

**U.S. Department of Labor**

Office of Labor-Management Standards  
Philadelphia District Office  
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January 8, 2010

Mr. James Taylor, President  
United Commercial Kitchen Equipment Union  
P.O. Box 17607  
Philadelphia, PA 19135

LM File Number 010-116  
Case Number: [REDACTED]

Dear Mr. Taylor:

This office has recently completed an audit of United Commercial Kitchen Equipment Union 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 January 8, 2010, 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.

Other Issue

One Signature on Checks

During the audit, you advised that you are the only signatory on union checks. Adequate and effective internal controls require a separation of functions and responsibilities among a number of individuals who are actively involved in the financial process and who provide a system of "checks and balances" over each other's activities. The two signature requirement is an effective internal control of union funds. OLMS recommends that United Commercial Kitchen Equipment review these procedures to improve internal control of union funds.

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I want to extend my personal appreciation to United Commercial Kitchen Equipment Union 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: James Thompson