



August 4, 2017

Mr. Matthew Allen, President  
CWA Local Union 6118  
2914 E Marshall Ave  
Longview, TX 75601

Case Number: 420-6011734 [REDACTED]

LM Number: 039691

Dear Mr. Allen:

This office has recently completed an audit of CWA Local Union 6118 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 Treasurer Patrick Tisdale on August 1, 2017, 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 Union 6118 for the fiscal year ended September 30, 2016, was deficient in the following areas:

**1. 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 Union 6118 amended its constitution and bylaws in 2005, but did not file a copy with its LM report for that year.

Local Union 6118 has now filed a copy of its constitution and bylaws.

**2. Disbursement to Officers**

Local Union 6118 did not report Executive Vice President Brad Decker in Item 24 of the LM-3 report. Although no payments were made to Decker, the union must report all persons who held office during the year, regardless of whether they received any payments from the union.

The union must report most direct disbursements to Local Union 6118 officers and some indirect disbursements made on behalf of its officers in Item 24. A "direct

"disbursement" to an officer is a payment made to an officer in the form of cash, property, goods, services, or other things of value. See the instructions for Item 24 for a discussion of certain direct disbursements to officers that do not have to be reported in Item 24. An "indirect disbursement" to an officer is a payment to another party (including a credit card company) for cash, property, goods, services, or other things of value received by or on behalf of an officer. However, indirect disbursements for temporary lodging (such as a union check issued to a hotel) or for transportation by a public carrier (such as an airline) for an officer traveling on union business should be reported in Item 48 (Office and Administrative Expense).

### 3. Withholding Taxes Improperly Reported

CWA Local Union 6118 withheld a total of \$4,694.86 from Matthew Allen and Patrick Tisdale's salary checks. The taxes are disbursed each month to the United States Treasury. The disbursements were reported under Item 48 on the LM-3 report for fiscal year ended September 30, 2016. Those disbursements should have been reported under Item 54.

Local 6118 must file an amended Form LM-3 for the fiscal year ended September 30, 2016, to correct the deficient items discussed above. I encourage Local 6118 to complete, sign, and file its report electronically using the Electronic Forms System (EFS) available at the OLMS website at [www.olms.dol.gov](http://www.olms.dol.gov). Reporting forms and instructions can be downloaded from the website, if you prefer not to file electronically. The amended Form LM-3 should be filed electronically no later than August 15, 2017 or submitted to this office at the above address by the same date. Before filing, review the report thoroughly to be sure it is complete and accurate. Paper reports must be signed with original signatures.

I want to extend my personal appreciation to CWA Local Union 6118 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,

[REDACTED]  
Investigator

cc: Mr. Patrick Tisdale, Treasurer