

# **PEF/encon AUDIT**

June 10-11, 2009

## **Statewide**

### **General Notes**

The Statewide quarterly reports are very well organized. These reports accurately reflect the Division's activities for fiscal year 2008 - 2009. All transactions of the Division have been properly recorded with accompanying documentation to verify that expenses were proper and approved. Statewide Treasurer Donlon has labeled all documentation with corresponding check numbers greatly expediting the auditing process.

One of the objectives of this audit is "to ensure that the Division membership is kept informed and aware of how division funds are used and accounted for." It is recommended that the Statewide Council determine a way to provide this information to the Division 169 membership.

For all quarters, letters from PEF Divisions state that there is a balance in the Amalgamated Bank of NY account when, in actuality, the balance amount given is in the SEFCU account. The letters should replace "Amalgamated Bank of NY" with "SEFCU".

### **1<sup>st</sup> Quarter**

No issues.

### **2<sup>nd</sup> Quarter**

The date on the check for the 2008 Convention Meet and Greet preceded the date on which the motion was passed approving the dispersal of funds. This motion was to increase the amount approved by an earlier motion due to actual costs exceeding the original amount. It is suggested that the subsequent motion state that it is an amendment to the original motion.

George Stadnik wrote 2 separate checks in the amount of \$25.00 each for the 2008 Convention Dinner. Both checks were written to cover the same meal and both were deposited in the Statewide account. Therefore, Statewide owes Mr. Stadnik \$25.00.

### **3<sup>rd</sup> Quarter**

The motion to purchase shirts for the PEF Convention was provided but did not include the maximum amount per shirt or the number of shirts to be purchased. Both the maximum amount per shirt and the number of shirts should be specified in the motion. Statewide spent approximately \$350.00 over the amount approved by the motion.

Subsequent motions were passed for Statewide to cover the cost of shirts purchased for the Steward Election Committee as well as the amount in excess of that approved in the original motion. However, the Central Office Steward Council is still responsible for

shirts purchased for Brett Putnam and John Munn. The total amount owed Statewide for those 2 shirts is \$64.66.

#### **4<sup>th</sup> Quarter**

No issues.

### **Region 0**

#### **1<sup>st</sup> Quarter**

Motion to Disburse Union Funds was not provided for Check #1061 for Survey Monkey (in the amount of \$19.95).

Check #'s 1062 and 1063 (written for the April 29<sup>th</sup> Membership Meeting) were incorrectly dated May 30, 2008. Both checks were cashed on May 5, 2008.

The 5/21/08 Motion to Disburse Union Funds: More information (such as the recipient of the plaque of appreciation) should have been provided with the Motion to Disburse Union Funds.

The Motion to Disburse Union Funds for the 2008 Conservation Day Picnic was incorrectly dated 7/16/08. Should it have been dated 5/16/08?

Check #1069 in the amount of \$650 was used to pay for the June 26, 2008 Membership Meeting. However, the receipt (for Subs and Soda from Vinny's Cafe) was for \$675. Does PEF owe an additional \$25.00 to Vinny's Café?

#### **2<sup>nd</sup> Quarter**

A Motion to Disburse Union Funds was not provided for Check #1073 (for \$250) for a donation to the Rensselaer Relief Fund to help those affected by a flood.

No documentation of deposit of \$3,560.00 on 8/1/08. Annual Division Audit requires that the Division provide the audit committee with copies of deposit slips.

#### **3<sup>rd</sup> Quarter**

Check #1079 - PEF/Encon contributed \$250 on 10/2/08 for 10 tickets to the Solidarity Committee for their 25<sup>th</sup> Anniversary dinner celebration on 10/11/08. A list of the 10 members who attended was not provided.

No documentation provided for deposits of \$3,630.00 on 11/04/08 and \$15.00 on 12/15/08. Annual Division Audit requires that the Division provide the audit committee with copies of all deposit slips.

#### **4<sup>th</sup> Quarter**

Check #1089 (\$450 for table of 10 for attendance at 12<sup>th</sup> Annual Awards Dinner): A list of those who attended was not provided.

A Motion to Disburse Union Funds was not completed for Check #1093 to Thompson West Publication, dated 3/11/09 in the amount of \$51.00.  
No documentation provided for deposits of \$3,656.00 on 1/20/09 and \$15.00 on 3/11/09. Annual Division Audit requires that the Division provide the audit committee with copies of deposit slips.

Check #1086 (which was dated 1/14/09) was voided but a copy of the voided check was not provided to the Audit Committee, as required. Copies of voided checks should be kept with the bank reconciliation for the appropriate month.

## **Region 2**

### **1<sup>st</sup> Quarter**

Submitted and accepted.

### **2<sup>nd</sup> Quarter**

Submitted and accepted.

### **3<sup>rd</sup> Quarter**

Check #122, in the amount of \$75.00, was used to purchase softballs for the Region 2 Softball team. A list of Region 2 PEF Members who participated on the Region 2 Softball team was not provided.

### **4<sup>th</sup> Quarter**

Submitted and accepted.

## **Region 3**

### **1<sup>st</sup> Quarter**

A "Record of Motion to Disburse Funds" must be completed for check card purchases and include two signatures by authorized council officers. The "Record of Motion to Disburse Funds" for a 4/1/08 purchase at Radio Shack using a check card only had one signature. Last years (2007-2008) Audit Report also stated that if check cards were to be used in the future that two signatures by authorized council officers would be required.

Check # 996 for \$170.00, dated 4/30/08, was used to pay the \$17 entry fees for 8 runners for the 2008 GHI Workforce Challenge. The entry fee for 8 runners (at \$17.00 per runner) should have been \$136.00. Why was the check written for \$170.00?

No documentation for deposit of \$437.50 on 6/16/08. Annual Division Audit requires that the Division provide the audit committee with copies of deposit slips.

### **2<sup>nd</sup> Quarter**

Check # 997 for \$97.60, dated 7/28/08, to sponsor the 2008 Conservation Day picnic for PEF Employees in the White Plains Sub-office was not signed by two authorized council officers. According to Division 169 Audit Guidelines, all checks should be signed by two authorized council officers.

A "Record of Motion to Disburse Funds" was not completed prior to writing Check # 998 for a plaque to honor Jake Author.

### **3<sup>rd</sup> Quarter**

Check Card Purchase on 10/17/08 in the amount of \$32.34 for the "Weenie Roast" did not include the two signatures that are required on the "Record of Motion to Disburse Funds" form.

Check Card Purchase on 10/16/08 in the amount of \$90.44 for the "Weenie Roast" did not include the two signatures that are required on the "Record of Motion to Disburse Funds" form.

Check Card Purchase on 10/17/08 in the amount of \$59.99 used to purchase cake for Dick Rommel did not include the two signatures that are required on the "Record of Motion to Disburse Funds" form.

No documentation provided for deposits of \$500.00 on 10/20/08 and \$508.00 on 11/6/08. Annual Division Audit requires that the Division provide the audit committee with copies of deposit slips.

Check Card Purchases on 12/18/08 and 12/23/08 for purchases for the Holiday Party at the Region 3 Regional Headquarters: 1) did not include the two signatures that are required on the "Record of Motion to Disburse Funds" form 2) did not include an attendance list of PEF members who attended the Holiday Party, and 3) complete receipts for the purchases on 12/18/08 and 12/23/08 at Shop Rite were not provided.

### **4<sup>th</sup> Quarter**

A check card was used to purchase cake on 3/10/09 for \$59.99. The "Record of Motion to Disburse Funds" form did not include two signatures of authorized council officers.

No documentation of deposit of \$488.00 on 3/20/09. Annual Division Audit requires that the Division provide the audit committee with copies of deposit slips.

## **Region 4**

### **1<sup>st</sup> Quarter**

No documentation of Division 169 local use deposit of \$315.00 on 6/19/08. (Either copy of check or deposit receipt needed.) A list of the individuals attending the March 19, 2008, meeting where a donation of \$500.00 was discussed should be provided

### **2<sup>nd</sup> Quarter**

Missing receipt for \$360.00 for food purchased for Region 4 Conservation Day picnic (Schenectady office) from Pizza Gram Plus.

### **3<sup>rd</sup> Quarter**

No documentation of Division 169 local use deposit \$360.00 on 11/6/08. (Either copy of check or deposit receipt needed.)

### **4<sup>th</sup> Quarter**

No documentation of Division 169 local use deposit \$356.00 on 3/13/09. (Either copy of check or deposit receipt needed.)

## **Region 5**

### **1<sup>st</sup> Quarter**

No documentation of Division 169 local use deposit \$325.50 on 4/28/08. (Either copy of check or deposit receipt needed.) No documentation of CSEA check deposit for \$132.32 on 5/16/08. (Either copy of check or deposit receipt needed.)

### **2<sup>nd</sup> Quarter**

No copy of flyers or e-mails documenting announcement of Ray Brook and Warrensburg summer employee picnics. No documentation of Division 169 local use deposit \$372.00 on 8/13/08. (Either copy of check or deposit receipt needed.)

### **3<sup>rd</sup> Quarter**

No documentation of Division 169 local use deposit \$380.00 on 11/19/08. (Either copy of check or deposit receipt needed.)

### **4<sup>th</sup> Quarter**

Submitted and accepted

## **Region 6**

### **1<sup>st</sup> Quarter**

Submitted and accepted

### **2<sup>nd</sup> Quarter**

According to the Division 169 Audit Guidelines, all checks should be signed by two authorized council officers. Checks #380-382 were not signed by two authorized council officers.

### **3<sup>rd</sup> Quarter**

According to the Division 169 Audit Guidelines, all checks should be signed by two authorized council officers. Checks #383-390 were not signed by two authorized council officers.

#### **4<sup>th</sup> Quarter**

**NO FOURTH QUARTER REPORT WAS SUBMITTED**

### **Region 7**

#### **1<sup>st</sup> Quarter**

Submitted and accepted

#### **2<sup>nd</sup> Quarter**

No documentation of Division 169 local use deposit \$416.50 on 9/23/08. (Either copy of check or deposit receipt needed.)

#### **3<sup>rd</sup> Quarter**

According to the Division 169 Audit Guidelines, all checks should be signed by two authorized council officers. Check #118 was not signed by two authorized council officers. No documentation of Division 169 local use deposits \$476.00 on 10/6/08 and \$476.00 on 10/20/08. (Either copies of checks or deposit receipts needed.)

#### **4<sup>th</sup> Quarter**

According to the Division 169 Audit Guidelines, all checks should be signed by two authorized council officers. Checks #119 and #121 were not signed by two authorized council officers. No documentation of Division 169 local use deposit \$468.00 on 2/12/09. (Either copy of check or deposit receipt needed.)

### **Region 8**

#### **1<sup>st</sup> Quarter**

No documentation of Division 169 local use deposit \$406.00 on 6/19/08. (Either copy of check or deposit receipt needed.)

#### **2<sup>nd</sup> Quarter**

No copy of check #1010.

#### **3<sup>rd</sup> Quarter**

No documentation of Division 169 local use deposit \$928.00 on 10/29/08. (Either copy of check or deposit receipt needed.)

#### **4<sup>th</sup> Quarter**

No copy of motion to donate \$50.00 to Anthony Diponzio Fund.

## **Region 9**

The recommendations made by the audit committee in the previous year's report were implemented. No deficiencies were noted in this year's audit. Kudos to Region 9.

### **1<sup>st</sup> Quarter**

Submitted and accepted

### **2<sup>nd</sup> Quarter**

Submitted and accepted

### **3<sup>rd</sup> Quarter**

Submitted and accepted

### **4<sup>th</sup> Quarter**

Submitted and accepted