

U.S. Department of Labor

Employment Standards Administration
Office of Labor-Management Standards
Buffalo District Office
130 South Elmwood Avenue
Suite 510
Buffalo, NY 14202
(716)842-2900 / FAX: (716) 842-2901



December 8, 2005

James Milligan, Business Manager
Roofers AFL-CIO
Local Union #195
6200 State Route 31
Cicero, NY 13039-8804

Re: [Handwritten mark]

Dear Mr. Milligan:

This office has recently completed an audit of Roofers Local #195 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 Ronald Haney, bookkeeper Linda Williams, and Funds Administrator Patricia Redhead on November 30, 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 that the union did not maintain documentation to verify and clarify all receipts and disbursements. Specifically, the union's dues receipting system, including triplicate receipts book, per capita reports and dues deposit slips were not posted with the actual dates of receipt in order to keep members who are in arrears from being fined. Also, documentation for receipts and disbursements from clambake picnic collections was not maintained. Such documentation should include tickets sold, amounts, and names of recipients and amounts of cash prizes disbursed.

The union filed a deficient LM-2 report for fiscal year 2004 in that reimbursed expenses to officers, specifically the business manager, were not reported in Schedule 9, Column F. However, no amended report will be sought at this time.

I want to extend my personal appreciation for the cooperation and courtesy extended to me during this compliance audit. If we can be of any assistance in the future, please do not hesitate to call.

Sincerely,

[Handwritten signature]

Investigator

cc: Ronald Haney, President