



# Western Conference of Teamsters Pension Trust

An Employer-Employee Jointly Administered Pension Plan – Founded 1955

Northwest Administrative Office:  
2323 Eastlake Ave E., Seattle, WA 98102  
(206) 329-4900

January 31, 2022

Direct Line:

Email:

Ms. Michalle Thompson-DeCosta  
Director of Labor Relations & Human Resources  
Keolis Transit America  
2050 Villanova Dr  
Reno, NV 89502

RE: Employer No(s). 317842, 317843, 317844  
Payroll Audit

Dear Michalle Thompson - DeCosta:

Your payroll records for the above-referenced accounts were recently audited by a representative of Northwest Administrators, Inc., on behalf of the Trustees of the Western Conference of Teamsters Pension Trust Fund. The audits were performed for the time periods listed below.

<u>EMPLOYER NO(S).</u>	<u>TIME PERIODS</u>		
317842	07/01/2019	Through	06/30/2021
317843	07/01/2019	Through	06/30/2021
317844	07/01/2019	Through	06/30/2021

The audit revealed that errors and omissions in reporting contributions to the Trust occurred for the following reason(s), sorted based on number of occurrences in descending order:

- Incorrect reporting method – Failed to report months with 3 pay periods and failed to report more than 80 hours per pay period [3000+ instances]
- Failure to report hours on all Temporary Personnel [100+ instances]
- Failure to report all pay periods in month [10+ instances]
- Kept in Break-in rate account past maximum number of days/hours
- Reporting hours in excess of contractual requirements/maximum - Paying contributions over the 160 Hour Monthly Maximum in October 2020
- Failure to report all compensable Retroactive hours
- Reporting contributions on Non-Bargaining Unit Hours
- Reporting Hours in Incorrect account – February 2020
- Paying contributions on more hours than employees were compensated
- Failure to report all compensable hours on Termination
- Other clerical errors in calculating contributions
- Failure to report hours on Hire
- Failure to report all Bargaining Unit members

- Failure to report all compensable other hours - Miscellaneous
- Failure to report all compensable Regular hours
- Failure to report all compensable Overtime hours [2 instances]

The enclosed billing reflects the net underpayment due for contributions on each employee listed in accordance with the provisions of your Labor Agreement(s). Additionally, pursuant to the Agreement and Declaration of the Trust, interest has been assessed on the underpayment calculated from the date such contributions should have been remitted to the Trust Fund to and including the date of this letter. Therefore, the following amounts are now due and payable:

EMPLOYER NO(S).		CONTRIBUTIONS
317842	\$	191,242.03
317843		38,913.40
317844		2,002.08
TOTALS		<u>\$ 232,158.51</u>

Contributions Due	\$	232,157.51
Interest – Through 01/05/2022		10,859.87
Total Amount Due to Date	\$	<u>243,017.38</u>

Under the terms of the Agreement and Declaration of Trust, interest on unpaid contributions discovered as a result of an audit continues to accrue until the date such contributions are paid to the Trust Fund. The interest amount set forth above was calculated through the date indicated. Your liability for interest on the unpaid contributions will continue to accrue at the rate of 3% per annum or \$19.08 per day. Please multiply this daily interest charge by the number of days after the date indicated above to, and including the date the billing is paid and add the result to the total amount of your remittance.

Please forward your check made payable to the Western Conference of Teamsters Pension Trust Fund using the envelope enclosed. The spreadsheet enclosed should be retained for your records. We will expect to receive your remittance no later than thirty (30) days from the date of this notice. The auditor's work papers are on file in this office. If you wish to examine them, you may request copies.

The Trustees of the Fund have established certain appeals procedures for resolution of any disputes involving audit billings. It is important that these procedures be correctly followed to protect your right of appeal.

If you have reason to believe contributions are not owed as reflected on the audit billing, you must write to this office expressing your reasons for disagreement within thirty days of the date of this letter. To avoid liability for additional interest charges on the portion of this billing you do not

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dispute and possible assessment of liquidated damages with respect to the undisputed portion, you should not delay in remitting all undisputed contribution amounts.

In the event that the results of the audit, in whole or in part, are disputed and cannot be resolved satisfactorily between the Employer and the Administrative Office, you will be given an opportunity to appeal the matter further to the Administrative Manager of the Fund. Should the Administrative Manager's decision, in whole or in part, affirm the Administrative Office's determination, you will also be afforded the opportunity to appeal the disputed matter to the Trustees of the Fund.

Please note: If payment is not made in accordance with this billing, the written notice describing disagreement with the audit findings must be received by the Administrative Office within thirty (30) days of the date of this letter. **Failure to provide such notice within the stated period will result in the forfeiture of all appeal rights pertaining to the audit results.** Furthermore, any undisputed portions of the audit billing must be remitted in full before appeals will be considered by the Administrative Office, the Administrative Manager or the Trustees.

Should you have any questions concerning this matter, or if we may be of further assistance, please do not hesitate to contact this office.

Sincerely,

*Usman Aslam*

Usman Aslam  
Supervisor, Audit Department

Enclosures

cc: Teamsters Local Union No(s). 533