

## **REMOTE TRUSTEES' AUDIT BULLETIN**

### **CUPE National Chartered Organizations doing Remote Trustees' Audits During the Pandemic**

*This bulletin provides ideas and advice for how to complete an audit while following physical distancing measures or on a virtual platform such as Zoom.*

In these extraordinary times it is important to maintain good governance, accountability, and transparency. Completing the Trustees' Audit and presenting the report to your membership is a key component of accountability and transparency.

In addition, to maintain coverage under the bonding insurance policy, each chartered organization must submit their Trustees' Report to CUPE National within six months of the end of the fiscal year – which for most is by June 30. We know this has been a difficult time for all and that elected leaders are under a lot of pressure. We appreciate all your efforts and hard work in getting this important task done.

**In response to the physical distancing required by the pandemic, a number of locals and chartered organizations have adapted their practice for conducting the trustees' audit. Here are the best practices that have emerged.**

#### **Should you do the Audit in Person or Online?**

Consider the following:

- Are the trustees in the same geographic area? You should avoid travel and overnight hotel stays during these times.
- Are the trustees comfortable meeting in person? If they have a compromised immune system or live with someone whose health is compromised, they may not be able to meet in person.
- Do you have access to a meeting space that allows for proper physical distancing?

If you can't safely conduct the audit in person, you can set up a virtual audit on a video meeting platform such as Zoom.

## **In Person Audit – Checklist**

- ✓ Trustees adapt their audit process to minimize the exchange of paper among trustees. For example:
  - One trustee looks at the ledger, the second looks at expenses, and the third at bank statements.
  - Each transaction is read aloud, and trustees verify their respective documents.
- ✓ Secretary-Treasurer organizes the files in a way that enables the trustees to minimize the exchange of paper.
- ✓ The meeting space enables trustees to work at least two metres apart from each other.
- ✓ Trustees follow social distancing and other guidelines in the meeting space, such as wearing a mask where required, using hand sanitizer, bringing their own food and beverage, etc.

## **Virtual Audit – Checklist**

- ✓ Local sets-up the technology for the virtual audit:
  - If you don't already have a subscription, select a virtual meeting platform that is easy for the trustees to access and participate in. Options include Zoom, Skype, Teams, and Google Hangouts.
  - If you don't already have a subscription, select a cloud document sharing platform that is easy for the trustees to access such as OneDrive, Dropbox, or Google Drive.
  - Offer a tech orientation for the trustees before the audit to help them navigate the online platforms and work with electronic documents (for example, how to highlight or add checkmarks on electronic documents).
  - The tech orientation is also an opportunity to check access to a stable internet connection. If a trustee does not have a strong internet connection, you can arrange for them to connect from the local's office or the CUPE office.
- ✓ Secretary-Treasurer prepares the material for the virtual audit:
  - Scan and upload all documents required for the audit to the document sharing platform. Expense vouchers and receipts may take extra time to scan so enlist help if you have a lot of vouchers to scan.
  - Organize the folders to make it easier for the trustees to navigate.
  - Give trustees temporary access to the folder. This is a security measure and all the platforms recommended above allow you to set an access expiration date.
- ✓ Trustees carry out the virtual audit:
  - Discuss how to adapt your process for the review of electronic documents.
  - Establish a process to connect with the Secretary-Treasurer as needed.
  - Have a plan to troubleshoot tech challenges.
  - Meet online and conduct the audit – remember to take regular breaks to avoid screen fatigue.

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