



November 6, 2012

Earl Joe, President
CWA Local 745
1515 Delashmut Ave.
Columbus, OH 43212-0147

Case Number: [REDACTED]
LM Number: 062179

Dear Earl Joe:

This office has recently completed an audit of CWA Local 745 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 Financial Secretary Denis Ehni on October 25, 2012, 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

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 745 amended its constitution and bylaws in 1995, but did not file a copy with its LM report for that year.

Local 745 has now filed a copy of its constitution and bylaws.

2. Tax Expenditures

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 745 for the fiscal year ended September 30, 2012 was deficient in that:

CWA Local 745 has been reporting all tax expenditures under item 48 "Office and Administrative Expenses". Only employer taxes are reported under item 48. Employee taxes need to be reported under item 54 "Other Disbursements".

I am not requiring that Local 745 file an amended LM report for 2012 to correct the deficient items, but Local 745 has agreed to properly report the deficient items on all future reports it files with OLMS.

I want to extend my personal appreciation to CWA Local 745 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,



Investigator

cc: Denis Ehni, Financial Secretary