



November 14, 2022

Mr. Jaren Thompson, Financial Secretary
IBEW Local 1194
PO Box 752
LaGrange, OH 44050-9591

Case Number: 350-6025242()
LM Number: 020740

Dear Mr. Thompson:

This office has recently completed an audit of IBEW Local 1194 under the Compliance Audit Program (CAP) to determine your organization's compliance with the provisions of the Labor-Management Reporting and Disclosure Act of 1959 (LMRDA). As discussed during the exit interview with you on November 9, 2022, the following problems were disclosed during the CAP. The matters listed below are not an exhaustive list of all possible problem areas since the audit conducted was limited in scope.

Reporting Violations

1. Disbursements to Officers and Employees

Local 1194 did not include some reimbursements to officers in Schedule 11 (All Officers and Disbursements to Officers). It appears that the local erroneously reported these payments in Schedules 15 through 19.

The union must report in Column F of Schedules 11 and 12 (Disbursements for Official Business) direct disbursements to officers and employees for reimbursement of expenses they incurred while conducting union business. In addition, the union must report in Column F of Schedules 11 and 12 indirect disbursements made to another party (such as a credit card company) for business expenses union personnel incur. However, the union must report in Schedules 15 through 19 indirect disbursements for business expenses union personnel incur for transportation by public carrier (such as an airline) and for temporary lodging expenses while traveling on union business. In this instance the union did not report reimbursements for items such as union supplies and postage under the officer's name.

2. Per Capita Receipts

Local 1194 reported \$85,262 in per capita receipts when no per capita funds were actually received. These reported per capita receipts need to be reported under Dues and Agency Fees (Item 36) of the LM-2 Report.

I am not requiring that Local 1194 file an amended LM report for 2021 to correct the deficient items, but Local 1194 has agreed to properly report the deficient items on all future reports it files with OLMS.

3. Failure to File Bylaws

The audit disclosed a violation of LMRDA Section 201(a), which requires that a union submit a copy of its revised constitution and bylaws with its LM report when it makes changes to its constitution or bylaws. Local 1194 amended its constitution and bylaws in 2016, but did not file a copy with its LM report for that year.

Local 1194 has now filed a copy of its constitution and bylaws.

I want to extend my personal appreciation to IBEW Local 1194 for the cooperation and courtesy extended during this compliance audit. I strongly recommend that you make sure this letter and the compliance assistance materials provided to you are passed on to future officers. If we can provide any additional assistance, please do not hesitate to call.

Sincerely,



Investigator

cc: Mr. Brett Long, President