



July 22, 2011

Mr. Thomas Wylie, Secretary-Treasurer  
Carpenters Local 73-L  
1401 Hampton Avenue  
Room 217  
St. Louis, MO 63139

Case Number: [REDACTED]  
LM Number: 053896

Dear Mr. Wylie:

This office has recently completed an audit of Carpenters Local 73-L 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 June 17, 2011, 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.

#### Recordkeeping Violations

Title II of the LMRDA establishes certain reporting and recordkeeping requirements. Section 206 requires, among other things, that labor organizations maintain adequate records for at least five years by which each receipt and disbursement of funds, as well as all account balances, can be verified, explained, and clarified. As a general rule, labor organizations must maintain all records used or received in the course of union business.

For disbursements, this includes not only original bills, invoices, receipts, vouchers, and applicable resolutions, but also documentation showing the nature of the union business requiring the disbursement, the goods or services received, and the identity of the recipient(s) of the goods or services. In most instances, this documentation requirement can be satisfied with a sufficiently descriptive expense receipt or invoice. If an expense receipt is not sufficiently descriptive, a union officer or employee should write a note on it providing the additional information. For money it receives, the labor organization must keep at least one record showing the date, amount, purpose, and source of that money. The labor organization must also retain bank records for all accounts.

The audit of Local 73-L's 2010 records revealed the following recordkeeping violation:

#### Disposition of Gift Cards

On November 9, 2009, Local 73-L issued a \$1,800 check to STCC for Christmas party gift cards. The local maintained a hand written order form from Our Daily Bread with a note indicating the

disbursement was for thirty-two \$25 gift cards and ten \$100 gift cards. The local's secretary-treasurer said the local distributed the cards as attendance prizes at the local's Christmas party. The local did not maintain a record of who received the gift cards. The union must retain a record of property on hand and information to verify, clarify, and explain all disbursements of property or things of value.

Based on your assurance that Local 73-L will retain adequate documentation in the future, OLMS will take no further enforcement action at this time regarding the above violations.

I want to extend my personal appreciation to Carpenters Local 73-L 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,

[REDACTED]

Investigator

cc: Mr. C. Austin Moore, Accountant  
[REDACTED]  
St. Louis, MO 63131