



February 2, 2011

Mr. Carlos Opfermann, Treasurer  
Roofers Western District Council  
8400 Enterprise Way, Room 122  
Oakland, CA 94621-1312

Case Number: [REDACTED]  
LM Number: 059062

Dear Mr. Opfermann:

This office has recently completed an audit of Roofers Western District Council 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 District Council President Steve Tucker on February 1, 2011, 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 (LM-3) filed by the Roofers Western District Council for fiscal year ending December 31, 2009, was deficient in the following areas:

It appears that the cash figures reported in Item 25 are not the cash figures according to the union's books after reconciliation to the bank statements. The instructions for Item 25 state that the union should obtain account balances from its books as reconciled to the balances on the bank statements. Further, the union included bank transfers as reflected on the bank statements in its total figures for receipts and disbursements (items 44 and 55, respectively).

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. The Roofers Western District Council amended its constitution and bylaws in 2008, but did not file a copy with its LM report for that year. The Roofers Western District Council has now filed a copy of its constitution and bylaws.

The Roofers Western District Council must file an amended Form LM-3 for fiscal year ending December 31, 2009, to correct the deficient items discussed above. I advised you that the reporting forms and instructions are available on the OLMS website ([www.dol.gov/olms](http://www.dol.gov/olms)). The amended Form LM-3 should be submitted to this office at the above address as soon as possible, but not later than February 18, 2011. Before filing, review the report thoroughly to be sure it is complete, accurate, and signed properly with original signatures.

I want to extend my personal appreciation to Roofers Western District Council 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: Mr. Steve Tucker, President