

U.S. Department of Labor

Employment Standards Administration
 Office of Labor-Management Standards
 Newark Resident Investigator Office
 Room 204
 190 Middlesex-Essex Turnpike
 Iselin, New Jersey 08830
 (732) 750-5661 / FAX: (732) 750-5963



April 1, 2005

Best Copy Available

Mr. Raymond Cushing, Jr., Business Manager
 Boilermakers Local 28, AFL-CIO
 976 Broadway
 Bayonne, New Jersey 07002

Re: 2

Dear Mr. Cushing:

This office has recently completed an audit of Boilermakers Local 28 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, as Amended (LMRDA). As discussed during the exit interview with you on March 23, 2005, 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.

The CAP disclosed the following:

Form LM-2 filed for year ended June 30, 2003 contains an error that needs to be remedied:

- Item 25(B) - Ending Cash - is understated. Cash and cash equivalents in the amount of \$1,655,323 was available on that day. What had been omitted was \$808,350 on deposit at the Brotherhood Bank and Trust Company in Kansas City, Kansas.

An annual dinner is held to provide funds for scholarships to children of members. Contributions are received and deposited into a bank account of Local 28. Sufficient detail is lacking in the Local 28 records to trace individual contributions to deposits. As it was agreed that such detail will be maintained in the future, no further action is warranted on this recordkeeping issue.

Kindly provide a signed, amended Form LM-2 for year ended June 30, 2003. It should be forwarded to me at the above address -no later than April 22, 2005. I want to extend my personal appreciation for your and your entire staff's cooperation and courtesy during this compliance audit. If we can be of any assistance in the future, please do not hesitate to call.

Sincerely,

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Senior Investigator

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