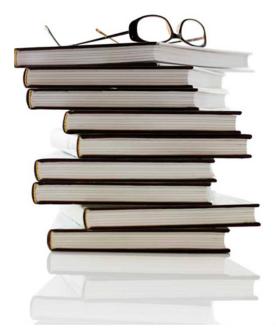
Deloitte.

Canadian Federation of Students (National) Petition validation procedures

Results of validation procedures over the University of Toronto Graduate Students' Union petition to the Canadian Federation of Students (National) seeking a vote on the question of continued membership



March 2014

Background

The Canadian Federation of Students (National) (CFS) requested assistance with certain validation procedures over a petition submitted by the University of Toronto Graduate Students' Union members, seeking a vote on the question of continued membership. The validation procedures requested were designed to assess the validity and integrity of the petition submitted in accordance with the following CFS Bylaws:

- General
 - CFS Bylaw I dealing with membership issues, including the process for certifying and decertifying. Specifically CFS Bylaw I, Section 6 which outlines the requirements to initiate a vote on decertification.
- Petitioner requirements
 - CFS Bylaw I, Section 6.a stipulates that in order to be valid, a name on a petition must be reasonably legible, include the proper full name, be accompanied by a valid and corresponding student identification number and a unique signature.
- Twenty percent threshold
 - CFS Bylaw I, Section 3.a.iii establishes that a petition calling for a vote on decertification must be signed by no less than twenty percent (20%) of the individual members of the member local association.

Scope and objectives

The primary objective of the validation procedures requested and performed was to determine whether the petition submitted met the requirements stipulated in the above CFS Bylaws. As discussed and agreed to with CFS, Deloitte performed the following key activities:

- Validated that the petition was submitted by a member of the University of Toronto Graduate Students' Union;
- Converted a copy of the petition provided by CFS into an analytics-readable format (i.e. Excel) and assessed whether the names on the petitions were reasonably legible;
- Reviewed the signatures contained within the petition provided by CFS for reasonableness to assess whether each signature appeared to be unique;
- Utilized data analytics techniques to verify/cross-reference the names on the petition submitted with University of Toronto student records (i.e. student names and student numbers) provided to us by the University of Toronto;
- Utilized data analytics techniques to review the petitions for duplicate student names and student numbers; and,
- Provided the total number of valid petitioners, based on the procedures performed, to CFS for their consideration.

Summary results

The table below outlines the results of our procedures performed for CFS's consideration. We have provided a range for our results, as certain attributes tested (i.e.names on the petition must be reasonably legible) may be open to interpretation. Our range of results provides for both a strict and liberal interpretation of the Bylaws with respect to the petition submitted:

Attributes	Observations
Submitted by member of the University of Toronto Graduate Students' Union:	Yes - Submitted by Ms. Ashleigh Ingle – a member of the University of Toronto Graduate Student Union
Total number of names submitted	3,165
Exceptions, based on petitioner requirements:	
Not members of Graduate Students' Union, based on information provided	320 – 340
Duplicate records	15 – 20
Not "reasonably legible"	0 - 40
Did not include "proper full name"	65 – 75
Did not include a "valid student identification number"	25 – 55
Did not include a "unique signature"	5 – 10
Twenty percent threshold	
Total population of Graduate Students' Union members*	14,927
Valid petitioners (based on above)	2,625 - 2,735
% of Graduate Students' Union members	17.6% – 18.3%

*Based on Graduate Student's Union records provided by the University of Toronto

Our performance of the above-noted procedures did not constitute an audit and, accordingly, did not result in the expression of an opinion or any other form of assurance on the validity and integrity of the petition submitted by the University of Toronto Graduate Students' Union members.



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