**AUGUST 31, 2018**

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## **Independent Auditor's Report**

**To the Members of  
McGILL ASSOCIATION OF UNIVERSITY TEACHERS**

We have audited the accompanying financial statements of **McGILL ASSOCIATION OF UNIVERSITY TEACHERS**, which comprise the balance sheet as at **August 31st, 2018**, and the statements of earnings and changes in net assets and cash flows for the year then ended, and the related notes, which comprise a summary of significant accounting policies and other explanatory information.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these 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.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit 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 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. In making those risk assessments, the auditor considers internal control relevant to the entity's 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 the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

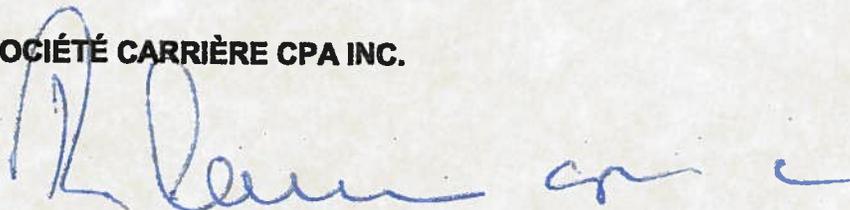
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

.../2

**Opinion**

In our opinion, the financial statements present fairly, in all material respects, the financial position of **McGILL ASSOCIATION OF UNIVERSITY TEACHERS** as at **August 31st, 2018**, 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.

**SOCIÉTÉ CARRIÈRE CPA INC.**



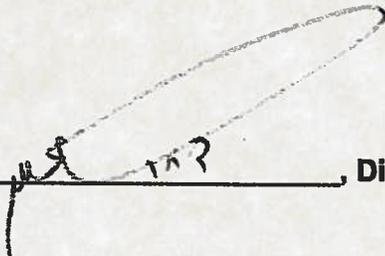
**By Raymond Carrière, CPA auditeur, CA**

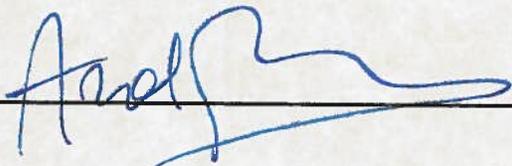
**Montreal, November 07, 2018**

**McGILL ASSOCIATION OF UNIVERSITY TEACHERS  
BALANCE SHEET  
AS AT AUGUST 31, 2018**

	<u>2018</u>	<u>2017</u>
	\$	\$
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash	156,292	177,157
Accounts receivable	90,423	191,227
Money market funds	288,218	235,598
Interest Receivable	244	-
Prepaid expenses	400	400
	<u>535,577</u>	<u>604,382</u>
<b>MUTUAL FUNDS</b>	<u>201,085</u>	<u>190,488</u>
	<u><u>736,662</u></u>	<u><u>794,870</u></u>
<b>LIABILITIES</b>		
<b>CURRENT LIABILITIES</b>		
Accounts payable and accrued liabilities	9,022	13,702
<b>UNRESTRICTED NET ASSETS</b>	<u>727,640</u>	<u>781,168</u>
	<u><u>736,662</u></u>	<u><u>794,870</u></u>

**APPROVED BY THE BOARD OF DIRECTORS**


  
 \_\_\_\_\_, Director


  
 \_\_\_\_\_, Director

The accompanying notes are an integral part of these financial statements.

**McGILL ASSOCIATION OF UNIVERSITY TEACHERS  
STATEMENT OF EARNINGS AND CHANGES IN NET ASSETS  
FOR THE YEAR ENDED AUGUST 31, 2018**

-4-

	<u>2018</u>	<u>2017</u>
	\$	\$
<b>REVENUES</b>		
Association dues	712,748	736,207
Allocation	45,000	45,000
Investment income	<u>7,520</u>	<u>4,367</u>
	<u>765,268</u>	<u>785,574</u>
<b>EXPENSES</b>		
Dues - F.Q.P.P.U. and C.A.U.T.	301,789	300,459
Salaries and fringe benefits	322,465	226,813
Allocation	73,980	73,500
Conference and meetings	72,715	70,997
Printing and photocopying	4,808	3,985
Advertising	-	293
Donations	9,146	9,500
Professional fees	9,244	8,384
Office expenses	21,627	18,184
Insurance	1,505	1,499
Telecommunications	7,458	6,351
Members' Services	-	5,000
Change in fair value of mutual funds	<u>(5,941)</u>	<u>(7,651)</u>
	<u>818,796</u>	<u>717,314</u>
<b>EXCESS OF REVENUES OVER EXPENSES FOR THE YEAR</b>	<b>(53,528)</b>	<b>68,260</b>
<b>NET ASSETS - BEGINNING OF YEAR</b>	<u>781,168</u>	<u>712,908</u>
<b>NET ASSETS - END OF YEAR</b>	<u><u>727,640</u></u>	<u><u>781,168</u></u>

The accompanying notes are an integral part of these financial statements.

**McGILL ASSOCIATION OF UNIVERSITY TEACHERS**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED AUGUST 31, 2018**

	2018 \$	2017 \$
<b>CASH FLOWS FROM</b>		
<b>OPERATING ACTIVITIES</b>		
Excess of revenues over expenses for the year	( 53,528 )	68,260
Non-cash item		
Change in fair value of mutual funds	<u>( 5,941 )</u>	<u>( 7,651 )</u>
	( 59,469 )	60,609
Changes in non-cash working capital items (note 3)	<u>43,260</u>	<u>( 95,430 )</u>
	( 16,209 )	( 34,821 )
<b>INVESTING ACTIVITIES</b>		
Acquisition of mutual funds	<u>( 4,656 )</u>	<u>( 2,947 )</u>
<b>NET CHANGE IN CASH</b>	( 20,865 )	( 37,768 )
<b>CASH - BEGINNING OF YEAR</b>	<u>177,157</u>	<u>214,925</u>
<b>CASH - END OF YEAR</b>	<u><u>156,292</u></u>	<u><u>177,157</u></u>

The accompanying notes are an integral part of these financial statements.

## **1. GOVERNING STATUTE AND NATURE OF BUSINESS**

**McGILL ASSOCIATION OF UNIVERSITY TEACHERS** (the "Association") is an association for McGill University teachers and promotes the welfare and interests of its members in matters concerning the McGill University. The association is considered as a not-for-profit organisation for tax purposes.

## **2. SIGNIFICANT ACCOUNTING POLICIES**

### **Basis of preparation**

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO) in Part III of the CPA Canada Handbook - Accounting.

### **Use of estimates**

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make judgments, estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses during the reporting period and disclosure of contingencies at the date of the financial statements. Actual results could differ from those estimates.

Management believes that these estimates are appropriate. These estimates are reviewed periodically and adjustments are made to earnings in the year they become known.

### **Revenue recognition**

The Association follows the deferral method of accounting for contributions. Contributions for which the related restrictions remain unfulfilled are deferred and recognized in the revenue when those restrictions are ultimately fulfilled. Endowment contributions are recognized directly in the statement of changes in net assets. Other contributions are recorded in revenue in the current year. Contributions include donations, memberships, contributed goods, contributed services, contributed tangible assets and grants. Contributions are recognized when the amount can be reasonably estimated and when collection is reasonably assured. Investment income is recognized in the period it is earned.

### **Financial instruments**

#### **Measurement of financial instruments**

The Association initially measures its financial assets and financial liabilities at fair value, except for certain non-arm's length transactions. The Association subsequently measures all its financial assets and financial liabilities at amortized cost, except for equity investments quoted in active markets and derivative financial instruments, which are measured at fair value. Changes in fair value are recognized in excess of revenues over expenses.

Financial assets measured at amortized cost consist of cash and cash equivalents and accounts receivable. Financial liabilities measured at amortized cost consist of accounts payable and accrued liabilities.

#### **Cash and cash equivalents**

Cash and cash equivalents consist of cash on hand and deposit held with banks with original maturities of three months or less. Temporary investments that the entity cannot use for current transactions because they are pledged as security are excluded from cash and cash equivalents.

**Donation**

McGill University is offering a free lease to the Association. Due to the difficulty of determining its fair value, the rent is not recognized in the financial statements.

**Contributed services**

Volunteers contribute many hours during the year to assist the Association in carrying out its service delivery activities. Due to the difficulty of determining their fair value, contributed services are not recognized in the financial statements.

**3. CHANGES IN NON-CASH WORKING CAPITAL ITEMS**

**a) Cash and cash equivalents**

Cash and cash equivalents include only cash.

**b) Net change in non-cash working capital items**

	2018 \$	2017 \$
Accounts receivable	100,804	( 99,230 )
Money market funds	( 52,620 )	( 1,420 )
Interest receivable	( 244 )	
Prepaid expenses	-	( 6 )
Accounts payable and accrued liabilities	( 4,680 )	5,226
	<u>43,260</u>	<u>( 95,430 )</u>

**4. FINANCIAL INSTRUMENTS**

The Association is exposed to various risks through its financial instruments. The following analysis provides a measure of the Association's risk and concentrations as at August 31, 2018.

**Credit risk**

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. Financial instruments which potentially subject the Association to credit risk consist principally of accounts receivable. The Association regularly evaluates the credit of its accounts receivable and establishes a provision for accounts considered doubtful. The Association does not require guarantees.

**Interest rate risk**

Accounts receivable and accounts payable are without interest.

**Fair value**

The fair value of a financial instrument is the amount of consideration that would be agreed within an arm's length transaction between willing parties. The Association uses methods and assumptions to estimate the fair value of each class of financial instruments whose carrying amounts are included in the balance sheet.

**McGILL ASSOCIATION OF UNIVERSITY TEACHERS  
BUDGET  
FOR THE YEAR ENDING AUGUST 31**

	<b>Change</b>	<b>Projected</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>
	<b>%</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
		<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>REVENUES</b>							
Association dues	2,00%	725 000	712 748	736 207	700 689	682 302	650 136
Interest	0,00%	7 520	7 520	4 367	4 516	3 247	3 230
Allocation	0,00%	45 000	45 000	45 000	43 333	40 000	40 000
		<b>777 520</b>	<b>765 268</b>	<b>785 574</b>	<b>748 538</b>	<b>725 549</b>	<b>693 366</b>
<b>EXPENSES</b>							
Dues F.Q.P.P.U. and C.A.U.T.	2,00%	307 723	301 689	300 459	276 848	258 559	269 044
Salaries and fringe benefits	2,00%	328 914	322 465	226 813	215 351	210 170	206 229
Allocation	0,00%	75 000	73 980	73 500	70 200	57 600	64 800
Conferences and meetings	-10,00%	65 444	72 715	70 997	63 425	57 796	52 863
Printing and photocopying	-25,00%	3 606	4 808	3 985	1 442	1 860	2 053
Advertising	0,00%	-	-	293	1 308	921	680
Donations	0,00%	5 000	5 000	9 500	10 000	5 000	10 000
Professional fees	2,00%	9 429	9 244	8 384	8 204	7 868	11 830
Office expense	-40,00%	13 036	21 727	18 184	16 969	10 837	8 205
Insurance	2,00%	1 535	1 505	1 499	1 474	1 420	1 402
Telecommunication	2,00%	7 607	7 458	6 351	4 147	5 149	5 250
Members' Services	2,00%	4 500	4 146	5 000			
Change in fair value of mutual funds	0,00%	(5 000)	(5 941)	(7 651)	(17 272)	12 751	(35 041)
		<b>816 794</b>	<b>818 796</b>	<b>717 314</b>	<b>652 096</b>	<b>629 931</b>	<b>597 315</b>
<b>Excess of revenues over expenses (of expenses over revenues) for the year</b>		<b>(39 274)</b>	<b>(53 528)</b>	<b>68 260</b>	<b>96 442</b>	<b>95 618</b>	<b>96 051</b>

**McGILL ASSOCIATION OF UNIVERSITY TEACHERS  
BUDGET VERSUS ACTUAL  
FOR THE YEARS ENDING AUGUST 31**

	<b>Change</b>	<b>Projected</b>	<b>Actual</b>	<b>Change</b>	<b>Projected</b>	<b>Actual</b>
	<b>%</b>	<b>2018</b>	<b>2018</b>	<b>%</b>	<b>2017</b>	<b>2017</b>
		<b>\$</b>	<b>\$</b>		<b>\$</b>	<b>\$</b>
<b>REVENUES</b>						
Association dues	104,97%	679 024	712 748	103,01%	714 682	736 207
Interest	172,20%	4 367	7 520	96,70%	4 516	4 367
Allocation	100,00%	45 000	45 000	103,85%	43 333	45 000
	<b>105,06%</b>	<b>728 391</b>	<b>765 268</b>	<b>103,02%</b>	<b>762 531</b>	<b>785 574</b>
<b>EXPENSES</b>						
Dues F.Q.P.P.U. and C.A.U.T.	98,44%	306 468	301 689	106,40%	282 385	300 459
Salaries and fringe benefits	104,88%	307 449	322 465	103,26%	219 658	226 813
Allocation	100,65%	73 500	73 980	104,70%	70 200	73 500
Conferences and meetings	113,80%	63 897	72 715	109,21%	65 011	70 997
Printing and photocopying	160,86%	2 989	4 808	270,90%	1 471	3 985
Advertising	0,00%	293	-	22,40%	1 308	293
Donations	100,00%	5 000	5 000	190,00%	5 000	9 500
Professional fees	108,09%	8 552	9 244	100,19%	8 368	8 384
Office expense	199,15%	10 910	21 727	178,61%	10 181	18 184
Insurance	98,43%	1 529	1 505	99,73%	1 503	1 499
telecommunication	115,13%	6 478	7 458	150,14%	4 230	6 351
Members' Services	82,92%	5 000	4 146	100,00%	5 000	5 000
Change in fair value of mutual funds			(5 941)			(7 651)
	<b>103,37%</b>	<b>792 065</b>	<b>818 796</b>	<b>106,38%</b>	<b>674 315</b>	<b>717 314</b>
<b>Excess of revenues over expenses (of expenses over revenues) for the year</b>		<b>(63 674)</b>	<b>(53 528)</b>		<b>88 216</b>	<b>68 260</b>