



Steps for a Successful Transition of Office for Local Secretary/Treasurers

Congratulations on your appointment or election to the Local Secretary/Treasurer (S&T) position. The Local S&T serves as the backbone to the business operations of your Local Union. Your position comes with a high level of fiduciary responsibility. A fiduciary is any person who has the legal responsibility for managing somebody else's money. What this really means is that you have been placed in a position of trust and there may be consequences, legal or otherwise, for betrayal of that trust.

The following steps will help to ensure your successful transition to office:

1. Secure all Local assets and records (including online user account names and passwords, including any email accounts that belong to the Local) from the outgoing officer(s), pursuant to the SMART Constitution's Article 21B, Section 57, as follows:

"Local Officers, Committeepersons, Legislative Representatives and Delegates upon leaving office must promptly transfer all property, funds, securities, equipment and other effects of their office to their successor. Any member failing to comply with the provisions of this paragraph shall be suspended from membership in SMART."

Resources:

- SMART TD form: Transfer of Assets & Records
- SMART TD form: Records Inventory

2. Contact the bank that holds the Local's checking account to update the authorized users to the new Local President and/or Local S&T. In most cases you will have to coordinate this with any outgoing officers and co-signers and provide proof of the election/appointment. (i.e. meeting minutes)

Article 21B, Section 64: "All disbursements issued by check or draft must be countersigned by the President of the Local."

Resources:

- SMART TD form: Local President Financial Oversight

3. If the outgoing S&T is willing and able, schedule time with him/her to review the records along with duties and responsibilities of the job.
4. Review the SMART TD Treasurer's Checklist and the SMART TD Record of Completed Tasks. These two tools provide an overview of everything that needs to be completed, filed or paid month-by-month. These can be found in the SMART TD S&T Tools Section on the SMART TD website. Here you will find useful tools, guides and training information.

Resources:

- SMART TD tool: Treasurer's Checklist
- SMART TD form: Record of Completed Tasks

5. File IRS Form 8822B – Change of Address or Responsible Party-Business

Resources:

- o IRS form: 8822B

6. Make sure all IRS returns to date have been filed and the taxes have been paid. Once IRS form 8822B is accepted, Request tax record of account transcripts from the IRS Call: 1-800-829-0115

- o Rail: request transcripts for 941 and Ct-1 taxes and returns
- o Bus: request transcripts for 941 and 940 taxes and returns

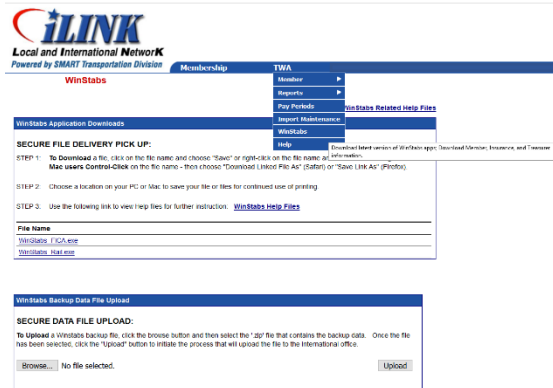
7. Notify Dora Wolf ([dewolf@smart-union.org](mailto:dwolf@smart-union.org)) in the SMART TD Updating Department of your appointment to the position. Dora will provide you with your SMART TD iLink username and password.

Article 21B, Section 57: "Local must, following each election of officers or succession to office, promptly notify the General Secretary-Treasurer, interested General Chairpersons, State and District Legislative Boards of the names and addresses of the new officers."

Username: _____ Password: _____

8. Become familiar with iLink, the SMART Transportation Division’s principal web application. It is a custom-built program that supports the membership, as well as many business processes at the SMART TD office. Resource: SMART TD tool: Introduction to iLink

9. Install and become familiar with WinStabs, the SMART TD Secretary Treasurer automated bookkeeping software. You will use this tool to maintain the Local member records and to work the monthly billing.



To download, go to the WinStabs menu under TWA in iLink. Assistance is available, if needed.

Resources:

- o SMART TD tool: WinStabs Manual
- o SMART TD tool: Guide for Maintaining Member Records and Billings

10. SMART TD offers a variety of formal training options for Local officers. Visit S&T Tools on the SMART TD website for updates.