

October 7, 2022

Zenith American Solutions, Inc.  
Attn: Sandy Gomez  
11724 NE 195th, Suite 300  
Bothell, Washington 98011

Re: Agreed-Upon Procedures Report  
Northwest Laborers-Employers Trust Funds  
Seattle School District No. 1  
Account #: 8587300

Dear Sandy:

Enclosed is a copy of our agreed-upon procedures report of the above-mentioned employer for the period April 2020 through October 2020.

The report indicates the specific procedures performed based on records made available by the employer. If the Board of Trustees would like additional procedures completed, or if there are questions regarding the procedures performed or results thereof, please contact us.

Sincerely,



Paul Anastasi, CPA  
Anastasi Moore & Martin, PLLC

Encl.

**Independent Accountants'  
Report on Applying Agreed-Upon Procedures**

The Board of Trustees  
Northwest Laborers-Employers Trust Funds  
11724 NE 195th, Suite 300  
Bothell, Washington 98011

We have performed the procedures, as discussed below, with respect to the employer contributions remitted by Seattle School District No. 1 to the Northwest Laborers-Employers Trust Funds in accordance with the applicable provisions in the collective bargaining agreement and plan documents, which were agreed to by the Trustees of the Northwest Laborers-Employers Trust Funds. The agreed-upon procedures were performed solely to assist the Trustees in evaluating the completeness of contributions remitted by Seattle School District No. 1 to the Northwest Laborers-Employers Trust Funds for the period from April 2020 through October 2020. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures either for the purpose for which this report has been requested or for any other purpose.

1. We were provided with hours and gross pay reports, pension reports, State quarterly unemployment insurance reports, employee listing, classification listing, payment vouchers, and Trust remittance reports for the period April 2020 through October 2020, relating to account #: 8587300.
2. We reviewed applicable collective bargaining agreement(s) and necessary compliance agreement provisions.
3. We identified employees by classifications appearing on payroll records, reference to wage rates, and discussions with the employer.
4. Hours and dollars recorded and paid per the payroll records were compared to rates of pay in effect during the period involved. Recorded hours as listed in the employer records were compared to the hours reported to the Trust.
5. We discussed the procedures performed and findings, as applicable, with the employer subsequent to completing our procedures.
6. The unreported hours were due to the employer failing to report all hours worked for several employees in September and October 2020. All discrepancies were investigated within the scope of the information provided. Details of unreported hours and contributions were noted resulting in an underpayment of \$8,842.34, plus liquidated damages and interest of \$3,927.91 and audit fees of \$2,700.00 for a total due of \$15,470.25 that is supported by the attached Summary Exhibit A and the related Detail Supporting Sheets.
7. The percentage of improper payments of contributions amounted to approximately 16.05% for the period covered.

We were not engaged to and did not perform an audit, the objective of which would be the expression of an opinion on the completeness of contributions submitted by Seattle School District No.1. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Northwest Laborers-Employers Trust Funds and is not intended to be and should not be used by anyone other than those specified parties.

*Anastasi Moore & Martin PLLC*

Spokane, Washington  
October 7, 2022

**NORTHWEST LABORERS-EMPLOYERS HEALTH & SECURITY TRUST FUND**

P.O. Box 3635

Seattle, WA 98124-3635

Phone: 206.282.3600/option 2, then option 2

Toll Free: 1.800.826.2102/option 2, then option 2

December 6, 2022

**AMENDED**

Seattle School District No. 1  
PO Box 34165  
Seattle, WA 98124

Re: Northwest Laborers-Employers Trust Funds  
Payroll Examination Agreed Upon Procedures  
Company #: [8587300](#)

Dear Participating Employer:

An examination of your records has been completed by Anastasi, Moore, Martin PLLC.

The examination included a review of trust remittance reports, payroll registers and State quarterly tax reports for the period of April 2020 through October 2020. It was determined there is an underpayment of:

WWL Employers Pension Trust	\$8,842.34
Liquidated Damages	\$1,326.35
Interest	\$2,601.56
Accounting Services	\$2,700.00
<b>Total Balance Due:</b>	<b>\$15,470.25</b>

Please make your check payable to the Northwest Laborers-Employers Trust Funds and return to this office on or before **January 6, 2023**. If the contributions owing are not paid within thirty (30) days of the postmark date of this letter, your account will be referred to legal counsel for collection. If your account is referred for collection, you will become liable for attorney's fees, examination fees and additional costs in accordance with the governing Trust Agreements.

The unreported hours were a result of not reporting all bargaining unit employees and/or their hours. Attached is a detail report of those hours.

**Please remit payment to:** Northwest Laborers Employers Trust at the address above and to the attention of Contributions Department.

Sincerely,

NORTHWEST LABORERS-EMPLOYERS TRUST FUNDS  
Zenith American Solutions  
Administrative Agent

Northwest Laborers Eligibility Department  
Encl.