

U.S. Department of Labor

Employment Standards Administration
Office of Labor-Management Standards
Buffalo District Office
1310 Federal Building
111 West Huron Street
Buffalo, NY 14202
(716)551-4976 / FAX: (716) 551-4978



June 10, 2005

John Szalkowski
Business Manager
Iron Workers, Local Union 576
1560 Harlem Road, Ste. 11
Buffalo, NY 14206

Re: 2

Dear Mr. Szalkowski:

This office has recently completed an audit of Iron Workers Local 576 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 Anne Edenhofer on June 9, 2005, the following problems were disclosed during the CAP. The matters discussed below are not an exhaustive list of all possible problem areas since the audit conducted was limited in scope and did not include all areas of your union's operation.

The CAP revealed various errors on the LM-3 report filed by your union for the period ending June 30, 2004. We are not requiring you to file an amended report at this time. However, when preparing your next financial report, please review the enclosed LM-3 Error Summary and the Form LM-3 instructions to ensure that these errors are not repeated.

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

Sincerely,

7(C)

Investigator

IRON WORKERS AFL-CIO
LU 576

File Number: LM 012-110
Period Ending Date: 06/30/2004

Information Items

ITEM 14 (audit review of books) was answered "yes." However, all required information was not provided in Item 56 (additional information). A statement of whether the audit or review was performed by an outside accountant or parent body auditor/representative must be provided in Item 56. If the audit was conducted by an outside accountant, the name of the accountant or accounting firm must also be provided in Item 56.

Other Errors

- Signatures (Items 57 & 58) - John Szalkowski, Business Agent/Financial Secretary-Treasurer, signed in Item 57, which is designated for the president. President Hageman signed in Item 58, which is designated for the treasurer.
- Item 24 Number 8, columns D, E, & F - Totals were carried down from Numbers 1 - 3, columns D, E, & F. Zeroes should have been placed in these columns. Number 8 is reserved for totals of disbursements paid to officers which are listed on additional pages. There were no other payments to officers listed on additional pages in this instance.
- Items 32 (Accounts Payable), 35 (Other Liabilities), and 43 (Other Receipts) contained words typed in by the preparer. These explanations should be placed in Item 56 (Additional Information).