

U.S. Department of Labor

Employment Standards Administration  
Office of Labor-Management Standards  
Buffalo District Office  
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111 West Huron Street  
Buffalo, NY 14202  
(716)551-4976 / FAX: (716) 551-4978



September 20, 2005

Robert Eade, Financial Secretary  
Roofers AFL-CIO  
Local Union #22  
244 Paul Road  
Rochester, NY 14624

Re: 2

Dear Mr. Eade:

This office has recently completed an audit of Roofers Local #22 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 President Michael McCarthy on August 4, 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 retained the vast majority of documentation necessary to verify its financial activities. However, in a few instances supporting documentation was not maintained to verify or clarify each transaction. Reimbursed expenses for mileage claimed needs to contain descriptive detail, which includes the purpose and destination of travel. Also, meal expense reimbursement documentation should consistently note the purpose for the expense, and those in attendance at the event. You agreed to maintain these records in the future.

The CAP disclosed that the union failed to timely file the LM-2 report for fiscal year ended December 31, 2004. The LM-2 report filed for fiscal year 2004 is also deficient in that a reconciliation of your accounts indicates that the amount of cash reported at the end of the reporting period is incorrect. The report also incorrectly reported a bond sale which was reinvested as a receipt and a disbursement. Inasmuch as you agreed to correct these problems on your next report for fiscal year ended December 31, 2005, no amended reported is requested at this time.

The CAP also disclosed that the union has accounts which could not be provided to me because they were placed in a dormant status. You indicated that you are currently working with the Office of the State Comptroller, Office of Unclaimed Funds to restore these accounts. As you agreed, please send me the documentation for these accounts as soon as they become available to the union.

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

Sincerely,

FCC

Investigator

cc: Michael McCarthy, President