McGOORTY EISENMAN INC. PS
CERTIFIED PUBLIC ACCOUNTANTS

Independent Accountant's Report on Applying Agreed-Upon Procedures

Board of Directors
Western Washington Sheet Metal
Joint Apprenticeship Training Committee
2725 Williamson Place, Suite 100
DuPont, WA 98327

We have performed the procedures enumerated below, which were agreed to by Western Washington Sheet Metal Joint Apprenticeship Training Committee (the JATC), solely to assist you with respect to the accounting records of the JATC for the three-month period ending September 30, 2023. The JATC's management is responsible for the JATC's accounting records. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

1. Bank reconciliations for the three-month period:
   a. Note the date performed,
   b. Vouch bank balance per reconciliation to original bank statement,
   c. Vouch book balance per reconciliation to the general ledger,
   d. List outstanding checks aged over 30 days for further investigation by client,
   e. List outstanding deposits aged over 3 days for further investigation by client,
   f. Inspect original bank statement for indication that Executive Administrator has initialed each page as indication of his review, and
   g. Inspect original check images returned with the bank statement for visual signs of data manipulation and two authorized signers.

2. Investments:
   a. Vouch month-end balance to original broker statement.

3. Credit cards:
   a. Vouch reconciled balance per monthly reconciliation to credit card statement,
   b. Note Executive Administrator's initials on each page of the statement indicating his approval, and
   c. Vouch each charge over $1,000 to supporting receipt or invoice.

4. Bank disbursements:
   a. Vouch payments in excess of $2,500 to original supporting receipt/invoice,
   b. Note whether account coding is accurate, and
   c. Exclude routine monthly payments payroll, fringe and taxes, loans, rent, utilities from step 4.a.

5. Employer contributions:
   a. Vouch monthly total revenue per the general ledger to the total deposits per Rehn & Company reports and to total deposits per bank statement.

6. Tuition and fees:
   a. Vouch charges to invoice,
   b. Vouch revenue per invoice to subsequent collection, and deposit to the bank statement, as well as the general ledger, and
   c. Vouch tuition expense paid to the vocational schools to invoice and general ledger.

Our procedures and findings are provided in the schedules attached to this report.

We were engaged by the JATC to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion on the financial statements. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the JATC and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the Western Washington Sheet Metal Joint Apprenticeship Training Committee and is not intended to be and should not be used by anyone other than this specified party.

McGoorty Eisenman Inc PS

February 12, 2024

Western Washington Sheet Metal JATC
Three Months Ending September 30, 2023
Agreed Upon Procedure 1

Obtain monthly bank reconciliations and note the following:	7/31/2023 Checking	Savings	Reserve
a. Date reconciliation performed	9/4/2023	9/4/2023	9/4/2023
b. Bank balance agrees per reconciliation to bank statement	Yes	Yes	Yes
c. Book balance agrees per reconciliation to balance sheet	Yes	Yes	Yes
d. Outstanding checks over 30 days	(A)	None	None
e. Outstanding deposits over 3 days	None	None	None
f. Did Exec Admin initial each page of original bank statement	Yes	Yes	Yes
g. Any visual signs of data manipulation on check images	None	N/A	N/A
g. Two authorized signers on each check image	Yes	N/A	N/A

(A) Check #15305 for $13.76 to Dupont Ace dated 3/1/23

Western Washington Sheet Metal JATC
Three Months Ending September 30, 2023
Agreed Upon Procedure 1

Obtain monthly bank reconciliations and note the following:	8/31/23 Checking	Savings	Reserve
a. Date reconciliation performed	9/25/2023	9/25/2023	9/25/2023
b. Bank balance agrees per reconciliation to bank statement	Yes	Yes	Yes
c. Book balance agrees per reconciliation to balance sheet	Yes	Yes	Yes
d. Outstanding checks over 30 days	None	None	None
e. Outstanding deposits over 3 days	None	None	None
f. Did Exec Admin initial each page of original bank statement	Yes	Yes	Yes
g. Any visual signs of data manipulation on check images	None	N/A	N/A
g. Two authorized signers on each check image	Yes	N/A	N/A

Western Washington Sheet Metal JATC
Three Months Ending September 30, 2023
Agreed Upon Procedure 1

Obtain monthly bank reconciliations and note the following:	9/30/23 Checking	Savings	Reserve
a. Date reconciliation performed	11/8/2023	11/8/2023	11/8/2023
b. Bank balance agrees per reconciliation to bank statement	Yes	Yes	Yes
c. Book balance agrees per reconciliation to balance sheet	Yes	Yes	Yes
d. Outstanding checks over 30 days	None	None	None
e. Outstanding deposits over 3 days	None	None	None
f. Did Exec Admin initial each page of original bank statement	Yes	Yes	Yes
g. Any visual signs of data manipulation on check images	None	N/A	N/A
g. Two authorized signers on each check image	Yes	N/A	N/A

Western Washington Sheet Metal JATC
Three Months Ending September 30, 2023
Agreed Upon Procedure 2

Agree the investment account balance per the general ledger to the broker statement:

	7/31/2023	8/31/2023	9/30/2023
Tier 1 TDA #6082 / Schwab #9680	X	X	X
Tier 2 TDA #2410 / Schwab #2128	X	X	X

X: Procedure completed without exception

Western Washington Sheet Metal JATC
Three Months Ending September 30, 2023
Agreed Upon Procedure 3

Obtain credit card reconciliations and statements and note the following:

	US Bank Visa			Bank of America Bank Card		
Statement date:	7/27/23	8/28/23	9/27/23	7/27/23	8/27/23	9/27/23
Note Executive Administrator's initials on credit card statement	Yes	Yes	Yes	Yes	Yes	Yes
Vouch charges over $1,000 to receipts	Yes	Yes	Yes	None	None	None

Western Washington Sheet Metal JATC
Three Months Ending September 30, 2023
Agreed Upon Procedure 3

	UBB MasterCard		
Statement date:	7/10/23	8/10/23	9/10/23
Note Executive Administrator's initials on credit card statement	Yes	Yes	Yes
Vouch charges over $1,000 to receipts	Yes	Yes	Yes

Western Washington Sheet Metal JATC
Three Months Ending September 30, 2023
Agreed Upon Procedure 4

a. Vouch all payments in excess of $2,500 to original supporting receipt or invoice.

Check #15771 dated 9/12/2023 was made payable to "Business Card" and recorded in QuickBooks as a bill from Bank of America credit card services with the Bank of America credit account number recorded in the check's memo field. The support for this payment is the US Bank Business Card statement, we note that the payment amount agrees to the statement, and that the subsequent US Bank statement shows the payment credited to the US Bank credit account.

We recommend that a more uniquely defined payee name be entered on credit card payments to decrease the risk of payments able to be applied to an account other than that which it was intended.

b. Note whether general ledger account coding is reasonable.

No exceptions noted.

c. The following payees were excluded from testing due to their routine, consistent nature.

Bev-Ed Bus Park Owners Assoc x 1
Genworth Mortgage x 3
International Training Institute x 3
Landmark Real Estate Management x 3
Northwest Sheet Metal Workers Health Trust x 3
PUD x 3
QuickBooks Payroll Service x 7 and tax x 6
Seattle Bank x 3 regular payments and 3 extra principal payments of $35,000
SMW National Benefit Funds x 3
United States Treasury x 8
Western States Office & Prof x 1

Western Washington Sheet Metal JATC
Three Months Ending September 30, 2023
Agreed Upon Procedure 5

Vouch monthly total revenue per the general ledger to the total deposits per Rehn & Company reports, and to total deposits per the bank statement.

	July	August	September	Total	
Employer contributions, per general ledger	$ 409,703	$ 377,299	$ 408,513	$ 1,195,515	
Employer contributions, per deposit reports downloaded from Rehn's online system	$ 409,040	$ 376,515	$ 408,513	$ 1,194,068	
NW Sheet Metal Workers audit		48		48	*
State of WA transportation	607	694		1,301	*
Lake Union Dry Dock deposit	56	42		98	*
	$ 409,703	$ 377,299	$ 408,513	$ 1,195,515	
Total fringe deposits per savings statement	$ 409,527	$ 377,475	$ 408,513	$ 1,195,515	
Deposit 7/29 did not clear until 8/1	176	(176)			
	$ 409,703	$ 377,299			

* Note that contributions received from Lake Union Dry Dock, State of WA and NW SMW audit do not process through Rehn.

Western Washington Sheet Metal JATC
Three Months Ending September 30, 2023
Agreed Upon Procedure 6

Tuition and fee income per invoice:
Tuition and fee income per general ledger:

Tuition expense per invoice:
Tuition expense per general ledger:

Rent income per invoice
Rent income per general ledger:

Net amount due to JATC

Note deposited to bank account

*** NO TUITION BILLED THIS PERIOD ***