

U.S. Department of Labor

Office of Labor-Management Standards
New York District Office
201 Varick Street
Room 878
New York, NY 10014
(646)264-3190 / Fax: (646)264-3191



September 24, 2010

Mr. Leo Grabowski, Treasurer
Carpenters
Local 19
52 Stone Castle Road
Rock Tavern, NY 12575

Re: Case Number: [REDACTED]

Dear Mr. Grabowski:

This office has recently completed an audit of Carpenters Local 19 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 yourself on September 23, 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.

Reporting Violations

The audit disclosed a violation of LMRDA Section 201(b), which requires labor organizations to file annual financial reports accurately disclosing their financial condition and operations. The Labor Organization Annual Report Forms LM-2, filed by Local 19 for the fiscal years ended June 30, 2008 and June 30, 2009, were deficient in that:

The figures entered in Item 61/Schedule 2, in the amount of \$1,750, on the 2008 LM-2; and Item 45/Schedule 2, in the amount of \$1,750, on the 2009 LM-2, were incorrectly reported. The audit disclosed that the Schedule 2 entries were made as a result of a bookkeeping error, which miscategorized two disbursements made in fiscal year 2008 as a loan made. It was determined that the expenditures – in the amount of

Mr. Leo Grabowski
September 24, 2010
Page 2 of 2

\$1,500 and \$250 – were made as disbursements in fiscal year 2008, and therefore would not be considered receipts due to the local in fiscal year 2009.

Conclusion/Resolution of Reporting Problems

Local 19 must file an amended Form LM-2 for the fiscal years ended June 30, 2008 and June 30, 2009, to correct the deficient item discussed above. I explained to you the filing procedures and the availability of filing software on the OLMS website (www.olms.dol.gov).

The amended Form LM-2 must be electronically filed as soon as possible, but not later than September 30, 2010. Before filing, review the report thoroughly to be sure it is complete and accurate, and properly signed with electronic signatures.

I want to extend my personal appreciation to Carpenters Local 19 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,

[REDACTED]
Investigator