



# Western Conference of Teamsters Pension Trust Review

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# Western Conference of Teamsters Pension Trust

An Employer-Employee Jointly Administered Pension Plan - Founded 1955

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January 24, 2025

Elana Reuben  
Payroll Manager  
Seattle School District  
P.O. Box 34165  
Seattle, WA 98124

RE: Employer No(s). 412946, 413027  
Payroll Audit

Dear Elana,

On September 10, 2024 I sent you a letter notifying you of the results of an audit conducted by a representative of Northwest Administrators, Inc., on behalf of the Trustees of the Western Conference of Teamsters Pension Trust.

The audit has been reviewed along with the additional documentation you provided. As a result, the contributions owed have been revised to a credit of **(\$741.30)** due to:

The following exceptions were removed based on the Supervisors meeting with the Employer. The Employer listed exceptions that they were not agreeable with and documentation for the adjustments to be made below.:

## **Account 412946**

There were 3 instances from the original audit dispute that required adjustments. These revisions remove the following exceptions to 0:

- GOMEZ, M(xxx-xx-██████) In November 2021, 118 hours were captured in the original audit and 118 hours were audited during the revisions. The original audit failed to capture 7.1 unpaid leave hours. Revised audit corrects this exception to agree with the reported hours.
- REYES, R(xxx-xx-██████) In March 2022, 86 hours were captured in the original audit and 18 hours were audited during the revisions. The original audit failed to capture 40 Supp Vac hours and - 6.68 offset hours. Revised audit corrects this exception to agree with the reported hours.
- REYES, R(xxx-xx-██████) In August 2022, 136 hours were captured in the original audit and 138 hours were audited during the revisions. The original audit failed to capture 6 unpaid leave hours. Revised audit corrects this exception to agree with the reported hours.

The next list of exceptions titled below is from the list of disputed items that were most recently provided by the Employer where adjustments were made. This included changes to the #412946 account and the #413027 account. Any instances where adjustments were not made is reported in this document in a separate section.

## **Revised Exceptions for Account 412946**

### **Other Clerical Errors in Calculating Contributions**

For the following, the audit revealed clerical errors for the employees Reyes Jr, R (xxx-xx-████████) and Reyes, R (xxx-xx-████████) the Employer stated that hours were in fact correctly balanced to the correct employees. Upon review, this exception was corrected utilizing the documentation provided. There were 6 instances where the revisions to the audit revealed clerical errors that required offsetting bills and credit that had not been caught in the original audit or initial dispute. Adjustments were made and hours were rebalanced to the appropriate employees:

- In March 2023, 185 hours for REYES JR, R(xxx-xx-████████) were incorrectly accounted to REYES, R (xxx-xx-████████) This resulted in an offsetting bill of 17 hours for Reyes Jr, R. However, upon review these participants were reviewed resulting in no offsetting bills or credit for an overall total of 0 hours. These participants no longer have bills or credits for the month of March 2023.
- In March 2023, 202 hours for REYES, R(xxx-xx-████████) were incorrect accounted to REYES JR, R(xxx-xx-████████) This resulted in an offsetting credit of 17 hours for Reyes, R. However, upon review these participants were reviewed resulting in no offsetting bills or credit for an overall total of 0 hours. These participants no longer have bills or credits for the month of March 2023.
- In May 2023, 220 hours for REYES JR, R (xxx-xx-████████) were incorrectly accounted to REYES, R(xxx-xx-████████) This resulted in an offsetting bill of 33 hours for Reyes Jr, R. However, upon review these participants were reviewed resulting in no offsetting bills or credit for an overall total of 0 hours. These participants no longer have bills or credits for the month of May 2023.
- In May 2023, 187 hours for REYES, R (xxx-xx-████████) were incorrect accounted to REYES JR, R (xxx-xx-████████) This resulted in an offsetting credit of 33 hours for Reyes, R. However, upon review these participants were reviewed resulting in no offsetting bills or credit for an overall total of 0 hours. These participants no longer have bills or credits for the month of May 2023.
- In December 2023, 186 hours for REYES JR, R (xxx-xx-████████) were incorrectly accounted to REYES, R(xxx-xx-████████) This resulted in an offsetting bill of 16.3 hours for Reyes Jr. However, upon review these participants were reviewed resulting in no offsetting bills or credit for an overall total of 0 hours. These participants no longer have bills or credits for the month of December 2023.
- In December 2023, 169.7 hours for REYES, R(xxx-xx-████████) were incorrect accounted to REYES JR, R(xxx-xx-████████) This resulted in an offsetting credit of 16.25 hours for Reyes, R. However, upon review these participants were reviewed resulting in no offsetting bills or credit for an overall total of 0 hours. These participants no longer have bills or credits for the month of December 2023.

### **Failure to Report All Compensable Hours**

For the following, the audit captured 1 instance where the Employer failed to report all compensable hours, resulting in a bill of 8 hours. Initially the revision did not find an issue with this finding, however upon further review the Monthly Transmittals do show that a balancing issue occurred on our end that did not properly capture the correct number of hours for the employee Liwanag, MT (xxx-xx-████████)

- LIWANAG, MT (xxx-xx-██████) In April 2022, the original audit, employer documentation, and revisions captured 166 hours, and the Employer reported the correct amount to the trust. However, the Employer reported -8 hours in May 2022, which was taken from the April 2022 balance. Failure to report all compensable hours during the 4/30/2022-5/30/2022 PPEs. Bill 8 hours. However, upon the review of Monthly Transmittals for the month of April 2022, it was found that there was a balancing issue in our system for Liwanag, MT that should have been adjusted to the total 166 hours that were captured. These participants' hours were balanced to the correct amount provided on the Monthly Transmittals.

### **Failure to Report All Compensable Other Hours**

For the following, there were 3 instances in which the Employer failed to report all compensable Other hours, resulting in a net bill of 464 hours. These exceptions have been revised from the original audit. Based on documentation provided by the Employer. For example:

- LIWANAG, MT(xxx-xx-██████) In March 2021, the Employer reported 112 hours and the audit captured 256 hours, resulting in a bill of 144 other hours. This bill has been revised from the original audit. After consulting the Employer, the possible amount of hours that were able to be worked for the month of March 2021 was 184 hours. The participant used Covid Leave hours in the audit, which should not have been captured per the Employer. So, the total should have been 184 regular hours – 72 Covid Leave hours for the total amount captured of 112 hours just as the employer reported.
- LIWANAG, MT(xxx-xx-██████) In April 2020, the Employer reported 0 hours and the audit captured 176 hours, resulting in a bill of 176 other hours. This bill has been revised from the original audit. After review of the Monthly Transmittal for April 2020, it was found that hours were incorrectly reported into our system. The MT for this month does show that the employer paid 176 hours for the participant leading to this amount being revised. The total here is now 0 and will not appear on Billing or Participant Notes.
- KUNNAP, J (xxx-xx-██████) In March 2021, the Employer reported 112 hours and the audit captured 256 hours, resulting in a bill of 144 other hours. This bill has been revised from the original audit. After consulting the Employer, the possible amount of hours that were able to be worked for the month of March 2021 was 184 hours. The participant used Covid Leave hours in the audit, which should not have been captured per the Employer. So, the total should have been 184 regular hours – 72 Covid Leave hours for the total amount captured of 112 hours just as the employer reported.

### **Paying Contributions on More Hours Than Employees Were Compensated**

There were 7 instances in which the Employer paid contributions on more hours than employees were compensated, resulting in a credit of 63.28 hours. Two exceptions for Gomez, M (xxx-xx-██████) and Le, L (xxx-xx-██████) was revised upon the Employer's request utilizing information they provided and Payroll/Monthly Transmittals. The resulting credit total for this exception is now 6 instances resulting in 60.78 hours. The adjustment is stated below:

- GOMEZ, M(xxx-xx-██████) In August 2021, the Employer reported 170.5 hours and the audit captured 168 hours, resulting in a credit of 2.5 hours. This credit was revised, the employer shows that hours for the month of August 2021 are 170.50 hours based on their documentation. The Employer stated that 22 days x 8 hours is 176 hours for the monthly

payroll. The employee had an absence resulting in the subtraction of 5.5 hours from the monthly payroll resulting in 170.5 hours that the Employer reported. This amount was used to make the correct resulting in 0 exceptions for Gomez, M in August 2021.

- LE, L(xxx-xx-██████) In July 2021, the Employer reported 200 hours and the audit captured 176 hours, resulting in a credit of 24 hours. This credit was revised in the audit dispute as the month of July 2021 includes hours that the Employee worked in June 2021 resulting in the credit. Hours balance leaving the revised result at 0 hours. Refer to Le, L hours in the *Failure to Report All Compensable Regular Hours* section below.

### **Failure to Report All Compensable Regular Hours**

For the following, there were 3 instances in which the Employer failed to report all compensable Regular hours, resulting in a net bill of 35.33 hours. These exceptions have been revised from the original audit. For example:

- LIWANAG, MT(xxx-xx-██████) In January 2021, the Employer reported 121.8 hours and the audit captured 123 hours, resulting in a bill of 1.2 Regular hours for the pay period ending on 1/31/2021. This bill has been revised from the original audit. 121.8 hours were reported for the month of January 2021 and were input incorrectly. The revised total is now 0 hours.
- LIWANAG, MT(xxx-xx-██████) In April 2022, the Employer reported 158 hours and the audit captured 166 hours, resulting in a bill of 8 Regular hours for the pay period ending on 4/30/2022. This bill has been revised from the original audit. After review of the Monthly Transmittals for April 2022, we found that hours were incorrectly reported into our system. The MT for this month does show that the employer paid 166 hours for the participant leading to this amount being revised. The total here is now 0 and will not appear on Billing or Participant Notes.
- LE, L(xxx-xx-██████) In June 2021, the Employer reported 0 hours and the audit captured 24 hours, resulting in a bill of 24 Regular hours for the pay period ending on 6/30/2021. This bill has been revised from the original audit. The Employer stated that the participant was hired and worked the last 3 days of June 2021. The hours from these last 3 days were instead placed into the July 2021 monthly pay period and paid appropriately based on review of the Monthly Transmittal for July 2021. Hours were correctly paid the following month, so the revised total is now 0 hours. Refer to Le, L hours in the *Paying Contributions on More Hours Than Employees Were Compensated* section above.

### **Revised Exceptions for Account 413027**

#### **Paying Contributions on More Hours Than Employees Were Compensated**

An instance for Paying Contributions on More Hours than Employees were Compensated was found for the following: There was 1 instance in which the Employer paid contributions on more hours than employees were compensated, resulting in a net credit of 165.1 hours. These exceptions have not been revised from the original audit. For example:

- GREEN, AR(xxx-xx-██████) In September 2022, 165.1 hours were reported for GREEN, AR (xxx-xx-██████) and the audit captured 0 hours, resulting in a credit of 165.1 hours. However, pay stubs, checks, and payroll submitted by the Employer show that these hours should have been captured as compensable Vacation pay upon Termination hours, thus the new balance for this exception is 0 hours.

### **Failure to Report All Compensable Regular Hours**

For the following, there were 2 instances in which the Employer failed to report all compensable Regular hours, resulting in a net bill of 3 hours. These exceptions have been revised from the original audit. For example:

- THOMSEN, CM(XXX-XX-██████) In November 2019, the Employer reported 166 hours and the audit captured 168 hours, resulting in a bill of 2 Regular hours for the pay period ending on 11/30/2019. This bill has been revised from the original audit. The Employer informed us that the 2 hours being captured were Leave without Pay hours that were not reportable. The Employer provided documentation showing the Leave without Pay hours. The revised total for this bill is now 0.
- THOMSEN, CM(XXX-XX-██████) In August 2020, the Employer reported 152 hours and the audit captured 153 hours, resulting in a bill of 1 Regular hours for the pay period ending on 8/31/2020. This bill has been revised from the original audit. Upon Employer review, they stated that the total hours reported were 152 hours, documentation was provided by the Employer to revise this amount. The revised total for this bill is now 0.

### **Failure to Report All Compensable Sick Hours**

There were 3 instances in which the Employer failed to report all compensable Sick hours, resulting in a net bill of 208 hours. These exceptions have been revised from the original audit. For example:

- DANGELO, RS(XXX-XX-██████) In December 2020, the Employer reported 184 hours and the audit captured 232 hours, resulting in a bill of 48 Sick hours for the pay period ending on 12/31/2020. This bill has been revised from the original audit. The Employer stated that the sick hours being counted towards the monthly pay period end date for the participant are Covid Leave hours. Covid Leave hours are not reportable are stated by the Employer, so contributions to these hours were not remitted by the Employer. This was revised resulting in the remaining total of 0 hours for December 2020.
- GREEN, AR(XXX-XX-██████) In December 2020, the Employer reported 184 hours and the audit captured 264 hours, resulting in a bill of 80 Sick hours for the pay period ending on 12/31/2020. This bill has been revised from the original audit. The Employer stated that the sick hours being counted towards the monthly pay period end date for the participant are Covid Leave hours. Covid Leave hours are not reportable are stated by the Employer, so contributions to these hours were not remitted by the Employer. This was revised resulting in the remaining total of 0 hours for December 2020.
- WELLS, MO(XXX-XX-██████) In December 2020, the Employer reported 184 hours and the audit captured 264 hours, resulting in a bill of 80 Sick hours for the pay period ending on 12/31/2020. This bill has been revised from the original audit. The Employer stated that the sick hours being counted towards the monthly pay period end date for the participant are Covid Leave hours. Covid Leave hours are not reportable are stated by the Employer, so contributions to these hours were not remitted by the Employer. This was revised resulting in the remaining total of 0 hours for December 2020.

The above changes were made based on inquiries from the Employer. The accounts below did not have any changes at the time of this current revision and remain unchanged. These instances are separated by each account.

**Not Revised from Account 412946**

**Paying Contributions on More Hours Than Employees Were Compensated**

There were 5 instances in which the Employer paid contributions on more hours than employees were compensated, resulting in a credit of 36.78 hours. These exceptions have not been revised during this dispute:

- KUNNAP, J(XXX-XX-██████) In April 2021, the Employer reported 188 hours and the audit captured 180 hours, resulting in a credit of 8 hours. This credit has not been revised from the original audit.
- LIWANAG, MT(XXX-XX-██████) In Apr 2021, the Employer reported 184.5 hours and the audit captured 176.5 hours, resulting in a credit of 8 hours. This credit has not been revised from the original audit.
- REYES, R(XXX-XX-██████) In June 2021, the Employer reported 107.8 hours and the audit captured 103.02 hours, resulting in a credit of 4.78 hours. This credit has not been revised from the original audit.
- SOUVANNAVONG, S(XXX-XX-██████) In June 2020, the Employer reported 184 hours and the audit captured 176 hours, resulting in a credit of 8 hours. This credit has not been revised from the original audit.
- SOUVANNAVONG, S(XXX-XX-██████) In July 2020, the Employer reported 184 hours and the audit captured 176 hours, resulting in a credit of 8 hours. This credit has not been revised from the original audit.

**Not Revised from Account 413027**

**Other-1: Participant Did Not Perform Bargaining Unit Work**

There were S4 instances in which the Employer paid contributions for THOMSEN, CM after they had left the bargaining unit, resulting in a net credit of 704 hours. These exceptions have not been revised from the original audit. For example:

- THOMSEN, CM(XXX-XX-██████) In September 2020, the Employer reported 176 hours and the audit captured 0 hours, resulting in a credit of 176 hours. This bill has not been revised from the original audit.
- THOMSEN, CM(XXX-XX-██████) In October 2020, the Employer reported 176 hours and the audit captured 0 hours, resulting in a credit of 176 hours. This bill has not been revised from the original audit.
- THOMSEN, CM(XXX-XX-██████) In November 2020, the Employer reported 168 hours and the audit captured 0 hours, resulting in a credit of 168 hours. This bill has not been revised from the original audit.
- THOMSEN, CM(XXX-XX-██████) In December 2020, the Employer reported 184 hours and the audit captured 0 hours, resulting in a credit of 184 hours. This bill has not been revised from the original audit.

<b>EMPLOYER NO.</b>	<b>7/26/2024 CONTRIBUTIONS</b>	<b>12/10/2024 CONTRUBITIONS</b>	<b>REVISED CONTRIBUTIONS</b>
412946	\$ 2,086.87	\$ 1,095.96	\$ (61.59)
413027	(632.21)	(632.21)	(680.40)
	\$ 1,454.66	\$ 463.75	\$ (741.99)

Contributions	\$	(741.99)
Interest Due		0.69
Total Credit Due	\$	<u><u>(741.30)</u></u>

In consideration of this overage, you may take the credit towards your next remittance by simply deducting the amount shown above from your next report to the Trust and enclosing a copy of this letter with your remittance. If the credit is not taken on your next remittance within **15** calendar days of the date of this letter, the Trust will issue a refund in your favor.

If you have any questions, please contact me at the email address or phone number below.

Sincerely,

  
Ellada Harutyunyan  
Supervisor, Audit Department  
Email: eharutyunyan@wctpt.com  
Phone: 626-463-6043

EH/az

Enclosures:

Determination Date: January 23, 2025

cc: Teamsters Local Union No(s). 174

January Fredericks, SR Payroll Operations Analyst