

**U.S. Department of Labor**

Office of Labor-Management Standards  
St. Louis District Office  
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May 23, 2013

Mr. Robert Horan, Secretary Treasurer  
IATSE Local 2  
1611 South Broadway  
St. Louis, MO 63104

Case Number: 550-11709( )  
LM Number: 020258

Dear Mr. Horan:

This office has recently completed an audit of IATSE Local 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 May 23, 2013, no violations of the LMRDA were disclosed in areas of financial activity included in the CAP. This does not exhaust all possible problem areas, however, since the audit conducted was limited in scope and did not include all areas of your union's operation.

Other Issue

One Signature Per Check

During the audit, you advised that it is Local 2's practice for you to sign all union checks without a second signature. Article VII Section 3 of Local 2's bylaws states the Secretary Treasurer shall deposit all money in the bank... subject to withdrawal by checks signed by himself and the President or third party appointed by the President. The two signature requirement is an effective internal control of union funds. Its purpose is to attest to the authenticity of a completed document already signed. OLMS recommends that Local 2 review these procedures to improve internal control of union funds.

I want to extend my personal appreciation to IATSE Local 2 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,

  
Senior Investigator

cc: Mr. Mark Hartigan, President