

Local 4092 Trustee Audit Report and Recommendations 2020-2021

Trustee Recommendations: July2020-June2021

Trustees Participating in this Report:

- Grace Park
- Olivier Faucher Boisjoli
- Francisco Javie Ortiz Urrieta

Location:

- CUPE Belfield Office, CUPE Local 4092

Auditing took place on the following dates for this report:

- February 20-21st, 26th 2024
- March 9th, 2024

Secretary-Treasurer Responses **(In Red)**:

- Laurent Roy (interim sec-treas) for David Lee

Report received:

- May 02, 2024

Response date:

- May 13, 2024

Approved at GMM w updated discussion/motions: 30May2024

Local 4092 Trustee Recommendations with interim Secretary-Treasurer responses 2020-2021

Executive Summary

This report presents the findings and recommendations from the trustees' audit for Local 4092 for 2020-2021. Findings previously identified but unaddressed from 2019-2020.

have not been included. The report aims to foster transparency, accountability, and

adherence to by-laws.

Finding #1: Flight Releases

- Flight releases for all local union officers included handwritten pay rates and hour calculations. This is an improvement from 2019-2020 when pay rates were missing from July 2019 - December 2019.
 - Please continue to include the rate of pay per union officer, as per their years of service and classification, clearly marked so trustees and membership alike can easily verify the rate of pay.

Interim Local Sec-Treas Response -May 2024:

We will try to maintain this standard moving forward for easy verification.

Finding #2: Childcare Expenses

- Trustees have found inconsistencies in invoicing childcare expenses as per by-law E.9.5
 - **July 2020** Union Officer Mrocek-Porato: It is difficult to verify due to the handwritten nature of the receipt.
 - **March 2021** Union Officer Mrocek-Porato: It is difficult to verify due to the handwritten nature of the receipt.
 - **Some Months** Union Officer Speedie-Court: Both dependents are listed, but the days attended are not specified. This makes it difficult to cross reference with the days written on the expense sheet.
- Please refer to 2019-2020 report for Trustee recommendations regarding childcare expenses.

Local 4092 Trustee Recommendations with interim Secretary-Treasurer responses 2020-2021

Interim Sec-Treas Response -May 2024:

From the 2019-2020 responses: <Thank you, we agree that a practical balance must be established when it comes to the documentation of childcare expenses. It has become apparent over the years that each childcare provider seems to have their own receipt and reporting system and it is often problematic to receive receipts in line with some of the bylaw requirements for other receipts. This is especially true as many childcare providing centers now have off-site centralized accounting departments. For example: Many providers' accounting departments charge a flat monthly rate at the beginning of the month and do not keep track of day-to-day usage after that. We will list the above finding for bylaw review.>

...We will add the nature of handwritten receipts for review at that time.

Finding #3: Local 4092 Base Monthly Income

- **February and March 2021:** Local 4092's funds were suspended due to COVID-19 which represents a direct violation of Component by-law 8.4.1. While COVID-19 presented extraordinary circumstances, there were still members working during this time which required support from Local 4092 and a Local cannot run on \$0.
- Clarification is sought on whether the funds corresponding to the two-month hiatus will be retroactively allocated to Local 4092. It is important to note that Local 4092 is no longer in a deficit, and the Component must take responsibility for arbitrarily breaking by-law 8.4.1.
- While COVID-19 presented extraordinary circumstances, massive layoffs are unfortunately frequent in the airline industry. We recommend a modification in our by-laws to prevent the Component from leaving the Local with no resources.

Interim Sec-Treas Response -May 2024:

Thank you, we will follow-up with the new component Secretary-treasurer regarding this amount and request his reply to the above situation before moving this issue forward. Updated 30-May-2024: Motion passed for secretary-treasurer to forward finding to CUPE national for review regardless of response from Component Sec-treas.

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Finding #4: Uber Transportation (ride-sharing app)

- Uber receipts should include a destination in the receipt to justify the purpose and destination of travel.
- **July 2020** Union Officer Kryszak: Submitted an Uber receipt without a specified address.
- **March 2021** Union Officer Kryszak: Submitted an Uber receipt without a specified address.

Interim Sec-Treas Response -May 2024:

Thank you, I was able to confirm the following:

June2020 (paid in July2020) – 1st uber receipt detailed the departure & destination addresses however subsequent did not;

Feb2021 (paid in March2021) – uber receipt came out as a 4 page printout and cut off the destination on the final page.

This was clearly overlooked, I've reviewed the issue with the officer. We will send an email outlining this finding to remind all officers of this requirement. Moving forward we will be more vigilant for this receipt requirement when reviewing claims.