U.S. Department of Labor

Employment Standards Administration Office of Labor-Management Standards Seattle District Office 1111 Third Avenue Suite 605 Seattle, WA 98101 (206) 398-8099 Fax:(206) 398-8090



May 2, 2008

Ms. Elizabethe Brown, Administrative Officer Communication Workers AFL-CIO, Local 37082 2900 Eastlake Ave E, Room 220 Seattle, WA 98102

LM File Number: 036-328 Case Number:

Dear Ms. Brown:

This office has recently completed an audit of Communication Workers AFL-CIO, Local 37082 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 April 11, 2008, 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-2 filed by Local 37082 for fiscal year ending September 30, 2007, was deficient in the following area:

Purchase and Sale of Investments

Items 14 in Schedules 3 and 4 were incorrectly completed with a \$0 figure. In accordance with the LM-2 Instructions, Item 14 should list "the total amount from the sale or redemption of U.S. Treasury securities, marketable securities, or other investments that was promptly reinvested in U.S. Treasury Securities, marketable securities, or other investments during the reporting period." Union records indicated that at least \$100,000.00 of investments sold were reinvested and should have been reported in Item 14 of Schedule 3 (Sale of Investments and Fixed Assets). This amount should agree with Item 14 in Schedule 4 (Purchase of Investments and Fixed Assets).

I am not requiring that Local 37082 file an amended LM report for 2007 to correct the deficient items, but Local 37082 has agreed to properly report the deficient items on all future reports it files with OLMS.

Other Issues

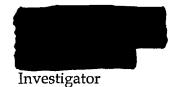
Use of Signature Stamp

During the audit, Ms. Brown advised that it is Local 37082 practice for the union to use a signature stamp on union checks when President Kuramoto-Eidsmoe is unavailable. Article VI, Section I of Local 37082's bylaws requires that the president countersign all checks drawn on the treasury. The two signature requirement is an effective internal control of union funds. Its purpose is to attest to the authenticity of a completed document already signed. However, the use of a signature stamp for the second signer does not attest to the authenticity of the completed check, and negates the purpose of the two signature requirement. OLMS recommends that Local 37082 review these procedures to improve internal control of union funds.

I want to extend my personal appreciation to Communication Workers AFL-CIO, Local 37082 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,

CC:



Ms. Marilyn Y. Kuramoto-Eidsmoe, President