

Trustee Report CUPE Local 4092

July 2012 – June 2013

Trustees Participating in Report

Ivonne Alvarez-Mancia
Citlali Suarez-Chacon
Mark Tang

Location: CUPE Belfield Office

Auditing took place on the following dates for this report:

September 26, 27, 29
November 24, 25
January 19, 20
February 16, 17

Findings and Recommendations

Finding #1

For the entire fiscal period, all expense claim vouchers for the Local President, John Reis, did not have a signature under the verification section, nor was there a signature of a Signing Officer. The continued practice of a signing officer signing their own cheques continued. All cheques issued to John Reis also had himself as the Authorized Signing Authority.

Recommendations

Incomplete expense claims should not be processed for payment. Verification must be completed and signed by the appropriate person authorized to verify claims. A signing officer should not be signing their own cheques.

Finding #2

A review of February 2013 expense claim voucher showed that the Local President claimed for Lunch meal expense on February 1. However, on the same expense claim, there was a Office Lunch held on the same day, February 1.

Recommendations

Office parties over lunch periods should have a list of attending members, to ensure there is no "double dipping".

Finding #3

Cell phone charges by the Local President this period also had a lot of extra usage charges.

For example:

October 2012 - \$206.80 in usage charges on top of a \$66 monthly plan.

September 2012 - \$316.80 in extra usage charges.

November 2012 - \$206.80 in extra usage charges.

Recommendations

It is recommended that any cell phone plans that is used and paid for by the local office should have an unlimited long distance plan included.

Finding #4

Various expense claim forms were submitted with no signature provided from the claimant. This was the case with Allison MacDonald for June 2012 and May 2012 claims. While other claims were missing signatures from the signing authority, as was the case with Jean-Francois Gauthier September 2012. As per regulations, signatures from the claimant and signing authorities must be present in order to process and approve cheques.

Recommendations

Person approving claims must be vigilant in verifying expense claims to ensure they are properly filled out.

Finding #5

Claims submitted by the local president, vice president, and secretary treasurer shall only be signed and approved by other signing authorities. That is, such claimants can not serve as their own signing authority. As was the case with Denis Montpetit for expenses claimed for the month of April 2013. Denis (the claimant) served as his own signing authority.

Recommendations

To ensure monies are spent appropriately, claims must be verified according to local bylaws.

Finding #6

A common issue we found was the lack of information provided in /child/dependant care receipts.

Caregiver receipts submitted by Amy Ng, did not provide phone number, address, or postal code of the business.

Recommendations

We offer the same recommendations as our 2011-12 report. The current local bylaws are not aligned with CRA requirements for the issuance of receipts.

According to the CRA

Receipts you issue have to include all of the following information:

- the name of the person you are preparing the receipt for*
- the name of the child of the person you are preparing the receipt for*
- the amount received for your services*
- the period you provided these services (from and to dates)*
- your name*
- your address*
- your social insurance number*
- your signature*
- the date you signed the receipt*

TAKEN OFF
CHK 2759

Finding #8

Duhaney Michelle: Overpayment. Paid twice for same claim dated June 1-4, 2012. Paid \$101.37 on July 23, 2012 cheque #2705. Paid again \$101.37 on August 16, 2012, cheque #2721. No voided cheques found.

Tamara DiMaddalena: Overpayment. Claim for meal, transportation and parking expenses for health and safety duties from January 4 to January 31, 2013 paid on February 6, 2013 via cheque #2852 for the amount of \$702.11. Same claim, for same dates submitted on January 31, 2013, paid on February 25, 2013 via cheque #2867 for the amount of \$697.11 (meal and transportation allowance minus parking expense).

Verified banking records that both cheques were cashed in and no reimbursement was made for the duplicate payment.

Recommendations

If after verification with banking records, that a duplicate payment was made, we request that the Union officer refund these funds.

2852 - CHQ

PAID - DEC 11 PARKING 5.00
JAN 4 - 31 / 13 697.11

702.11

2867

DEDUCTED FROM

CHK 3093 - 697.11

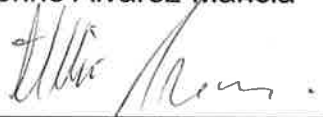


This concludes our audit report for the fiscal year 2012 to 2013.

Signed by:



Ivonne Alvarez-Mancia



Citlali Suarez-Chacon



Mark Tang

Submitted on February 17, 2017