

**U.S. Department of Labor**

Employment Standards Administration  
Office of Labor-Management Standards  
Philadelphia District Office  
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June 20, 2006

Ms. Nancy Krenzel, Treasurer  
Teachers AFL-CIO  
Local Union 3578  
777 Fox Chase Road  
Jenkintown, PA 19046

Re: Case Number: [REDACTED]

Dear Ms. Krenzel:

This office has recently completed an audit of the Perelman Jewish Day School Faculty Association 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 Myra Berenbaum on June 7, 2006, 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 Local 3578 for fiscal year ending August 31, 2005, was deficient in the following area:

Local 3578 failed to include some reimbursements to officers and employees in Item 24 (All Officers and Disbursements to Officers). Such payments appear to have been erroneously reported in Item 51 (Contributions). The union's records showed a reimbursement to President Berenbaum in the amount of \$21.00. During the exit interview she indicated that the amount was a reimbursement for a contribution she made, from personal funds, on behalf of the union.

I am not requiring that Local 3578 file an amended LM report for 2005 to correct the deficient items, but as agreed, Local 3578 will properly report the deficient items on all future reports filed with this agency.

Ms. Nancy Krenzel  
June 20, 2006  
Page 2 of 3

I want to extend my personal appreciation to the Perelman Jewish Day School Faculty Association 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: Myra Berenbaum, President