



March 29, 2024

Mrs. Melanie Adams, President  
Office and Professional EMPLS AFL-CIO  
Local 182  
P.O. Box 178214  
Nashville, TN 37217

Case Number: 410-6027681( )  
LM Number: 037749

Dear Mrs. Adams:

This office has recently completed an audit of Office and Professional EMPLS AFL-CIO, Local 182 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 Treasurer Katrina Burnette on March 27, 2024, 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 182's 2022 records revealed the following recordkeeping violations:

#### Acquisition/Disposition of Property

Local 182 did not maintain an inventory of its fixed assets, including computer(s), printer(s), filing cabinet(s) and other property. The records revealed the local purchased two laptops, a printer, and some computer accessories, valued at \$2,564.00 during the fiscal year. The union must retain an inventory or similar record of property on hand to verify, clarify, and explain the information that must be reported in Item 29 (Fixed Assets) of the LM-3. In addition, in the case of items given away to members, the union must retain records that identify the date the items were given away and the

recipients of those items. For example, in December 2022, the union purchased 29, \$25.00 Kroger gift cards, totaling \$725.00 that were given to the membership at a holiday party.

Based on your assurance that Local 182 will retain adequate documentation in the future, OLMS will take no further enforcement action at this time regarding the above violations.

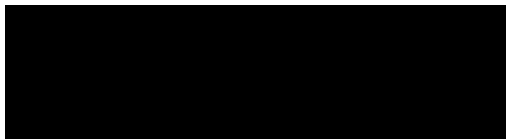
#### Reporting Violations

The audit disclosed violations 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 182 for the fiscal year ending December 31, 2022, was deficient in that, the union incorrectly reported in Item 24, "Allowances and Disbursements", \$2,564.00 paid to President Melanie Adams as reimbursement for purchase of office assets. Reimbursement for purchase of investments or fixed assets should be reported in Item 52, "Purchase of Investments and Fixed Assets", and explained in Item 56, "Additional Information." The union must also report the value of any union property on hand at the beginning and end of each year in Item 29 "Fixed Assets" of the LM-3. The LM-3 was deficient in that the local did not list in Item 29, the newly acquired computers, printers, accessories, or the property existing prior to the audit year.

I am not requiring that Local 182 file an amended LM report for 2022 to correct the deficient items, as Local 182 has agreed to properly report the deficient items on all future reports it files with OLMS.

I want to extend my personal appreciation to Office and Professional EMPLS AFL-CIO Local 182 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: Ms. Katrina Burnette, Treasurer