



Northwest Roofers External Review Report

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For questions and more information about this document, please contact the following:

Office of Internal Audit
206-252-0138

September 15, 2023

Mr. Robert A. Bohrer
The Law Offices of Robert A. Bohrer, PLLC
15600 NE 8th Street, Suite B1-614
Bellevue, Washington 98008

Via secure email: rab@robertbohroffice.com

Re: Northwest Roofers Trust Funds
Northwest Roofers and Employers Health and Security Trust Fund

Seattle School District #1
Employer Number: 65000
PO Box 34165
Seattle, Washington 98124-1165
Attn: Payroll Department

Dear Trustees:

We have applied certain procedures to the payroll and accounting records of Seattle School District #1 and have completed our evaluation of the accuracy of the related contribution reports to the above referenced Trusts for the period July 1, 2018 through March 31, 2023 month worked. Our evaluation, conducted to assist you in your verification of Seattle School District #1 reporting accuracy, does not support the accuracy of the reports as submitted.

The Company last reported to the Trusts for hours worked during December 2018.

The Company's collective bargaining agreement with Local 54 was in-force through August 31, 2022, and has been considered renewed from year to year thereafter under an "evergreen clause" as specified in the collective bargaining agreement.

1. Employee worked for more compensable hours during the month than the number of hours reported to the Health and Security Trust.

Because the procedures were not sufficient, nor intended, to constitute an audit in accordance with generally accepted auditing standards, we do not express an opinion on the payroll and accounting records of Seattle School District #1 for the period of July 2018 through March 2023 month worked. This letter of findings is intended solely for your use in connection with your verification of the contribution reporting accuracy of Seattle School District #1 and should not be used for any other purpose. This report should not be associated with the financial statements of Seattle School District #1.

Yours very truly,



Kyle Whittemore (kwhittemore@withum.com)
Partner
WithumSmith + Brown P.C.

Northwest Roofers Trust Funds
Northwest Roofers and Employers Health and Security Trust Fund

Seattle School District #1

Employer #65000

July 1, 2018 through March 31, 2023

Summary of Discrepancies

	Under Payments	Improper Payments
The breakdown by Trust is:		
Health & Welfare	\$ 3,139.60	\$ -
Total	<u>\$ 3,139.60</u>	<u>\$ -</u>
Liquidated Damages	313.96	
Interest Through March 31, 2023	<u>1,615.81</u>	
Total Due	<u>\$ 5,069.37</u>	<u>\$ -</u>

Northwest Roofers Trust Funds
Northwest Roofers and Employers Health and Security Trust Fund

Seattle School District #1

Employer #65000

July 1, 2018 through March 31, 2023

Summary of Discrepancies

Employee Social Security Number	Job Class	Discrepancy Type	Work Month	Hours Reportable	Hours Reported	Difference	Health & Welfare	Under Payments	Improper Payments
Harris, S. xxx-xx-4937	Temp Roofer	1	Oct-18	166.00	80.00	86.00	\$ 808.40	\$ 808.40	\$ -
	"	1	Nov-18	80.00	-	80.00	752.00	752.00	-
				246.00	80.00	166.00	1,560.40	1,560.40	-
Shaw, C. xxx-xx-9475	Temp Roofer	1	Oct-18	160.00	80.00	80.00	752.00	752.00	-
	"	1	Nov-18	168.00	80.00	88.00	827.20	827.20	-
				328.00	160.00	168.00	1,579.20	1,579.20	-
Total							\$ 3,139.60	\$ 3,139.60	\$ -