

Local 4092 Trustee Audit Report and Recommendations 2023-2024

Trustee Report CUPE Local 4092

July 2023 - June 2024

Trustees Participating in this Report:
Grace Park, Olivier Faucher-Boisjoli, Kelly
Hughes

Location: CUPE Belfield Office, CUPE Local 4092
Auditing took place on the following dates for this
report:

September 11-12th, 2024

**Sec-treasurer responses (in RED) by: Laurent Roy
(Interim Sec-Treasurer) 12-Sept-2024**

Approved as amended via GMM: 13-Sept-2024

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Executive Summary

This report presents the findings and recommendations from the trustees' audit for Local 4092. It addresses new concerns for 2023-2024 and aims to foster transparency, accountability, and by-law adherence, thereby enhancing Local 4092's financial and operational integrity.

- As trustees complete financial years compiled before the trustee recommendations of 2019-2022, we shall hold any concerns that are still present until 2024-2025 onwards to ensure that trustee suggestions are implemented.

Response: Thank you, the 2019-2022 recommendation were received, responded to and debated at the May2024 GMM, we have begun implementing these recommendations. As mentioned, they should be apparent in the 2024-2025 fiscal year.

Finding #1: Transportation

- We noticed some discrepancies in the ride share receipts provided by an executive member. We believe that the current bylaw E.9.2 (b) should be updated to better reflect today's transportation options.
- We propose an amendment to the current bylaw E.9.2 (b) to include ride share apps and taxis. See the below suggested amendment in **green**.
E.9.2 (b) "Car allowance shall be in accordance with the Canadian Revenue Agency (CRA) guide to a maximum daily cap of fifty (50) KM, or public transportation, **ride share apps and taxis** shall be reimbursed up to a maximum daily cap equal to the maximum daily cap of the car allowance. For public transportation reimbursement only, a copy of the standard fee schedule(s) may be accepted as substantiation;"

Response: Thank you, we will bring this recommendation up for inclusion and debate in the next Bylaw review meeting

Finding #2: October 2023 Bank Underpayment

- In October 2023, an executive member submitted a cheque for \$449.79 but was only paid out \$446.79. This was found out later and the bank said they could not pay out the \$3.00 due to the time limit expiring. So a \$3.00 cheque was written. In total, Lilian received \$449.79 even though the cheques total shows \$452.79.

Response: This is correct. Upon discovery of this bank error, the best way we could think of at the time was to provide a new cheque in order to maintain transparency in the transferring of funds.

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Finding #3: Vacation in Trust for Union Officers in Cupe National

- **Vacation Funds in Separate Bank account:** The trustees agree with the practice of keeping accrued vacation funds for members working at CUPE national in a separate bank account. These funds were paid by CUPE National to the Local 4092 for when a member returns to the local after their work at CUPE National.
 - This separate account can be used for any union officers who do CUPE National work and accrue vacation.

Response: Thank you, the purpose of this fund is to prevent the Local from being “on the hook” for legitimate vacation time owed to members upon their return to the union office. This is especially true when a member is on a prolonged assignment-we don’t want to be left paying vacation accrued while they were not working for our Local. We have begun charging the national union for this legitimate sick time accrual on a month to month basis and as these payments are received they are being placed in this separate account in trust for the returning members.-NB:This is not the Local’s money to spend, but we do intend to continue reporting it for transparency purposes.

Conclusion

The Trustees have found the union to be in good financial standing. We also noted that the financial organization and compiling of documents to be clear, concise and organized. We commend the union for their dedication to cleaning up the financial recording process to an easy to use recording process as opposed to past practice (pre-2017). The trustees have completed and finalized all outstanding financials for Local 4092.

Response: Thank you, we’ve been working hard over the past several years to increase the transparency of the process and are glad to see that these efforts appear to be paying off. Thank you to the trustees who’ve put in a considerable effort to bring our audits up to date and ensure transparency for the members.