



UNITED STATES DEPARTMENT OF EDUCATION
FEDERAL STUDENT AID
SCHOOL ELIGIBILITY CHANNEL
APPLICATION, SCHOOL ELIGIBILITY AND DELIVERY SERVICES
WASHINGTON, DC 20202-5340

August 25, 2003

President/Chancellor/Rector
Universite de Sherbrooke
 2500 Boulevard Universite
 Sherbrooke, Quebec J1K 2R1
 CANADA

OPEID: 00874200

Dear President/Chancellor/Rector:

Thank you for your continued participation in the Federal Family Education Loan (FFEL) Programs offered through the United States Department of Education (Department). The FFEL Programs provide eligible U.S. students with financial assistance to attend schools that the U.S. Secretary of Education certifies as meeting statutory eligibility requirements. Our Office of Postsecondary Education (OPE) has recently issued a letter that reminds participating foreign schools of some of these requirements. We have enclosed a copy of that letter for you to review. Please ensure your school has implemented each of these requirements. The letter from OPE also stated that if your school needed to submit missing compliance or financial statements, a separate letter would be sent with instructions for the next steps. This is that separate letter.

To fulfill audit requirements for past periods, your institution is required to submit compliance audits covering your institution's three most recently completed fiscal years (e.g., if your fiscal year ends December 31, we will expect submission of audits covering January 1, 1999 through December 31, 2002; or if your fiscal year ends June 30, we will expect submission of audits covering July 1, 1999 through June 30, 2002.) Your institution must also submit audited financial statements for the fiscal years ending 2001 and 2002. We have indicated below the audit reports and audited financial statements for past periods that your institution is required to submit and additional information about these requirements. If a box is not checked, we have already received that report or statement.

FFEL Funds Received¹

<input type="checkbox"/>	FYE 2002 Compliance Audit	\$0.00
<input checked="" type="checkbox"/>	FYE 2001 Compliance Audit	\$6,625.00
<input type="checkbox"/>	FYE 2000 Compliance Audit	\$0.00
<input type="checkbox"/>	FYE 2002 Audited Financial Statement	\$0.00
<input type="checkbox"/>	FYE 2001 Audited Financial Statement	\$6,625.00

¹The FFEL Funds Received figures identified here are for the U.S. Federal Fiscal Year Ending (FYE) September 30. Your auditor will audit FFEL funds received during your school's fiscal year. Therefore, the figures presented here are only an approximation of the amount of FFEL funds that students attending your institution received during your fiscal year. The actual amount of FFEL funds provided to students attending your school for your FYE 2000, 2001 and 2002 will be provided on request to your auditor in accordance with the General Planning Considerations, Section 1.7.1 of the *Foreign School Audit Guide*. The *Guide* is discussed below.

Additional Information Regarding the Annual Compliance Audit Requirement

The annual submission of a compliance audit is required by Section 487(c) of the Higher Education Act of 1965, as amended (HEA), 20 U.S.C. § 1094(c), and Section 668.23 of Title 34 of the Code of Federal Regulations (C.F.R.). The Department has developed a separate *Foreign School Audit Guide (Guide)*, to specifically address foreign school audit requirements. That *Guide* is now posted as Item No. B.18 at the following website:

<http://www.ed.gov/offices/OIG/nonfed/sfa.htm>

For each fiscal year in which students at your school received less than \$500,000 in FFEL funding, you are authorized by Section 4 of the *Guide* to submit an Alternative Compliance Engagement, which includes fewer audit steps, instead of the full compliance audit specified in Section 3 of the *Guide*. For each fiscal year in which students at your school received \$500,000 or more in FFEL funding, you are required to submit annual compliance audits performed in accordance with the Standard Compliance Engagement requirements described in Section 3 of the *Guide*.

As noted in the *Guide*, the compliance audits or Alternative Compliance Engagement should be conducted in accordance with the applicable standards contained in the Government Auditing Standards (GAS) issued by the Comptroller General of the United States. The GAS standards can be obtained at the following website:

<http://www.gao.gov/govaud/ybk01.htm>

The *Guide* provides that non-U.S. auditors (i.e. not licensed in the U.S) need not comply with the Continuing Education and External Quality Control Review requirements of GAS, although the auditor is required to amend the report to disclose the auditor's non-compliance with the requirements. A non-US auditor should likewise specifically disclose any other areas of non-compliance with GAS requirements when preparing the report. The Department will determine whether to accept compliance audits not conducted in full accordance with GAS.

Additional Information About Annual Financial Statement Requirement

The annual submission of an audited financial statement is described in Section 668.15 of Title 34 of the Code of Federal Regulations (C.F.R.). Essentially, Section 668.15(h) of Title 34 CFR states that for each FY in which your school's students received less than \$500,000 in FFEL funding, the audited financial statements you submit may be prepared in accordance with the auditing standards and generally accepted accounting principles of your home country. In the alternative, financial submissions prepared in accordance with U.S. auditing standards and generally accepted accounting principles are also accepted.

If the financial statements are prepared in a language other than English, an English language translation of the financial statement descriptors and footnotes, and the auditor's report must be provided.

Your auditor will note that on Page 1-3 of the *Foreign School Audit Guide* it states that:

If the IPA has been engaged to perform audits under this Guide for the same school for more than one fiscal year, separate reports should be issued for each fiscal year. Samples should be drawn from universes defined for each fiscal year, and minimum sample sizes described in this Guide apply to universes for each individual fiscal year.

For the compliance audits of prior periods discussed above, we will not reject a report that covers more than one fiscal year, provided that audit samples are drawn from universes defined for each individual fiscal year covered in the audit, and minimum sample sizes described in the *Guide* are applied to the universes for each individual fiscal year. Future submissions should cover individual fiscal years, as required by the *Guide*.

Submission Requirements

Both the compliance audit and audited financial statements are due each year and must be submitted to the Department no later than six months after the end of your fiscal year (e.g., if your fiscal year ended December 31, 2002, we would expect submission of both reports no later than June 30, 2003).

To comply with this request for the three annual compliance audits (FYE 2000, FYE 2001, FYE 2002), your institution must submit all missing compliance audits for the past three years. After this one time three-year period submission, all compliance audits must be submitted annually and no later than six months following the end of your institution's fiscal year. Since the six-month submission requirement has now passed for all FYE 2002 compliance and financial statement audits, your institution will be granted an extension to December 1, 2003, to submit these required reports. In addition to submitting these audits by the required date, your institution must also submit a letter to the Department within 45 days of the date of this letter demonstrating that it has engaged an auditor to perform these audits.

Therefore, your institution should immediately engage an independent auditor to perform the required Alternative Compliance Engagement and, if not already completed, the financial statement audits for the FYE 2001 and FYE 2002. These audit reports must be submitted to the following address:

U.S. Department of Education
Federal Student Aid
Application, School Eligibility and Delivery Services
School Eligibility Channel
Document Receipt and Control Center
Union Center Plaza
830 First Street, NE, Room 73D2
Washington, DC 20002

U.S. Department of Education regulations provide for administrative actions if institutions participating in the Federal Student Aid programs do not submit required financial statements and compliance audits.

If you have any questions regarding these requirements, please contact the Foreign Schools Team at (202) 377-3168 or fsa.foreign.schools.team@ed.gov. Thank you for your cooperation in complying with these requirements. We look forward to working with your institution.

Sincerely,



M. Geneva Coombs, Director
Case Management Teams - Northeast

Enclosure

cc: Financial Aid Contact Office



CHAPTER 125

An Act respecting the Université de Sherbrooke

[Assented to 23 June 1978]

Preamble. WHEREAS it is expedient that the juridical status of the Corporation of Sherbrooke University be adapted to existing social conditions;

Whereas the chancellor of the Université de Sherbrooke has given his consent to the presenting of an act for that object;

Therefore, Her Majesty, with the advice and consent of the Assemblée nationale du Québec, enacts as follows:

Interpretation: 1. In this act and in the statutes or by-laws adopted hereunder, unless otherwise indicated by the context,

"university": (a) "university" means the Université de Sherbrooke;

"statutes": (b) "statutes" means the statutes of the university, as well as the special by-laws on the direction of the university (October 1974) and the amendments thereto;

"by-laws": (c) "by-laws" means the by-laws of the university;

"board of directors": (d) "board of directors" means the board of directors of the university.

Maintaining the existence and succession of "Université de Sherbrooke": 2. The existence and succession of the corporation constituted by chapter 136 of the statutes of 1953/1954 are maintained and continued under the name of "Université de Sherbrooke" and the said act is amended by substituting the words "Université de Sherbrooke" for the words "Corporation of Sherbrooke University".

1953/54, c. 136, s. 2 replaced. 3. Section 2 of the said act is replaced by the following sections:

Objects. 2. The objects of the university shall be higher education and research.

Members.

"2a. The members of the university are the persons who are members *ex officio* or who are designated and appointed, the whole in accordance with the statutes.

Annual
general
meeting.

The university shall subsist despite the lack of members. Once per annum, the board of directors shall give an account of its administration to the assembled members of the university. At that annual general meeting, the members shall take cognizance of the financial statements and appoint an auditor of the accounts of the university, and he shall remain in office until the next annual general meeting; a special general meeting of the members must be held to fill any vacancy in the office of auditor.

Powers
of the
university.

"2b. The university shall have the powers, rights and privileges of ordinary corporations in addition to those conferred by this act, and in particular:

- (a) to have a seal and alter it at will;
- (b) to appear before the courts;
- (c) to acquire, establish, maintain, administer, manage and dispose of any work or undertaking of any kind, necessary or useful for the pursuit of its objects or connected therewith;
- (d) to bind itself and bind others towards it in any legal manner whatsoever and especially by bill of exchange, note or other negotiable instrument;
- (e) to acquire, possess, lease, hold, administer, alienate and dispose of moveable and immovable property, by all legal methods and under any title whatsoever, without being subject to the Mortmain Act (Revised Statutes, 1964, chapter 276);
- (f) to borrow money on its credit by any method recognized by the law;
- (g) to hypothecate or pledge its immovables, give in security or otherwise encumber its moveable property in any way to secure the payment of its loans or the carrying out of its obligations;
- (h) to issue bonds or other titles of indebtedness or securities, and sell, exchange, mortgage or pledge them;
- (i) notwithstanding the provisions of the Civil Code, to hypothecate, mortgage, pledge, assign and transfer, while retaining possession thereof, moveable and immovable property, present and future, in order to secure the payment of the bonds or securities issued, give a part only of such guarantees for the same objects, and constitute such hypothec, mortgage, pledge, assignment or transfer by deed of trust in accordance with the Special Corporate Powers Act (Revised Statutes, 1964, chapter 275) or any act that may replace the latter;

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Université de Sherbrooke

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(j) to invest its funds in any manner deemed suitable, either in its own name or in the name of trustees;

(k) to accept any gift, legacy or other liberality;

(l) to erect, hold, repair, equip, improve, transform and utilize any structures, buildings and works suitable for the pursuit of its objects, on its immoveables or on those of which it has the enjoyment, and contribute to or aid in any manner in the erection, equipment and maintenance of such works, structures and buildings;

(m) to sell, cede or otherwise alienate all or any part of its moveable or immoveable property, undertakings or works gratuitously or for any consideration deemed sufficient;

(n) to conclude with any public authority arrangements calculated to further the pursuit of its objects, to carry them out and to exercise the rights and privileges and fulfil the obligations resulting therefrom;

(o) to solicit, favour and obtain any statute, ordinance, order, regulation or other authorization or provision, whether legislative or administrative, calculated to benefit it directly or indirectly and oppose any proceeding or application of such a nature as directly or indirectly to prejudice its interests;

(p) to make with any person, partnership or corporation carrying on or intending to carry on enterprises, works or operations which may be advantageous to it, agreements for mutual cooperation and for any other similar purposes; join any group or become a member of any association or corporation or become a shareholder of any company pursuing undertakings or activities calculated to assist it in the exercise of its powers;

(q) to expropriate any immoveable necessary for its objects;

(r) to associate itself with any corporation pursuing undertakings and works connected with its objects;

(s) to do any other things related or conducive to the pursuit of its objects and the exercise of its powers.

Board of directors.

"2c. The rights and powers of the university, except those which chapter 125 of the statutes of 1978 confers upon the general meeting of the members, shall be exercised by a board of directors constituted, as they are appointed or enter office, of the persons who sit thereon *ex officio* or who are appointed to it, the whole in accordance with the statutes.

Powers of the board.

"2d. The board of directors may make, amend or repeal statutes respecting:

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- (a) the organization, government and internal management of the university;
- (b) the administration, management, control, use and disposal of the property of the university;
- (c) the admission, exclusion, and the duration and termination of office, of the members of the university;
- (d) the appointment, functions, duties and powers of the officers, agents and employees of the university;
- (e) the constitution, composition, mode of appointment or election or designation, the duration of office and the management of an executive committee, of various other committees, bodies, commissions or officers that may be constituted or who may be appointed for the pursuit of the objects of the university and on or to which or whom may be conferred or delegated the exercise of certain of its powers, except those assigned exclusively to it by the statutes.

Sub-delegation.

The board of directors may, by mere resolution, authorize such executive committee, other committee, body, commission or officer to sub-delegate certain of its or his powers, but only for specific objects, under specific conditions and to specified persons;

- (f) the pursuit of the objects of the university.

Statutes in effect, revocation, etc.

"2e. The statutes, as well as the revocation, amendment or re-entry into force of the statutes, become effective on being ratified by the members of the university at an annual meeting or at a meeting called specially for that purpose."

1952/54, c. 126, s. 4, mod.

4. Section 4 of the said act is amended by replacing paragraphs a, b and c by the following paragraphs:

- "(a) establish, maintain, alter, abolish and amalgamate faculties, departments or other structures for the providing of instruction, schools, educational establishments, chairs, branches, institutes and other university bodies;
- (b) confer all university degrees, diplomas or certificates;
- (c) affiliate with any institution, faculty, school or university body, and make with any teaching or research establishment any agreement useful or necessary for the pursuit of its objects."

1963/64, c. 126, s. 5, repealed.

5. Section 5 of the said act is repealed.

Id., s. 6, replaced.

6. Section 6 of the said act is replaced by the following section:

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6. The office of chancellor of the university is created and the person holding the office of Roman Catholic Archbishop of Sherbrooke shall hold such office.

Powers. The chancellor shall exercise the powers provided for in the statutes."

1963/64, c. 126, s. 7, am. **7.** Section 7 of the said act is amended by replacing paragraph *d* by the following paragraph:

"(d) the mode of designation, resignation and removal of the rector, the duration of his term of office, and his rights, duties and responsibilities, shall be determined by the statutes."

Statutes and by-laws of the university. **8.** The existing statutes and by-laws of the university that are not inconsistent with this act remain in force and continue to apply until amended, repealed or replaced in accordance with this act.

Prior acts, contracts, etc. ratified. Acts done, contracts entered into and commitments and transactions made by the university, or deemed to be such, prior to the date of the coming into force of this act, are ratified to the extent that they were done, entered into or made in accordance with the statutes and by-laws then in existence.

Coming into force. **9.** This act shall come into force on the day of its sanction.

CERTIFIED ENGLISH VERSION



Martin Buteau
Secrétaire général

04-22-2003

*Limited, focused survey.

Medical Schools in Canada

Province	Medical School	City	Next Full Survey
Alberta	University of Alberta Faculty of Medicine and Dentistry	Edmonton	2005-2006
	University of Calgary Faculty of Medicine	Calgary	2007-2008
British Columbia	University of British Columbia Faculty of Medicine	Vancouver	2003-2004*
Manitoba	University of Manitoba Faculty of Medicine	Winnipeg	2003-2004
Newfoundland	Memorial University of Newfoundland Faculty of Medicine	St. John's	2004-2005
Nova Scotia	Dalhousie University Faculty of Medicine	Halifax	2008-2009
Ontario	McMaster University School of Medicine	Hamilton	2006-2007
	Queen's University Faculty of Health Sciences	Kingston	2006-2007
	University of Ottawa Faculty of Medicine	Ottawa	2009-2010
	University of Toronto Faculty of Medicine	Toronto	2003-2004
	The University of Western Ontario Faculty of Medicine & Dentistry	London	2006-2007
Quebec	Laval University Faculty of Medicine	Quebec City	2005-2006
	McGill University Faculty of Medicine	Montreal	2007-2008
	University of Montreal Faculty of Medicine	Montreal	2005-2006
	University of Sherbrooke Faculty of Medicine	Sherbrooke	2010-2011
Saskatchewan	University of Saskatchewan College of Medicine (Accredited, on probation)	Saskatoon	2003-2004*

*Limited, focused survey.

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Canada

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212 Mackenzie Health Sciences Centre
Edmonton, AB
Canada T6G 2R7

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3330 Hospital Drive, N.W.
Calgary, AB
Canada T2N 4N1

British Columbia

[University of British Columbia Faculty of Medicine](#)
317-2194 Health Sciences Mall
Vancouver, BC
Canada V6T 1Z3

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753 McDermot Avenue
Winnipeg, MB
Canada R3E 0W3

Newfoundland

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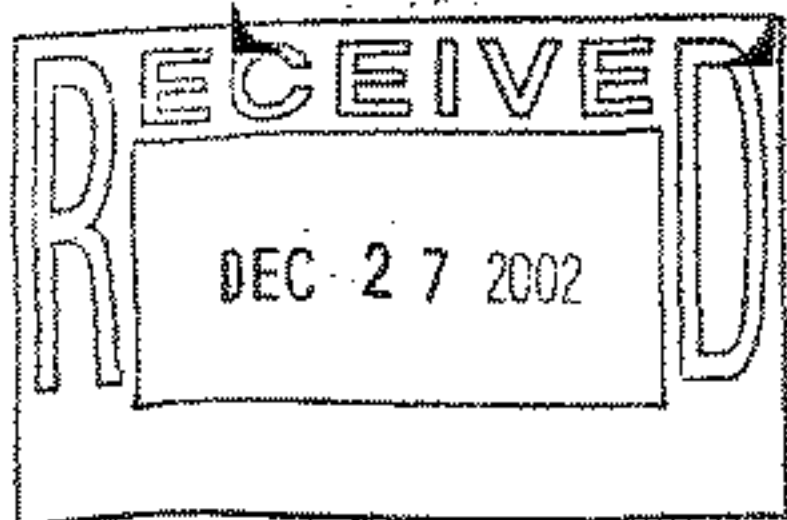
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