

According to the UAW Constitution

ARTICLE 40

Trustees

Section 12. The Trustees shall have general supervision over all funds and property of the Local Union. They shall audit or cause to be audited by a Certified Public Accountant selected by the Local Union Executive Board, the records of the Financial Officers of the Local Union semi-annually as provided herein, using duplicate forms provided by the International Union, a copy of which shall be forwarded to the International Secretary-Treasurer immediately thereafter. It shall also be their duty to see that the Financial Officers of the Local Union are bonded in conformity with the laws of the International Union. The Trustees shall see that all funds shall be deposited in a bank subject to an order signed by the President and Treasurer and/or Financial Secretary. In Local Unions where safety deposit boxes are used, the Trustees shall see that the signatures of the President, Treasurer and one (1) of the Trustees are required before admittance to the safety deposit box is permitted. In the event the books are not received for audit within fifteen (15) days after the end of each six-month period, the Chairperson of the Trustees shall make a report to the next meeting of the Local Union for action.

According to the Local By-Laws

ARTICLE IX

Duties of Officers

The duties of the Local Union officers shall be as provided for in Article 40 of the Constitution of the International Union, provided, that the Recording Secretary shall maintain a binder in the office of the Local Union, containing a true copy of the minutes of the previous meetings and this binder shall be available to the inspection of any member of the Local Union at his or her request.

TRUSTEE



As a trustee, you maintain the system of fiscal checks and balances and act as an overseer of the local union finances. Your specific duties are defined in the UAW Constitution under Article 40, Section 12.

- ◆ The trustees shall have general supervision over all funds and property of the local union.
- ◆ They shall audit or cause to be audited by a Certified Public Accountant selected by the local union executive board. The fiscal year of the local union shall be from January 1st through December 31st. (Article 48, Section 1, 2).
- ◆ It shall also be their duty to see that the financial officers of the local union are bonded in conformity with the laws of the International Union.
- ◆ The trustees shall see that all funds shall be deposited in a bank subject to an order signed by the president and the treasurer and/or financial secretary.
- ◆ In local unions where safety deposit boxes are used, the trustees shall see that the signatures of the

president, treasurer and one (1) of the trustees are required before admittance to the safety deposit box is permitted.

- ◆ In the event the books are not received for audit within (15) days after the end of each six-month period, the chairperson of the trustees shall make a report to the next meeting of the local union for action.

Your duties may sound overwhelming, but the International Auditing Department provides at no charge a publication, *“Basic Procedural Instructions for Trustees”*, that details the correct procedures that you should be following. The department also provides a **Trustees’ Semi-Annual Report Form A-20**, which makes the filing of reports a fairly simple matter.

The duties that the trustees must perform in making their semiannual audit and in preparing their report are outlined below:

1. Determine the total amount of income from all sources for each calendar month.
2. Trace all income to the bank.
3. Check to see that all expenditures are proper and authorized.
4. Determine the total amount of expenditures for each calendar month.
5. Determine that all Per Capita Taxes have been paid each month as required by the UAW Constitution.
6. Check semiannual totals of income and expenditures by classifications.
7. Test the balances at the end of the period.
8. Prepare **Trustees' Semi-Annual Audit Report Form A-20**.
9. Ensure that adequate insurance on furniture and equipment is carried for the protection of the local union.
10. Maintain an inventory of all furniture and equipment.

In addition to the duties outlined above, trustees may perform other duties as requested by the president of the local union. For example, you may be requested to investigate repair costs or request purchase costs by securing (at least three sealed) bids per your local union bylaws.

WHEN TREASURER MUST BE TEMPORARILY REPLACED

As mentioned earlier, there is no constitutional provision for temporarily replacing the treasurer. The general practice is for the president to name the trustee chairperson as acting treasurer. Under no circumstances may the president, vice-president, or recording secretary act in this capacity, for to do so would defeat the two-signature requirement. Your role as a trustee puts you in an excellent position to learn about and support the other various office holders in their responsibilities. You are an integral part of the system of checks and balances for your membership and local union.