



April 10, 2026

Ms. Alicia Cochran
Associated Administrators, LLC
911 Ridgebrook Road
Sparks, MD 21152

RE: Compliance Audit of Doyle Printing & Offset for the Lithographers & Photoengravers
Local 285 Health Fund
(Employer #5187)

Dear Ms. Cochran:

Enclosed you will find a copy of our compliance audit report detailing discrepancies we noted during our review of the payroll records of Doyle Printing & Offset for the period of January 2022 through September 2025.

If there are any questions concerning the audit, please refer them to our office.

Sincerely,

Calibre CPA Group, PLLC

Enclosure





April 10, 2026

Board of Trustees of the
Lithographers & Photoengravers Local 285 Health Fund

We have applied certain procedures, as discussed below, to the payroll records of Doyle Printing & Offset, a contributing employer to the Lithographers & Photoengravers Local 285 Health Fund for the period of January 2022 through September 2025. The purpose of our review was to assist you in determining whether contributions to the Trust Fund are being made in accordance with the collective bargaining agreement in effect and with the Trust Agreement of the Fund. The propriety of the contributions is the responsibility of the employer's management.

Our procedures included a review of the pertinent provisions of the Collective Bargaining Agreements and compared underlying employer payroll records to the Fund's contribution records. The employer records we reviewed included payroll journals, individual earning records, payroll tax returns, contribution reports, job classifications, and general disbursements records as appropriate. The procedures were performed on a test basis and were expanded if the results so warranted. The scope of this engagement was limited to records made available by the employer and therefore did not necessarily disclose all exceptions in employer contributions to the Fund. Any compensation paid to employees not disclosed to us or made part of the written record was not determinable by us and was not included in our review.

Our procedures related to a review of the employer's payroll records only and did not extend to any financial statements of the contributing employer. The procedures were substantially less in scope than an audit of financial statements of the contributing employer, the objective of which is the expression of an opinion on the contributing employer's financial statements. Accordingly, no such opinion is expressed.

The exceptions to the employer contributions noted are detailed on the accompanying schedules.

Calibre CPA Group, PLLC



April 10, 2026

Board of Trustees of the
Lithographers & Photoengravers Local 285 Health Fund

COMPLIANCE AUDIT REPORT

Employer Name:	Doyle Printing & Offset
Employer Number:	5187
Field work Started:	9/9/2025
Period Examined:	January 2022 through September 2025
Local Union:	285
Contact:	Deanna Harris
Location of Employer:	5206 46th Avenue Hyattsville, Maryland
Location of Audit:	Calibre CPA Group, PLLC
Email Address:	dharris@doyleprint.com

Summary of Compliance Audit Findings:

The Employer failed to remit health & welfare contributions for several employees during the audit period. Discrepancies were noted.

Did the employer provide waivers for non-reported eligible employees and were they correctly reported?

Not applicable.

Results of the hire and termination testing:

There were no discrepancies related to hire and termination testing.

Did the employer report at the correct rates?

Yes, the employer reported at the correct rates.

**THE LITHOGRAPHERS & PHOTOENGRAVERS LOCAL 285 HEALTH FUND
PAYROLL AUDIT SUMMARY
UNDERPAYMENTS**

Employer: Doyle Printing & Offset
Employer Code: 5187
Audit Period: January 2022 through September 2025

<u>Year</u>	<u>HEALTH</u>	<u>TOTALS</u>
2022	\$1,750.00	\$1,750.00
2023	\$4,375.00	\$4,375.00
2024	\$0.00	\$0.00
2025	\$0.00	\$0.00
Total Underpayments	<u><u>\$6,125.00</u></u>	<u><u>\$6,125.00</u></u>

Explanation of Findings:
F. Employer omitted months paid

**THE LITHOGRAPHERS & PHOTOENGRAVERS LOCAL 285 HEALTH FUND
EMPLOYER CONTRIBUTION**

EMPLOYER CODE: **5187** PAYROLL AUDIT PERIOD:
EMPLOYER NAME:
EMPLOYER ADDRESS:
CONTACT & PH#:
APPRX. COVERED EMPLOYEES:

January 2022 through September 2025
Doyle Printing & Offset
5206 46th Avenue Hyattsville, Maryland
Deanna Harris dharris@doyleprint.com
20

PRIMARY EXPLANATION OF FINDINGS:
F. Employer omitted months paid

YEAR: 2022

EMPLOYEE NAME	NOTE	HIRE	ELIGIBLE	TERM	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEP	OCT	NOV	DEC	TOTAL
Stephen Chisefsky	F	09/19/22	10/19/22												1.00	1.00	2.00
				MONTHS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	2.00
				RATE	\$ 865.00	\$ 865.00	\$ 865.00	\$ 865.00	\$ 865.00	\$ 865.00	\$ 865.00	\$ 865.00	\$ 865.00	\$ 865.00	\$ 875.00	\$ 875.00	
				AMOUNT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$875.00	\$875.00	\$1,750.00

**THE LITHOGRAPHERS & PHOTOENGRAVERS LOCAL 285 HEALTH FUND
EMPLOYER CONTRIBUTION**

EMPLOYER CODE: **5187** PAYROLL AUDIT PERIOD:
EMPLOYER NAME:
EMPLOYER ADDRESS:
CONTACT & PH#:
APPRX. COVERED EMPLOYEES:

January 2022 through September 2025
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PRIMARY EXPLANATION OF FINDINGS:
F. Employer omitted months paid

YEAR: 2023

EMPLOYEE NAME	NOTE	HIRE	ELIGIBLE	TERM	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEP	OCT	NOV	DEC	TOTAL
Stephen Chisefsky	F	09/19/22	10/19/22		1.00	1.00											2.00
Salvador Granados Rivera	F	02/27/23	03/29/23					1.00									1.00
Heidy Tejeda Carranza	F	03/27/23	04/26/23						1.00	1.00							2.00
MONTHS					1.00	1.00	0.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	5.00
RATE					\$ 875.00	\$ 875.00	\$ 875.00	\$ 875.00	\$ 875.00	\$ 875.00	\$ 875.00	\$ 875.00	\$ 875.00	\$ 875.00	\$ 875.00	\$ 875.00	
AMOUNT					\$875.00	\$875.00	\$0.00	\$875.00	\$875.00	\$875.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,375.00