



March 27, 2026

Brian Sanson, International President
Mine Workers, United (UMWA) NHQ
18354 Quantico Gateway Drive, Suite 200
Triangle, VA 22172

Case Number: 073-6031762()
LM Number: 000063

Dear President Sanson:

This office has recently completed an audit of United Mine Workers of America (UMWA) NHQ under the International Compliance Audit Program (I-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 International Secretary-Treasurer Michael Phillippi, General Counsel Kevin Fagan, Controller Aaron Roberts, and Director of Occupational Health and Safety Josh Roberts on March 26, 2026, the following problems were disclosed during the I-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 (unless electronically maintained) 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 UMWA's 2024 records revealed the following recordkeeping violations:

1. Credit Card Expenses

UMWA did not retain adequate documentation for credit card expenses incurred by union officers and employees. For example, Director of Occupational Health and Safety Josh

Roberts purchased AED equipment, totaling at least \$2,000, but no supporting documentation was retained. Credit card statements alone are not sufficient to fulfill the recordkeeping requirements.

As noted above, labor organizations must retain original (unless electronically maintained) receipts, bills, and vouchers for all disbursements as well as documentation showing the nature of the union business requiring the disbursement. The president and treasurer (or corresponding principal officers) of your union, who are required to sign your union's LM report, are responsible for properly maintaining union records.

2. Meal Expenses

UMWA did not always require officers and employees to submit itemized receipts for meal expenses. For example, on February 20, 2024, you incurred a restaurant charge at Fazio's Charleston totaling \$289.25. Although the credit card slip for the transaction was retained, the itemized receipt for the meal was not. The union must maintain itemized receipts provided by restaurants to officers and employees. These itemized receipts are necessary to determine if such disbursements are for union business purposes and to sufficiently fulfill the recordkeeping requirement of LMRDA Section 206.

3. Receipt Dates Not Recorded

UMWA did not always record the date money was received. UMWA maintains an "incoming check log" where it records the receipt date, amount, and source of physical checks received at the union office. The audit revealed that UMWA failed to record some receipts in March and April 2024 on the incoming check log, the only record that contains the receipt date. The union maintained a supporting "batch deposit detail" that contained the receipt amount, source, and deposit date, but not the date the money was received.

Union receipts records must show the date of receipt. The date of receipt is required to verify, explain, or clarify amounts required to be reported in Statement B (Receipts and Disbursements) of the LM-2. The LM-2 instructions for Statement B state that the labor organization must record receipts when it actually receives money and disbursements when it actually pays out money. Failure to record the date money was received could result in the union reporting some receipts for a different fiscal year than the year the union actually received them.

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

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-2) filed by UMWA for the fiscal year ended December 31, 2024, was deficient in the following areas:

1. Disbursements to Officers and Employees

UMWA overreported some payments to officers and employees totaling at least \$15,000 in Schedule 11 (All Officers and Disbursements to Officers). For example, the union reported in Column D of Schedule 11 that former President Cecil Roberts received a gross salary of \$163,311 but the payroll journals and general ledger show Mr. Roberts only received \$153,120 in gross salary. The union advised it erroneously reported some payments made to officers for allowance payments and reimbursed expenses in Column D of Schedule 11.

The union must report in Column E of Schedules 11 and 12 (Disbursements for Official Business) the total amount of allowances made by direct and indirect disbursements to officers and employees. In Column F of Schedules 11 and 12, the union must report 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. The union must report in Column G (Other Disbursements) of Schedules 11 and 12 any direct or indirect disbursements to union personnel for expenses not necessary for conducting union business.

2. Membership Status Information

UMWA did not properly report membership status information in Schedule 13 (Membership Status Information) and Item 69 (Additional Information). Specifically, UMWA correctly reported the categories of membership in Schedule 13 and defined each category of membership in Item 69, but failed to indicate whether the members pay full dues in Item 69, as required in the instructions.

3. Failure to Itemize

UMWA did not properly report some “major” transactions in Schedules 14 through 19. A “major” transaction includes any individual transaction of \$5,000 or more or total transactions to or from any single entity or individual that aggregate to \$5,000 or more during the reporting period and which the local cannot properly report elsewhere in Statement B. For example, UMWA received a donation from the University of Illinois

totaling at least \$25,000. However, the audit found that this receipt was not itemized in Schedule 14 (Other Receipts).

4. Failure to File Constitution

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. UMWA amended its constitution in 2022 but did not file a copy with its LM report for that year. UMWA has now filed a copy of its constitution.

I am not requiring that UMWA file an amended LM report for 2024 to correct the deficient items, but UMWA has agreed to properly report the deficient items on all future reports it files with OLMS.

Affiliate Violations

Section 201(a) of the LMRDA requires every covered labor organization to adopt a constitution and bylaws and file a copy with the Secretary of Labor. A report providing organizational information including statements about its operating procedures, names and titles of officers, initiation fees, dues, and references to various constitutional provisions must be filed along with the constitution and bylaws. Section 201(b) requires labor organizations to file annual financial reports accurately disclosing their financial condition and operations. The audit found significant areas of non-compliance with the LMRDA. While LMRDA compliance is the affiliates' responsibility, OLMS identified significant issues and recommends UMWA provide guidance to these subordinate unions:

1. Affiliates Failure to File

The audit revealed Locals 1199, 1200, and 9959 failed to file their Labor Organization Information Report (Form LM-1) and annual financial reports with OLMS. Section 201(a) requires that Form LM-1 be filed 90 days after the date on which a labor organization becomes subject to the LMRDA. Section 201(b) requires that annual financial forms must be filed within 90 days after the end of the labor organization's fiscal year. Locals 1199 and 9959 have now filed the required reports.

2. Affiliate Annual Financial Report Signatures

The audit revealed that the email addresses of three UMWA NHQ employees were used to register and sign annual financial reports for 136 local union officers. The LM instructions require the reports be signed by both the president and treasurer, or corresponding principal officers, of the labor organization. Although the international representatives may assist local officers in the preparation of reports, there is no exception permitting international representatives to sign reports in place of local unions or officers.

UMWA advised it will continue to assist its affiliates in filing the necessary, timely, accurate, and properly signed reports with OLMS.

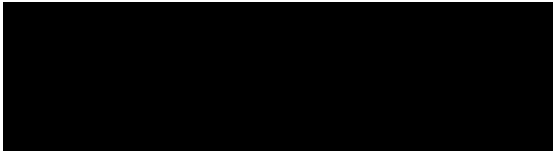
Other Issue

Failure to Update Authorized Signatories at Banks

The audit revealed that former officers and employees are listed as authorized signers for most of UMWA's accounts held at Bank of Labor. OLMS recommends that in order to maintain proper internal control of union funds, the authorized signatory information be updated promptly at all banks and for all accounts held in the name of the union whenever there is a change in officers.

I want to extend my personal appreciation to UMWA 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,



International Compliance Audit Program

cc: Michael Phillippi, International Secretary Treasurer
Kevin Fagan, General Counsel
Aaron Roberts, Controller