



April 2, 2014

Ms. Louise Eichstedt, President  
Teachers, AFL-CIO LU 5023  
PO Box 64  
Sisson Hill Rd.  
Mill River, MA 01244-0064

Case Number: 110-1117641 [REDACTED]  
LM Number: 513596

Dear Ms. Eichstedt:

This office has recently completed an audit of Teachers, AFL-CIO LU 5023 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 Secretary-Treasurer Carolyn Wilander on March 19, 2014, 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 Form LM-3 filed by Local 5023 for the fiscal year ended September 30, 2012, was deficient in the following areas:

##### 1. Cash Reconciliation

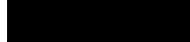
It appears that the cash figures reported in Item 25 (Cash) are not the figures according to Local 5023's books after reconciliation to the bank statements. The instructions for Item 25 state that the union should obtain account balances from its books as reconciled to the balances shown on bank statements.

Local 5023 must file an amended Form LM-3 for the fiscal year ended September 30, 2012 to correct the deficient items discussed above. I encourage Local 5023 to complete, sign, and submit its amended Form LM-3 to this address no later than March 28, 2014. Before filing, review the report thoroughly to be sure it is complete and accurate. Reports must be signed with original signatures.

I want to extend my personal appreciation to Teachers, AFL-CIO LU 5023 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,

A solid black rectangular box used to redact the signature of the investigator.

Investigator

cc: Ms. Carolyn Wilander, Secretary-Treasurer