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**NATIONAL SECRETARY-TREASURER'S REPORT
TO THE
NATIONAL EXECUTIVE BOARD**
Virtual Meeting held by Skype for Business
September 22-24, 2020

Dear Sisters, Brothers and Friends:

Our September National Executive Board meeting marks six months into the seismic shift caused by the global pandemic hitting Canada. As is the case for unions across the world, CUPE faces unprecedented challenges. I continue to be extremely proud of the dedication and commitment of our leaders, members and staff as we find creative and innovative solutions to our new reality.

Our front-line members continue to provide the vital public services needed to keep our communities safe, healthy and operational. As shocking as it seems, especially at this time, some levels of government are attempting to use the crisis to launch attacks on the public sector and the jobs of some of the members who are there to serve their communities. We are continuing to support locals as they resist proposed service cuts and resulting contracting out or layoffs.

In my role of National Secretary-Treasurer, I continue to monitor and ensure that our resources are directed to the critical services our members count on. As we know, CUPE's finances were in a strong position going into this crisis and our technology improvements were already in place. As a result, we have been able to continue to provide most services remotely throughout the past six months.

Due to the pandemic CUPE faced significant revenue reduction as members from entire sectors of the union face mass layoffs. The next few months will further indicate the extent of the impact on our operations and on the preparation of the 2021 budget.

MARK HANCOCK

National President/Président national

CHARLES FLEURY

National Secretary-Treasurer/Secrétaire-trésorier national

DENIS BOLDOC, PAUL FAORO, FRED HAHN, JUDY HENLEY, SHERRY HILLIER

General Vice-Presidents/Vice-présidences générales

CUPE National Offices

Early in the crisis, attention was redirected to shifting CUPE National's operations to deal with closing our office spaces and to working remotely. Thanks to recent significant investments in technology we were able to pivot very quickly and to shift our operations. With 850 staff working from our 68 offices across the country the logistics were significant – only to be surpassed by the logistics of preparing to reopen the offices.

Our office reopening plan is now underway as we adhere to public health parameters and guidelines in all jurisdictions, while taking into consideration the needs of staff and our specific operational needs. Our plan puts the health and safety of our staff and members at the forefront and is designed to go slow and is flexible enough to be able to retract to a previous stage if COVID-19 cases start to rise in any region.

The plan will happen in three phases. Phase 1, initiated in August, is the voluntary stage, which means staff may begin to work from the office. As public health measures evolve over time, we will be able to resume full office operations in future phases, when government restrictions are no longer in place.

In preparation for reopening of our offices, CUPE left no stone unturned to ensure the offices are safe. We have implemented stringent practices to deal with pandemic related challenges. Many processes have been instituted such as signage being placed throughout the offices, to notify everyone of new procedures around physical distancing, maximum occupancy in meeting rooms and other common spaces, and some public spaces have been closed. Masks will need to be worn in all common areas. Hand sanitizer and disinfecting wipes have been distributed throughout the offices. Stringent cleaning protocols have been arranged with the cleaning staff, including disinfecting touchpoints throughout the office daily. We implemented other preventative measures in terms of improved ventilation, and visitor screening. We are also strongly urging all chartered organizations to implement similar standards to ensure the safety of all members and staff.

For the foreseeable future, CUPE will continue to monitor the COVID-19 pandemic and its effects on the workplace and follow the advice of public health and government authorities. Conditions will be assessed, and preventive measures adjusted if necessary, before moving to the next phase of reopening. And if COVID-19 cases start to rise in any region, our plan is flexible enough to revert to an earlier phase. Whatever happens, the health and safety of our staff and members will be paramount and the quality services our members rely on will continue.

Financial Impact

As of the end of August, just over 71,000 CUPE members were laid off. It is difficult to predict what autumn will bring. While we are not sure how long this situation will continue to affect our members, we anticipate our revenues will continue to decline.

CUPE National is well positioned to face the challenges ahead, but we will need to be very careful with our spending. We continue to work on shifting where and how to save money in our operations. We have adjusted our national budget to find savings. Social distancing imperatives, the postponement of all CUPE National physical events and cancelling and or moving training and education programs online also reduces our travel and meeting costs in the short to medium term.

While significant costs will be incurred in arrangements related to the safe office reopening, any discretionary spending is being postponed such as: technology improvements, building and office construction projects, off-site staff meetings and training, non-mandatory travel, large CUPE in-person gatherings such as the National Sector Council Conference and many other areas.

We are very aware that although we hope that many of our laid-off members are soon recalled, we know that the crisis this year will have a significant impact on our 2021 budget. Normally, I would begin the budget consultation process in the fall but this year we will have to assess the situation as the coming weeks unfold. I will continue to closely monitor our revenues over the coming months to determine recommendations for CUPE National's best course of action.

Although we are hoping that the situation turns around, I am very worried this will not happen. We must brace ourselves for a very difficult budget for 2021.

Division Conventions 2020

The 2020 Division Convention season was completely transformed as most conventions were postponed and some are being recreated as virtual events. On June 25, CUPE New Brunswick hosted the first virtual convention in CUPE's history, followed closely after by CUPE PEI who held their convention on June 27, 2020.

I was honoured to address the delegates at these conventions and to bring greetings from CUPE members across the country. Although I have a strong preference for in-person events, it was impressive to see the business that could still be conducted including motions passed and elections held with a high level of participation.

I look forward to participating in the next conventions:

- CUPE Newfoundland and Labrador – September 25
- CUPE Alberta – October 7-9

I recognize the National Executive Board members, members of the Division Executive Boards and Committees and staff who are working very hard to create meaningful events in this new reality.

International Solidarity:

Public Services International

On World Public Service Day on June 23, I was honoured to join PSI leaders from Canada and US to meet virtually to discuss the impact of the COVID-19 crisis on workers in the public sector. Together with trade unions leaders from the PSI North American subregion, we outlined how the pandemic has exposed deep inequalities in our societies, and recommitted to solidarity across borders as we continue to fight for access to personal protective equipment, better staffing, higher wages, racial and gender equity, improved workplace standards and greater investment in public services.

Global Trade Union Assembly 2020

CUPE National's commitment to the Trade Union for Energy Democracy (TUED) over the past several years has laid the foundation for our participation as a co-convenor of the 2020 Global Trade Union Assembly which took place from August 20 to September 10.

CUPE National made an important contribution to several discussions during this assembly about how to expand and reclaim high-quality, affordable, universal public services for all, and how the COVID-19 crisis can be an opportunity to realize this vision.

Rally against Bill 195, Ontario Council of Hospital Unions, Ottawa, Ontario

Throughout the entire pandemic crisis, CUPE members worked non-stop to look after our communities and the most vulnerable. At the outset, the Doug Ford government put in place emergency measures to override and restrict collective agreement rights such as redeployment, reassignment, vacations, layoffs.

While the state of emergency has now lapsed according to the government, instead of lifting the emergency override measures, Bill 195 permits continued interference with our members' collective agreement rights, initially for one year and subject to renewal annually. In short, and despite the passing of the emergency, through Bill 195, the Ford government has granted themselves extraordinary, undemocratic and unprecedented powers to permit employers to ignore their collective agreement obligations.

As part of the cross Ontario series of actions to restore workers' rights, I was very glad to join OCHU members and leaders in Ottawa on September 9 as they protested outside tory MPP Lisa MacLeod's Constituency Office. CUPE National will also be providing significant funding for a multi-union constitutional challenge to this unjust law.

CUPE Alberta All Presidents' Meeting

I was very pleased to participate in the virtual All Presidents' Meeting organized by CUPE Alberta on July 15. The message was loud and clear. CUPE locals in Alberta must join together in solidarity more now than ever before as we face regressive legislation attacking unions rights, pensions, public health care and more.

Bill 32 has been passed into legislation and limits unions' right to participate in politics, social justice issues as well as limiting picketing and strike action. CUPE National has joined with other unions to challenge this unconstitutional legislation at the Supreme Court of Canada.

I confirmed the substantial legal and campaign funding approved at the March Board meeting to fight these anti-union and anti-public sector attacks.

CUPE National Audits 2020

The 2020 audit season is and continues to be, an unprecedented challenge for Trustees, Secretary-Treasurers and anyone involved in the audit process across the country. This was certainly the case here at CUPE National.

As you know in order to maintain coverage under the CUPE National Bonding Insurance Policy, each chartered organization must submit their Trustees' Report to CUPE National within six months after the end of their fiscal year – which for most is by June 30 each year. As previously reported, in order to support our locals during this extremely difficult time, we have requested and have been granted an extension by the bonding insurance company so the deadline to file is extended to within nine months after the end of the fiscal year which for most is September 30, 2020. We hope that this will alleviate some pressure from our elected leaders during this difficult time.

Our external auditors have concluded their extensive annual audit. The CUPE National trustees have also concluded their review and – this year for the first time in history – conducted partly remotely and partly through social distancing.

I would like to recognize the very important work of our Trustees and our staff here at the National office who worked very hard to create the conditions for success and to support this new process.

Both final reports are presented at this September NEB meeting.

CUPE Convention 2019 Carbon Offsetting Report

CarbonZero was hired by CUPE to quantify greenhouse gas (GHG) emissions from our 2019 National Convention in Montreal. This marked the fifth time that CUPE National office has assessed the emissions generated by National convention and the fourth time that CarbonZero has provided a comprehensive assessment of the results.

The purpose of this process is to identify sources of carbon emissions linked to hosting national convention, offset those emissions with investments in environmental projects, and to consider steps to reduce emissions and their subsequent harmful climate impacts at future CUPE National conventions. Bringing hundreds of people together for CUPE National convention has a significant impact on the climate.

CUPE's National Environment Policy commits CUPE to take steps to reduce its carbon footprint and cut its emissions as an organization. Four conventions into this process, CUPE is working to move beyond quantifying and offsetting to cutting emissions caused by convention and other events.

Summary results:

The key results from the quantification of greenhouse gas emissions and other environmental findings at the 2019 CUPE National Convention are summarized here.

Key results:

- 2019 CUPE convention emitted a total of 1,746.88 carbon equivalent tonnes, compared to 2,142.76 carbon equivalent tonnes in 2017. This marks a decrease in emissions by approximately 22 per cent.
- Air travel to convention remains the greatest source of emissions, with 96.5 per cent of all emissions generated by convention coming from delegate, guest and staff travel to and from convention by airplane.
- 2019 emissions were down compared to 2017 emissions and continued a trend whereby the climate impact of convention is much lower when the host city is centrally located in Canada and well serviced by inter-city rail, commuter rail and public transit. With Montreal as the host city in 2019, emissions were 57.1 per cent lower compared to 2015 when Vancouver was the host city.
- 3,967 kilograms of materials from convention were either recycled or composted. 2,277 kilograms of materials went to landfill. This works out to approximately 63.5 per cent of materials collected in the waste stream at the convention centre were recycled or composted.

Carbon offset payments totalling \$69,875.20 will go directly to organizations that work with CUPE on environmental issues or to organizations doing work that aligns with CUPE's environmental priorities. Three recipient organizations recommended for funding are as follows: Green Economy Network, Climate Action Network Canada, Eau Secours.

FINANCIAL STATEMENTS FOR THE QUARTER ENDED JUNE 30, 2020

General Fund

The total assets in the General Fund at June 30, 2020 were \$271 million compared to \$284.4 million at March 31, 2020 and \$300.2 million at December 31, 2019. The items of significance are discussed below.

The bank balance at June 30, 2020 of \$24.7 million is a \$1.5 million increase from the bank balance at March 31, 2020 and an increase of \$5.6 million from the balance at December 31, 2019. The bank balance includes various internal cash reserves which are set aside for the 2021 convention, employee future benefits funding, property maintenance and the Regional Building Fund.

The total liabilities in the General Fund were \$237.9 million at June 30, 2020, compared to \$227.7 million at March 31, 2020 and \$244.1 million at December 31, 2019.

The true liability as calculated by our Actuary at December 31, 2019 stood at \$222.8 million, in comparison to \$205.0 million at the end of 2018. The December 31, 2019 Balance Sheet has recorded a liability of \$175.3 million leaving an unrecorded gap of \$47.5 million at that time. By the end of the second quarter of 2020, we experienced a slight decrease in the booked Employee Future Benefit Liability. A decrease of \$7.1 million, when compared to the balance at the beginning of 2020, brings the recorded liability at June 30, 2020 to \$168.2 million. This is entirely due to unrealized investment losses in our investments set aside to fund these long-term liabilities.

The Fund Balance at June 30, 2020 is \$33.1 million of which a total of \$2.7 million is restricted as follows: Convention and National Events Assistance Fund \$682,000 and Regional Building Fund, \$2.1 million.

The preliminary operating deficit (before the provision for the Regional Building Fund) for the year is \$23.1 million which is \$21.4 million larger than the budgeted deficit of \$1.6 million.

Per Capita revenue is under budget by \$5.4 million due to membership losses occurring as a result of the COVID-19 pandemic. We also experienced temporary unrealized loss of \$12.5 million in our investment accounts caused by a significant drop in the financial markets due to the COVID-19 pandemic. At the time of writing this report, the investment markets are showing a good recovery. Total expenses are over budget by \$1.7 million.

Salaries are under budget by \$1 million, current benefits are over budget by \$690,000 and future benefits, excluding the provision to add the investment gains and losses to the liability, are over budget by \$966,000. Directors and Representatives salaries are \$27,000 under budget while Administrative and Technical Salaries are \$201,000 under budget. Vacation Relief is under budget by 69% (\$827,000).

Due to the actuarial evaluation as at January 1, 2020, which required a 1.29% increase (13.63% to 14.92%) to CUPE's contribution to the pension plan, there is an increase of \$541,000 in the pension contribution expense for the period of January to June of 2020. This additional contribution is only due to be paid into the Plan in September 2020 but the cost for the first six months of 2020 has been reflected in these statements. In addition, by a special motion of the National Executive Board in May 2020, CUPE made a special pension payment of \$24.3 million, of which \$1.8 million will be recovered from other Employers who participate in the Plan, into the CEPP in order to shore up the solvency deficit as at January 1, 2020 in order to avoid the risk of having to potentially pay substantial solvency payments in future years.

Due to significantly curtailed economic activity due to COVID-19, many of our regular operating expenses are well under budget. Below are some of the more significant items:

1. Operational Travel is \$2.1 million under budget.
2. Rent is \$587,000 under budget due to postponement of many capital projects since the start of the pandemic.
3. Fixed Staffing costs are \$564,000 under budget.
4. Office Expenses \$469,081 under budget.
5. National Committees is \$374,000 under budget due to the cancellation of our All Committees meeting in March 2020.
6. NEB/NEC related costs are \$287,000 under budget.

COVID-19 has also created more spending in two areas in particular:

- EAP Care Costs are \$415,000 over budget as we are providing enhanced EAP program for our staff to help them cope during this difficult time.
- We have incurred unbudgeted costs for PPE supplies of \$102,000 to the end of June as we start to prepare our offices to be able to have staff return to working from the office. This cost is expected to increase as the year goes by.

National Defence Fund

As at June 30, 2020 we have \$16.1 million in Total Assets compared to \$13.8 million at December 31, 2019 and \$14.5 million at June 30, 2019. The cash balance at June 30, 2020 is up \$2 million from December 31, 2019 and up \$2.7 million compared to June 30, 2019. In addition, we have investments totalling \$11 million on the books at June 30, 2020, up \$400,000 from December 31, 2019.

Under Liabilities we have accounts payable and accrued liabilities of \$1.0 million at June 30, 2020 compared to \$2.1 million at December 31, 2019. There is also \$8.1 million in cost-shared campaigns' liabilities at June 30, 2020 compared to \$8.7 million at December 31, 2019. Finally, \$1.5 million is owed to the General Fund at June 30, 2020. As at June 30, 2020, the Fund Balance was \$5.6 million, compared to \$2.4 million at December 31, 2019.

Cost-shared campaigns approved by the National Executive Board in the first half of the year totalled \$1,561,918 with an annual budget of \$4.0 million. There was a recovery of \$1 million in unused funds from prior years cost-shared campaigns that have been closed out during the first half of the year. Major Organizing expenses were \$1.3 million against an annual budget of \$4.0 million. National Strategic Initiatives expenses were \$927,000 against an annual budget of \$2.85 million. Regional Strategic Initiatives expenses were \$840,000 with a budget for the year of \$2.325 million.

National Strike Fund

The Statement of Financial Position is set out as Statement 1. All receivables and payables relate to the varied activities and ongoing programs of the National Strike Fund and represent a picture of our assets and liabilities on June 30, 2020.

Total Assets in the National Strike Fund as of June 30, 2020 were \$120 million compared to \$115 million December 31, 2019. These assets consisted of \$12.5 million in cash, \$2.1 million in per capita receivable, \$965,000 due from the General Fund and \$104.8 million in investments.

Under Liabilities we have accounts payable and accrued liabilities totalling \$174,000 down \$60,000 from December 31, 2019.

Revenue into the Strike Fund, including investment income, was \$7.7 million and expenditures of \$1.3 million, resulting in a surplus before unrealized gains of \$6.4 million. There was an unrealized loss of \$554,000 recorded on our Strike Fund investments at the end of June 2020 as markets show signs of recovery from the market losses in the first quarter due to COVID-19.

STRIKES, LOCKOUTS AND SETTLEMENTS

Local 4193 (NB) – Commission des services régionaux Népisiguit-Chaleur, 23 members locked out from February 13 to August 4, 2020.

Local 375 (QC) – Maritime Employers Association 1,151 members on strike from August 10 to 21, 2020.

PER CAPITA ARREARS

For the quarter ended June 2020 the total arrears were \$12,345,387 which was a decrease of \$1,707,836 or 12.15% from the previous quarter ended March 2020. Total arrears have increased 32.05% as compared to June 2019.

INFORMATION TECHNOLOGY (IT) REPORT

In the third quarter of 2020, the IT Branch continued to focus on conducting its own business as usual while working remotely and enabling and supporting the rest of CUPE staff to do the same. For IT, that included executing on plans for approved new releases of the MRMS, executing on the approved plan for the replacement of CUPE's Per Capita Tax system (PCS), making progress on CUPE's Business Continuity and Disaster Recovery planning project as well as beginning a CUPE wide Intranet project.

Member Relationship Management System (MRMS)

Development work has continued on the interface between the MRMS and the new Per Capita System (PCS) and additions needed to the Local Union Information (LUI) module to support the new PCS. This includes the capturing of the Trustee Audit report process that is currently housed in the old Per Capita Tax system. The expected release date for the PCS is in Q1 2021.

The IT Development team is continuing to work with the Organizing and Regional Services Department in a data validation/purification exercise with a focus on improving the accuracy of the existing data in MRMS and the processes needed to ensure the data is regularly and easily maintained going forward.

CUPE is undertaking a new initiative to deliver an electronic nationwide Strike Fund system that will help in administration on the picket line, allow online strike pay form completion, expedite the approval process online and automate workflow processes. This will eliminate the problem of maintaining and managing paper forms, the delay in collecting signatures and will provide the necessary reporting and auditing requirements. The project is now in the requirements gathering phase which is expected to be completed by October this year. Development is not expected to start until 2021

In an urgent matter to address Alberta's new Bill 32, the IT Development team has started the work to allowing locals in Alberta the ability to access MRM LUI in order to manage all of their members information. This will allow the locals who may not have a tool or system today, to keep track of their members and be able to increase member engagement. More importantly, MRM LUI will give locals the ability to capture and track the anti-union requirements of Bill 32 allowing the members preference to opt in or out for the payment of dues related to political and charitable activities.

Per Capita System Development

Development of the new system is ongoing with the target completion of late 2020. Much work has been done with the Finance users to confirm the proposed system design and features. The design and development work has been split into seven segments with just one left to be completed before system training and testing begins in the late fall.

IT Infrastructure & Operations

CUPE IT continues executing plans to ensure improved network resiliency to minimize downtime at CUPE office across the country, including developing a Business Continuity and Disaster Recovery Plan in the event of the loss of the CUPE National office, improving CUPE's overall IT Security posture (e.g. stronger account/password and threat identification and reaction procedures) and lastly, planning the migration from Skype For Business to Microsoft Teams.

PROPERTIES AND LEASEHOLDS

Due to the current COVID-19 pandemic the activities of the Property Management Group have been significantly refocused. Significant work has been done to ensure buildings remain safe while they are unoccupied. We have had to curtail much of our capital project work but have refocused and are continuing design work on a few projects including the expansion of the Manitoba Regional Office.

The property team has done a tremendous amount of work to implement our office reopening protocols to ensure safety in this new environment and to provide adequate COVID preventive measures. We continue to work diligently at ensuring our protocols are met in all our facilities.

We have substantially completed construction of leasehold improvements for our new offices in Nanaimo and Yorkton and have now moved into these new Premises.

We have recently concluded renewal agreements for Hamilton, Corner Brook, Windsor and Dauphin.

We are analyzing our options regarding some leases coming to term in 2020 and 2021, such as Kitchener, Sault Ste. Marie, London, Oshawa, Windsor, Fort McMurray, Medicine Hat and Terrace.

CONFERENCES AND EVENTS

Government and public health restrictions around gatherings due to COVID-19 which came into effect in March have continued this summer and into the fall. Where possible, CUPE National continues to limit all National meetings to virtual meetings only as most are large and require extensive travel.

This past summer we've held several virtual NEB meetings, National Committee meetings, Directors' meetings as well as EAP meetings. While virtual meetings are still fairly new to many of us, we have been effective in bringing together staff, Executive Board Members and CUPE members together over the last several months.

The 2020 Sector Council Conference scheduled to take place this October in Winnipeg, Manitoba, has been turned into virtual rather than an in-person conference. This virtual conference will be conducted using Chime Live, a virtual meeting platform provided by Encore Global, the audio-visual company we are working with for this event.

Staff advisors and co-chairs of all eleven sectors will meet virtually on October 19 for an opportunity to work with the audio-visual company and interpreters so that they can test the virtual platform and iron out any glitches they may encounter. The conference will begin on October 20. We will have four concurrent sector meetings on October 20 and 21 and the remaining three sectors will meet concurrently on October 22. Each sector will meet for four hours.

While still in the early planning stage for this virtual event, we are confident that this conference will be a huge success not only with regards to the number of members we anticipate will register for the sector meetings, but also in forging a new way forward for CUPE events.

PENSION ADMINISTRATION

The 2019 annual pension statements were mailed to all active, retired and deferred plan members at the end of June. For pension estimate purposes, active plan members also have access to their 2019 annual statements through the Plan's website at www.cepp.ca.

The Joint Board of Trustees (JBT) held a special teleconference meeting with the Settlers on August 26, to review and adopt the final results of the going concern and the solvency actuarial valuations as at January 1, 2020. The Actuarial Valuation Report effective January 1, 2020 was then filed with the government authorities.

Consequently, effective January 1, 2020, the employer contribution rate increased from 13.63% to 14.92%. Retroactive relevant employer contributions will be remitted to the CEPP Fund by the end of 2020.

As a result of the special contribution of \$24.3 million made by CUPE National to the CEPP Fund, the solvency ratio calculated as at Jan 1, 2020 was 85.2%. Although this special payment has a significant impact on CUPE finances, it ensures that the Plan will now not have to file another solvency valuation for three years, giving the plan more time to recover from the economic downturn caused by the pandemic and avoiding the very real likelihood of potentially having to make substantial solvency payments into the plan over the next few years.

The JBT continues its review of the Balanced Investment Mandates.

The 2019 Report to Members and the Financial Statements Year ended December 31, 2019 are both available on the CEPP website at www.cepp.ca.

Due to the COVID-19 pandemic, the 2020 pre-retirement planning seminars were cancelled. CEPP members who were eligible to attend the 2020 seminars will be invited to participate to the 2021 seminars instead.

Retirements

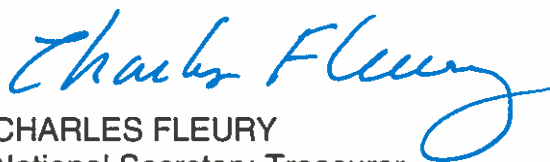
Brother Denis A. Régimbald, Sudbury Area Office – October 1, 2020
Sister Janice C. Valentine, Red Deer Area Office – October 1, 2020
Sister Jacqueline Routh, Alberta Regional Office – January 1, 2021
Sister Audrey Barr, Alberta Regional Office – January 1, 2021
Sister Sharleen Rayner, Saskatoon Area Office – January 1, 2021
Sister Loree D. Wilcox, Victoria Area Office – February 1, 2021
Brother Robert Le Moignan, Bathurst Area Office – February 1, 2021
Sister Linda Duchesne, Saguenay-Lac-Saint-Jean Area Office – March 1, 2021

CONCLUSION

As we begin the final quarter of 2020, we remain vigilant in all aspects of our work at CUPE National. We continue to support our chartered organizations, our communities and our staff in every way possible. Our goal remains clear whether working remotely or in person – CUPE National is here to support our members and to defend their rights. And we must continue to ensure the protection and expansion of public services across the country.

Stay safe. Stay strong. And stay united.

Respectfully submitted,



CHARLES FLEURY
National Secretary-Treasurer

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