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**E V E N T S**

**JEWISH SUPER SINGLES BASH**, Sunday, July 6, 8 p.m. Elaine's (upstairs), 488 Eglinton Ave. W. Ages 19-25. Cover \$6.00 Call High Society 446-1394.

**PROFESSOR PAT HARVEY SCHOLARSHIP FUND RAFFLE DRAW** held May 31, 1986; winning tickets: 1st 0000480; 2nd 0000082; 3rd 0000307.

**IDA GALLERY SUMMER EXHIBITIONS**—June 24-July 11—Out of O.C.A.—sculpture installations by Wendy Coburn, John Collins and Doug Moore. Gallery hours: Monday to Friday 9-5 in the Fine Arts Building. For further information about upcoming exhibitions contact Kathy Garratt, Director of the IDA Gallery at 537-9357 evenings.

**F O R S A L E**

**PIANO AND BENCH**—Heintzman, upright grand, ebony, ideal for apartment. Excellent condition \$1950 (firm). Call Irene Klein at (416) 857-3683 evenings.

**H E L P W A N T E D**

**TUTORS REQUIRED**—English, Maths, Science & French. Elementary & Secondary levels, for locations in Scarborough, Malton, Mississauga, Brampton, Markham, Etobicoke, Thornhill. Proficiency in specialty essential. \$5 per hour. July 1-Aug 31. Centre for Achievement, 964-3826. The Centre is a non-profit organization helping disadvantaged students.

**LOOKING FOR A REWARDING EXPERIENCE?** Volunteers are urgently needed to deliver hot meals to the elderly in various areas of Downsview. Drivers or runners who are able to help any weekday between 11:00 am and 1:00 pm would be very much appreciated. Gas allowance

**Classified**

will be paid to drivers. Please call Downsview Services to Seniors at 633-9519.

**TRANSLATORS WANTED**—For freelance work in all languages except French. Those with Asian, East Indian, Middle Eastern or Slavic languages are especially encouraged to apply. Applicants should send full resumes detailing their oral and/or written linguistic capabilities and their educational background to: Ottawa Postal Terminal, P.O. Box 9732, Attention C-108, Ottawa, Ontario K1G 4G4.

**H O U S I N G**

**DUFFERIN/STEELES**—new Executive 4 bedroom house with 2 1/2 baths, master bedroom ensuite with 2 walk-in closets. Large living room and kitchen. Fireplace in family room and double garage. 5 minutes to York University and close to TTC. References, asking \$1400 plus utilities. Call 638-3041.

**SHARE WITH A SENIOR**—In a house or apartment. Share costs and responsibilities. Call **SHARING 591-1657**. A non profit service.

**ROOM AVAILABLE IMMEDIATELY** for July and August to female, non-smoker. Use of all facilities—health club, outdoor pool, microwave, dishwasher, TV, stereo, washing machine. \$270.00/month. Call Karen 667-3837.

**P E R S O N A L**

**UNIVERSITY FAMILY CONSULTANTS & MEDIATORS**—Members of Mediation Canada. Mediation Staff: Dominic D'Urzo, M.A. and Pasquale Vettrano, M.S.W. 4699 Keele St., Ste. 201, Downsview, Ontario M3J 2N8 (416) 663-9242.

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**P O S I T I O N W A N T E D**

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**YORK UNIVERSITY  
OFFICE OF THE PROVOST**

The attention of the community is drawn to the attached financial statements for the period May 1, 1984-April 30, 1985, for the Stong College Student Government:

From the Report of Sims & Saeed Accountant for the Stong College Student Government, on the Government Itself:

In common with many student organizations, the Student Government derives part of its income from the offering of services to the College's student body. These receipts are not susceptible to complete audit verification. Accordingly, our verification of revenue from these sources was limited to a comparison of recorded receipts with bank deposits.

From the Report of Sims & Saeed on the Orange Snail:

During the year the operations experienced a significant cash shortage in the amount of \$10,551. This is considered an unusual shortage and not in the normal course of operations of the Orange Snail Pub and Coffee Shop.

**Review by Internal Audit:**

Per normal practice, the financial statements submitted by the Stong College Student Government were reviewed by Internal Audit. In a report to the Provost dated March 10, 1985, Internal Audit pointed out the long delay in the submission of the statements and the fact that they had not been forwarded in a regular manner. Internal Audit also noted the qualification contained in the statement (and which is presented above). In more general commentary, Internal Audit concluded that the 1984-1985 Executive of the SCSG had not carried out its financial duties effectively and that there had been serious deficiencies in the operation of the Orange Snail.

**HISTORICAL NOTE**

In accordance with legislation passed by the Board of Governors, the fourteen funded student governments at York University are required to provide annually audited financial statements on the whole of their previous year's operation. The Stong College Student Government failed to do so for the 1983-84 fiscal year. This situation prompted the following report from Internal Audit in November, 1984:

"All of the deficiencies noted by the accountant are serious and indicate that there has been no attempt made to establish the fundamental financial controls required . . ."

" . . . The financial systems at the College are clearly inadequate, and require significant improvement . . . [There should be] an undertaking from the College that all deficiencies . . . will be remedied within a very short period of time. Payment of further grants should be made contingent on this."

In the fall of 1984, meetings were held with the Chairman of the Executive Committee of the SCSG, and correspondence was exchanged. The then Chairman of the Executive stated in writing that remedial action was being taken.

The preparation of the SCSG financial statements for the fiscal year 1984-85 revealed that fundamental deficiencies remained in the operations of the SCSG. These deficiencies helped to account for a major cash shortage. As well, they prompted the need for qualifications in the annual financial reports.

As a result of the continuation of serious deficiencies and the attendant questions concerning responsibility and accountability, I have withheld a significant part of the grant due to the SCSG for 1985-86, pending the implementation of remedial action and disclosure to the community. Both the 1985-86 and the 1986-87 Executives of the SCSG have made a commitment to improve financial operations so that the student government can meet the Board's requirements governing financial reporting. Steps that have been taken include: new management practices at the Orange Snail Coffee Shop and Pub, a more active role by the Management Board of the Snail, greater definition of employee responsibility, tight controls over cash receipts, regular reconciliation of inventories. The SCSG has confirmed in writing its awareness of the requirements on financial activity and reporting. It has engaged a bookkeeper, established bookkeeping procedures and a ledger system. It has assured me that checks, verifications and reconciliations are in place. Security over cash and the timely depositing of cash receipts have also been confirmed in writing in correspondence between me and the SCSG. I have been impressed by the responsiveness shown by the Chairpersons of the Executive of the SCSG since November, 1985.

The financial statements presented here will provide the reader with some idea of the scope of financial activity of a student government. Students in particular are reminded that a higher level of responsibility and accountability can be encouraged by greater interest and involvement on the part of constituents in their student governments.

Queries concerning this announcement, or to any aspect of the financial reporting of student governments, can be made to the Provost (-5275) or to the Assistant Director of Student Affairs (-5141).

T.A. Meininger  
Provost

	April 30	
	1985	1984 (Unaudited)
<b>ASSETS</b>		
<b>Current assets:</b>		
Cash	\$ 26,936	\$ 18,057
Accounts receivable	34,479	18,817
Inventory	3,475	3,060
	<u>64,890</u>	<u>39,934</u>
<b>Fixed assets, at cost:</b>		
Photocopier	12,346	12,346
Less: Accumulated depreciation	6,024	4,444
	<u>6,322</u>	<u>7,902</u>
	<u>\$ 71,212</u>	<u>\$ 47,836</u>
<b>LIABILITIES AND SURPLUS</b>		
<b>Current liabilities:</b>		
Accounts payable and accrued liabilities	\$ 4,550	\$ 3,849
Due to the Orange Snail	16,560	15,314
	<u>21,110</u>	<u>19,163</u>
Accumulated surplus	50,102	28,673
	<u>\$ 71,212</u>	<u>\$ 47,836</u>

	Year ended April 30	
	1985	1984 (Unaudited)
<b>Revenues:</b>		
University grants	\$ 68,685	\$ 47,983
Interest	787	76
Photocopier	12,178	13,888
Miscellaneous	-	70
	<u>81,650</u>	<u>62,017</u>
<b>Expenses:</b>		
Athletics	8,301	7,271
Theatre	1,859	4,586
Darkroom	1,147	281
Donations	2,380	5,351
Executive	17,940	14,772
Flyer	4,014	4,490
Honoraria (note 2)	-	2,580
Professional fees	1,000	780
Programmes	9,254	12,353
Student liaison	6,660	8,328
Zack's	3,012	930
Depreciation	1,580	1,975
Miscellaneous	3,094	1,156
	<u>60,221</u>	<u>64,933</u>
Net surplus (deficit) for the year	21,429	(2,916)
<b>Accumulated surplus:</b>		
At the beginning of the year	28,673	31,589
At the end of the year	<u>\$ 50,102</u>	<u>\$ 28,673</u>

	April 30	
	1985	1984 (Unaudited)
<b>ASSETS</b>		
<b>Current assets:</b>		
Cash	\$ 23,050	\$ 34,579
Term deposit	34,238	31,250
Accounts receivable	16,560	15,314
Stong College Student Government	508	193
Other	8,630	6,712
Inventory	82,986	88,048
<b>Fixed assets, at cost:</b>		
Furniture and equipment	12,057	6,845
Leasehold improvements	7,696	-
	<u>19,753</u>	<u>6,845</u>
Less: Accumulated depreciation/ amortization	5,046	1,370
	<u>14,707</u>	<u>5,475</u>
	<u>\$ 97,693</u>	<u>\$ 93,523</u>
<b>LIABILITIES AND SURPLUS</b>		
<b>Current liabilities:</b>		
Accounts payable and accrued liabilities	\$ 11,021	\$ 8,810
Accumulated surplus	86,672	84,713
	<u>\$ 97,693</u>	<u>\$ 93,523</u>

	Year ended April 30	
	1985	1984 (Unaudited)
<b>Revenues</b>		
	\$224,231	\$158,115
<b>Expenses:</b>		
Cost of sales (note 2)	127,945	72,381
Wages and employee benefits	62,209	38,215
University overhead	7,736	4,778
Supplies and miscellaneous	4,343	3,782
Entertainment	359	898
Advertising	75	650
Renovations and maintenance	3,534	639
Depreciation	3,476	1,370
Professional fees	1,500	1,410
Insurance	697	576
Donations	350	1,100
Cash short (note 3)	10,551	-
Bank charges	2,442	526
	<u>225,237</u>	<u>126,125</u>
Net income (loss) from operations	(1,006)	31,990
Other income	2,965	1,465
Net income for the year	1,959	33,455
<b>Accumulated surplus:</b>		
At the beginning of the year	84,713	51,258
At the end of the year	<u>\$ 86,672</u>	<u>\$ 84,713</u>