

U.S. Department of Labor

Employment Standards Administration
Office of Labor-Management Standards
Newark Resident Investigator Office
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April 30, 2009

Mr. George Boncoraglio, President
Ms. Carlotta Williams, Treasurer
State, County, and Municipal Employees, AFL-CIO
Region 2
CSEA Metropolitan Region
125 Maiden Lane 5th Floor
New York, New York 10038

Re: [REDACTED]

Ms. Williams and Mr. Boncoraglio:

This office has recently completed an audit of CSEA Region 2 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 30, 2009, 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 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 CSEA Region 2 for fiscal year ending September 30, 2008 was deficient in the following area:

Voided checks totalling \$100.58 were not added back to Cash. As a result, Items 48 and 55 - disbursements - were overstated by that amount. Likewise, Item 25(B), Ending Cash, and 31(B), Total Assets, were understated by that same figure. As the amount involved is minimal and the result of an unintended error, no further action will be taken on this issue. To prevent this in the future, it is recommended that bank-to-book reconciliations be performed on a regular basis, monthly whenever possible.

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

Sincerely,

A solid black rectangular box used to redact the signature of the sender.

Senior Investigator