



November 23, 2015

Sandra Cassaubon, Treasurer  
IATSE Local 24

Case Number: 350-6006255  
LM Number: 010043

Dear Sandra Cassaubon:

This office has recently completed an audit of IATSE Local 24 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 on November 13, 2015, 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 Violation

##### Failure to File Bylaws

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. Local 24 amended its constitution and bylaws in 1995, but did not file a copy with its LM report for that year.

Local 24 has now filed a copy of its constitution and bylaws.

#### Other Issues

##### 1. Single Signature Checks

A two signature check requirement is an effective internal control of union funds. Its purpose is to attest to the authenticity of a completed document already signed. OLMS recommends that Local 24 review these procedures to improve the internal financial controls of union.

2. Salary Authorization

The documentation that established officer salaries was not available during the audit. Though in the past salary levels have been disclosed and accepted by the membership, the union should reestablish the salary levels by documenting membership approval. This can be accomplished by updating the local's bylaws or documenting membership approval at a monthly membership meeting.

I want to extend my personal appreciation to IATSE Local 24 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 redacting the signature of the investigator.

Investigator

cc: Bill Ocheske, President