

CUPE New Brunswick
Trustees' Audit
Jan 1st to Dec 31st, 2025

We, the trustees, have audited the books of CUPE New Brunswick for the period of January 1st to Dec 31st 2025 on April 7th , 2025 to April 11th 2025, at the Fredericton Inn NB. We have verified bank statements, returned cheques, vouchers, and deposits that were given to us.

We had to rely on the bank statements rather than the ledger for this audit, which is completely different from previous audits. Though this process, we realized that in the past, certain information and materials were not provided to us when they should have been. In addition, Bylaw 7.6(c) was not followed in relation to the training and guidance of new trustees.

This audit has opened our eyes to past practices and has highlighted just how important proper training and complete information are in order for trustees to perform a thorough and accurate audit. We have conducted this audit to the best of our knowledge and abilities with the materials that were made available to us.

Our findings are as follows:

In the General Fund: (Scotia Bank)

Opening Balance -	\$ 284,156.78
Income -	\$ 547,248.46
Expenses -	\$ 670,737.49
Closing Balance -	\$160,667.75 +outstanding cheques \$15,051.66
GRAND TOTAL =	\$ 175,719.41

Outstanding Cheques:

#3342-	\$ 68.00	#3912-	\$ 3,190.20	#4272	\$ 738.89
#3396-	\$ 425.22	#3915-	\$ 389.50	#4273-	\$ 385.00
#3404-	\$ 500.00	#3923-	\$ 110.00	#4274-	\$ 449.00
#3435-	\$ 205.16	#4170-	\$ 69.16	#4279-	\$ 184.02
#3454-	\$ 1,601.00	#4248-	\$ 200.00	#4239-	\$ 1,232.75
#3710-	\$ 1,436.29	#4264-	\$ 465.54	#4312-	\$ 585.00
#3869-	\$ 300.00	#4266-	\$ 253.32	#4326-	\$ 1,753.49
#3876-	\$ 125.00	#4271-	\$ 385.00		

