

U.S. Department of Labor

Employment Standards Administration
Office of Labor-Management Standards
Atlanta District Office
61 Forsyth Street, SW, Suite 8B85
Atlanta, GA 30303
(904) 230-0510 / FAX: (904) 287-2720



August 30, 2009

Sue Bowersock, Financial Secretary
Roofers Local 181
7161 Cisco Gardens Road
Jacksonville, FL 32219

Re: Case No. [REDACTED]

Dear Ms. Bowersock:

This office has recently completed an audit of Roofers Local 181 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 August 21, 2009, 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.

Recordkeeping Violations

Title II of the LMRDA establishes certain reporting and recordkeeping requirements. Section 206 requires, among other things, that labor organizations maintain adequate records for at least five years by which each receipt and disbursement of funds, as well as all account balances, can be verified, explained, and clarified. As a general rule, labor organizations must maintain all records used or received in the course of union business.

For disbursements, this includes not only original bills, invoices, receipts, vouchers, and applicable resolutions, but also documentation showing the nature of the union business requiring the disbursement, the goods or services received, and the identity of the recipient(s) of the goods or services. In most instances, this documentation requirement can be satisfied with a sufficiently descriptive expense receipt or invoice. If an expense receipt is not sufficiently descriptive, a union officer or employee should write a note on it providing the additional information. For money it receives, the labor organization must keep at least one record showing the date, amount, purpose, and source of that money. The labor organization must also retain bank records for all accounts.

The audit of Local 181's 2008 records revealed the following recordkeeping violation:

1-Failure to Maintain Records

I was not able to locate the January 2008 statements for Verizon and AT&T bills, one receipt for \$42.00 postage or a receipt for the \$100 computer repair.

I was also not able to verify authorization for your cellphone or health and welfare payments to you. You stated the executive board authorized these payments and, since no membership meetings have been held, these were not recorded. We agreed a signed authorization from the president would be required.

Based upon receipt of the authorization signed by president Carl Tyner, and your assurance that Local 181 will retain adequate documentation in the future, OLMS will take no further enforcement action at this time regarding the above violation.

I want to extend my personal appreciation for your cooperation and courtesy during this compliance audit. If we can be of any assistance in the future, please do not hesitate to call.

Sincerely,


Supervisory Investigator

cc: Carl Tyner, President