

CALIBRE CPA GROUP, PLLC
REPORT PROCESSING FORM
(Prepare a Separate Form for Each Deliverable)

Client Name: Operating Engineers Local 77 JATC
Period Ended: December 31, 2022
Report Type: Financial Statements (All 3 Pages)
Engagement Partner: Herishen
Engagement Manager: Bosco

Client Code 20933
Job Number AU2022

REPORT ASSEMBLY INSTRUCTIONS

Which Offices Letterhead? Bethesda What Type of Paper? With Union Bug
Does the client need a PDF of the Final Report? No Email Address: _____

STATUS OF REPORT

Preparation of Draft Report:

Engagement Partner Review Performed By
Submitted for Processing By
Processed By
Draft Approved for Printing By
Print Copy of Report Processing Form (this form)

Initials	Date
YC	7/24/2023
YC	7/24/2023

Draft Required for Review:

Prepare one Paper Copy Stamped Draft and Return to Engagement Partner
Prepare pdf file and email to FS Processing Department to place in the Engagement Binder
FS Processing Department to notify Engagement Partner, Engagement Manager, and Tax Department

QC and Client Review of Draft:

Office Review Performed By
Quality Control Review Performed By
Draft Delivered to Client for Review By
Client Approval Received By
If Audited Financial Statements, Page 2 Completed By
If Audited Financial Statements, Page 3 Completed By
Approved to be Bound Final By

Initials	Date
<i>[Signature]</i>	8/4/23
<i>[Signature]</i>	8/4/23

Final Report to be Prepared:

Number of Copies in Covers _____
Number of Copies Not in Covers _____

Prepare pdf file and email to FS Processing Department to place in the Engagement Binder
FS Processing Department to notify Engagement Partner, Engagement Manager, and Tax Department

Review of Final Bound Reports:

Final Bound Copies Checked By
Report Approved to be Issued to Client

Initials	Date

Delivery of Final Report (Paper and/or Electronic) to Client:

Paper: ☐ Mail ☐ Courier
☐ Hand ☐ N/A

Initials	Date

Electronic copy emailed to address in assembly instructions

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Once this Form is Completed:

Prepare pdf file of Report Processing Form with manual signatures and email to FS Processing Department
FS Processing Department put pdf of Report Processing Form in Engagement Binder
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**REPORT PROCESSING FORM
TO BE COMPLETED FOR EACH AUDITED FINANCIAL STATEMENT ISSUED**

CLIENT NAME

Operating Engineers Local 77 JATC

Client Code

20933

Job Number

AU2022

AUDIT OPINION DATE - AU-C Section 700, Paragraph .41 states, among other things, that "The auditor's report should be dated no earlier than the date on which the auditor has obtained sufficient appropriate audit evidence on which to base the auditor's opinion on the financial statements, including evidence that: a.) the audit documentation has been reviewed; b.) all the statements that the financial statements comprise, including the related notes, have been prepared; and c.) management has asserted that they have taken responsibility for those financial statements."

DOCUMENT YOUR AUDIT OPINION DATE

7/28/2023

MANAGEMENT REPRESENTATION LETTER

The Management Representation Letter is to be dated on the **SAME DATE** as the Audit Opinion Date. It is not necessary that you have the actual letter on hand as of this date; however, management will need to have reviewed the final representation letter and have orally confirmed that they will sign the letter.

THE MANAGEMENT REPRESENTATION LETTER MUST BE IN HAND BEFORE THE REPORT IS RELEASED.

DATE OF MANAGEMENT REPRESENTATION LETTER

7/28/2023

DATE MANAGEMENT LETTER WAS OBTAINED (in hand)

7/28/2023

DATE REPORT WAS RELEASED (delivered to client)

8/3/2023

LEGAL REPRESENTATION LETTERS

DATE OF LEGAL REPRESENTATION LETTER

4/21/2023

Letter needing Update:

The Legal Representation Letter should be dated no more than two weeks before the Audit Opinion Date. If the Legal Representation Letter is dated more than two weeks before the Audit Opinion Date, obtain an update and document your discussion below. If discussions with more than one attorney, indicate W/P Ref. of documentation.

Letter not Yet in Hand or Letter needing Update:

THE LEGAL REPRESENTATION LETTER DOES NOT HAVE TO BE IN HAND BEFORE THE AUDIT OPINION DATE; HOWEVER, IF THE LETTER IS NOT IN HAND YOU SHOULD DOCUMENT YOUR ORAL DISCUSSION WITH THE ATTORNEY BELOW:

DATE OF DISCUSSION

7/28/2023

PERSON DISCUSSED WITH

Charles Fuller

CONTENT OF DISCUSSION

No contingent liabilities or subsequent event to report, pre Chuck.

If the above discussion has been documented, the Legal Representation Letter does not have to be in hand before the report is released but should be received and added to the file binder before the Document Completion Date (60 days after the report release date).

CONFIRMATIONS AND OTHER WRITTEN DOCUMENTATION

IF YOU DO NOT HAVE A CONFIRMATION OR OTHER WRITTEN EVIDENCE ACTUALLY IN HAND ON THE AUDIT OPINION DATE, YOU SHOULD DOCUMENT YOUR ORAL DISCUSSION OR OTHER AUDIT EVIDENCE OBTAINED TO SUPPORT THE OPINION:

If more than one significant matter needs documentation of oral discussion, indicate W/P Ref. of documentation.

DATE OF DISCUSSION

N/A

PERSON DISCUSSED WITH

CONTENT OF DISCUSSION

If the above discussion has been documented, the confirmation or other written evidence does not have to be in hand before the report is released but should be received and added to the file binder before the Document Completion Date (60 days after the report release date).

**REPORT PROCESSING FORM
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CLIENT NAME

Operating Engineers Local 77 JATC

Client Code

20933

Job Number

AU2022

EFFECT ON SUBSEQUENT EVENTS REVIEW:

In many cases the effect of having to draft the financial statements, have them reviewed and approved by the client, have the report and audit documentation reviewed (by Engagement Partner and QC Reviewer), and have obtained all audit evidence necessary to support the auditor's opinion will require that there is a delay between the end of field work and the AUDIT OPINION DATE. Since the Subsequent Events review section of the General Audit Program will generally be completed through the end of field work, it will generally be necessary to update your subsequent events review. This workpaper is the place to document this subsequent events review update. In many cases this may require that you return to the client's office as of the opinion date.

SUBSEQUENT EVENTS REVIEW UPDATE:

REVIEW OF ACCOUNTING RECORDS - Review the accounting records subsequent to completion of field work for evidence of significant transactions related to the financial statements under audit.

Accounting Records Reviewed	Dates Covered	Subsequent Events Identified	N/A or Performed By	Date
General Ledger	1/1/23 - 3/31/23	No	HB	5/12/2023

MINUTES - Read the minutes for meetings held subsequent to completion of field work

Record dates of minutes reviewed.

N/A

FINANCIAL STATEMENTS - Read any financial statements, budgets, or significant financial reports that have been prepared since the completion of field work

N/A

INQUIRY - Inquire of management about the existence of material subsequent events

Name of individual discussed with:

N/A

RESULTS - Complete Workpaper 1400.08 for any significant subsequent events noted

N/A

REVIEW AND CONCLUSION (To be signed by Engagement Partner):

I have reviewed the audit working papers and the above documentation of work performed subsequent to completion of field work and am satisfied that sufficient appropriate audit evidence has been obtained as of our opinion date and am satisfied that our report may be issued without further modification of our opinion or of the financial statements

JMH

(Engagement Partner)

8/3/2023

(Date)

CALIBRE CPA GROUP, PLLC
REPORT PROCESSING FORM
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Client Name:	Operating Engineers Local 77 JATC		Client Code	20933
Period Ended:	December 31, 2022		Job Number	AU2022
Report Type:	AU-C 260 - Audit Communication Letter (Page 1 Only)			
Engagement Partner:	Herishen			
Engagement Manager:	Bosco			

REPORT ASSEMBLY INSTRUCTIONS

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