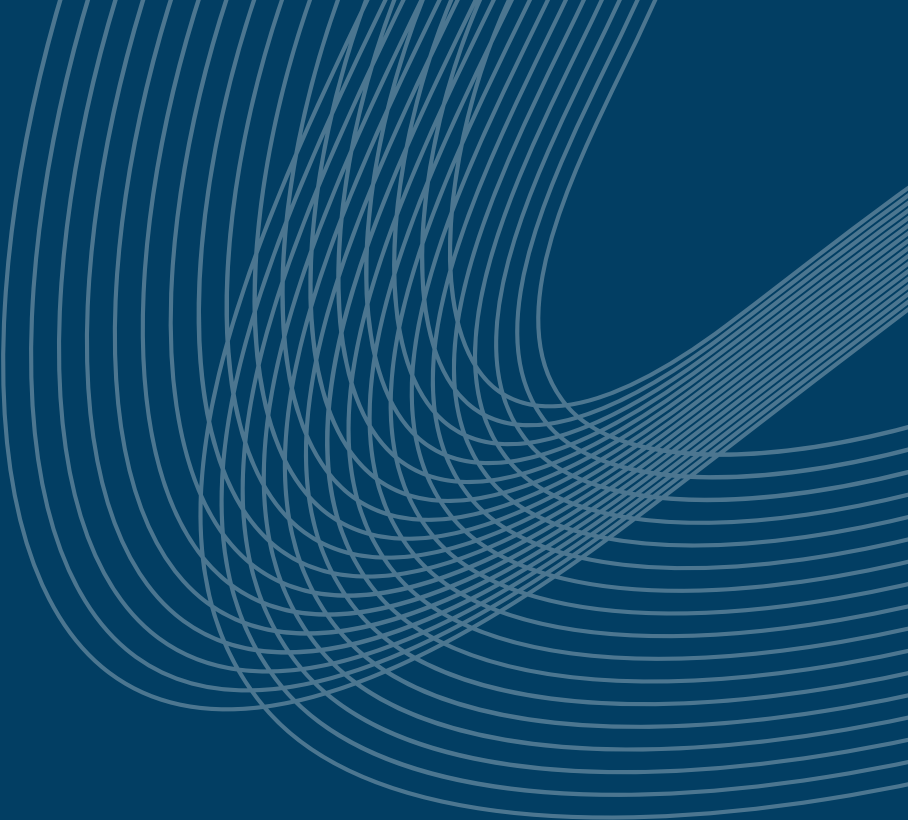




# ANNUAL REPORT

2022



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# INTRODUCTION

The Administrative and Professional Staff Association is the professional employee association for Simon Fraser University.

APSA members play a crucial role in the function of the University. Your skills and leadership are essential to creating a culture of research, learning and engagement. You work at one of the many campuses in downtown Vancouver, Surrey and Burnaby in all University departments and units in a variety of roles supporting students, faculty and the SFU community. APSA is here to advocate for you,

negotiate on your behalf and educate you on the terms and conditions of your employment. We help you create a rewarding workplace by protecting your rights, supporting you in resolving workplace issues and connecting you to other members at SFU. APSA is an independent organization, separate from SFU. We are a society under the BC Societies Act. We are the sole bargaining representative for you.

## WHAT DOES APSA DO?

The purposes of the Association are to promote and advance the interests of the administrative and professional employees of Simon Fraser University. We:

### Advocate

support you on grievances, arbitrations, and mediations, advising you on work matters of concern.

### Negotiate

represent you in negotiations about the terms and conditions of your employment.

### Educate

promote professionalism, excellence, collegiality and encourage professional and career development.



# MESSAGE FROM THE PRESIDENT

I first became president of APSA in 2019, and in my president's message that year, I talked about the theme of new beginnings. Not only was it my first year as president, but it was also Andrew's first year as our executive director, Lakshmi's first year as our communications coordinator, and Angela's responsibilities were expanded into the role of member services coordinator.

My vision was one of new beginnings with a focus on communications. Our relationship with the University was poor, especially because on many items relating to APSA and our members, the University was opaque instead of transparent. My goal at the time was to improve communications with you: to focus on our association's three-part role of advocating, negotiating, and educating on behalf of our members.

We were beginning to see success, to build momentum, and to be a better representative of our membership... and then COVID hit. Just as you had to pivot in your day-to-day roles, APSA as an association had to pivot.

We have spent 2022 "coming back from COVID," and we can look back on our actions with pride. No one expects or can

prepare for a pandemic; however, our organization, our volunteers, and each and every one of you in your day-to-day roles can look back on what we had to deal with and what we accomplished with satisfaction.

I will be stepping down from the president's role at the end of this year. I see our organization as being in a better place than it was in 2019 – more representative of our role as a "member-driven association". While I am disappointed that COVID slowed or interrupted many of the things we were trying to achieve, I feel confident that we will continue to improve on educating, negotiating, and advocating on behalf of administrative professionals at SFU.

## Looking Back at 2022

Over the course of 2022, we have started to have productive conversations with the University administration, including Yabome Gilpin-Jackson, the VPPEI and SFU president Joy Johnson. Early in the year, as part of the welcome/introductory meeting with the VPPEI, I said the following to her:

"I'm comfortable using letter grades to describe our relationship. A year ago, I would rate the relationship an "F"... today, while our relationship has improved, it has only improved to a "D" grade. Why is that, and why has it not improved further?"

# MESSAGE FROM THE PRESIDENT

Without breaking the confidence of my conversation with Yabome, I think it's worthwhile to explain to APSA members why I say that. We have several important issues that remain outstanding, to the point that they are at arbitration. These include:

- An arbitration on what we can negotiate during bargaining. Our negotiating committee cannot develop topics, and bargaining cannot commence until this issue is resolved.
- An Employment Standards Act complaint on the definition of manager vs. non-manager and how that extra time/overtime is compensated for APSA members. Many APSA members are still working exorbitant hours without any compensation in terms of salary or time off.
- An arbitration relating to the Joint Compensation Review Committee (JCRC) regarding market surveys and how market survey data is analyzed. While the University has acknowledged that APSA staff are under-compensated, we can't quantify the amount of under-compensation without this work.

That conversation with the VPPEI was in May, and as of today, I would say there are signs of improvement in the relationship.

On bullying and harassment, which remains a troublesome issue in a number of University departments, the University has said they will rework the policy and consult with APSA and other employee groups on that matter. Whether that work is consultative and collaborative, as opposed to the University merely mandating what they want, remains to be seen.

While the JCRC arbitration remains outstanding, the University has made some positive statements about compensation philosophy and engaging in future market surveys. Again, what remains to be seen is if this is a collaborative process or not.

On hybrid work, the University was, in fact, consultative and collaborative. Certainly, APSA did not get everything it wanted out of the University's draft hybrid work protocols, especially concerning the uniform application of this policy across the institution. Still, the process itself was much more collaborative than anything I've seen over the last several years.

We're "not there" with our relationship, just like we're not yet "100% back" from COVID. There are still issues where we seem to slide backwards (some of which have been detailed in APSA's monthly newsletter), we still have concerns about the level of transparency, and we still haven't reached the level of trustworthiness I would hope for. Still, there is reason to be just a little optimistic.

# MESSAGE FROM THE PRESIDENT

## Looking Forward to 2023

At our upcoming December board meeting, the APSA directors will elect a new president and executive. I will leave much of our future direction to the individuals entering those roles, but I do want to focus on advocacy and how APSA will interact with many of the changes coming to the University.

The role of VPPEI will continue to be fleshed out, including responsibilities related to EDI and reconciliation. SFU's President Joy Johnson continues with her vision concerning "SFU: What's Next", and the University is moving down a path to change how budgets and university finances are managed – shifting more of the focus and responsibility to a provost-centred model.

Advocacy for APSA members, their roles, and the financial and operational support for these roles will become more and more important. As your administrative and professional organization, APSA will continue to advocate for you on these topics. However, it is my experience that the University responds best when they hear from us both as an association and as individuals.

I strongly encourage you to provide feedback whenever you see an opportunity to participate in an SFU: What's Next survey, an EDI survey, a budget consultation survey, etc. The University responds one way to APSA, saying, "our members need this" it can often respond even better if it receives 1,000 pieces of feedback on the topic from individually engaged APSA members.

Furthermore, if you find that the workload you voluntarily took under COVID has not gone back to normal, or your department remains not fully staffed, etc., please let your supervisor know. If you are the supervisor in this situation, let your director know. In both cases, let APSA know so we have an understanding of the work environment our members face. The most important thing in addressing workplace challenges is to let people know they exist.

Thank you for the opportunity to have been president of APSA. It was a challenge I enjoyed immensely, and I remain grateful for the trust all of you have placed in me, the board, and the APSA staff.

**David Agosti** - President, APSA



# MESSAGE FROM THE EXECUTIVE DIRECTOR

Dear Members,

*Andrew, salaries at SFU are low enough already. Property prices are through the roof. Now there's high inflation. What's APSA doing for us?*

That's just one of the emails I've received from many of you in recent weeks about our current economy.

Top of mind for many of you is high inflation, from a peak of 8.1% in June to just under 7% as I write this piece. Of course, it's not the numbers that matter to many of us—but, rather, the effects on our personal budgets: the increases to our mortgage rates and food and gas bills, among others.

Many of you have also been watching the negotiations for BCGEU and HEU and contacting the APSA office, asking how inflation will affect our coming round of bargaining. Just today, another member noted a tentative agreement for the Public Employees Association (PEA) that references tying one year of its general wages increases to an “annualized average of [the] BC Consumer Price Index (CPI) over twelve months,” per the 2022 PSEC mandate.

All this is to say that bargaining is back. While our previous round of bargaining only just ended last December, we're gearing up for our next round now. You should've received, or will receive shortly, our bargaining survey to ensure as many of you as possible have input as possible into how we formulate our bargaining strategy. Our newly-formed bargaining committee, which our chair, Kris Nordgren, introduced you to in our October newsletter has been meeting since the summer. You can expect further communications from Kris and the bargaining team, as this critical work unfolds into early 2023.

While I can't disclose too much about our coming bargaining approach, I can assure you that the inflationary environment many of you are facing right now is a critical factor for us when we think about negotiations for general wage increases.

I hope that you'll keep coming to us with your feedback. It's vital that we have our members behind us, as we begin our negotiations with SFU.

Thank you and my best wishes for the rest of the year and the next,

**Andrew Boden** - Executive Director, APSA

# ADVOCACY

## A Year of Accountability

The past year has seen a return to the SFU campuses, and you, our members, have been central to managing this change. The APSA office continues to deal with complex sick leave and accommodations issues. APSA has also listened to its members on hybrid work with some results. We still plan to pursue the uniform application of this policy across the institution.

### Advocacy Accountability

With the addition of our newest staff member, APSA has been able to reach more of our members and follow up with individual concerns more thoroughly.

We've increased our ability to serve members by an average of 55%.

### University Accountability

We have also been holding SFU accountable for issues such as Bullying and Harassment, Human Rights and an accurate survey to determine external equity for our members. We have resolved grievances on workload, accommodation, bullying and harassment, but we are still working on resolving outstanding issues from our 2015 and 2021 arbitrated awards.

Here are some highlights of our advocacy in the past year:

### Implementation of the 2019-2022 Collective Agreement

APSA completed bargaining with SFU with an arbitrated award that chose APSA's proposal. Improvements were implemented but there remain some benefits and language updates that are outstanding.

### Bullying and Harassment and Human Rights

APSA has continued to work with our members on issues involving bullying and harassment; and human rights.

### Overtime

A case involving workload and overtime has recently been resolved through mediation with the University. APSA continues to work on supporting members with overtime issues.

### Accommodation

APSA has worked with the Wellness and Recovery Office on resolving member issues such as sick leave, accommodation and return to work.



# ADVOCACY SERVICES

Top 5 Advocacy Topics	Time Spent	Case load
Accommodation	28%	37%
Sick leave	21%	21.4%
Bullying and Harassment	39%	16.8%
Return to work	12%	12.9%
Grievances	10%	11.9%

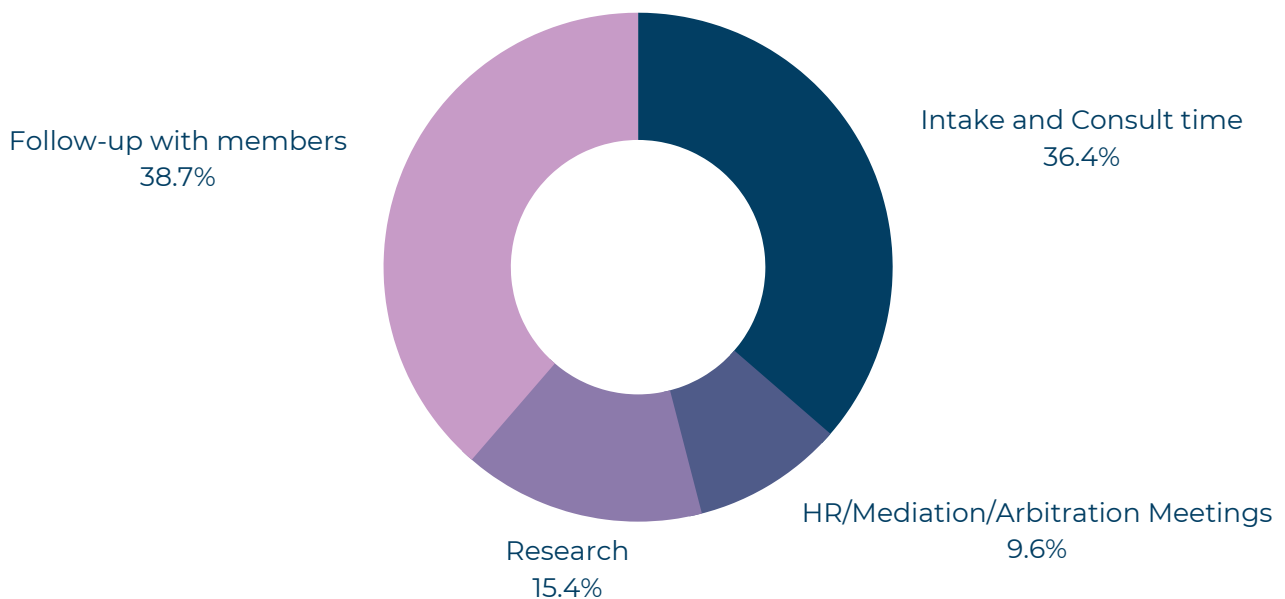
Members helped from September 2021 to October 2022

**648** an increase of 66% over last year.

Hours spent on Advocacy issues (same time period)

**1317.35**

## Advocacy Yearly Statistics



# ADVOCACY SERVICES

## Bullying and Harassment Analysis at SFU

APSA recently analyzed the reports and findings of bullying and harassment cases made over the past four years. These are cases where APSA members are typically the complainants—who are filing a complaint alleging bullying and harassment against someone else at the University. Our analysis has had some disquieting preliminary results.

We based our analysis on SFU's old bullying and harassment canvas course, as that was what a staff member would learn at the time of the analysis. According to that course, the University gives examples of what constitutes bullying and harassment. These include:



Verbal Aggression (yelling, swearing, condescending)

Degrading or Humiliating remarks

Social exclusion or ostracism

Criticizing in front of a group

Excessive monitoring or unnecessary micromanagement

Making humiliating or degrading remarks about a person online

Undermining another's work by giving impossible to meet deadlines or workloads

Making threats or using intimidating tactics

Unwarranted removal of core responsibilities

Any malicious behaviour a reasonable person would find unprofessional, disturbing, and harmful to their psychological health

For our analysis, we looked at all the allegations made by complainants over the past four years and categorized them by these examples. We then looked at whether the investigator involved determined if the allegations made were found to be factual (i.e. actually occurred). Here's what we found:



### HOW INVESTIGATIONS WERE CONDUCTED

Most investigations were conducted by a third-party lawyer contracted by SFU who was tasked to only report findings of fact. Following these findings of fact, an SFU decision-maker would apply the policy and decide whether bullying and harassment occurred based on the confirmed facts for any particular case. So, in terms of process, first of all, the contracted investigator determines what happened (did person X really yell at person Y), and then an SFU decision-maker determines if this fact actually was bullying and harassment per SFU policy.

### WHEN DID INVESTIGATORS FIND BULLYING AND HARASSMENT?



Of note, two third-party non-lawyers who conducted cases found that bullying and harassment did occur between colleagues involved in the investigation. In this instance, SFU gave these investigators not only the responsibility of making findings of fact, but also applying SFU bullying and harassment policy to determine whether bullying and harassment actually occurred.

### WHAT IS APSA DOING?

We're not alone in being concerned with the application and interpretation of SFU's bullying and harassment policy. Along with the other employee groups at SFU, we sent a joint letter to SFU in May 2022 regarding our concerns.

In the coming weeks and months, we'll continue pursuing a bullying and harassment policy and procedures that are objective, fair and unbiased for all our members. We'll continue to let you know what we learn and achieve.

### INCONSISTENT OUTCOMES

There are also other inconsistencies in how similar instances of bullying and harassment allegations were interpreted. What types of behaviour are considered bullying and harassment? Was shouting bullying and harassment or not? What constituted harassment?



### FINDINGS OF BULLYING AND HARASSMENT WERE NOT NECESSARILY REFLECTED IN THE OUTCOME

Where our preliminary results disquieted us was when a lawyer's report said that the facts of a complaint did occur, but then the SFU decision-maker who ultimately decided if bullying and harassment had happened dismissed a substantiated fact as not an instance of bullying and harassment. Another way of putting this is that a third-party lawyer contracted by SFU might've found that, say, person X yelled at person Y, but the SFU decision-maker involved determined that this really wasn't bullying and harassment. In short, there appears to be an emerging pattern of inconsistent application of SFU's bullying and harassment criteria by SFU decision-makers. So far, this seems to be especially the case where the respondent is quite senior at the University in terms of rank.



# PROFESSIONAL DEVELOPMENT

As part of our constitution, one of APSA's purposes is to promote professionalism, excellence, collegiality and encourage our members' professional and career development. SFU also has PD offerings, so we focus more on soft skills and aspirational offerings. Here's what APSA has offered our members over the past year.

Date	Workshop	Facilitator	RSVPs
November 18, 2021	Respect Matters: Maintaining Effective Teamwork	Roy Johnson	28
November 30, 2021	Harassment Prevention and Response: Bully-proofing Ourselves and Others	Roy Johnson	32
February 24, 2022	The Fundamentals of Responding to Disclosures of Sexual Violence	Belinda Karsen	44
March 1, 2022	Beyond Procrastination: Reclaiming Your Time and Life	Alex Abdel-Malek	38
March 9, 2022	Personal Taxes - Tips and Traps	Dayna Holland	50
March 10, 2022	Less Than Perfect, but Better: Overcoming the Hold of Perfectionism	Alex Abdel-Malek	55
April 5, 2022	Setting & Maintaining Healthy Boundaries	Alex Abdel-Malek	60
April 14, 2022	Listening to Connect	Alex Abdel-Malek	62
May 10, 2022	Building a resilient workforce	Merge Gupta-Sunderji	25
May 12, 2022	Seven essential leadership skills for 2022 and beyond	Merge Gupta-Sunderji	40
May 25, 2022	How to communicate with confidence, clarity and credibility (even from afar)	Merge Gupta-Sunderji	43
June 27, 2022	How to Balance Your Workload and Well-being with Polarity Management	Jessica Earle Meadows	43

# THANK YOU, VOLUNTEERS!

**David Agosti**  
Board of Directors -  
President  
Total Compensation,  
chair

**Jill Sutherland**  
Board of Directors - Vice  
President  
Salary & Benefits  
Negotiating Team

**Jasper Stoodley**  
Board of Directors  
Treasurer  
Finance, chair

**Jeff Bryer**  
Board of Directors  
Pension, chair

**Camilla Cao**  
Board of Directors

**Lutte Brink**  
Board of Directors

**Cindy Li**  
Board of Directors  
Pension  
Finance

**Matthew Menzies**  
Board of Directors  
Central University Health  
and Safety Committee

**Arlette Stewart**  
Board of Directors  
Advocacy

**Vince Wong**  
Board of Directors

**Laya Behbahani**  
Advocacy Chair

**Jerome Francis**  
Advocacy  
Salary and Benefits

**Steve Frost**  
Advocacy

**Mike Peragine**  
Advocacy

**Rob McTavish**  
Advocacy

**Hélène Pouliot**  
Finance

**Chris Claiter**  
Finance

**Sara Du**  
Finance

**Ruth Appanah**  
Pension

**Allyson Biro**  
Pension  
SFU Staff Pension Plan  
Board of Trustees  
APSA representative

**Ben Boyle**  
Pension

**Jonathan Gudlaugson**  
Pension

**Andrew Jenkins**  
Pension

**Kris Nordgren**  
Salary & Benefits Chair  
Negotiating Team -  
Spokesperson

**Laura Gaaysiigad  
Cuthbert**  
Salary and Benefits

**Tess Williams**  
Salary and Benefits

**Ellen Yap**  
Salary & Benefits  
Negotiating Team

APSA would not be able to serve our members without our volunteers' time, dedication, and leadership. Thank you for all of your hard work in helping your colleagues create a fair, equitable workplace.

# COMMITTEE REPORTS

## Advocacy Committee Report

This year the bulk of our Advocacy cases have principally focused on bullying and harassment complaints, issues of unpaid overtime and matters regarding maternity leave. We supported and represented several members with bullying and harassment third-party investigations and noted that two of those complaints did include findings of bullying harassment. We have also made clear to the University in its review of GP-47 and elsewhere that having senior administrators be the decision-makers in cases of bullying and harassment complaints against other senior administrators is both highly inappropriate and raises issues of apprehension of bias. We insist upon fair, just and impartial outcomes for our members when they bring forward bullying and harassment complaints.

Regarding overtime, we're pleased to report that we have successfully resolved several overtime payment cases outside of arbitration, including one longstanding one.

We continue to raise to the University, difficulties of some APSA members failing to receive any or adequate payment for their overtime, issues around being paid overtime while travelling for work and also some unfortunate examples of members being pressured to sign time banking agreements, when it may not be their preference to do so.

Unfortunately, we've had several expectant mothers report difficulties taking maternity leave. Some of these members have reported being pressured into taking less maternity/parental leave than they'd like to by their supervisors; while others have reported that they are being pressured to work while on maternity leave. We continue to press for resolution of these issues with the University, since in the twenty-first century where maternity leave is a protected, statutory leave, mothers should have no difficulty enjoying and raising their newborns with full support from their employer.

### Committee members

#### Current Committee Members:

Laya Behbahani (Chair) Rob Mctavish,  
Jerome Francis Mike Peragine,  
Steve Frost Arlette Stewart

#### Staff Support:

Andrew Boden  
Angela Vass

# COMMITTEE REPORTS

## Advocacy Committee Report

Lastly, our longstanding legal counsel, Allan Black, has retired from the firm he co-founded — Black Gropper. We're very pleased to be working with Black Gropper's legal partner, Stephanie Mayor, and her team.

The following statistics are from November 2021 to October 2022 (difference over last year in brackets):

- 648 members helped (66% more than the previous year)\*
- 479 hours of intake and consult time (55% more than the previous year)\*
- 126.5 hours of meeting time with HR (19% less than the previous year)
- 202.5 hours of research for member cases (51% more than the previous year)\*
- 509.25 hours of follow-up time with members (52% more than the previous year)\*

*\*Thanks to the new APSA staff position.*

Andrew Boden, Executive Director, on behalf of  
**Laya Behbahani**  
*Chair, Advocacy Committee*

### Committee members

#### Current Committee Members:

Laya Behbahani (Chair) Rob Mctavish,  
Jerome Francis Mike Peragine,  
Steve Frost Arlette Stewart

#### Staff Support:

Andrew Boden  
Angela Vass

# COMMITTEE REPORTS

## Pension Advisory Committee Report

The Pension Advisory Committee (PAC) has spent a large portion of the past year educating committee members to be in a position to better serve our members.

Early in the new year, we will send a survey asking the members what they want to see, be it education, changes to the plan, etc.

The SFU Retirees Association also reached out to APSA to brainstorm solutions to their concerns on pension information for SFU employees who are retiring.

We have also established a reporting process with our trustee (Allyson Biro), which has provided a much-needed communication flow between the PAC and what is happening at the trustee level.

The valuation report is also expected in late spring of 2023. We have been working to reconvene the Employee Joint Pension Committee (EJPC) with CUPE and PolyParty, which hasn't met for a couple of years.

**Jeff Bryer**

*Chair, Pension Advisory Committee*

### Committee members

#### Current Committee Members:

Jeff Bryer (Chair)  
Ruth Appanah  
Allyson Biro  
Ben Boyle

Cindy Li  
Drew Jenkins  
Jon Gudlagson

#### Staff Support:

Lakshmi Gosyne  
Tracey Ferris



# COMMITTEE REPORTS

## Salary and Benefits Committee Report

### Bargaining 2019-2022

On December 13, 2021, following months of negotiation, mediation and arbitration, the APSA Salary and Benefits Negotiation Team received the arbitrated award from Arbitrator Jim Dorsey, who selected APSA's position of record. Because the Arbitrator awarded the decision and not a negotiated agreement, it did not require a ratification vote by members or approval by SFU's Board of Governors. The award included:

- General wage increases of 2% each year between July 1, 2019, through June 30, 2022, including retroactive pay from July 1, 2019, to the payout date of March 13, 2022
- Revisions to AD 10.08, Leaves With and Without Pay, improvements to temporary employee sick leave.
- Revisions to AD 10.11, Reimbursement of Professional Development Expenses, increased to \$1,100 per year, and \$5,500 maximum carry forward; temporary employees with one-year contracts eligible to receive \$550; retroactive payout for each eligible member for expenses that could not

be claimed for 2019 through the date of the arbitrated award in 2021.

During the 2019-2022 bargaining sessions, APSA and the University were unable to reach a common understanding of the scope of Article 8.1 in the Basic Agreement, Items for Negotiation and Statement of Intent. As a result, following the conclusion of the arbitration process, in early 2022, APSA initiated a discussion with the University regarding its position on items that could be included in future rounds of negotiations. After several failed attempts to engage with the University, APSA filed a Basic Agreement Grievance on this matter, which will be moving directly to arbitration in early 2023.

Following the conclusion of the retroactive payout for continuing and temporary employees in March 2022, APSA received complaints from several eligible temporary employees who did not receive their payout as per the Arbitrator's award. APSA has since filed a grievance on this matter, which is still pending.

### Committee members

#### Current Committee Members:

Kris Nordgren (Chair)    Cindy Li  
Laura Gaaysiigad        Jill Sutherland  
Cuthbert                    Tess Williams  
Jerome Frances         Ellen Yap

#### Staff Support:

Andrew Boden  
Tracey Ferris  
Lakshmi Gosyne  
Angela Vass

# COMMITTEE REPORTS

## Salary and Benefits Committee Report

### Bargaining 2022

In June, the new Salary & Benefits Committee met for the first time. I am very pleased to introduce new members Laura Gaaysiigad Cuthbert, Jerome Francis, Cindy Li, and Tess Williams, who join returning members Jill Sutherland and Ellen Yap on the committee. The committee has met regularly since then, and we have developed a Member Survey to ask ASPA members to provide input into developing our 2022 to 2025 bargaining priorities. The survey has been sent to all APSA employees – please take the 20 minutes or so to complete the survey and help this team prepare for the next round.

While we must wait for the resolution to our outstanding grievances from the last round of negotiations in early 2023, we are watching other public sector negotiations with keen interest. The BCGEU and HEU have recently settled, and the Professional Employee Associate (PEA), representing our peers at UVIC, has reached a tentative agreement as of October 27.

**Kris Nordgren**

*Chair, Salary and Benefits Committee*

### Committee members

#### Current Committee Members:

Kris Nordgren (Chair)    Cindy Li  
Laura Gaaysiigad        Jill Sutherland  
Cuthbert                    Tess Williams  
Jerome Frances         Ellen Yap

#### Staff Support:

Andrew Boden  
Tracey Ferris  
Lakshmi Gosyne  
Angela Vass

# COMMITTEE REPORTS

## Total Compensation Review Committee Report

The Total Compensation Review Committee has been meeting as the APSA component of the Joint Compensation Review committee. We still continue to discuss the Job Evaluations Appeals process and are still waiting on an arbitrated ruling on the methodology of the Market Survey. We are also waiting for SFU to provide crucial information to complete this committee's responsibilities according to the 2015 arbitration award resulting from the Salary and Benefit negotiations in 2014.

What is the Joint Compensation Review Committee?

In the last round of contract negotiations, arbitrator Colin Taylor issued an award that included creating a Joint Compensation Review Committee. The Committee's task was to consider and make recommendation(s) towards the development and implementation of a total compensation package. In February

2021, APSA and SFU negotiated a mediated settlement when APSA requested that Colin Taylor settle issues around the award. As Taylor was unable to mediate or arbitrate, Robert Pেকেles became the mediator who oversaw the mediation.

**Lakshmi Gosyne**

*Communications staff on behalf of  
David Agosti, Chair*

*Total Compensation Review Committee*

**Committee  
members**

**Current Committee Members:**

David Agosti (Chair)  
David Harvey

**Staff Support:**

Andrew Boden  
Lakshmi Gosyne

# FINANCIALS

**Simon Fraser University Administrative  
And Professional Staff Association  
Financial Statements**

June 30, 2022  
(Unaudited)

# Independent Practitioner's Review Engagement Report

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To the Members of Simon Fraser University Administrative And Professional Staff Association:

We have reviewed the accompanying financial statements of Simon Fraser University Administrative And Professional Staff Association that comprise the statement of financial position as at June 30, 2022, and the statements of operations, changes in net assets and cash flows for the year then ended, and 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.

## Practitioner's Responsibility

Our responsibility is to express a conclusion on the accompanying financial statements based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

A review of financial statements in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on these financial statements.

## Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the financial statements do not present fairly, in all material respects, the financial position of Simon Fraser University Administrative And Professional Staff Association as at June 30, 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.

Maple Ridge, British Columbia

November 7, 2022

Chartered Professional Accountants

**Simon Fraser University Administrative  
And Professional Staff Association  
Statement of Financial Position**

*As at June 30, 2022  
(Unaudited)*

	<b>2022</b>	<b>2021</b>
<b>Assets</b>		
<b>Current</b>		
Cash (Note 4)	165,832	277,302
Accounts receivable	86,081	51,702
Short-term investments (Note 5)	961,600	748,480
	<b>1,213,513</b>	<b>1,077,484</b>
<b>Capital assets (Note 6)</b>	<b>1,963</b>	<b>3,465</b>
	<b>1,215,476</b>	<b>1,080,949</b>
<b>Liabilities</b>		
<b>Current</b>		
Accounts payable and accruals	101,652	76,106
<b>Net Assets</b>		
Unrestricted	907,896	744,646
Internally restricted	153,965	206,732
Invested in capital assets	51,963	53,465
	<b>1,113,824</b>	<b>1,004,843</b>
	<b>1,215,476</b>	<b>1,080,949</b>

Approved on behalf of the Board

\_\_\_\_\_  
President

\_\_\_\_\_  
Treasurer

**Simon Fraser University Administrative  
And Professional Staff Association**  
**Statement of Operations**  
*For the year ended June 30, 2022*  
*(Unaudited)*

	<b>2022</b>	<b>2021</b>
<b>Revenue</b>		
Membership dues	809,124	667,987
Interest	7,134	8,954
	<b>816,258</b>	<b>676,941</b>
<b>Expenses</b>		
Administrative	6,946	7,056
Amortization	1,502	2,958
Bank charges and interest	222	192
Committee meetings	26,455	32,013
Executive	6,393	1,752
Insurance	1,923	1,927
Legal	189,171	210,273
Member professional development and social	31,763	36,905
Office	3,952	3,671
Professional development	6,876	3,547
Publications and subscriptions	1,050	-
Repairs and maintenance	6,763	12,648
Salaries and benefits	419,555	326,712
Telephone	4,706	4,948
	<b>707,277</b>	<b>644,602</b>
<b>Excess of revenue over expenses</b>	<b>108,981</b>	<b>32,339</b>

**Simon Fraser University Administrative  
And Professional Staff Association  
Statement of Changes in Net Assets**

*For the year ended June 30, 2022  
(Unaudited)*

	<i>Unrestricted</i>	<i>Internally restricted</i>	<i>Invested in capital assets</i>	<b>2022</b>	2021
<b>Net assets, beginning of year</b>	<b>744,646</b>	<b>206,732</b>	<b>53,465</b>	<b>1,004,843</b>	972,504
<b>Excess of revenue over expenses</b>	<b>299,654</b>	<b>(189,171)</b>	<b>(1,502)</b>	<b>108,981</b>	32,339
<b>Interfund transfers (Note 7)</b>	<b>(136,404)</b>	<b>136,404</b>	-	-	-
<b>Net assets, end of year</b>	<b>907,896</b>	<b>153,965</b>	<b>51,963</b>	<b>1,113,824</b>	1,004,843

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



**Simon Fraser University Administrative  
And Professional Staff Association**  
**Statement of Cash Flows**  
*For the year ended June 30, 2022*  
*(Unaudited)*

	<b>2022</b>	<b>2021</b>
<b>Cash provided by (used for) the following activities</b>		
<b>Operating</b>		
Excess of revenue over expenses	<b>108,981</b>	32,339
Amortization	<b>1,502</b>	2,958
	<b>110,483</b>	35,297
Changes in working capital accounts		
Accounts receivable	<b>(34,379)</b>	(2,663)
Accounts payable and accruals	<b>25,546</b>	68,408
	<b>101,650</b>	101,042
<b>Investing</b>		
Purchase of investments	<b>(961,600)</b>	(748,480)
Proceeds on disposal of investments	<b>748,480</b>	739,527
	<b>(213,120)</b>	(8,953)
<b>Increase (decrease) in cash resources</b>	<b>(111,470)</b>	92,089
<b>Cash resources, beginning of year</b>	<b>277,302</b>	185,213
<b>Cash resources, end of year</b>	<b>165,832</b>	277,302

# Simon Fraser University Administrative And Professional Staff Association

## Notes to the Financial Statements

For the year ended June 30, 2022  
(Unaudited)

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### 1. Purpose of the Association

The purposes of the Simon Fraser University Administrative and Professional Staff Association (the "Association") are to promote and advance the interests of the administrative and professional employees of Simon Fraser University, by representing them in negotiations with regard to the terms and conditions of their employment, and supporting them with regard to grievances, arbitrations, and mediations, advising them on matters of concern, promoting professionalism, excellence, and collegiality, encouraging their professional and career development, representing them to the public, governments, news media, and other educational institutions, and doing all such things as may be necessary or conducive to the attainment of these purposes.

The Association is a registered society under the Society Act of British Columbia and is a not-for-profit organization under income tax legislation. In order to maintain its status as a registered not-for-profit organization under the Act, the Association must meet certain requirements within the Act. In the opinion of management these requirements have been met.

#### **Impacts of COVID-19**

Subsequent to year-end, the global outbreak of COVID-19 (coronavirus) continued, which has had a significant impact on businesses through the restrictions put in place by the Canadian, provincial and municipal governments regarding travel, business operations and isolation/quarantine orders. At this time, it is unknown the extent of the impact the COVID-19 outbreak may have on the Association as this will depend on future developments that are highly uncertain and that cannot be predicted with confidence. These uncertainties arise from the inability to predict the ultimate geographic spread of the disease, and the duration of the outbreak, including the duration of travel restrictions, business closures or disruptions, and quarantine/isolation measures that are currently, or may be put, in place by Canada and other countries to fight the virus.

### 2. Change in accounting policies

#### **Financial instruments**

##### **Financial instruments in a related party transaction, risk disclosures and other amendments**

Effective July 1, 2021 (hereafter referred to as the "initial date of application"), the Association adopted the Accounting Standards Board's revised recommendations for the measurement and disclosure of financial instruments in a related party transaction, as well as revisions to risk disclosures, in Section 3856 *Financial Instruments*. The revised standard provides additional guidance and requirements for the measurement of financial instruments originated/acquired or issued/assumed in a related party transaction ("related party financial instruments").

Revised Section 3856 clarifies that an entity must provide relevant entity-specific information to enable users to evaluate the nature and extent of each type of risk arising from financial instruments. The amendments remove the requirement to separately disclose the risks arising from derivatives from the risks arising from other financial instruments.

Revised Section 3856 requires the following related party financial instruments to be initially measured at fair value:

- Investments in equity instruments quoted in an active market
- Debt instruments quoted in an active market
- Debt instruments when the inputs significant to the determination of its fair value are observable (directly or indirectly)
- Derivative contracts.

All other related party financial instruments are measured at cost on initial recognition. When the financial instrument has repayment terms, cost is determined using the undiscounted cash flows, excluding interest and dividend payments, less any impairment losses previously recognized by the transferor. When the financial instrument does not have repayment terms, but the consideration transferred has repayment terms, cost is determined based on the repayment terms of the consideration transferred. When the financial instrument and the consideration transferred both do not have repayment terms, the cost is equal to the carrying or exchange amount of the consideration transferred or received.

**Simon Fraser University Administrative  
And Professional Staff Association**  
**Notes to the Financial Statements**  
*For the year ended June 30, 2022*  
*(Unaudited)*

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**2. Change in account policies** *(Continued from previous page)*

At initial recognition, the Association may elect to subsequently measure related party debt instruments that are quoted in active market, or that have observable inputs significant to the determination of fair value, at fair value. If the election is not made, these instruments are subsequently measured at amortized cost. Subsequently investments in equity instruments quoted in an active market and derivatives instruments, except those designated in a qualifying hedging relationship or that are linked to, and must be settled by delivery of, unquoted equity instruments of another entity, are measured at fair value. All other financial instruments arising in a related party transaction are subsequently measured using the cost method.

Previously, the Association initially measured related party financial instruments at either the carrying amount or exchange amount in accordance with Section 3840 *Related Party Transactions*. Subsequent to initial recognition, related party financial instruments were measured in accordance with extant Section 3856.

*Transition*

The Association applied the changes in accounting policies resulting from the adoption of revised Section 3856 retrospectively and prior periods have been restated. Financial instruments exchanged in a related party transaction that do not exist at the date of initial application and were impaired or modified in the immediately preceding fiscal year have not been restated in accordance with Section 3856. In addition, the following transitional provisions were applied to related party financial instruments that exist at the date of initial application:

- The cost of a financial instrument that has repayment terms is determined using the undiscounted cash flows, excluding interest and dividend payments, of the instrument less any impairment, as at the beginning of the earliest comparative period presented in these financial statements
- The cost of a financial instrument that does not have repayment terms is deemed to be the carrying amount of the instrument in the financial statements of the entity less any impairment, at the beginning of the earliest comparative period presented in these financial statements
- Fair value of a financial instrument that is an investment in debt or equity instruments that are quoted in active market; a debt instrument where inputs significant to the determination of fair value of the instrument are observable; or, a derivative contract, is determined at the beginning of the earliest comparative period presented in these financial statements.

The retrospective application of this change in accounting policy did not have a material impact on the results of operations and financial condition of the Association.

**3. Significant accounting policies**

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations ("ASNPO") set out in Part III of the CPA Canada Handbook - Accounting, as issued by the Accounting Standards Board in Canada.

***Cash and cash equivalents***

Cash and cash equivalents include balances with banks and short-term investments with maturities of three months or less. Cash subject to restrictions that prevent its use for current purposes is included in restricted cash.

***Investments***

Investments with prices quoted in an active market are measured at fair value while those that are not quoted in an active market are measured at cost less impairment.

**Simon Fraser University Administrative  
And Professional Staff Association**  
**Notes to the Financial Statements**  
*For the year ended June 30, 2022*  
*(Unaudited)*

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**3. Significant Accounting Policies** *(Continued from previous page)*

***Fund accounting***

The Association follows the deferral method of accounting for contributions and reports using fund accounting. In order to ensure observance of limitations and restrictions placed on the use of resources available to the Association, the accounts are maintained on a fund accounting basis. Accordingly, resources are classified for accounting and reporting purposes into funds. These funds are held in accordance with the objectives specified by the contributors or in accordance with the directives issued by the Board of Directors.

Three funds are maintained: Unrestricted Fund, Investment in Capital Assets Fund and Internally Restricted Fund.

- The Unrestricted Fund is used to account for all the revenue and expenses related to the Association's administrative activities.
- The Investment in Capital Assets Fund is used to account for all the Association's capital assets and to present the flow of funds related to their acquisition and disposal, unexpended capital resources and debt commitments.
- The Internally Restricted Fund is used to account for the Association's legal costs and expenditures. Funds are credited to the fund to the extent that they have not been fully paid out on the current year's legal expenses. Subsequent use of these internally restricted funds will occur when the legal expenses for any given year exceed the funds generated for those expenditures in that year and this excess will be charged against the internally restricted net assets accordingly.

***Revenue recognition***

The Association uses the deferral method of accounting for contributions and reports on a fund accounting basis.

Restricted contributions are recognized as revenue of the appropriate fund in the year in which the related expenses are incurred.

Unrestricted contributions are recognized as revenue in the General Fund when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

***Capital assets***

Purchased capital assets are recorded at cost.

Amortization is provided using the declining balance method at rates intended to amortize the cost of assets over their estimated useful lives.

	<b>Rate</b>
Computer equipment	30, 55 %
Computer software	100 %
Office equipment	30 %

***Measurement uncertainty (use of estimates)***

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period.

Accounts receivable are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where considered necessary. Amortization is based on the estimated useful lives of capital assets.

These estimates and assumptions are reviewed periodically and, as adjustments become necessary they are reported in excess of revenues over expenses in the periods in which they become known.

**3. Significant Accounting Policies** *(Continued from previous page)*

***Financial instruments***

The Association recognizes financial instruments when the Association becomes party to the contractual provisions of the financial instrument.

**Arm's length financial instruments**

Financial instruments originated/acquired or issued/assumed in an arm's length transaction ("arm's length financial instruments") are initially recorded at their fair value.

At initial recognition, the Association may irrevocably elect to subsequently measure any arm's length financial instrument at fair value. The Association has not made such an election during the year.

The Association subsequently measures investments in equity instruments quoted in an active market and all derivative instruments, except those designated in a qualifying hedging relationship or that are linked to, and must be settled by delivery of, unquoted equity instruments of another entity, at fair value. Fair value is determined by published price quotations. Investments in equity instruments not quoted in an active market and derivatives that are linked to, and must be settled by delivery of, unquoted equity instruments of another entity, are subsequently measured at cost less impairment. With the exception of financial liabilities indexed to a measure of the Association's performance or value of its equity and those instruments designated at fair value, all other financial assets and liabilities are subsequently measured at amortized cost.

Transaction costs and financing fees directly attributable to the origination, acquisition, issuance or assumption of financial instruments subsequently measured at fair value are immediately recognized in excess of revenue over expenses. Conversely, transaction costs and financing fees are added to the carrying amount for those financial instruments subsequently measured at cost or amortized cost.

**Financial asset impairment**

The Association assesses impairment of all its financial assets measured at cost or amortized cost. The Association groups assets for impairment testing when available information is not sufficient to permit identification of each individually impaired financial asset in the group. Management considers whether the issuer is having significant financial difficulty or whether there has been a breach in contract, such as a default or delinquency in interest or principal payments in determining whether objective evidence of impairment exists. When there is an indication of impairment, the Association determines whether it has resulted in a significant adverse change in the expected timing or amount of future cash flows during the year.

With the exception of related party debt instruments and related party equity instruments initially measured at cost, the Association reduces the carrying amount of any impaired financial assets to the highest of: the present value of cash flows expected to be generated by holding the assets; the amount that could be realized by selling the assets at the statement of financial position date; and the amount expected to be realized by exercising any rights to collateral held against those assets.

For related party debt instruments initially measured at cost, the Association reduces the carrying amount of the asset (or group of assets), to the highest of: the undiscounted cash flows expected to be generated by holding the asset, or group of similar assets, excluding the interest and dividend payments of the instrument; the present value of cash flows expected to be generated by holding the assets; the amount that could be realized by selling the assets at the statement of financial position date; and the amount expected to be realized by exercising any rights to collateral held against those assets.

For related party equity instruments initially measured at cost, the Association reduces the carrying amount of the asset (or group of assets), to the amount that could be realized by selling the asset(s) at the statement of financial position date.

Any impairment, which is not considered temporary, is included in current year excess of revenue over expenses.

The Association reverses impairment losses on financial assets when there is a decrease in impairment and the decrease can be objectively related to an event occurring after the impairment loss was recognized. The amount of the reversal is recognized in excess of revenue over expenses in the year the reversal occurs.

**Simon Fraser University Administrative  
And Professional Staff Association**  
**Notes to the Financial Statements**  
*For the year ended June 30, 2022  
(Unaudited)*

**4. Cash**

The Association has internally restricted \$50,000 (2021 - \$50,000) for the purpose of purchasing additional computer equipment and content management system maintenance.

	2022	2021
Unrestricted	115,832	227,302
Internally restricted for capital assets	50,000	50,000
	<b>165,832</b>	<b>277,302</b>

**5. Investments**

	2022	2021
<b>Short-term:</b>		
GIC, interest at 0.57%, matures October 14, 2022	100,453	-
GIC, interest at 0.50%, matures November 14, 2022	132,878	-
GIC, interest at 0.55%, matures December 13, 2022	102,262	-
GIC, interest at 1.18%, matures February 16, 2023	100,510	-
GIC, interest at 1.68%, matures March 14, 2023	124,029	-
GIC, interest at 2.35%, matures April 6, 2023	100,554	-
GIC, interest at 1.60%, matures May 4, 2023	100,522	-
GIC, interest at 2.80%, matures May 22, 2023	100,315	-
GIC, interest at 3.50%, matures June 23, 2023	100,077	-
GIC, interest at 0.53%, matured May 21, 2022	-	136,523
GIC, interest at 0.70%, matured March 4, 2022	-	122,274
GIC, interest at 0.70%, matured February 19, 2022	-	122,733
GIC, interest at 1.25%, matured January 24, 2022	-	133,056
GIC, interest at 0.50%, matured December 13, 2021	-	101,725
GIC, interest at 0.60%, matured November 13, 2021	-	132,169
	<b>961,600</b>	<b>748,480</b>

**6. Capital assets**

			2022	2021
	<i>Cost</i>	<i>Accumulated amortization</i>	<i>Net book value</i>	<i>Net book value</i>
Computer equipment	49,108	48,052	1,056	2,169
Computer software	42,500	42,500	-	-
Office equipment	14,919	14,012	907	1,296
	<b>106,527</b>	<b>104,564</b>	<b>1,963</b>	<b>3,465</b>

**Simon Fraser University Administrative  
And Professional Staff Association**  
**Notes to the Financial Statements**  
*For the year ended June 30, 2022*  
*(Unaudited)*

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**7. Interfund transfers**

During the year, the Association transferred \$136,404 (2021 - \$114,290) from the unrestricted fund to the internally restricted fund to provide for the current year's allocation.

During the year, the Association did not transfer any funds (2021 - \$nil) from the unrestricted fund to the capital fund reserve for the purpose of purchasing capital assets.

	<b>2022</b>	2021
1/6 of income from membership dues per internal requirement	<b>134,854</b>	111,331
Interest income	<b>1,550</b>	2,959
	<b>136,404</b>	114,290

**8. Economic dependence**

The Association's primary source of revenue is membership dues from the administrative and professional staff at Simon Fraser University (SFU). These dues are collected by SFU and then paid to the Association on a monthly basis.

SFU also pays the wages for the four office members of the Association. The Association is then billed for the amounts relating to those wages paid by SFU.

**9. Capital management**

The Association's objective when managing capital is to ensure that the Association can continue to fulfill its mandate. The Association sets the amount of capital in proportion to risk and manages the capital structure and makes adjustments to it in light of changes to economic conditions and the risk characteristics of the underlying assets.

There has been no change from the overall capital management strategy employed during the year ended June 30, 2022.

**10. Association remunerations**

In accordance with British Columbia's Societies Act, the Association is required to disclose any remuneration paid to directors as well as remuneration paid to employees or contractors in excess of \$75,000. For the year ended June 30, 2022, the Association paid a total of \$115,000 to one employee for their services. No remuneration was paid to directors, and no individual contractor was paid in excess of \$75,000.

**11. Financial instruments**

The Association, as part of its operations, carries a number of financial instruments. It is management's opinion that the Association is not exposed to significant interest, currency, credit, liquidity or other price risks arising from these financial instruments except as otherwise disclosed.

***Liquidity risk***

Liquidity risk is the risk that the Association will encounter difficulty in meeting obligations associated with financial liabilities. The Association's exposure to liquidity risk is dependent on purchasing commitments and obligations or raising funds to meet commitments and sustain operations.

During the year, the Association's exposure to liquidity risk has decreased due to an increase in net working capital position, in comparison to the prior year.

***Credit risk***

Credit risk is the risk of financial loss because a counter party to a financial instrument fails to discharge its contractual obligations. The Association's financial instruments that are exposed to concentrations of credit risk relate primarily to accounts receivable. The risk has not changed from the prior year.



## AGM 2021-22 Year End Review and 2022-23 Approved Budget

	Proposed 2021-2022	Actuals at June 30, 2022	Over/Under 2021-2022	Approved 2022-2023
<b>Revenue</b>				
Membership Dues	674,000.00	809,124.00	(135,124.00)	705,000.00
Interest	6,000.00	7,057.15	(1,057.15)	5,000.00
	680,000.00	<b>816,181.15</b>	(136,181.15)	<b>710,000.00</b>
<b>Expenses</b>				
Accounting	7,200.00	6,945.75	254.25	7,200.00
Bank Charges & Interest	175.00	222.00	(47.00)	175.00
Committees & Meetings			0.00	
* <i>Committee meetings</i>	4,000.00	0.00	4,000.00	4,000.00
* <i>Pension Advisory Committee</i>	4,000.00	4,290.00	(290.00)	4,000.00
* <i>Salary &amp; Benefits Committee</i>	20,000.00	20,563.26	(563.26)	20,000.00
* <i>Advocacy Committee</i>	7,500.00	1,601.24	5,898.76	7,500.00
* <i>Executive</i>	10,000.00	6,392.60	3,607.40	10,000.00
GST expense	1,625.00	555.55	1,069.45	1,625.00
Insurance	2,100.00	1,922.58	177.42	2,200.00
Publications & Subscriptions	1,200.00	1,050.00	150.00	1,200.00
Professional Development	7,000.00	6,875.75	124.25	8,000.00
Legal Reserve/Expenses	133,700.00	189,170.87	(55,470.87)	145,300.00
Members PD and Social Events	55,000.00	31,762.50	23,237.50	55,000.00
Computer Equip and Software	10,500.00	6,762.51	3,737.49	10,000.00
Office	4,000.00	4,958.39	(958.39)	4,000.00
Printing	3,000.00	0.00	3,000.00	3,000.00
Telephone & Hosting	4,800.00	4,496.55	303.45	4,800.00
Salaries & Benefits	397,200.00	419,555.00	(22,355.00)	415,000.00
Strategic Initiatives	-		0.00	-
Contingency	7,000.00	0.00	7,000.00	7,000.00
	<b>680,000.00</b>	<b>707,124.55</b>		<b>710,000.00</b>

# We work to improve your workplace experience

The Administrative and Professional Staff Association (APSA) was incorporated under the BC Society Act in 1980 to provide representation for the group of employees at SFU whose employment was not covered by a collective agreement.

APSA is a not-for-profit organization under the BC Societies Act that negotiates salaries and benefits with the University; administers its core documents, ongoing Memoranda of Agreement, and AD 10 Policies; educates through sponsored professional development activities and advocates for the interests of its members.

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## CONTACT

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