

U.S. Department of Labor

Office of Labor-Management Standards
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VIA ELECTRONIC MAIL

September 15, 2021

President Kelly Harris
[REDACTED]

Case Number: 130-6020656([REDACTED])
LM Number: 545993

United Teaching Assistants of Just Kids Lindenhurst
50 West Marine Avenue
Lindenhurst, NY 11757

Dear Ms. Harris:

This office has recently completed an audit of United Teaching Assistants of Just Kids Lindenhurst (JKL) 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 and [REDACTED] on September 2, 2021, 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 Just Kids Lindenhurst's July 1, 2018 through June 30, 2019 records revealed the following recordkeeping violations:

1. Failure to Record Receipts

Just Kids Lindenhurst did not maintain documentation of at least one bank disbursement and bank receipt record totaling at least \$100, respectively. For example, on July 30, 2018 a disbursement from the union's checking account was transferred to the union's savings

account, but a deposit slip was not produced. JKL did not maintain proper dues checkoff records for the audit period, and later resolved this matter by obtaining the documents for OLMS review. Union receipts records must include an adequate identification of all money received by the union. The receipt records should reflect the date and amount received, and the source of the money.

2. 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 Form LM-3 filed by JKL for the fiscal year ended June 30, 2019, was deficient in that the end of reporting period total assets should be calculated by using the start of reporting period assets, adding the total receipts, and subtracting the total disbursements. Therefore, the Form LM-3 2019 end of reporting period in Item 31 "Total Assets" should indicate at least \$84, instead of \$180.

Based on your assurance that Just Kids Lindenhurst will retain adequate documentation in the future, OLMS will take no further enforcement action at this time regarding the above violations.

3. Reporting Violations

For fiscal year July 1, 2019 through June 30, 2020 the following deficiencies were noted:

- Item 31 "Total Assets": The "Start of Reporting Period" and "End of Reporting Period" must balance.

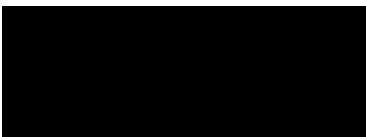
4. Other Issues

Although not included in the audit period, please review the 2020 Form LM-3 report as no per capita tax is presently indicated.

The above corrections should be submitted electronically as soon as possible but no later than September 30, 2021.

I want to extend my personal appreciation to United Teaching Assistants of Just Kids Lindenhurst 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

Enclosures

cc: Ms. Patricia McAllister, Treasurer, [REDACTED]
[REDACTED], Labor Relations Specialist, New York State United Teachers,
[REDACTED]