

U.S. Department of Labor

Employment Standards
Administration
Office of Labor-Management
Standards
Cleveland District Office
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November 14, 2008

Mr. Dave Wilson, Treasurer
Carpenters Local 186
329 North Fourth Street
Steubenville, OH 43952

LM File Number 031-323
Case Number: [REDACTED]

Dear Mr. Wilson:

This office has recently completed an audit of Carpenters Local 186 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 Trustee James Hannan and Office Manager Carolyn Clark on April 22, 2008, the following problem was disclosed during the CAP. The matter below is not exhaustive of all possible problem areas since the audit conducted was limited in scope.

Reporting Violations

Certificates of Deposit Reported As Other Assets

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 LM-3 filed by Local 186 for fiscal year ending December 31, 2006, was deficient in that the local did not properly categorize its certificates of deposit.

Local 186 owns eight certificates of deposit, valued at \$159,923. The local reported these holdings in item 30 (B) - Other Assets instead of reporting them in Item 25 (A) - Cash on Deposit. As a reminder, cash on deposit includes funds in banks, credit unions, and

Mr. Dave Wilson
November 14, 2008
Page 2 of 2

other financial institutions, such as checking accounts, savings accounts, certificates of deposit, and money market accounts.

Local 186 agreed to file an amended report for fiscal year ending December 31, 2006, and submitted the report on March 30, 2008. No further action is required at this time.

I want to extend my personal appreciation to Carpenters Local 186 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,

Brian A. Pifer
District Director

cc: James Conrad, President