



The Canadian Society for Mechanical Engineering

Board of Directors/AGM Meeting



Tuesday 30 May 2023, Room C1-4127, U Sherbrooke, Sherbrooke, QC

182 nd	(Outgoing) Board of Directors Meeting	10 am – 12:45 pm, EDT
183 rd	AGM / Board of Directors Meeting	1:30 pm – 2:00 pm, EDT
184 th	(Incoming) Board of Directors Meeting	2:00 pm – 4:00 pm, EDT

AGM MEETING AGENDA – DRAFT2

183rd AGM / Board of Directors Meeting 1:30 pm – 2:00 pm, EDT

Venue: Room C1-4127 in Engineering Building (4th floor)

Virtual access via Zoom:

<https://us02web.zoom.us/j/87564755715?pwd=Y2gxeis2cXZnK1dYYjU5VHlqaEFXdz09>

Meeting ID: 875 6475 5715

Password: 123201

Item	Time	Topic	Lead Proponent	Documentation
1.0	13:30	Call to Order / Intro of members	Chair Czekanski	
2.0	13:35	Acceptance of Agenda (motion)	Chair Czekanski	
3.0	13:35	President's Remarks	Pres. Czekanski	
4.0	13:38	Minutes of 179th AGM/BoD Meeting (minutes were approved by BoD on 27 Nov)		ANNEX P
5.0	13:40	2022 Audited Financial Statements (motion to receive audited statements)	Treasurer Zhu	ANNEX Q
6.0	13:47	Actions/Decisions of the Executive Cttee and Board of Directors (motion to ratify actions and decisions)	Chair Czekanski	
7.0	13:50	Report of Nominating Committee (motion to appoint/renew directors as per the slate recommended in the Nominating Cttee Report)	Chair Hoorfar	ANNEX R
8.0	13:55	New Business		
9.0		Next Meeting: Incoming Board Mtg @ 2 PM		
10.0	14:00	Adjournment		



**The Canadian Society for Mechanical Engineering
La Société canadienne de génie mécanique**



179th BoD & AGM Meeting

**Room ICE-8-222, University of Alberta, Edmonton, AB and via Zoom
1:30 PM – 2 PM, MDT Tuesday 7 Jun 2022**

MINUTES (approved on 27 Nov 2022)

1.0 Call to Order: President Mina Hoorfar called the meeting to order at 1:40 pm MDT and asked everyone present to identify themselves. Recorded attendance was as follows:

Present: (5% of eligible voters, quorum met):

- i) **Board Members:** Mina Hoorfar (Chair), Alex Czekanski, Eric Lanteigne (Zoom), Dave Weaver (Zoom), Ali Ahmadi, Farid Golnaraghi (Zoom), Martin Agelin-Chaab (Zoom), Sunny Li, Yuping He (Zoom), Guy Gosselin (Exec Dir/non-voting/recorder)
- ii) **Voting General Members:** Daolun Chen, Farbod Khameneifar (Zoom), Tsz Ho Kwok (Zoom), Sushanta Mitra, Behrooz Yousefzadeh, George Zhu.

Regrets (Board Members): Maciej Floryan, Xianguo Li, Marina Freire-Gormaly, Hossein Rouhani, Kamran Behdinin, Faizul Mohee, Xili Duan, Horia Hangan, Frank Cheng, Farrokh Janabi-Sharifi, Mohsen Akbari, Pouya Rezai, Marco Amabili.

2.0 Acceptance of Agenda: Moved by Behrooz Yousefzadeh, seconded by Alex Czekanski, that the AGM agenda presented in ANNEX O be **approved** as circulated. **Carried**

3.0 Review of 29 Nov 2020 AGM Minutes: The 2021 AGM minutes, approved at the 177th meeting of the Board of Directors, are presented in ANNEX P. There were no actions arising from that meeting.

4.0 President's Remarks: President Hoorfar remarked that the Congress was wonderfully organized and attended and that it was nice to finally experience an in-person event after the pandemic hiatus. She added that she found her 2 years of Presidency an amazing experience and she thanked the Board and all the volunteers for their great work.

5.0 2020 Audited Financial Statements: Treasurer Eric Lanteigne referred to the draft 2021 audited financial statements presented in ANNEX Q and noted that the auditors had found no unusual transaction, error or issue warranting attention. It was **moved** by Eric Lanteigne, seconded by Sushanta Mitra, that the draft 2021 financial statements be **received** as presented. **Carried**

6.0 Proposed Amendments to CSME By-Laws: The Chair referred to the By-Law document presented in ANNEX R, noting that proposed amendments to Articles 33 and 34 (highlighted in red) effectively abolished the redundant position of Honorary Secretary. She remarked that these amendments had been approved by the Board in March 2022 via an eBallot and now required final approval by general members.

It was **moved** by Alex Czekanski, seconded by Daolun Chen, that the CSME Bylaws be **amended** as presented in ANNEX R. **Carried**

7.0 Ratification of Actions/Decisions of the Board of Directors

It was **moved** by Ali Ahmadi, seconded by Sunny Li, that the actions and decisions of the Board of Directors since the last AGM, including by its Executive Committee, be **ratified**. **Carried**

8.0 Report of the Nominating Committee

On behalf of Nominating Committee Chair Maciej Floryan, Executive Director Gosselin referred to the slate of candidates formally being nominated by the CSME Nominating Committee (see ANNEX S), and noted that no other nominations had been received within 45 days prior to the AGM. It was **moved** by Behrooz

Yousefzadeh, seconded by Eric Lanteigne, that the slate of candidates for the CSME Board of Directors presented in **ANNEX S** be **accepted** and that all recommended directors and officers be **appointed** in their respective roles. **Carried Unanimously**

9.0 New Business: There was no new business considered at this AGM.

10.0 Next Meeting: Incoming Board Meeting at 2 PM MDT.

11.0 Adjournment: It was **moved** by Ali Ahmadi, that the AGM be **adjourned** at 2 pm MDT. **Carried**

Recorded by Guy Gosselin
CSME Exec Director

CSME 2022 Audited Financial Statements

**CANADIAN SOCIETY FOR
MECHANICAL ENGINEERING**

FINANCIAL STATEMENTS

DECEMBER 31, 2022

Independent Auditor's Report
Statement of Financial Position
Statement of Revenue and Expenditures
Statement of Changes in Net Assets
Statement of Cash Flows
Notes to the Financial Statements



KELLY HUIBERS McNEELY

PROFESSIONAL CORPORATION

INDEPENDENT AUDITOR'S REPORT

To the Board of Canadian Society for Mechanical Engineering

Opinion

We have audited the accompanying financial statements of Canadian Society for Mechanical Engineering ("the Society"), which comprise the statement of financial position as at December 31, 2022, and the statements of revenue and expenditures, changes in net assets, and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Society as at December 31, 2022, and its financial performance and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Society in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Matter

The financial statements of the Society for the year ended December 31, 2021, were audited by another auditor who expressed an unmodified opinion on those statements on June 7, 2022.

Responsibilities of Management and Those Charged with Governance 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.

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In preparing the financial statements, Management is responsible for assessing the Society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Society's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Society's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the Society to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Stittsville, Ontario
April 6, 2023

Authorized to practise public accounting by
The Chartered Professional Accountants of Ontario

CANADIAN SOCIETY FOR MECHANICAL ENGINEERING

STATEMENT OF FINANCIAL POSITION

As at December 31, 2022

	2022	2021
ASSETS		
CURRENT ASSETS		
Cash	\$ 58,744	\$ 99,671
Accounts receivable	27,348	23,153
HST receivable	5,966	5,257
Prepaid expenses	1,047	-
	93,105	128,081
INVESTMENTS (note 3)	426,161	475,186
	\$ 519,266	\$ 603,267
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable and accrued liabilities	\$ 3,500	\$ 3,352
Deferred revenue	13,010	12,805
	16,510	16,157
NET ASSETS		
Endowments (Medal Funds - note 2)	89,159	93,648
Internally restricted (note 2)	333,501	431,131
Unrestricted	80,096	62,331
	502,756	587,110
	\$ 519,266	\$ 603,267

Approved on Behalf of the Board of Directors

Director_____
Director

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

CANADIAN SOCIETY FOR MECHANICAL ENGINEERING

STATEMENT OF REVENUE AND EXPENDITURES

For the year ended December 31, 2022

	2022	2021
REVENUE		
Membership fees	\$ 43,905	\$ 41,645
Sustaining memberships	20,400	19,800
Congress	27,348	23,153
Corporate sponsorship	710	130
Career site income	180	113
Investment income (loss)	<u>(15,352)</u>	<u>96,798</u>
	<u>77,191</u>	<u>181,639</u>
EXPENDITURES		
Professional fees	3,632	3,121
Bulletin	6,459	6,612
Management fees (note 4)	55,085	52,122
Canadian National Committee - International Union of Theoretical and Applied Mechanics (CNC-IUTAM)	86,017	625
Institute fees	1,326	1,276
Medals and prizes	3,212	1,481
Office and supplies	3,593	3,098
Executive/Board meetings	1,471	-
Regions/Chapters	-	203
Projects	<u>750</u>	<u>750</u>
	<u>161,545</u>	<u>69,288</u>
NET REVENUE (EXPENDITURES)	(84,354)	112,351
NET ASSETS - BEGINNING OF YEAR	587,110	474,759
NET ASSETS - END OF YEAR	\$ 502,756	\$ 587,110

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

CANADIAN SOCIETY FOR MECHANICAL ENGINEERING

STATEMENT OF CHANGES IN NET ASSETS

For the year ended December 31, 2022

	Balance - Beginning of year	Investment income (loss) allocation	Operating net revenue (expenditures)	Balance - End of year
ENDOWMENTS				
G.H. Duggan Medal	\$ 54,988	\$ (2,636)	\$ -	\$ 52,352
I.W. Smith Medal	28,666	(1,374)	-	27,292
J. Stachiewicz Medal	9,994	(479)	-	9,515
	<u>93,648</u>	<u>(4,489)</u>	<u>-</u>	<u>89,159</u>
INTERNALLY RESTRICTED				
Development Fund	226,651	(10,863)	(750)	215,038
ICTAM 2016 Fund	<u>204,480</u>	<u>-</u>	<u>(86,017)</u>	<u>118,463</u>
	<u>431,131</u>	<u>(10,863)</u>	<u>(86,767)</u>	<u>333,501</u>
UNRESTRICTED	62,331	-	17,765	80,096
	<u>\$ 587,110</u>	<u>\$ (15,352)</u>	<u>\$ (69,002)</u>	<u>\$ 502,756</u>

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

CANADIAN SOCIETY FOR MECHANICAL ENGINEERING

STATEMENT OF CASH FLOWS

For the year ended December 31, 2022

	2022	2021
CASH PROVIDED BY (USED IN)		
OPERATING ACTIVITIES		
Net revenue (expenditures)	\$ (84,354)	\$ 112,351
Net change in non-cash working capital items:		
Accounts receivable	(4,195)	(23,153)
HST receivable	(709)	106
Prepaid expenses	(1,047)	1,200
Accounts payable and accrued liabilities	148	(230)
Deferred revenue	205	(865)
	(89,952)	89,409
INVESTING ACTIVITIES		
Proceeds on sale (purchases) of investments, net	49,025	(80,981)
NET CHANGE IN CASH	(40,927)	8,428
CASH - BEGINNING OF YEAR	99,671	91,243
CASH - END OF YEAR	\$ 58,744	\$ 99,671

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

CANADIAN SOCIETY FOR MECHANICAL ENGINEERING

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2022

1. NATURE OF ORGANIZATION

The Canadian Society for Mechanical Engineering ("the Society") is a non-profit charitable organization incorporated without share capital pursuant to the provisions of the Canada Not-for-Profit Corporations Act, and is not subject to income tax pursuant to the provisions of the Income Tax Act.

The primary function of the Society is the diffusion of knowledge on a continuing basis to mechanical engineers.

The secondary function of the Society is the establishment and funding of scholarships and research fellowships to encourage scholastic achievement and assist financially in the furtherance of higher education in the field of engineering.

2. SIGNIFICANT ACCOUNTING POLICIESBasis of Presentation

The accompanying financial statements represent the accounts of the Society but do not include the assets, liabilities and operations of its regional councils, branches, and member society sections. The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations and include the following significant accounting policies:

Fund Accounting*Endowment Funds*

The G. H. Duggan Medal is awarded annually to a Canadian engineer for outstanding contributions to the management and practice of mechanical engineering.

The I. W. Smith Medal is awarded annually for outstanding achievement in creative mechanical engineering within 10 years of graduation.

The Jules Stachiewicz Medal is awarded in alternate years by CSME and the Canadian Society for Chemical Engineering to recognize outstanding contributions to heat transfer in Canada.

CANADIAN SOCIETY FOR MECHANICAL ENGINEERING

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2022

2. SIGNIFICANT ACCOUNTING POLICIES (continued)Fund Accounting (continued)*Internally Restricted Funds*

The Development Fund is to be used at the discretion of the Board for projects advancing the purposes of the Society, including seed money for technical meetings.

The ICTAM 2016 Fund was created in 2016 and holds CSME's share of the net proceeds from the ICTAM 2016 conference for the purpose of reimbursing operational expenses of the Canadian National Committee for the International Union of Theoretical and Applied Mechanics (CNC-IUTAM). During the year, \$85,000 of the funds were used to establish a new international award in mechanics.

Investments

Investments are measured at fair value at each reporting date, with gains and losses, both realized and unrealized, recognized in the statement of revenue and expenditures as part of investment income or loss.

Revenue Recognition

The Society follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Endowment contributions to the Medal Funds are recognized as direct increases in net assets. Investment income (loss) for the Medal Funds is recognized as revenue when earned and allocated to each fund on a pro-rated basis.

Membership fees and sustaining membership revenue are set annually by the Board of Directors and are recognized as revenue proportionately over the fiscal year to which they relate.

Membership fees received in advance for the following fiscal year are recorded as deferred revenue. Conference and forum revenues are recorded when the event is held. Revenue from publications and other services are recorded when the delivery is made.

CANADIAN SOCIETY FOR MECHANICAL ENGINEERING

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2022

2. SIGNIFICANT ACCOUNTING POLICIES (continued)Estimates and Assumptions

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of income and expenditures during the reporting period. Actual results may differ from those estimates.

3. INVESTMENTS

Investments consist of common shares (\$338,841) and fixed income securities (\$87,320), and are recorded at market value.

4. MANAGEMENT CONTRACT

There is a management contract in place with the Engineering Institute of Canada (EIC) to provide administrative services to the Society at an annual cost of approximately \$50,000 plus applicable taxes, plus annual adjustments based upon current rates of inflation. Rent is included as part of the cost. The contract with EIC is in place until June 1, 2024 and will be renewed for another three years unless terminated with one year's notice.

5. FINANCIAL INSTRUMENTS

The carrying value of cash, accounts receivable, and accounts payable and accrued liabilities approximate their amortized cost and fair value because of the relatively short period to maturity of the instruments. Investments are carried at fair value.

The Society is exposed to various risks through its financial instruments. The following analysis provides a measure of the risks at December 31, 2022:

Credit Risk

Credit risk associated with investments is minimized by investing these assets in widely-traded, low risk common shares. An ongoing review is performed to evaluate changes in the status of investments under the Society's investment policy.

Liquidity Risk

The Society manages its liquidity risk by regularly monitoring forecasted and actual cash flow and financial liability maturities, and by holding assets that can be readily converted into cash. Accounts payable are normally paid within 30 days.

CANADIAN SOCIETY FOR MECHANICAL ENGINEERING

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2022

5. FINANCIAL INSTRUMENTS (continued)Market Risk

The Society is exposed to market risks arising from changes in the fair value of financial instruments due to market price fluctuations. Market risks consist of currency risk and interest rate risk.

Currency Risk

The Society's functional currency is the Canadian dollar. The Society rarely enters into foreign currency transactions and does not use foreign exchange forward contracts. At December 31, 2022, the Society had no investments exposed to currency risk.

Interest Rate Risk

The Society is exposed to interest rate risk with regard to its investments. The Society has no interest-bearing liability. Fluctuations in market rates of interest on cash do not have a significant impact on the Society's results of operations. Mutual fund units and guaranteed investment certificates are not exposed to significant interest rate risk due to their short-term nature. Therefore, this risk is not considered to have a significant impact.

2023 CSME Nominating Committee Report

Submitted by Mina Hoorfar, Chair

The Nominating Committee of the CSME Board of Directors (BoD) is recommending, for approval at the 2023 AGM, the following BoD appointments effective end of that AGM:

CSME BoD POSITION	2022-2023 INCUMBENT	2023-2024 NOMINEE	PROPOSED TERM
Executive Committee			
President	Alex Czekanski	Alex Czekanski	2 nd yr of 2 yrs
Senior Vice President	Ali Ahmadi	Ali Ahmadi	2 nd yr of 2 yrs
Immediate Past President	Mina Hoorfar	Mina Hoorfar	2 nd yr of 2 yrs
Honorary Treasurer	George Zhu	George Zhu	2 nd yr / 1 st 2 yr term
Vice-President, Technical Prog.	Xianguo Li	Xianguo Li	2 nd yr / 2 nd 2 yr term
Executive Director	Guy Gosselin	Guy Gosselin	2 nd yr of 2 yrs
Standing Committees			
CSME Congresses	Ali Ahmadi	Ali Ahmadi	1 st yr / 2 nd 2-yr term
History	Farid Golnaraghi	Farid Golnaraghi	2 nd yr / 2 nd 2 yr term
Membership	Ali Ahmadi	Ali Ahmadi	2 nd yr of 2 yrs
Student Affairs	Dan Romanyk	Dan Romanyk	2 nd yr / 1 st 2 yr term
Professional Affairs	Faizul Mohee	Faizul Mohee	2 nd yr / 2 nd 2 yr term
Student Paper Competition	Mina Hoorfar	Mina Hoorfar	2 nd yr / 1 st 2 yr term
Technical Committees			
Advanced Energy Systems	Xili Duan	Xili Duan	2 nd yr / 2 nd 2-yr term
Biomechanics & Biomedical Eng.	Hossein Rouhani	Hossein Rouhani	2 nd yr / 2 nd 2-yr term
Computational Mechanics	Maciej Floryan	Maciej Floryan	2 nd yr / 1 st 2 yr term
Eng. Analysis & Design	Aman Usmani	Aman Usmani	2 nd yr / 1 st 2 yr term
Environmental Engineering	Marina Freire-Gormaly, acting	Daniel Iyinomen	1 st yr / 1 st 2 yr term
Fluid Mechanics Engineering	Martin Agelin-Chaab	Dana Grecov	1 st yr / 1 st 2-yr term
Heat Transfer	Sunny Li	Sunny Li	2 nd yr / 2 nd 2-yr term
Machines and Mechanisms	Juan Carretero	Juan Carretero	2 nd yr / 1 st 2 yr term
Manufacturing	Farbod Khameneifar	Farbod Khameneifar	2 nd yr / 1 st 2 yr term
Materials Technology	Mamoun Medraj	Mamoun Medraj	2 nd yr / 1 st 2 yr term
Mechatronics, Robotics & Controls	Yang Shi	Yang Shi	2 nd yr / 1 st 2 yr term
Micro and Nanotechnology	Mohsen Akbari	John Wen	1 st yr / 1 st 2-yr term
Solid Mechanics	Hamid Akbarzadeh, acting	Hamid Akbarzadeh	1 st yr / 1 st 2-yr term
Transportation Systems	Yuping He	Yuping He	2 nd yr / 1 st 2 yr term

All above positions have voting privileges on the BoD. In addition, the following BoD positions with no voting privilege, one of which (*) is appointed by another organization (Canadian Science Publishing), are also recommended for approval by general members at the AGM:

Publications			
<i>Bulletin</i> Editor	Marc Secanell	Marc Secanell	2 nd yr / 1 st 2 yr term
<i>Bulletin</i> Associate Editor	Pouya Rezai	Pouya Rezai	2 nd yr / 1 st 2 yr term
<i>Transactions</i> Editor*	Marius Paraschivoiu	Marius Paraschivoiu	ending July 2024
Special Committees			
CNC-IUTAM	Marco Amabili	Marco Amabili	2 nd term ends 2025
Honours and Awards	Mina Hoorfar	Mina Hoorfar	2 nd yr of 2 yrs
Nominating	Mina Hoorfar	Mina Hoorfar	2 nd yr of 2 yrs

CSME OFFICE / BUREAU SCGM

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