



September 4, 2019

Mr. Brent Taylor, Secretary-Treasurer
Teamsters Joint Council 80
1007 Jonelle St.
Dallas, TX 75217

Case Number: 420-6016887 [REDACTED]
LM Number: 039569

Dear Mr. Taylor:

This office has recently completed an audit of Teamsters Joint Council 80 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, President Brian Ahearn and Office Manager [REDACTED] on July 30, 2019, 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 Joint Council 80 for the fiscal year ended December 31, 2018, was deficient in the following areas:

1. Employer Taxes

Joint Council 80 incorrectly reported \$5,186 of disbursements for employer taxes in Item 54 (Other Disbursements). The LM-3 instructions state that all taxes assessed against and paid by your organization, including your organization's FICA taxes as an employer, should be reported in Item 48 (Office and Administrative Expenses). Do not include disbursements for the transmittal of taxes withheld from the salaries of officers and employees which must be reported in Item 54 (Other Disbursements).

2. Convention Expenses

Joint Council 80 incorrectly reported \$10,947 of disbursements for their 2018 convention in Item 54 (Other Disbursements). The LM-3 instructions state that the organization should enter total disbursements for its ordinary office and administrative expenses in Item 48 (Office and Administrative Expenses).

I am not requiring Joint Council 80 to file an amended LM report for 2018 to correct the deficient items, but Joint Council 80 has agreed to properly report the deficient items on all future reports it files with OLMS

I want to extend my personal appreciation to Teamsters Joint Council 80 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,



Senior Investigator

cc: Mr. Brian Ahearn, President