

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re:)	Chapter 11
)	
ZACHRY HOLDINGS, INC., <i>et al.</i>,¹)	Case No. 24-90377 (MI)
)	
Reorganized Debtors.)	(Jointly Administered)
)	

**ERNST & YOUNG'S FINAL FEE APPLICATION FOR
COMPENSATION OF SERVICES RENDERED AND REIMBURSEMENT OF
EXPENSES AS AUDIT AND TAX SERVICES PROVIDER TO THE DEBTOR
FOR THE PERIOD FROM MAY 21, 2024 THROUGH FEBRUARY 27, 2025**

Name of Applicant:	Ernst & Young LLP (“ <u>EY LLP</u> ”)	
Applicant’s Role in Case:	Audit and Tax Services Provider to the Debtors	
Date Order of Employment Signed:	July 15, 2024 [Docket No. 482] <i>Effective as of May 21, 2024</i>	
Final Application (X)	Beginning of Period	End of Period
Time Period Covered by this Application:	5/21/24	2/27/25
Were the services provided necessary to the administration of or beneficial at the time rendered toward the completion of the case?	Yes	
Were the services performed in a reasonable amount of time commensurate with the complexity, importance and nature of the issues addressed?	Yes	
Is the requested compensation reasonable based on the customary compensation charged by comparably skilled practitioners in other non-bankruptcy cases?	Yes	

¹ The last four digits of Zachry Holdings, Inc.'s tax identification number are 6814. A complete list of each of the Reorganized Debtors in these chapter 11 cases and the last four digits of their federal tax identification numbers may be obtained on the website of the Reorganized Debtors' claims and noticing agent at www.veritaglobal.net/ZHI. The location of the Reorganized Debtors' service address in these chapter 11 cases is: P.O. Box 240130, San Antonio, Texas 78224.



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Do expense reimbursements represent actual and necessary expenses incurred?	Yes
Summary of Hours, Fees, and Expenses:	
Total fees requested for payment in this Application:	\$1,043,956.00
Total hours covered by this Application:	3,979.3
Average hourly rate for professionals in this Application:	\$262.35
Total expenses requested for payment in this Application:	\$3,559.02
Total fees and expenses requested in this Application:	\$1,047,515.02
<p>Plan Status: On February 27, 2025, this Court entered an order confirming the <i>Further Modified First Amended Joint Chapter 11 Plan of Reorganization of Zachry Holdings, Inc. and Its Debtor Affiliates</i> [Docket No. 2362] (the “Plan”)². On April 10, 2025, the Effective Date under the Plan occurred.</p>	
<p>Primary Benefits: During the Fee Period, EY LLP conducted an audit of the Debtors’ consolidated financial statements and Employee Benefit Plans. EY LLP also performed incremental audit services such as research and/or accounting consultation with management. The performance of Additional Audit Services resulted from unanticipated changes in the scope of the Core Audit Services. Tax Services related to tax analysis of the plan of transaction-related documents, transaction cost analysis, cash tax modeling, tax advice regarding settlement of debt, transaction cost analysis, cash tax modeling, and tax advice regarding settlement of intercompany debt.</p> <p>In addition, EY LLP performed due diligence procedures related to the quality of earnings of historical periods and historical balance sheets for the Services and Engineering Business Segments including allocated corporate Selling, General and Administrative Expenses.</p>	

If you object to the relief requested, you must respond in writing. Unless otherwise directed by the Court, you must file your response electronically at <https://ecf.txsb.uscourts.gov/> within twenty-one days from the date this Application was filed. If you do not have electronic filing privileges, you must file a written objection that is actually received by the clerk within twenty-one days from the date this Application was filed. Otherwise, the Court may treat the pleading as unopposed and grant the relief requested.

Pursuant to §§ 327, 330, and 331 of title 11 of the United States Code (the “Bankruptcy Code”), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), Rule 2016-1 of the Bankruptcy Local Rules for the Southern District of Texas (the “Bankruptcy

² Capitalized terms used but not defined herein shall have the meaning ascribed to them in the Plan.

Local Rules”), and the *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Retained Professionals* (the “Compensation Procedures Order”) [Docket No. 342], Ernst & Young LLP (“EY LLP”), as Audit and Tax Services Provider to the Debtors, hereby files its *Final Fee Application for Compensation of Services Rendered and Reimbursement of Expenses as Audit and Tax Services Provider to the Debtor for the Period from May 21, 2024 through February 27, 2025* (“Final Fee Period”).

1. By this Final Fee Application, and pursuant to the Compensation Procedures Order, EY LLP seeks payment of \$1,043,956.00 as compensation for professional services rendered to the Debtors during the period from May 21, 2024 through February 27, 2025 (the “Final Fee Period”), and reimbursement of actual and necessary expenses in the amount of \$3,559.02 to be paid upon expiration of the objection deadline.

Jurisdiction

2. The United States Bankruptcy Court for the Southern District of Texas (the “Court”) has jurisdiction over this matter pursuant to 28 U.S.C. § 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2).

3. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

4. The bases for the relief requested herein are section 330 of title 11 of the United States Code (the “Bankruptcy Code”), rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and rule 2016-1 of the Bankruptcy Local Rules for the Southern District of Texas.

Background

5. On May 21, 2024 (the “Petition Date”), Debtors filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. During the chapter 11 cases, the Debtors operated their

businesses and managed their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

6. On February 27, 2025, the Court entered the Order Approving the Disclosure Statement on a Final Basis and (II) Confirming the Modified First Amended Joint Chapter 11 Plan of Reorganization of Zachry Holdings Inc. and its Debtor Affiliates [Docket No. 2431].

The Debtors' Retention of Ernst & Young LLP

7. On June 20, 2024, the Debtors filed an application [Docket No. 319] (the "Retention Application") seeking authority to retain EY LLP as audit and tax services provider to the Debtors, on matters relating to the Debtors' chapter 11 cases.

8. On July 15, 2024, the Bankruptcy Court entered the *Order Authorizing the Retention and Employment of Ernst & Young LLP as Audit and Tax Services Provider*. [Docket No. 482]. The Retention Order authorizes the Debtors to compensate and reimburse EY LLP in accordance with the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and the Interim Compensation Order. The Retention Order also authorizes the Debtors to compensate EY LLP at EY LLP's hourly and fixed fee rates charged for services and to reimburse EY LLP for EY LLP's actual and necessary out-of-pocket expenses incurred, subject to application to the Bankruptcy Court.

9. On June 25, 2024, the Court entered the Compensation Procedures Order, which set forth a procedure pursuant to which retained professionals, including Ernst & Young LLP, were: (1) to file monthly fee statements (each, a "**Monthly Fee Statement**"), including a detailed statement of services rendered and expenses incurred for that particular month, and to serve such statements on designated notice parties; and (2) to file interim applications (each, an "**Interim Fee**

Application”) covering approximately three-month long periods and serve such applications on designated notice parties.

10. Pursuant to the Compensation Procedures Order, EY LLP filed and served the following Monthly Fee Statements and Interim Fee Applications:

Date Filed	Docket No.	Document
08/26/2024	812	Combined First Monthly Fee Statement
09/20/2024	993	Second Monthly Fee Statement
09/24/2024	1016	First Interim Fee Application
10/11/2024	1126	Third Monthly Fee Statement
12/16/2024	1720	Second Interim Fee Application
01/27/2025	2004	Fourth Monthly Fee Statement
03/13/2025	2522	Fifth Monthly Fee Statement
03/19/2025	2564	Sixth Monthly Fee Statement
04/02/2025	2692	Third Interim Fee Application

11. These Monthly Fee Statements and Interim Fee Applications are incorporated herein by reference.

12. The Retention Order authorizes EY LLP to provide the following services to the Debtor:

a. Core Audit Services

- Audit of the consolidated financial statements for the financial year ended December 31, 2023, in accordance with the standards of the American Institute of Certified Public Accountants (the “AICPA”) (the “Core Audit Services”).

b. Employee Benefit Plans

- Audit of the 2023 financial statements, related notes, and supplemental schedules of Zachry Holdings, Inc.’s 401(k) (the “Benefit Plan Audit”).

c. Additional Audit Services

- Additional audit work to perform incremental audit services such as research and/or accounting consultation with management (“Additional Audit Services”). The

performance of Additional Audit Services resulted from unanticipated changes in the scope of the Core Audit Services or the inability of the Debtors to provide the expected support and assistance.

d. Tax Services

- Provided services which included tax analysis of plan of transaction-related documents (such as plan of reorganization and disclosure schedules), transaction alternative modelling and supporting tax structuring advice, tax attribute planning and analysis and related computations (e.g., analysis of cancellation of indebtedness income, tax basis, earnings and profits, Section 382, unified loss rule), transaction cost analysis, cash tax modeling, and tax advice regarding settlement of intercompany debt.

e. Business Analysis - Quality of Earnings

- Performance of financial due diligence procedures related to the quality of earnings of historical periods and historical balance sheets for the Services and Engineering Business Segments including allocated corporate Selling, General and Administrative Expenses.

Supporting Detail

13. During the Final Fee Period, EY LLP performed services for the Debtors. The total time spent by EY LLP with respect to such services for the Debtors was 3,979.3 hours for the Final Fee Period. The blended average hourly rate with respect to such services was \$262.35 during the Final Fee Period.

14. In support of the Final Fee Period, EY LLP submits a *Summary by Professional for the Final Fee Period*, attached hereto as **Exhibit A**, a *Summary by Category for the Final Fee Period*; attached hereto as **Exhibit B**, a *Summary of Expenses for the Final Fee Period* attached hereto as **Exhibit C**, a *Detailed Record of Fees as Audit and Tax Services Provider for the Final Fee Period*, attached hereto as **Exhibit D**, and a *Detailed Record of Expenses for the Final Fee Period*, attached hereto as **Exhibit E**.

Applicable Law

15. Section 330(a)(1) of the Bankruptcy Code provides, in relevant part, as follows:

(a) (1) After notice to the parties in interest and the United States Trustee and a hearing, and subject to sections 326, 328, and 329, the court may award to a ... professional person employed under section 327 or 1103 –

(A) reasonable compensation for actual, necessary services rendered by the trustee, examiner, ombudsman, professional person, or attorney and by any paraprofessional person employed by any such person; and

(B) reimbursement for actual, necessary expenses.

16. Section 330 of the Bankruptcy Code prescribes the general standards for determining the reasonableness of the amount of compensation sought by a professional. *See 3 Collier on Bankruptcy* ¶ 331.03 at 331-12. Congress enacted section 330 of the Bankruptcy Code to liberalize the practice of granting the allowance of compensation to professionals in bankruptcy cases in order to ensure that professionals be reasonably compensated and that future professionals not be deterred from taking bankruptcy cases due to a failure to pay adequate compensation. *See In re Ames Dep't Stores, Inc.*, 76 F.3d 66, 72 (2d Cir. 1996) (quoting *In re UNR Indus., Inc.*, 986 F.2d 207, 208-09 (7th Cir. 1993)).

17. Section 330(a) of the Bankruptcy Code provides for the compensation of reasonable and necessary services rendered by professionals based on the time, the nature, the extent and the value of such services, and the cost of comparable services other than in a case under the Bankruptcy Code. *See* 11 U.S.C. § 330. The test for determining necessity is objective; focusing on what services a reasonable professional would have performed under the same circumstances. *See, e.g., In re Angelika Films 57th, Inc.*, 227 B.R. 29, 42 (Bankr. S.D.N.Y. 1998). This test does not rely on hindsight to determine the ultimate success or failure of the professional's actions. *See id.; In re Keene Corp.*, 205 B.R. 690, 696 (Bankr. S.D.N.Y. 1997). Ultimately, if the services of

a professional are reasonably likely to benefit the Debtor's estate, they should be compensable. *See Angelika Films*, 227 B.R. at 42.

18. The compensation sought in this Application is necessary and reasonable. The services that EY LLP rendered to the Debtors during the Final Fee Period required a high degree of professional competence, and EY LLP was required to expend substantial time and effort in providing those services. EY LLP performed efficiently, effectively and economically, and the results obtained have benefited the Debtors, their estates and creditors.

19. Some fees and expenses incurred by EY LLP during the Final Fee Period might not be included in this Application. EY LLP reserves the right to make further Application to this Court for allowance of such fees and expenses not included herein.

WHEREFORE, EY LLP hereby respectfully requests final allowance of fees and expenses incurred during the Final Fee Period in the total amount of \$1,043,956.00 of the fees incurred for professional services rendered during the Final Fee Period, and \$3,559.02, representing actual and necessary expenses incurred during the Final Fee Period. EY LLP also respectfully requests that it be granted such other and further relief as the Court may deem just and proper.

Dated: April 18, 2025

/s/ Trey Tschirhart
Partner/Principal
Ernst & Young LLP

Certificate of Service

I certify that on April 18, 2025, I caused a copy of the foregoing document to be served via the Electronic Case Filing System for the United States Bankruptcy Court for the Southern District of Texas.

/s/ Charles R. Koster

Charles R. Koster

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re:) Chapter 11
)
 ZACHRY HOLDINGS, INC., *et al.*,³) Case No. 24-90377 (MI)
)
 Reorganized Debtors) (Jointly Administered)
)

**ORDER GRANTING FINAL COMPENSATION
AND REIMBURSEMENT OF EXPENSES**
(Docket No. ____)

The Court has considered the *Final Fee Application of Ernst & Young LLP, Audit and Tax Services Provider to the Debtors, for the Fee Period from May 21, 2024 through February 27, 2025* (the “Application”), filed by Ernst & Young LLP (the “Applicant”). The Court orders:

1. The Applicant is allowed final compensation and reimbursement of expenses in the amount of \$1,047,515.02 for the final period set forth in the Application.
2. The Reorganized Debtors are authorized to disburse any unpaid amounts allowed by paragraph 1 of this Order.

Dated: _____, 2025
Houston, Texas

MARVIN ISGUR
UNITED STATES BANKRUPTCY JUDGE

3 The last four digits of Zachry Holdings, Inc.'s tax identification number are 6814. A complete list of each of the Reorganized Debtors in these chapter 11 cases and the last four digits of their federal tax identification numbers may be obtained on the website of the Reorganized Debtors' claims and noticing agent at www.veritaglobal.net/ZHI. The location of the Reorganized Debtors' service address in these chapter 11 cases is: P.O. Box 240130, San Antonio, Texas 78224.

EXHIBIT A
SUMMARY BY PROFESSIONAL FOR THE FINAL FEE PERIOD

Core Audit Services (Fixed Fee)

Name	Rank	Hours
Abhijith P S	Staff	9.0
Abhishek Kumar	Senior	11.0
Alison Meng	Senior	599.1
Ammar Ahmad	Staff	1.5
Barkha Gill	Senior	208.5
Brian Thorne	Partner	2.0
Elizabeth Ayers Goode	Staff	476.1
Gaurav Tripathi	Staff	73.6
Harsh Gupta	Senior	10.9
Jennika Thomas	Staff	56.3
Joe Gaughan	Partner	4.9
Josh Edward Guerra	Staff	1.0
Kathryn Flom	Staff	91.6
Keerthana Jyothikumar	Staff	3.0
Kira Flowers	Staff	0.3
Pavithra P	Staff	30.0
Radhey Shyam Khandelwal	Manager	28.7
Rebecca Beck	Senior Manager	0.4
Ricardo Sanchez	Senior	404.9
Ruben Campos Garcia	Staff	357.8
Sai Pasalapudi	Staff	4.0
Saloni Agarwal	Staff	13.0
Simran Lodhi	Staff	69.9
Taylor Witherell	Manager	151.7
Trey Tschirhart	Partner	0.4
Valerie Lorraine Gonzalez	Staff	0.5
Vijay Kumar Sah	Senior	3.0
William Jonassen Young	Staff	75.1
Xavier Oliphant	Staff	110.6
Yash Singh	Staff	15.5
Zach Roberts	Senior Manager	99.6
Total		2,913.9

Total Fees Sought for Fixed Fee Core Audit During Final Fee Period: \$726,320.00

Employee Benefit Plan Audit (Fixed Fee)

Name	Rank	Hours
Alison Meng	Senior	52.6
Bryan Lorch	Senior	48.0
Catherine Lappe	Senior Manager	1.0
Gherlie Pena	Partner	11.6
Ivy Tumacas Codera	Senior	41.1
Levi Seville Dacanay	Manager	36.9
Nicole Khyle Dungao Viray	Staff	140.7
Zach Roberts	Senior Manager	26.7
Total		358.6

Total Fees Sought for Fixed Fee Employee Benefit Plan Audit During Final Fee Period: \$26,000.00

Additional Audit Services

Name	Rank	Hours	Hourly Rate	Total Individual Fees
Alison Meng	Senior	77.2	\$275.00	\$21,230.00
Anna Szurgot	Partner	0.4	\$995.00	\$398.00
Ben Suarez	Senior Manager	0.6	\$595.00	\$357.00
Brandon Homann	Staff	21.9	\$175.00	\$3,832.50
Brian Thorne	Partner	9.8	\$995.00	\$9,751.00
Elizabeth Ayers Goode	Staff	104.1	\$175.00	\$18,217.50
Greg Manos	Partner	1.8	\$995.00	\$1,791.00
Joe Gaughan	Partner	16.7	\$995.00	\$16,616.50
Peter Hornecker	Partner	2.2	\$995.00	\$2,189.00
Rebecca Beck	Senior Manager	0.4	\$595.00	\$238.00
Ricardo Sanchez	Senior	44.3	\$275.00	\$12,182.50
Roxi Mae Reese	Senior	0.2	\$275.00	\$55.00
Roxi Reese	Senior	0.6	\$275.00	\$165.00
Ruben Campos Garcia	Staff	5.5	\$175.00	\$962.50
Shaowei Feng	Senior Manager	8.3	\$595.00	\$4,938.50
Taylor Witherell	Manager	69.5	\$375.00	\$26,062.50
Trey Tschirhart	Partner	0.4	\$995.00	\$398.00
Zach Roberts	Senior Manager	52.5	\$595.00	\$31,237.50
Total		416.4		\$150,622.00

Tax Services

Name	Rank	Hours	Hourly Rate	Total Individual Fees
Allison Somphou	Managing Director	0.6	1,150.00	\$690.00
Amy Sargent	Managing Director	0.6	\$1,150.00	\$690.00
Brian Albert Korbitt	Partner	3.2	\$1,250.00	\$4,000.00
Elicia Hsiao	Manager	0.6	\$850.00	\$510.00
Jaime Hargrove	Staff	2.0	\$400.00	\$800.00
Rebecca Beck	Senior Manager	1.2	\$685.00	\$822.00
Trey Tschirhart	Partner	8.8	\$825.00	\$7,260.00
Vickie Yang	Senior Manager	0.6	\$950.00	\$570.00
Total		17.6		\$15,342.00

Business Analysis – Quality of Earnings

Name	Rank	Hours	Hourly Rate	Total Individual Fees
Adam McAteer	Senior Manager	39.0	\$655.00	\$25,545.00
Aiden Young	Staff	5.0	\$177.00	\$885.00
Amanda Nguyen	Staff	70.0	\$177.00	\$12,390.00
Connor Garrison	Senior	17.5	\$389.00	\$6,807.50
Lindsay Sloan	Partner	21.0	\$823.00	\$17,283.00
Megan Robertson	Senior Manager	14.5	\$655.00	\$9,497.50
Rex Alexander	Partner	2.0	\$823.00	\$1,646.00
Ru Vogel	Manager	92.0	\$529.00	\$48,668.00
Total		261.0		\$122,722.00

Fee Application Preparation

Name	Rank	Hours	Hourly Rate	Total Individual Fees
Debra Duncker	Staff	11.8	\$250.00	\$2,950.00
Total		11.8		\$2,950.00

Total		3,979.3		\$1,043,956.00
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EXHIBIT B
SUMMARY BY CATEGORY FOR THE FINAL FEE PERIOD

Project Category	Category Descriptions	Total Hours	Total Fees
Core Audit Services (Fixed Fee Services)	Audit of the consolidated financial statements for the financial year ending December 31, 2024 and December 31, 2025, in accordance with the standards of the American Institute of Certified Public Accountants (the "AICPA") (the "Core Audit Services").	2,913.9	\$726,320.00
Employee Benefit Plans (Fixed Fee Services)	Audit of the 2023 financial statements, related notes, and supplemental schedules of Zachry Holdings, Inc.'s 401(k) (the "Benefit Plan Audit").	358.6	\$26,000.00
Additional Audit Services (Variable/Hourly Services)	Additional audit work to perform incremental audit services such as research and/or accounting consultation with management ("Additional Audit Services"). The performance of Additional Audit Services may result from unanticipated changes in the scope of the Core Audit Services or the inability of the Debtors to provide the expected support and assistance contemplated when determining the fees for the Core Audit Services.	416.4	\$150,622.00
Business Analysis - Quality of Earnings	Performance of financial due diligence procedures related to the quality of earnings of historical periods and historical balance sheets for the Services and Engineering Business Segments including allocated corporate Selling, General and Administrative Expenses.	261.0	\$122,722.00
Tax Services (Variable/Hourly Services)	Provided services which included tax analysis of plan of transaction-related documents (such as plan of reorganization and disclosure schedules), transaction alternative modelling and supporting tax structuring advice, tax attribute planning and analysis and related computations (e.g., analysis of cancellation of indebtedness income, tax basis, earnings and profits, Section 382, unified loss rule), transaction cost analysis, cash tax modeling, and tax advice regarding settlement of intercompany debt.	17.6	\$15,342.00
Fee Application	Review of data gathered by the engagement team in order to assist in the preparation of the Monthly Fee Statement in format required by the Court.	11.8	\$2,950.00
	Total	3,979.3	\$1,043,956.00

EXHIBIT C
SUMMARY OF EXPENSES FOR THE FINAL FEE PERIOD

Core Audit Expenses

Expense Category	Total
Mileage	\$282.07
Meals	\$2,219.50
Lodging	\$1,057.45
Grand Total	\$3,559.02

EXHIBIT D
DETAILED RECORD OF FEES FOR THE FINAL FEE PERIOD

Core Audit Services

Name	Rank	Date	Project Category	Description	Hours Charged
Barkha Gill	Senior	11/4/2024	Audit Procedures	Prepared audit substantive risk assessment documentation forms for EY global audit methodology.	3.3
Ricardo Sanchez	Senior	11/4/2024	Audit Procedures	Performed a detailed review of the Audit Planning Group Scoping Schedule to determine the in-scope components of our audit.	7.0
Elizabeth Ayers Goode	Staff	11/4/2024	Audit Procedures	Prepared construction schedules as of June 30th, 2024 for planning purposes for revenue testing.	8.0
Simran Lodhi	Staff	11/4/2024	Audit Procedures	Prepared audit substantive risk assessment documentation forms for EY global audit methodology, primarily the Form 127 over combined risk assessments.	5.5
William Jonassen Young	Staff	11/4/2024	Audit Procedures	Time spent preparing and updating the Scope and Strategy agenda document	2.5
Alison Meng	Senior	11/4/2024	Audit Procedures	Performed planning overall analytical review documentation, compared the prior year audited financial information to the current year planning period.	7.5
Elizabeth Ayers Goode	Staff	11/5/2024	Audit Procedures	Prepared the construction schedules to be used for interim revenue procedures, primarily to perform contract level scoping analysis.	7.1
Ricardo Sanchez	Senior	11/5/2024	Audit Procedures	Time spent performing data analysis of planning journal entry data sets for purposes of risk assessment activities.	7.3
Zach Roberts	Senior Manager	11/5/2024	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, William Young, to discuss the tasks for the week which included account level risk assessment, Walkthroughs, Execution and Discussion Points , Interim PBCs	0.7
Ricardo Sanchez	Senior	11/5/2024	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, William Young, to discuss the tasks for the week which included account level risk assessment, Walkthroughs, Execution and Discussion Points , Interim PBCs	0.7
Elizabeth Ayers Goode	Staff	11/5/2024	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, William Young, to discuss the tasks for the week which included account level risk assessment, Walkthroughs, Execution and Discussion Points , Interim PBCs	0.7
Taylor Witherell	Manager	11/5/2024	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, William Young, to discuss the tasks for the week which included account level risk assessment, Walkthroughs, Execution and Discussion Points , Interim PBCs	0.7
William Jonassen Young	Staff	11/5/2024	Audit Procedures	Updated the planning meeting agenda and materials for changes in audit strategy.	1.4
Alison Meng	Senior	11/5/2024	Audit Procedures	Time spent on review and updates to materiality documentation including calculation, memo, and audit planning enablement.	7.3
Alison Meng	Senior	11/5/2024	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, William Young, to discuss the tasks for the week which included account level risk assessment, Walkthroughs, Execution and Discussion Points , Interim PBCs	0.7
Barkha Gill	Senior	11/6/2024	Audit Procedures	Performed a detailed review of the Cash Disbursement walkthrough supports documentation.	4.5

Core Audit Services

Name	Rank	Date	Project Category	Description	Hours Charged
Taylor Witherell	Manager	11/6/2024	Meeting	Internal team meeting with Taylor Witherell, Alison Meng, Ricardo Sanchez to discuss questions related to group scoping, Materiality and Planning Analysis enablement	0.9
Ricardo Sanchez	Senior	11/6/2024	Meeting	Internal team meeting with Taylor Witherell, Alison Meng, Ricardo Sanchez to discuss questions related to group scoping, Materiality and Planning Analysis enablement	0.9
Elizabeth Ayers Goode	Staff	11/6/2024	Audit Procedures	Prepared the audit workpapers for the construction schedule for interim revenue procedures	8.0
Simran Lodhi	Staff	11/6/2024	Audit Procedures	Prepared the payroll probing inquiries walkthrough supports documentation.	5.5
William Jonassen Young	Staff	11/6/2024	Audit Procedures	Drafted client follow-up requests for testing performed on expense transactions.	0.5
Alison Meng	Senior	11/6/2024	Audit Procedures	Performed a detailed review of the Audit Planning workflow for risk assessment of the audit.	6.6
Alison Meng	Senior	11/6/2024	Meeting	Internal team meeting with Taylor Witherell, Alison Meng, Ricardo Sanchez to discuss questions related to group scoping, Materiality and Planning Analysis enablement	0.9
Ricardo Sanchez	Senior	11/6/2024	Audit Procedures	Performed a detailed review of the Zachry Group Audit scoping schedules.	7.1
Taylor Witherell	Manager	11/6/2024	Audit Procedures	Reviewed planning documentation for materiality used in testing thresholds for the group entity	4.5
Elizabeth Ayers Goode	Staff	11/7/2024	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, William Young, to discuss the tasks for the rest of the week which included Walkthroughs, Planning Meeting agenda review, group scoping, revenue scoping	0.6
Elizabeth Ayers Goode	Staff	11/7/2024	Audit Procedures	Prepared the group scoping schedule and memos for purposes of determining in-scope entities for our audit.	7.4
William Jonassen Young	Staff	11/7/2024	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, William Young, to discuss the tasks for the rest of the week which included Walkthroughs, Planning Meeting agenda review, group scoping, revenue scoping	0.6
Zach Roberts	Senior Manager	11/7/2024	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, William Young, to discuss the tasks for the rest of the week which included Walkthroughs, Planning Meeting agenda review, group scoping, revenue scoping	0.6
Joe Gaughan	Partner	11/7/2024	Meeting	Internal team meeting with Joe Gaughan, Zach Roberts, Taylor Witherell, Alison Meng, Elizabeth Goode to discuss the revenue risk assessment including fraud risk determination, site visit location and construction schedule reconciliation.	1.0
Alison Meng	Senior	11/7/2024	Meeting	Internal team meeting with Joe Gaughan, Zach Roberts, Taylor Witherell, Alison Meng, Elizabeth Goode to discuss the revenue risk assessment including fraud risk determination, site visit location and construction schedule reconciliation.	1.0

Core Audit Services

Name	Rank	Date	Project Category	Description	Hours Charged
Elizabeth Ayers Goode	Staff	11/7/2024	Meeting	Internal team meeting with Joe Gaughan, Zach Roberts, Taylor Witherell, Alison Meng, Elizabeth Goode to discuss the revenue risk assessment including fraud risk determination, site visit location and construction schedule reconciliation.	1.0
Zach Roberts	Senior Manager	11/7/2024	Meeting	Internal team meeting with Joe Gaughan, Zach Roberts, Taylor Witherell, Alison Meng, Elizabeth Goode to discuss the revenue risk assessment including fraud risk determination, site visit location and construction schedule reconciliation.	1.0
Ricardo Sanchez	Senior	11/7/2024	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, William Young, to discuss the tasks for the rest of the week which included Walkthroughs, Planning Meeting agenda review, group scoping, revenue scoping	0.6
Taylor Witherell	Manager	11/7/2024	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, William Young, to discuss the tasks for the rest of the week which included Walkthroughs, Planning Meeting agenda review, group scoping, revenue scoping	0.6
Taylor Witherell	Manager	11/7/2024	Meeting	Internal team meeting with Joe Gaughan, Zach Roberts, Taylor Witherell, Alison Meng, Elizabeth Goode to discuss the revenue risk assessment including fraud risk determination, site visit location and construction schedule reconciliation	1.0
William Jonassen Young	Staff	11/7/2024	Audit Procedures	Prepared the CRA scoping threshold document in accordance with EY GAM to establish the testing thresholds for our substantive strategy.	2.6
Alison Meng	Senior	11/7/2024	Audit Procedures	Time spent to review interim construction schedule and interim revenue summary	7.0
Alison Meng	Senior	11/7/2024	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, William Young, to discuss the tasks for the rest of the week which included Walkthroughs, Planning Meeting agenda review, group scoping, revenue scoping	0.6
Ricardo Sanchez	Senior	11/7/2024	Audit Procedures	Time spent setting up and sending request for Joint venture financials and determining preliminary scoping of the Joint Venture Financials based upon the interim financial statements.	6.4
Taylor Witherell	Manager	11/7/2024	Audit Procedures	Reviewed planning documentation for scoping of a group entity and risk assessment of accounts	2.5
Barkha Gill	Senior	11/11/2024	Audit Procedures	Performed a detailed review of the Leases Walkthrough, including the narrative and supporting schedules.	8.0
William Jonassen Young	Staff	11/11/2024	Audit Procedures	Time spent creating, formatting, and sending out Selling, General and Administrative sample request.	2.5
Ricardo Sanchez	Senior	11/11/2024	Audit Procedures	Performed analysis of Combined Risk Assessment audit testing threshold by account and assertion for planning purposes.	7.0
Elizabeth Ayers Goode	Staff	11/11/2024	Audit Procedures	Made selections for Zachry Industrial Incorporated, Zachry Engineering Corporation, Zachry Maintenance Services, and Joint Venture Industrial Companies time and materials/cost-plus revenue testing for interim	4.0
Elizabeth Ayers Goode	Staff	11/11/2024	Audit Procedures	Made selections for Zachry Industrial, Incorporated and Joint Venture Industrial Companies lump sum revenue testing for interim	3.5

Core Audit Services

Name	Rank	Date	Project Category	Description	Hours Charged
Taylor Witherell	Manager	11/11/2024	Audit Procedures	Reviewing the group scoping documentation for applying the testing threshold to entities within the group and risk considerations for each	3.5
Alison Meng	Senior	11/11/2024	Audit Procedures	Time spent on review of account level risk assessment planning documentation.	8.5
William Jonassen Young	Staff	11/12/2024	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, William Young to discuss the individual tasks including delegating group planning meeting agenda and assigning presentation roles, discussing questions regarding risk assessment testing, updates and questions on walkthrough testing, updated Planning Meeting Agenda, and uploading journal entry and trial balance data for analytics	0.6
Zach Roberts	Senior Manager	11/12/2024	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, William Young to discuss the individual tasks including delegating group planning meeting agenda and assigning presentation roles, discussing questions regarding risk assessment testing, updates and questions on walkthrough testing, updated Planning Meeting Agenda, and uploading journal entry and trial balance data for analytics	0.6
Alison Meng	Senior	11/12/2024	Audit Procedures	Time spent on getting journal entry data ready and send to Data Integration team for further analysis performed.	4.5
Alison Meng	Senior	11/12/2024	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, William Young to discuss the individual tasks including delegating group planning meeting agenda and assigning presentation roles, discussing questions regarding risk assessment testing, updates and questions on walkthrough testing, updated Planning Meeting Agenda, and uploading journal entry and trial balance data for analytics	0.6
Ricardo Sanchez	Senior	11/12/2024	Audit Procedures	Time spent to review and discuss changes to the Critical risk assessment and Risk Assessment form.	7.4
Ricardo Sanchez	Senior	11/12/2024	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, William Young to discuss the individual tasks including delegating group planning meeting agenda and assigning presentation roles, discussing questions regarding risk assessment testing, updates and questions on walkthrough testing, updated Planning Meeting Agenda, and uploading journal entry and trial balance data for analytics	0.6
Elizabeth Ayers Goode	Staff	11/12/2024	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, William Young to discuss the individual tasks including delegating group planning meeting agenda and assigning presentation roles, discussing questions regarding risk assessment testing, updates and questions on walkthrough testing, updated Planning Meeting Agenda, and uploading journal entry and trial balance data for analytics	0.6
Elizabeth Ayers Goode	Staff	11/12/2024	Audit Procedures	Assessing variances between the trial balance and the financial statements for Zachry Industrial, Incorporated	7.2

Core Audit Services

Name	Rank	Date	Project Category	Description	Hours Charged
Taylor Witherell	Manager	11/12/2024	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, William Young to discuss the individual tasks including delegating group planning meeting agenda and assigning presentation roles, discussing questions regarding risk assessment testing, updates and questions on walkthrough testing, updated Planning Meeting Agenda, and uploading journal entry and trial balance data for analytics	0.6
Taylor Witherell	Manager	11/12/2024	Audit Procedures	Reviewed planning documentation including the engagement letter draft, independence workpapers, and the audit committee plan presentation	3.2
William Jonassen Young	Staff	11/14/2024	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, William Young to discuss the group planning meeting agenda and questions regarding inherent risk assessment for payroll and reorganization items, insignificant account designation for prepaids, risk estimation designation for goodwill, entity level controls risk assessment process, audit procedure tasks for the reorganization items and liabilities subject to compromise accounts, and reconciling items for the executive reserve account and construction schedules	1.3
Zach Roberts	Senior Manager	11/14/2024	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, William Young to discuss the group planning meeting agenda and questions regarding inherent risk assessment for payroll and reorganization items, insignificant account designation for prepaids, risk estimation designation for goodwill, entity level controls risk assessment process, audit procedure tasks for the reorganization items and liabilities subject to compromise accounts, and reconciling items for the executive reserve account and construction schedules	1.3
William Jonassen Young	Staff	11/14/2024	Audit Procedures	Completed canvas forms related to the Planning Meeting agenda meeting.	1.2
Alison Meng	Senior	11/14/2024	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, William Young to discuss the group planning meeting agenda and questions regarding inherent risk assessment for payroll and reorganization items, insignificant account designation for prepaids, risk estimation designation for goodwill, entity level controls risk assessment process, audit procedure tasks for the reorganization items and liabilities subject to compromise accounts, and reconciling items for the executive reserve account and construction schedules	1.3

Core Audit Services

Name	Rank	Date	Project Category	Description	Hours Charged
Ricardo Sanchez	Senior	11/14/2024	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, William Young to discuss the group planning meeting agenda and questions regarding inherent risk assessment for payroll and reorganization items, insignificant account designation for prepaids, risk estimation designation for goodwill, entity level controls risk assessment process, audit procedure tasks for the reorganization items and liabilities subject to compromise accounts, and reconciling items for the executive reserve account and construction schedules	1.3
Elizabeth Ayers Goode	Staff	11/14/2024	Audit Procedures	Set up new revenue contract enabler and unbilled assets work programs to be used in interim and year-end procedures.	5.2
Elizabeth Ayers Goode	Staff	11/14/2024	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, William Young to discuss the group planning meeting agenda and questions regarding inherent risk assessment for payroll and reorganization items, insignificant account designation for prepaids, risk estimation designation for goodwill, entity level controls risk assessment process, audit procedure tasks for the reorganization items and liabilities subject to compromise accounts, and reconciling items for the executive reserve account and construction schedules	1.3
Elizabeth Ayers Goode	Staff	11/14/2024	Audit Procedures	Updated selections for Zachry Engineering Corporation and Joint Venture Industrial Companies for time and materials/cost-plus revenue testing for interim	1.4
Elizabeth Ayers Goode	Staff	11/14/2024	Audit Procedures	Updated selections for Joint Venture Industrial Companies lump sum revenue interim testing.	3.3
Taylor Witherell	Manager	11/14/2024	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, William Young to discuss the group planning meeting agenda and questions regarding inherent risk assessment for payroll and reorganization items, insignificant account designation for prepaids, risk estimation designation for goodwill, entity level controls risk assessment process, audit procedure tasks for the reorganization items and liabilities subject to compromise accounts, and reconciling items for the executive reserve account and construction schedules	1.3
Alison Meng	Senior	11/14/2024	Audit Procedures	Time spent on reconciliation between Zachry trial balance and construction schedules	7.5
Alison Meng	Senior	11/15/2024	Audit Procedures	Time spent on review of contracts selected for cost plus contracts	3.0
Alison Meng	Senior	11/15/2024	Audit Procedures	Time spent review contracts selected for interim testing related to percentage of completion contracts	4.6
Ricardo Sanchez	Senior	11/15/2024	Audit Procedures	Updated group audit scoping schedules for incorporation of equity method investment considerations for joint ventures.	7.0

Core Audit Services

Name	Rank	Date	Project Category	Description	Hours Charged
Elizabeth Ayers Goode	Staff	11/15/2024	Audit Procedures	Prepared information technology application scoping file	2.3
Elizabeth Ayers Goode	Staff	11/15/2024	Audit Procedures	Sending out requests for Zachry Maintenance Services and Joint Venture Industrial Companies cost plus revenue selections for interim testing	3.5
Elizabeth Ayers Goode	Staff	11/15/2024	Audit Procedures	Preparing lump sum revenue testing workbook for interim substantive audit procedures.	2.4
William Jonassen Young	Staff	11/15/2024	Audit Procedures	Prepared the current years related parties transactions sheet	3.2
William Jonassen Young	Staff	11/15/2024	Audit Procedures	Drafted requests for Zachry Industrial Incorporated, Zachry Engineering Corporation, and Joint Venture Industrial Companies cost plus revenue selections for interim testing	1.1
Alison Meng	Senior	11/18/2024	Audit Procedures	Performed set up of canvas accounts and disclosure form to make it align with the updated risk assessment.	5.5
Taylor Witherell	Manager	11/18/2024	Audit Procedures	Reviewed the agenda for the planning discussion with team members.	1.6
Taylor Witherell	Manager	11/18/2024	Audit Procedures	Scheduled out the team make-up for the next year audit and confirmed the leverages per the scheduling template are in line with firm expectations	2.2
Barkha Gill	Senior	11/19/2024	Audit Procedures	Performed detailed testing of administrative expenses for EY interim audit procedures.	3.0
Alison Meng	Senior	11/19/2024	Audit Procedures	Time spent on revenue sample strategies and planning summary for interim audit testing.	4.9
William Jonassen Young	Staff	11/19/2024	Meeting	Internal team meeting with Joe Gaughan, Brain Thorne, Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode and William Young to discuss the group planning meeting topics of audit timing, business updates, reorganization items, and fraud and significant risk assessment	1.5
Zach Roberts	Senior Manager	11/19/2024	Audit Procedures	Performed a second level review of Zachry audit planning strategy workpapers, including group audit strategy and materiality assessments.	7.4
Joe Gaughan	Partner	11/19/2024	Meeting	Internal team meeting with Joe Gaughan, Brain Thorne, Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode and William Young to discuss the group planning meeting topics of audit timing, business updates, reorganization items, and fraud and significant risk assessment.	1.5
Brian Thorne	Partner	11/19/2024	Meeting	Internal team meeting with Joe Gaughan, Brain Thorne, Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode and William Young to discuss the group planning meeting topics of audit timing, business updates, reorganization items, and fraud and significant risk assessment.	1.5
Zach Roberts	Senior Manager	11/19/2024	Meeting	Internal team meeting with Joe Gaughan, Brain Thorne, Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode and William Young to discuss the group planning meeting topics of audit timing, business updates, reorganization items, and fraud and significant risk assessment.	1.5
Elizabeth Ayers Goode	Staff	11/19/2024	Meeting	Internal team meeting with Joe Gaughan, Brain Thorne, Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode and William Young to discuss the group planning meeting topics of audit timing, business updates, reorganization items, and fraud and significant risk assessment.	1.5
Taylor Witherell	Manager	11/19/2024	Audit Procedures	Scheduling independence required procedures for the audit and adding documentation and notes from the planning discussion	2.8

Core Audit Services

Name	Rank	Date	Project Category	Description	Hours Charged
Taylor Witherell	Manager	11/19/2024	Meeting	External meeting with Melinda Grahmann for open item request list including, Taylor Witherell, Alison Meng, Ricardo Sanchez to discuss timeline and expectation for the supports and requests	0.3
Taylor Witherell	Manager	11/19/2024	Meeting	Internal team meeting with Joe Gaughan, Brain Thorne, Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode and William Young to discuss the group planning meeting topics of audit timing, business updates, reorganization items, and fraud and significant risk assessment	1.5
Ricardo Sanchez	Senior	11/19/2024	Meeting	External meeting with Melinda Grahmann for Open Item list including: Taylor Witherell, Alison Meng, Ricardo Sanchez to discuss timeline and expectation for the supports and requests	0.3
Ricardo Sanchez	Senior	11/19/2024	Meeting	Internal team meeting with Joe Gaughan, Brain Thorne, Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode and William Young to discuss the group planning meeting topics of audit timing, business updates, reorganization items, and fraud and significant risk assessment	1.5
Alison Meng	Senior	11/19/2024	Meeting	External meeting with Melinda Grahmann for Open Item list including: Taylor Witherell, Alison Meng, Ricardo Sanchez to discuss timeline and expectation for the supports and requests	0.3
Alison Meng	Senior	11/19/2024	Meeting	Internal team meeting with Joe Gaughan, Brain Thorne, Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode and William Young to discuss the group planning meeting topics of audit timing, business updates, reorganization items, and fraud and significant risk assessment.	1.5
Ricardo Sanchez	Senior	11/20/2024	Audit Procedures	Time spent updating Critical Risk Assessment based on discuss with team, including updating Accounts summaries.	7.5
Ricardo Sanchez	Senior	11/21/2024	Audit Procedures	Time spent preparing Joint venture grouping schedule.	6.5
Zach Roberts	Senior Manager	11/21/2024	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, to discuss planning tasks ready for general review, status of interim testing areas, and group planning meeting action items	0.6
Elizabeth Ayers Goode	Staff	11/21/2024	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, to discuss planning tasks ready for general review, status of interim testing areas, and group planning meeting action items	0.6
Elizabeth Ayers Goode	Staff	11/21/2024	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, and Elizabeth Goode to discuss account level risk assessment for income statement accounts	0.4
Joe Gaughan	Partner	11/21/2024	Meeting	Internal team meeting with Joe Gaughan, Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, and Elizabeth Goode to discuss continue our group planning meeting topics of combined risk assessment of accounts, group scoping, and joint venture scoping	0.5

Core Audit Services

Name	Rank	Date	Project Category	Description	Hours Charged
Zach Roberts	Senior Manager	11/21/2024	Meeting	Internal team meeting with Joe Gaughan, Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, and Elizabeth Goode to discuss continue our group planning meeting topics of combined risk assessment of accounts, group scoping, and joint venture scoping	0.5
Elizabeth Ayers Goode	Staff	11/21/2024	Meeting	Internal team meeting with Joe Gaughan, Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, and Elizabeth Goode to discuss continue our group planning meeting topics of combined risk assessment of accounts, group scoping, and joint venture scoping	0.5
Taylor Witherell	Manager	11/21/2024	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, to discuss planning tasks ready for general review, status of interim testing areas, and group planning meeting action items	0.6
Taylor Witherell	Manager	11/21/2024	Meeting	Internal team meeting with Joe Gaughan, Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, and Elizabeth Goode to discuss continue our group planning meeting topics of combined risk assessment of accounts, group scoping, and joint venture scoping	0.5
Zach Roberts	Senior Manager	11/21/2024	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, and Elizabeth Goode to discuss account level risk assessment for income statement accounts	0.4
Taylor Witherell	Manager	11/21/2024	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, and Elizabeth Goode to discuss account level risk assessment for income statement accounts	0.4
Ricardo Sanchez	Senior	11/21/2024	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, and Elizabeth Goode to discuss account level risk assessment for income statement accounts	0.4
Ricardo Sanchez	Senior	11/21/2024	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, to discuss planning tasks ready for general review, status of interim testing areas, and group planning meeting action items	0.6
Ricardo Sanchez	Senior	11/21/2024	Meeting	Internal team meeting with Joe Gaughan, Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, and Elizabeth Goode to discuss continue our group planning meeting topics of combined risk assessment of accounts, group scoping, and joint venture scoping.	0.5
Alison Meng	Senior	11/21/2024	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, and Elizabeth Goode to discuss account level risk assessment for income statement accounts"	0.4
Alison Meng	Senior	11/21/2024	Meeting	Internal team meeting with Joe Gaughan, Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, and Elizabeth Goode to discuss continue our group planning meeting topics of combined risk assessment of accounts, group scoping, and joint venture scoping	0.5

Core Audit Services

Name	Rank	Date	Project Category	Description	Hours Charged
Alison Meng	Senior	11/21/2024	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Barkha Gill, and Simran Lodhi to discuss planning tasks ready for general review, status of interim testing areas, and group planning meeting action items	0.6
Barkha Gill	Senior	11/22/2024	Audit Procedures	Review of Contract Revenue testing for JVIC as part of interim substantive audit procedures.	8.0
Alison Meng	Senior	11/22/2024	Audit Procedures	Time spent on wrapping up on scope and strategies based on the updated account level risk assessments and update risk assessments and business understanding section of planning forms.	6.0
Ricardo Sanchez	Senior	11/22/2024	Audit Procedures	Scheduling and preparing materials for Tax Audit strategy meeting.	6.5
Brian Thorne	Partner	11/22/2024	Meeting	Internal team meeting with Brian Thorne, Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, and Elizabeth Goode to continue our discussion of group planning meeting topics of combined risk assessment of accounts, group scoping, and joint venture scoping	0.5
Zach Roberts	Senior Manager	11/22/2024	Meeting	Internal team meeting with Brian Thorne, Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, and Elizabeth Goode to continue our discussion of group planning meeting topics of combined risk assessment of accounts, group scoping, and joint venture scoping	0.5
Alison Meng	Senior	11/22/2024	Meeting	Internal team meeting with Brian Thorne, Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, and Elizabeth Goode to continue our discussion of group planning meeting topics of combined risk assessment of accounts, group scoping, and joint venture scoping	0.5
Simran Lodhi	Staff	11/22/2024	Audit Procedures	Performed detailed testing of Percentage of Completion invoices for interim audit procedures of Zachry Industrial.	11.0
Elizabeth Ayers Goode	Staff	11/22/2024	Meeting	Internal team meeting with Brian Thorne, Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, and Elizabeth Goode to continue our discussion of group planning meeting topics of combined risk assessment of accounts, group scoping, and joint venture scoping	0.5
Ricardo Sanchez	Senior	11/22/2024	Meeting	Internal team meeting with Brian Thorne, Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, and Elizabeth Goode to continue our discussion of group planning meeting topics of combined risk assessment of accounts, group scoping, and joint venture scoping	0.5
Taylor Witherell	Manager	11/22/2024	Audit Procedures	Updated documentation on fees and audit services to be presented to the audit committee	4.5
Taylor Witherell	Manager	11/22/2024	Meeting	Internal team meeting with Brian Thorne, Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, and Elizabeth Goode to continue our discussion of group planning meeting topics of combined risk assessment of accounts, group scoping, and joint venture scoping	0.5
Barkha Gill	Senior	11/25/2024	Audit Procedures	Documented Information technology scoping and risk assessment documentation based upon system changes.	3.2

Core Audit Services

Name	Rank	Date	Project Category	Description	Hours Charged
Barkha Gill	Senior	11/25/2024	Audit Procedures	Performed review of testing of Percentage of Completion invoices for interim audit procedures of Zachry Industrial.	3.0
Alison Meng	Senior	11/25/2024	Audit Procedures	Time spent on addressing data validation questions with the updated response from the Data Integrations team.	7.0
Simran Lodhi	Staff	11/25/2024	Audit Procedures	Performed detailed testing of Percentage of Completion invoices for interim audit procedures of Zachry Industrial.	5.5
William Jonassen Young	Staff	11/25/2024	Audit Procedures	Updating current year audit planning memoranda for current year data and information for scoping analysis	2.7
Barkha Gill	Senior	11/26/2024	Audit Procedures	Performed review of testing of Percentage of Completion invoices for interim audit procedures of Zachry Industrial.	3.0
William Jonassen Young	Staff	11/26/2024	Audit Procedures	Preparing Job Cost detail text documents into workable excel documents and performing audit sampling procedures in accordance with EY Methodologies.	5.5
William Jonassen Young	Staff	11/26/2024	Meeting	Internal team meeting with Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, William Young to discuss contract revenue testing, team scheduling, and questions about group scoping for joint ventures and general ledger analyzer data validation	0.3
Alison Meng	Senior	11/26/2024	Meeting	Internal team meeting with Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, William Young to discuss contract revenue testing, team scheduling, and questions about group scoping for joint ventures and general ledger analyzer data validation	0.3
Ricardo Sanchez	Senior	11/26/2024	Meeting	Internal team meeting with Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, William Young to discuss contract revenue testing, team scheduling, and questions about group scoping for joint ventures and general ledger analyzer data validation	0.3
Alison Meng	Senior	11/26/2024	Audit Procedures	Time spent on preparing cost of revenue smart samplings for all Zachry Entities.	7.0
Taylor Witherell	Manager	11/26/2024	Meeting	Internal team meeting with Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, William Young to discuss contract revenue testing, team scheduling, and questions about group scoping for joint ventures and general ledger analyzer data validation	0.3
Elizabeth Ayers Goode	Staff	11/26/2024	Meeting	Internal team meeting with Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, William Young to discuss contract revenue testing, team scheduling, and questions about group scoping for joint ventures and general ledger analyzer data validation	0.3
Simran Lodhi	Staff	11/26/2024	Audit Procedures	Prepared workpapers of testing of Time and Materials Invoice testing for interim audit procedures of Zachry Industrial.	11.0
Kira Flowers	Staff	11/26/2024	Independence	Performed Global Compliance independence check procedures for the Zachry Consolidated, LLC engagement acceptance.	0.3
William Jonassen Young	Staff	11/26/2024	Audit Procedures	Updating Job Cost detail text documents into sampling documents for purposes of our Cost of Revenue procedures.	9.0
Barkha Gill	Senior	11/27/2024	Audit Procedures	Performed review of testing of Time and Materials Invoice testing for interim audit procedures of Zachry Industrial.	8.0

Core Audit Services

Name	Rank	Date	Project Category	Description	Hours Charged
Ricardo Sanchez	Senior	11/27/2024	Audit Procedures	Time spent running smart samples for payroll interim testing procedure and setting up payroll lead sheets.	6.0
Alison Meng	Senior	11/27/2024	Audit Procedures	Time spent on acceptance and continuance risk factor response forms.	6.0
Simran Lodhi	Staff	11/27/2024	Audit Procedures	Prepared workpapers of testing of Time and Materials Invoice testing for interim audit procedures of Zachry Industrial.	5.0
Barkha Gill	Senior	11/28/2024	Audit Procedures	Performed review of testing of Time and Materials Invoice testing for interim audit procedures of Zachry Industrial.	1.9
Ricardo Sanchez	Senior	12/2/2024	Audit Procedures	Time spent to review interim Selling, General & Administrative expense testing and sending out follow up items, including producing smart sampling for payroll testing.	7.0
Alison Meng	Senior	12/2/2024	Audit Procedures	Time spent on perform senior review on the Percentage of Completion revenue contract level supports received and communication with client on the supports follow up	2.5
Alison Meng	Senior	12/2/2024	Audit Procedures	Time spent on perform senior review on the Time and Material Revenues plus contract level supports received and communication with client on the supports follow up	3.5
Alison Meng	Senior	12/2/2024	Audit Procedures	Time spent on follow up on revenue validations for planning scope and strategies.	1.1
Alison Meng	Senior	12/2/2024	Audit Procedures	Time spent to consolidate and review sample strategies for revenue and cost of revenue on both contract and invoice/journal entries level.	1.8
William Jonassen Young	Staff	12/2/2024	Audit Procedures	Updating Job Cost detail text documents into sampling documents for purposes of our Cost of Revenue procedures for ZHI Subsidiaries	2.1
William Jonassen Young	Staff	12/2/2024	Audit Procedures	Collating and sampling payroll registers for purposes of our interim payroll substantive testing; inclusive of drafting sampled transaction emails with the client.	4.3
Yash Singh	Staff	12/3/2024	Audit Procedures	Prepared the testing of the payroll substantive workpapers at the interim testing date.	4.5
Joe Gaughan	Partner	12/3/2024	Meeting	Internal team meeting with Joe Gaughan, Trey Tschirhart, Zach Roberts, Rebecca Beck, Taylor Witherell, Alison Meng, Ricardo Sanchez, and William Young to discuss the group planning meeting topics related to Tax, debt agreements, reorganizations items testing, Lump Sum Contracts, business updates, Tax team arrangements, and timing of work to be performed.	0.4
Trey Tschirhart	Partner	12/3/2024	Meeting	Internal team meeting with Joe Gaughan, Trey Tschirhart, Zach Roberts, Rebecca Beck, Taylor Witherell, Alison Meng, Ricardo Sanchez, and William Young to discuss the group planning meeting topics related to Tax, debt agreements, reorganizations items testing, Lump Sum Contracts, business updates, Tax team arrangements, and timing of work to be performed.	0.4

Core Audit Services

Name	Rank	Date	Project Category	Description	Hours Charged
Rebecca Beck	Senior Manager	12/3/2024	Meeting	Internal team meeting with Joe Gaughan, Trey Tschirhart, Zach Roberts, Rebecca Beck, Taylor Witherell, Alison Meng, Ricardo Sanchez, and William Young to discuss the group planning meeting topics related to Tax, debt agreements, reorganizations items testing, Lump Sum Contracts, business updates, Tax team arrangements, and timing of work to be performed.	0.4
Zach Roberts	Senior Manager	12/3/2024	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, William Young to discuss interim testing for payroll expense, selling, general, and administrative expense, revenue, cost of revenue, and leases, timing of year-end requests, group planning meeting action items, and scheduling the information technology updates meeting with the client	0.5
Taylor Witherell	Manager	12/3/2024	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, William Young to discuss interim testing for payroll expense, selling, general, and administrative expense, revenue, cost of revenue, and leases, timing of year-end requests, group planning meeting action items, and scheduling the information technology updates meeting with the client	0.5
Taylor Witherell	Manager	12/3/2024	Meeting	External meeting with Melinda Grahmann for Open Item list including: Taylor Witherell, Alison Meng, Ricardo Sanchez to discuss timeline and expectation for the supports and requests	0.3
Taylor Witherell	Manager	12/3/2024	Audit Procedures	Reviewed key substantive planning documentation to present to the tax team for our internal planning meeting	0.5
Taylor Witherell	Manager	12/3/2024	Meeting	Internal team meeting with Joe Gaughan, Trey Tschirhart, Zach Roberts, Rebecca Beck, Taylor Witherell, Alison Meng, Ricardo Sanchez, and William Young to discuss the group planning meeting topics related to Tax, debt agreements, reorganizations items testing, Lump Sum Contracts, business updates, Tax team arrangements, and timing of work to be performed.	0.4
Joe Gaughan	Partner	12/3/2024	Meeting	Internal team meeting with Joe Gaughan, Zach Roberts, Taylor Witherell, Alison Meng, William Young and Elizabeth Goode to discuss the sampling strategy for revenue and cost of revenue interim substantive testing	0.9
Zach Roberts	Senior Manager	12/3/2024	Meeting	Internal team meeting with Joe Gaughan, Zach Roberts, Taylor Witherell, Alison Meng, William Young and Elizabeth Goode to discuss the sampling strategy for revenue and cost of revenue interim substantive testing	0.9
Taylor Witherell	Manager	12/3/2024	Meeting	Internal team meeting with Joe Gaughan, Zach Roberts, Taylor Witherell, Alison Meng, William Young and Elizabeth Goode to discuss the sampling strategy for revenue and cost of revenue interim substantive testing	0.9

Core Audit Services

Name	Rank	Date	Project Category	Description	Hours Charged
Elizabeth Ayers Goode	Staff	12/3/2024	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, William Young to discuss interim testing for payroll expense, selling, general, and administrative expense, revenue, cost of revenue, and leases, timing of year-end requests, group planning meeting action items, and scheduling the information technology updates meeting with the client	0.5
Elizabeth Ayers Goode	Staff	12/3/2024	Meeting	Internal team meeting with Joe Gaughan, Zach Roberts, Taylor Witherell, Alison Meng, William Young and Elizabeth Goode to discuss the sampling strategy for revenue and cost of revenue interim substantive testing	0.9
Ricardo Sanchez	Senior	12/3/2024	Meeting	Internal team meeting with Joe Gaughan, Trey Tschirhart, Zach Roberts, Rebecca Beck, Taylor Witherell, Alison Meng, Ricardo Sanchez, and William Young to discuss the group planning meeting topics related to Tax, debt agreements, reorganizations items testing, Lump Sum Contracts, business updates, Tax team arrangements, and timing of work to be performed.	0.4
Ricardo Sanchez	Senior	12/3/2024	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, William Young to discuss interim testing for payroll expense, selling, general, and administrative expense, revenue, cost of revenue, and leases, timing of year-end requests, group planning meeting action items, and scheduling the information technology updates meeting with the client	0.5
Ricardo Sanchez	Senior	12/3/2024	Meeting	External meeting with Melinda Grahmann for Open Item list including: Taylor Witherell, Alison Meng, Ricardo Sanchez to discuss timeline and expectation for the supports and requests	0.3
Ricardo Sanchez	Senior	12/3/2024	Audit Procedures	Documenting the Lease Standardized work program which includes scoping the lease population to determine amounts for sample size and selecting the relevant sample size for testing.	5.3
Alison Meng	Senior	12/3/2024	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, William Young to discuss interim testing for payroll expense, selling, general, and administrative expense, revenue, cost of revenue, and leases, timing of year-end requests, group planning meeting action items, and scheduling the information technology updates meeting with the client	0.5
Alison Meng	Senior	12/3/2024	Meeting	Internal team meeting with Joe Gaughan, Zach Roberts, Taylor Witherell, Alison Meng, William Young and Elizabeth Goode to discuss the sampling strategy for revenue and cost of revenue interim substantive testing	0.9
Alison Meng	Senior	12/3/2024	Meeting	External meeting with Melinda Grahmann for Open Item list including: Taylor Witherell, Alison Meng, Ricardo Sanchez to discuss timeline and expectation for the supports and requests	0.3

Core Audit Services

Name	Rank	Date	Project Category	Description	Hours Charged
Alison Meng	Senior	12/3/2024	Meeting	Internal team meeting with Joe Gaughan, Trey Tschirhart, Zach Roberts, Rebecca Beck, Taylor Witherell, Alison Meng, Ricardo Sanchez, and William Young to discuss the group planning meeting topics related to Tax, debt agreements, reorganizations items testing, Lump Sum Contracts, business updates, Tax team arrangements, and timing of work to be performed.	0.4
William Jonassen Young	Staff	12/3/2024	Meeting	Internal team meeting with Joe Gaughan, Trey Tschirhart, Zach Roberts, Rebecca Beck, Taylor Witherell, Alison Meng, Ricardo Sanchez, and William Young to discuss the group planning meeting topics related to Tax, debt agreements, reorganizations items testing, Lump Sum Contracts, business updates, Tax team arrangements, and timing of work to be performed.	0.4
Alison Meng	Senior	12/3/2024	Audit Procedures	Applying the sampling method for Percentage of Completion Revenue jobs based on the internal revenue meeting held	0.5
Alison Meng	Senior	12/3/2024	Audit Procedures	Applying the sampling method for Time & Material Revenue jobs based on the internal revenue meeting held	2.4
Alison Meng	Senior	12/3/2024	Audit Procedures	Time spent investigate audit differences noted from the supports received related to cost of revenue	2.8
William Jonassen Young	Staff	12/3/2024	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, William Young to discuss interim testing for payroll expense, selling, general, and administrative expense, revenue, cost of revenue, and leases, timing of year-end requests, group planning meeting action items, and scheduling the information technology updates meeting with the client	0.5
William Jonassen Young	Staff	12/3/2024	Meeting	Internal team meeting with Joe Gaughan, Zach Roberts, Taylor Witherell, Alison Meng, William Young and Elizabeth Goode to discuss the sampling strategy for revenue and cost of revenue interim substantive testing	0.9
Yash Singh	Staff	12/4/2024	Audit Procedures	Prepared the testing of the Selling, General & Administrative Expense substantive workpapers at the interim testing date.	6.5
Ricardo Sanchez	Senior	12/4/2024	Audit Procedures	Documenting the Lease Standardized work program which includes scoping the lease population to determine amounts for sample size and selecting the relevant sample size for testing.	3.5
Alison Meng	Senior	12/4/2024	Audit Procedures	Time spent to collate and test JVIC (Zachry Subsidiary Entity) cost of revenue supports received and journal entry level selection making.	2.3

Core Audit Services

Name	Rank	Date	Project Category	Description	Hours Charged
Alison Meng	Senior	12/4/2024	Audit Procedures	Time spent to collate and test JVIC (Zachry Subsidiary Entity) Lump Sum revenues, addressing documentation issues.	2.0
Alison Meng	Senior	12/4/2024	Audit Procedures	Time spent to collate and test JVIC (Zachry Subsidiary Entity) Time & Material revenues, addressing documentation issues.	2.4
William Jonassen Young	Staff	12/5/2024	Audit Procedures	Created audit documents using Job Cost details provided by the client for the purpose of sample selections.	3.0
Saloni Agarwal	Staff	12/6/2024	Audit Procedures	Prepared the testing of the Overall Substantive Analytical Review workpapers at the interim testing date.	4.0
William Jonassen Young	Staff	12/6/2024	Audit Procedures	Created audit documents using Job Cost details provided by the client for the purpose of sample selections.	4.9
Alison Meng	Senior	12/9/2024	Audit Procedures	Time spent to review PS30 (ZHI Subsidiary Entity) invoice population and selections prior to sending to the audit client for data gathering.	5.2
Alison Meng	Senior	12/9/2024	Audit Procedures	Time spent to collate and test JVIC (Zachry Subsidiary Entity) cost of revenue supports received and journal entry level selection making.	1.8
Alison Meng	Senior	12/9/2024	Audit Procedures	Time spent reviewing Cost of Revenue populations and selections	4.8
Taylor Witherell	Manager	12/9/2024	Audit Procedures	Coordinating logistics for site visit with client and scheduling travel plans	2.6
William Jonassen Young	Staff	12/9/2024	Audit Procedures	Time spent on cost of revenue selections for ZHI Entities; including developing requests, most of which was spent transforming Lump Sum jobs into excel and making sample selections.	5.5
Alison Meng	Senior	12/10/2024	Audit Procedures	Time spent reviewing ZHI cost of revenue population and selections made	2.3
Yash Singh	Staff	12/10/2024	Audit Procedures	Creating JVIC invoice selection according to their job code.	4.5
Simran Lodhi	Staff	12/10/2024	Audit Procedures	JVIC Selection made for contract revenue Zachry Status call	4.5
Taylor Witherell	Manager	12/10/2024	Site Visit	Time spent traveling to site visit destination for interim substantive procedures over the construction project in Louisiana	5.0
Taylor Witherell	Manager	12/10/2024	Meeting	External meeting with Melinda Grahmann for Open Item list including: Taylor Witherell, Alison Meng, Ricardo Sanchez to discuss timeline and expectation for the supports and requests	0.2
Zach Roberts	Senior Manager	12/10/2024	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, William Young to discuss questions over revenue and cost of revenue invoice selections, leases populations for testing, bankruptcy memo, walkthroughs, and year-end requests for the client	0.5
Taylor Witherell	Manager	12/10/2024	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, William Young to discuss questions over revenue and cost of revenue invoice selections, leases populations for testing, bankruptcy memo, walkthroughs, and year-end requests for the client	0.5

Core Audit Services

Name	Rank	Date	Project Category	Description	Hours Charged
Zach Roberts	Senior Manager	12/10/2024	Site Visit	Time spent Traveling to perform site visit procedure with Alison Meng, Zach Roberts, Taylor Witherell, Elizabeth Goode and Ricardo Sanchez.	6.5
Elizabeth Ayers Goode	Staff	12/10/2024	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, William Young to discuss questions over revenue and cost of revenue invoice selections, leases populations for testing, bankruptcy memo, walkthroughs, and year-end requests for the client	0.5
Elizabeth Ayers Goode	Staff	12/10/2024	Site Visit	Time spent Traveling to perform site visit procedure with Alison Meng, Zach Roberts, Taylor Witherell, Elizabeth Goode and Ricardo Sanchez.	6.5
Ricardo Sanchez	Senior	12/10/2024	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, William Young to discuss questions over revenue and cost of revenue invoice selections, leases populations for testing, bankruptcy memo, walkthroughs, and year-end requests for the client	0.5
Ricardo Sanchez	Senior	12/10/2024	Site Visit	Time spent Traveling to perform site visit procedure with Alison Meng, Zach Roberts, Taylor Witherell, Elizabeth Goode and Ricardo Sanchez.	6.5
Ricardo Sanchez	Senior	12/10/2024	Meeting	External meeting with Melinda Grahmann for Open Item list including: Taylor Witherell, Alison Meng, Ricardo Sanchez to discuss timeline and expectation for the supports and requests	0.2
Ricardo Sanchez	Senior	12/10/2024	Audit Procedures	Time spent setting up standardized lease work program	3.3
William Jonassen Young	Staff	12/10/2024	Audit Procedures	Completed the sampling selections for ZHI, adding the final Lump Sum jobs into excel and creating selections and putting them into an acceptable format for client request.	4.4
William Jonassen Young	Staff	12/10/2024	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, William Young to discuss questions over revenue and cost of revenue invoice selections, leases populations for testing, bankruptcy memo, walkthroughs, and year-end requests for the client	0.5
Alison Meng	Senior	12/10/2024	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, William Young to discuss questions over revenue and cost of revenue invoice selections, leases populations for testing, bankruptcy memo, walkthroughs, and year-end requests for the client	0.5
Alison Meng	Senior	12/10/2024	Site Visit	Time spent Traveling to perform site visit procedure with Alison Meng, Zach Roberts, Taylor Witherell, Elizabeth Goode and Ricardo Sanchez.	6.5
Alison Meng	Senior	12/10/2024	Meeting	External meeting with Melinda Grahmann for Open Item list including: Taylor Witherell, Alison Meng, Ricardo Sanchez to discuss timeline and expectation for the supports and requests	0.2
Taylor Witherell	Manager	12/10/2024	Site Visit	Time spent Traveling to perform site visit procedure with Alison Meng, Zach Roberts, Taylor Witherell, Elizabeth Goode and Ricardo Sanchez.	6.5

Core Audit Services

Name	Rank	Date	Project Category	Description	Hours Charged
Zach Roberts	Senior Manager	12/11/2024	Site Visit	Performed site visit procedures with Zach Roberts, Alison Meng, Ricardo Sanchez, and Elizabeth Goode by touring the site, observing inventory handling, inquiring of security measures and progress of the project	10.5
Taylor Witherell	Manager	12/11/2024	Site Visit	Performed site visit procedures with Zach Roberts, Alison Meng, Ricardo Sanchez, and Elizabeth Goode by touring the site, observing inventory handling, inquiring of security measures and progress of the project	10.5
Elizabeth Ayers Goode	Staff	12/11/2024	Site Visit	Performed site visit procedures with Zach Roberts, Alison Meng, Ricardo Sanchez, and Elizabeth Goode by touring the site, observing inventory handling, inquiring of security measures and progress of the project	10.5
Ricardo Sanchez	Senior	12/11/2024	Site Visit	Performed site visit procedures with Zach Roberts, Alison Meng, Ricardo Sanchez, and Elizabeth Goode by touring the site, observing inventory handling, inquiring of security measures and progress of the project	10.5
Josh Edward Guerra	Staff	12/11/2024	Independence	Performed review of the Zachry open engagements for independence procedures to ensure appropriate approval by the partner in charge.	1.0
Alison Meng	Senior	12/11/2024	Site Visit	Performed site visit procedures with Zach Roberts, Alison Meng, Ricardo Sanchez, and Elizabeth Goode by touring the site, observing inventory handling, inquiring of security measures and progress of the project	10.5
Alison Meng	Senior	12/12/2024	Audit Procedures	Continued time spend on the review of ZHI cost of revenue selections and sent out selections requests to the audit client.	3.8
Alison Meng	Senior	12/12/2024	Audit Procedures	Continued time spend on the review of ZHI invoice selections and sent out selections requests to the audit client.	3.4
Zach Roberts	Senior Manager	12/12/2024	Meeting	Internal team meeting with Zach Roberts, Alison Meng, Ricardo Sanchez, Elizabeth Goode, to discuss walkthrough open items, cost of revenue and revenue invoice selections and open items, questions over the bankruptcy memo, selling, general, and administrative open items, and leases populations	0.4
Elizabeth Ayers Goode	Staff	12/12/2024	Meeting	Internal team meeting with Zach Roberts, Alison Meng, Ricardo Sanchez, Elizabeth Goode, to discuss walkthrough open items, cost of revenue and revenue invoice selections and open items, questions over the bankruptcy memo, selling, general, and administrative open items, and leases populations	0.4

Core Audit Services

Name	Rank	Date	Project Category	Description	Hours Charged
Ricardo Sanchez	Senior	12/12/2024	Meeting	Internal team meeting with Zach Roberts, Alison Meng, Ricardo Sanchez, Elizabeth Goode, to discuss walkthrough open items, cost of revenue and revenue invoice selections and open items, questions over the bankruptcy memo, selling, general, and administrative open items, and leases populations	0.4
Alison Meng	Senior	12/12/2024	Meeting	Internal team meeting with Zach Roberts, Alison Meng, Ricardo Sanchez, Elizabeth Goode, to discuss walkthrough open items, cost of revenue and revenue invoice selections and open items, questions over the bankruptcy memo, selling, general, and administrative open items, and leases populations	0.4
Barkha Gill	Senior	12/12/2024	Audit Procedures	Researched and addressed review points from the cost of revenue and revenue invoice selection testing	0.5
Alison Meng	Senior	12/13/2024	Audit Procedures	Time spent updating audit strategy enablement language related to revenue risk assessment to address review notes within.	3.4
Alison Meng	Senior	12/13/2024	Audit Procedures	Time spent performing senior review on data analytic received.	1.3
Alison Meng	Senior	12/13/2024	Audit Procedures	Time spent on review of interim revenue summary documentation for revenue audit strategy	1.5
Simran Lodhi	Staff	12/13/2024	Audit Procedures	Documented the current year support for the Cash Disbursements walkthrough.	5.0
Ricardo Sanchez	Senior	12/13/2024	Audit Procedures	Time spent to make Interim Lease selections and setting up the Lease standardized work program	6.5
Alison Meng	Senior	12/16/2024	Audit Procedures	Time spent related to data analytics documentation; particularly related to journal entry risk assessments of planning data set.	4.3
Alison Meng	Senior	12/16/2024	Audit Procedures	Time spent on updating Planning Strategy meeting form documentation	2.3
Alison Meng	Senior	12/16/2024	Audit Procedures	Time spent reviewing interim revenue construction schedule	1.8
Alison Meng	Senior	12/16/2024	Audit Procedures	Time spent updating Planning Strategy Meeting minutes, including making requisite updates to the audit file construction.	2.6
Zach Roberts	Senior Manager	12/16/2024	Audit Procedures	Performed a second level review of planning documentation, specifically reviewing the group audit strategy workpaper.	5.4
Elizabeth Ayers Goode	Staff	12/16/2024	Audit Procedures	Preparing leases populations for selection making for interim substantive testing	0.6
Elizabeth Ayers Goode	Staff	12/16/2024	Audit Procedures	Preparing the site visit memo for revenue documentation.	6.6
Elizabeth Ayers Goode	Staff	12/16/2024	Audit Procedures	Preparing risk assessment with automated techniques documentation	1.1
Ricardo Sanchez	Senior	12/16/2024	Audit Procedures	Time spent preparing selections for Leases and sending to client	7.0
Zach Roberts	Senior Manager	12/17/2024	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, and William Young to continue discussing planning risk assessment data correlation, open review notes to address, site visit memo, year-end request listing for the client, deferred compensation, debt, and cash confirmations to be sent after year-end, and status of walkthroughs	0.4

Core Audit Services

Name	Rank	Date	Project Category	Description	Hours Charged
Alison Meng	Senior	12/17/2024	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, and William Young to continue discussing planning risk assessment data correlation, open review notes to address, site visit memo, year-end request listing for the client, deferred compensation, debt, and cash confirmations to be sent after year-end, and status of walkthroughs	0.4
Zach Roberts	Senior Manager	12/17/2024	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, William Young, Harsh Gupta to discuss questions on payroll selection support and cost of revenue testing, and planning risk assessment data correlation	0.5
Elizabeth Ayers Goode	Staff	12/17/2024	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, William Young, Harsh Gupta to discuss questions on payroll selection support and cost of revenue testing, and planning risk assessment data correlation	0.5
Ricardo Sanchez	Senior	12/17/2024	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, William Young, Harsh Gupta to discuss questions on payroll selection support and cost of revenue testing, and planning risk assessment data correlation	0.5
William Jonassen Young	Staff	12/17/2024	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, William Young, Harsh Gupta to discuss questions on payroll selection support and cost of revenue testing, and planning risk assessment data correlation	0.5
Alison Meng	Senior	12/17/2024	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, William Young, Harsh Gupta to discuss questions on payroll selection support and cost of revenue testing, and planning risk assessment data correlation	0.5
Alison Meng	Senior	12/17/2024	Audit Procedures	Time spent on preparing year end client supports requests form prior to sending to client for year-end requests	1.6
Alison Meng	Senior	12/17/2024	Audit Procedures	Time spent on review of the Cash Disbursements walkthrough and update documentations	2.8
Alison Meng	Senior	12/17/2024	Audit Procedures	Time spent on review of the construction site visit memo	4.6
Harsh Gupta	Senior	12/17/2024	Audit Procedures	Prepared the testing of the Interim Time and Materials Revenue workpapers at the interim testing date.	4.0
Harsh Gupta	Senior	12/17/2024	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, William Young, Harsh Gupta to discuss questions on payroll selection support and cost of revenue testing, and planning risk assessment data correlation	0.5
Taylor Witherell	Manager	12/17/2024	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, William Young, Harsh Gupta to discuss questions on payroll selection support and cost of revenue testing, and planning risk assessment data correlation	0.5

Core Audit Services

Name	Rank	Date	Project Category	Description	Hours Charged
Taylor Witherell	Manager	12/17/2024	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, and William Young to continue discussing planning risk assessment data correlation, open review notes to address, site visit memo, year-end request listing for the client, deferred compensation, debt, and cash confirmations to be sent after year-end, and status of walkthroughs	0.4
Taylor Witherell	Manager	12/17/2024	Audit Procedures	Accounting research on required procedures over risk assessment for accounts using data analytics	1.0
Taylor Witherell	Manager	12/17/2024	Audit Procedures	Performing an estimated time of completion for the overall audit and projected economics	2.0
Zach Roberts	Senior Manager	12/17/2024	Audit Procedures	Performed a second level review of planning documentation, specifically reviewing the Overall Audit Planning Strategy memo.	8.0
William Jonassen Young	Staff	12/17/2024	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, and William Young to continue discussing planning risk assessment data correlation, open review notes to address, site visit memo, year-end request listing for the client, deferred compensation, debt, and cash confirmations to be sent after year-end, and status of walkthroughs	0.4
William Jonassen Young	Staff	12/17/2024	Audit Procedures	Working on preparing lease information including updating based upon current year transactions and knowledge.	2.8
William Jonassen Young	Staff	12/17/2024	Audit Procedures	Performing comparison of the clients cash listing with our records for purposes of scoping relevant cash accounts for confirmation procedures.	2.3
Elizabeth Ayers Goode	Staff	12/17/2024	Audit Procedures	Continued preparing risk assessment with automated techniques documentation	7.1
Elizabeth Ayers Goode	Staff	12/17/2024	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, and William Young to continue discussing planning risk assessment data correlation, open review notes to address, site visit memo, year-end request listing for the client, deferred compensation, debt, and cash confirmations to be sent after year-end, and status of walkthroughs	0.4
Ricardo Sanchez	Senior	12/17/2024	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, and William Young to continue discussing planning risk assessment data correlation, open review notes to address, site visit memo, year-end request listing for the client, deferred compensation, debt, and cash confirmations to be sent after year-end, and status of walkthroughs	0.4
Ricardo Sanchez	Senior	12/17/2024	Audit Procedures	Time spent preparing Year end client listing	2.0
Ricardo Sanchez	Senior	12/17/2024	Audit Procedures	Time spent to review interim work papers specifically the interim payroll substantive test of details.	3.0
Ricardo Sanchez	Senior	12/17/2024	Audit Procedures	Time spent reviewing walkthrough for payroll	2.1
Alison Meng	Senior	12/18/2024	Audit Procedures	Time spent on continuing review of walkthrough of payroll	2.6
Alison Meng	Senior	12/18/2024	Audit Procedures	Time spent on update journal entry planning form	2.7

Core Audit Services

Name	Rank	Date	Project Category	Description	Hours Charged
Alison Meng	Senior	12/18/2024	Audit Procedures	Time spent reviewing walkthrough for Leases	0.8
Alison Meng	Senior	12/18/2024	Audit Procedures	Time spent on preparing Percentage of completion revenue contract sampling and population tie out, including follow up with client	1.8
Harsh Gupta	Senior	12/18/2024	Audit Procedures	Prepared the testing of the selling, general and administrative expense workpapers at the interim testing date.	4.0
Taylor Witherell	Manager	12/18/2024	Audit Procedures	Performing an estimated time of completion for the overall audit and projected economics	2.0
William Jonassen Young	Staff	12/18/2024	Audit Procedures	Performed detailed testing of interim lump sum revenue contracts for our interim audit procedures.	5.7
Elizabeth Ayers Goode	Staff	12/18/2024	Audit Procedures	Continued preparing risk assessment with automated techniques documentation	8.0
Zach Roberts	Senior Manager	12/18/2024	Meeting	Internal meeting with Zach Roberts, Taylor Witherell, and Ricardo to discuss updates made to the group scoping file for Joint ventures	0.5
Taylor Witherell	Manager	12/18/2024	Meeting	Internal meeting with Zach Roberts, Taylor Witherell, and Ricardo to discuss updates made to the group scoping file for Joint ventures	0.5
Ricardo Sanchez	Senior	12/18/2024	Meeting	Internal meeting with Zach Roberts, Taylor Witherell, and Ricardo to discuss updates made to the group scoping file for Joint ventures	0.5
Ricardo Sanchez	Senior	12/18/2024	Audit Procedures	Time spent to review Walkthroughs for Deferred Compensations	3.0
Ricardo Sanchez	Senior	12/18/2024	Audit Procedures	Time spent to review interim work papers specifically the interim lease test of details.	4.0
Alison Meng	Senior	12/19/2024	Audit Procedures	Time spent on year-end client request listing	2.4
Alison Meng	Senior	12/19/2024	Audit Procedures	Time spent to review interim work papers specifically the interim selling, general, and administrative expense test of details.	1.3
Alison Meng	Senior	12/19/2024	Audit Procedures	Time spent researching follow-up audit items noted in general ledger analytics and data validation issued noted	1.4
Harsh Gupta	Senior	12/19/2024	Audit Procedures	Continued preparation of the testing of the selling, general and administrative expense workpapers at the interim testing date.	2.0
Barkha Gill	Senior	12/19/2024	Meeting	Internal team meeting with Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, William Young, Barkha Gill, and Harsh Gupta to discuss cost of revenue and payroll testing open items to follow up on, rolling forward perm files, open items and status for walkthroughs, status of interim testing areas, and questions on planning risk assessment data correlation	0.4
Harsh Gupta	Senior	12/19/2024	Meeting	Internal team meeting with Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, William Young, Barkha Gill, and Harsh Gupta to discuss cost of revenue and payroll testing open items to follow up on, rolling forward perm files, open items and status for walkthroughs, status of interim testing areas, and questions on planning risk assessment data correlation	0.4

Core Audit Services

Name	Rank	Date	Project Category	Description	Hours Charged
Alison Meng	Senior	12/19/2024	Meeting	Internal team meeting with Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, William Young, Barkha Gill, and Harsh Gupta to discuss cost of revenue and payroll testing open items to follow up on, rolling forward perm files, open items and status for walkthroughs, status of interim testing areas, and questions on planning risk assessment data correlation	0.4
Taylor Witherell	Manager	12/19/2024	Meeting	Internal team meeting with Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, William Young, Barkha Gill, and Harsh Gupta to discuss cost of revenue and payroll testing open items to follow up on, rolling forward perm files, open items and status for walkthroughs, status of interim testing areas, and questions on planning risk assessment data correlation	0.4
Taylor Witherell	Manager	12/19/2024	Audit Procedures	Updating the group scoping file for clarified guidance for equity method investments	2.0
William Jonassen Young	Staff	12/19/2024	Meeting	Internal team meeting with Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, William Young, Barkha Gill, and Harsh Gupta to discuss cost of revenue and payroll testing open items to follow up on, rolling forward perm files, open items and status for walkthroughs, status of interim testing areas, and questions on planning risk assessment data correlation	0.4
Elizabeth Ayers Goode	Staff	12/19/2024	Meeting	Internal team meeting with Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, William Young, Barkha Gill, and Harsh Gupta to discuss cost of revenue and payroll testing open items to follow up on, rolling forward perm files, open items and status for walkthroughs, status of interim testing areas, and questions on planning risk assessment data correlation	0.4
Elizabeth Ayers Goode	Staff	12/19/2024	Audit Procedures	Scoped accounts receivable accounts for year-end client requests	2.4
Elizabeth Ayers Goode	Staff	12/19/2024	Audit Procedures	Continued preparing risk assessment with automated techniques documentation	5.8
Ricardo Sanchez	Senior	12/19/2024	Meeting	Internal team meeting with Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, William Young, Barkha Gill, and Harsh Gupta to discuss cost of revenue and payroll testing open items to follow up on, rolling forward perm files, open items and status for walkthroughs, status of interim testing areas, and questions on planning risk assessment data correlation	0.4
Zach Roberts	Senior Manager	12/19/2024	Meeting	Internal meeting with Zach Roberts, Taylor Witherell, Alison Meng and Ricardo Sanchez to discuss and live review requests listing to be sent during year end audit.	1.1
Taylor Witherell	Manager	12/19/2024	Meeting	Internal meeting with Zach Roberts, Taylor Witherell, Alison Meng and Ricardo Sanchez to discuss and live review requests listing to be sent during year end audit.	1.1
Ricardo Sanchez	Senior	12/19/2024	Meeting	Internal meeting with Zach Roberts, Taylor Witherell, Alison Meng and Ricardo Sanchez to discuss and live review requests listing to be sent during year end audit.	1.1

Core Audit Services

Name	Rank	Date	Project Category	Description	Hours Charged
Ricardo Sanchez	Senior	12/19/2024	Audit Procedures	Time spent making updates to the client year end listing, sending hard copy confirmations for year end testing.	3.0
Ricardo Sanchez	Senior	12/19/2024	Audit Procedures	Time spent to review interim work papers specifically the interim lease test of details.	3.0
Barkha Gill	Senior	12/19/2024	Audit Procedures	Permanent file rollforward and proper indexing for the legal documents included within our current year workpapers.	4.0
Barkha Gill	Senior	12/19/2024	Audit Procedures	Addressing updates to planning risk assessment data correlation analyses resulting from second level reviews.	3.2
Alison Meng	Senior	12/20/2024	Audit Procedures	Time spent on preparing GAAP checklist forms to be sent to client for preparation of the financial statements.	2.6
Alison Meng	Senior	12/20/2024	Audit Procedures	Time spent on update of overall analytical reviews for year over year changes documentations based on review notes assigned	3.2
Alison Meng	Senior	12/20/2024	Audit Procedures	Time spent on validating data updates for general ledger analytics	1.8
Alison Meng	Senior	12/20/2024	Audit Procedures	Time spent to complete and wrap up year end client request listing and communicate with client.	1.8
Alison Meng	Senior	12/20/2024	Audit Procedures	Time spent to research cash disbursement walkthrough follow-up items with the client.	0.4
Elizabeth Ayers Goode	Staff	12/20/2024	Audit Procedures	Continued preparing risk assessment with automated techniques documentation	5.0
Elizabeth Ayers Goode	Staff	12/20/2024	Audit Procedures	Setting up cost plus revenue testing workbooks and drafting testing instructions	3.0
Ricardo Sanchez	Senior	12/20/2024	Audit Procedures	Time spent to review the Fixed Assets Walkthrough documentation.	3.5
Ricardo Sanchez	Senior	12/20/2024	Audit Procedures	Time spent making updates to client year end listing	2.3
Simran Lodhi	Staff	12/26/2024	Audit Procedures	Prepared interim Invoice Testing for the ZHI Time & Materials revenue accounts.	4.4
Simran Lodhi	Staff	12/26/2024	Audit Procedures	Prepared interim lease right of use asset and lease liability accounts.	3.0
Simran Lodhi	Staff	12/26/2024	Audit Procedures	Prepared the Lease Walkthrough documentation based upon a current year transaction.	0.5
Simran Lodhi	Staff	12/27/2024	Audit Procedures	Prepared interim Invoice Testing for the ZHI Time & Materials revenue accounts.	9.0
Barkha Gill	Senior	12/31/2024	Audit Procedures	Prepared the Lease Walkthrough documentation based upon a current year transaction.	3.7
Barkha Gill	Senior	1/2/2025	Audit Procedures	Providing instructions to staff for ZII invoice testing and Detailed review of Lease supports testing for interim.	5.0
Vijay Kumar Sah	Senior	1/2/2025	Audit Procedures	Detail reviewed Invoice testing for JVIC and PS30	3.0
Abhijith P S	Staff	1/2/2025	Audit Procedures	Prepared ZII and ZMS Invoice testing	7.0
Barkha Gill	Senior	1/3/2025	Audit Procedures	Providing instructions to staff for ZII invoice testing and Detailed review of Lease supports testing for interim.	5.0
Abhijith P S	Staff	1/3/2025	Audit Procedures	Performed ZMS Invoice testing for interim	2.0

Core Audit Services

Name	Rank	Date	Project Category	Description	Hours Charged
Alison Meng	Senior	1/6/2025	Meeting	Internal meeting with Alison Meng, Ricardo Sanchez, and Ruben Garcia to introduce staff to the Zachry engagement and setup on engagement expectations	0.6
Ricardo Sanchez	Senior	1/6/2025	Meeting	Internal meeting with Alison Meng, Ricardo Sanchez, and Ruben Garcia to introduce staff to the Zachry engagement and setup on engagement expectations	0.6
Ruben Campos Garcia	Staff	1/6/2025	Meeting	Internal meeting with Alison Meng, Ricardo Sanchez, and Ruben Garcia to introduce staff to the Zachry engagement and setup on engagement expectations	0.6
Taylor Witherell	Manager	1/6/2025	Audit Procedures	Reviewed site visit memo and slide deck presented by the construction manager as part of our site visit procedures	0.5
Taylor Witherell	Manager	1/6/2025	Audit Procedures	Continue review of site visit memo and slide deck presented by the construction manager as part of our site visit procedures	0.5
Alison Meng	Senior	1/6/2025	Audit Procedures	Updating scoping strategies for year-end testing	7.9
Ruben Campos Garcia	Staff	1/6/2025	Audit Procedures	Continued testing of interim payroll testing	8.0
Ricardo Sanchez	Senior	1/6/2025	Audit Procedures	Providing instructions to staff on payroll workpaper and answering questions	2.7
Ricardo Sanchez	Senior	1/6/2025	Audit Procedures	Continued documentation of planning materials related to the inherent risk assessment for losses on contracts, payroll, going concern, and Investments/Joint Ventures. Addressing comments in the critical risk assessment work paper. And scoping entities not yet addressed.	3.5
Gaurav Tripathi	Staff	1/6/2025	Audit Procedures	Invoice testing for ZMS, worked towards understating some the concepts and populated some of the data related to initial selections	2.0
Barkha Gill	Senior	1/6/2025	Audit Procedures	Providing instructions to staff for JVIC and ZII invoice testing	2.0
Abhishek Kumar	Senior	1/6/2025	Audit Procedures	Performed ZMS Invoice testing for interim	4.0
Ruben Campos Garcia	Staff	1/7/2025	Audit Procedures	Continued interim testing for payroll expense	4.0
Alison Meng	Senior	1/7/2025	Audit Procedures	Addressing updated data validation for general ledger analytic data	0.3
Ricardo Sanchez	Senior	1/7/2025	Audit Procedures	Continued documentation of planning materials related to the inherent risk assessment for losses on contracts, payroll, going concern, and Investments/Joint Ventures. Addressing comments in the critical risk assessment work paper. And scoping entities not yet addressed. Addressing comments in the critical risk assessment work paper. And scoping entities not yet addressed.	2.0
Barkha Gill	Senior	1/7/2025	Audit Procedures	Performed ZMS Invoice testing for interim	3.0
Ricardo Sanchez	Senior	1/8/2025	Meeting	Internal meeting with Zach Roberts and Ricardo Sanchez to discuss planning items, such as, bankruptcy consideration memo and critical risk assessment work paper	0.5
Zach Roberts	Senior Manager	1/8/2025	Meeting	Internal meeting with Zach Roberts and Ricardo Sanchez to discuss planning items, such as, bankruptcy consideration memo and critical risk assessment work paper	0.5
Ruben Campos Garcia	Staff	1/8/2025	Audit Procedures	Performed interim testing for payroll expense	8.0
Ruben Campos Garcia	Staff	1/8/2025	Audit Procedures	Continued interim testing for payroll expense	10.0
Zach Roberts	Senior Manager	1/8/2025	Audit Procedures	Second level review of the audit to ensure proper procedures are being performed	4.0
Ricardo Sanchez	Senior	1/8/2025	Meeting	External meeting with client including Zach Roberts, Taylor Witherell, Ricardo Sanchez and Alison Meng to discuss year-end client supports listing timeline and expectations.	0.5
Taylor Witherell	Manager	1/8/2025	Meeting	External meeting with client including Zach Roberts, Taylor Witherell, Ricardo Sanchez and Alison Meng to discuss year-end client supports listing timeline and expectations.	0.5

Core Audit Services

Name	Rank	Date	Project Category	Description	Hours Charged
Zach Roberts	Senior Manager	1/8/2025	Meeting	External meeting with client including Zach Roberts, Taylor Witherell, Ricardo Sanchez and Alison Meng to discuss year-end client supports listing timeline and expectations.	0.5
Alison Meng	Senior	1/8/2025	Meeting	External meeting with client including Zach Roberts, Taylor Witherell, Ricardo Sanchez and Alison Meng to discuss year-end client supports listing timeline and expectations. Noted Zach Roberts participated partial of the meeting.	0.5
Alison Meng	Senior	1/8/2025	Audit Procedures	Time spent preparing for the external meeting to discuss with client supports requesting for year-end testing.	0.5
Alison Meng	Senior	1/8/2025	Audit Procedures	Live review with senior manager regarding the scope and strategies including planning risk assessments, canvas setting regarding walkthrough and audit plan.	2.3
Alison Meng	Senior	1/8/2025	Audit Procedures	Detail level reviewing interim cost of revenue testing	0.6
Ricardo Sanchez	Senior	1/8/2025	Audit Procedures	Continued detail review of the Payroll Expense substantive work program which had been prepared by Staff level.	4.0
Ricardo Sanchez	Senior	1/8/2025	Audit Procedures	Detail level reviewing interim walkthroughs for Investments	2.5
Ricardo Sanchez	Senior	1/8/2025	Audit Procedures	Continued documentation of planning materials related to the inherent risk assessment for losses on contracts, payroll, going concern, and Investments/Joint Ventures. Addressing comments in the critical risk assessment work paper; scoping entities not yet addressed. Addressing comments in the critical risk assessment work paper. Scoping entities not yet addressed.	1.5
Gaurav Tripathi	Staff	1/8/2025	Audit Procedures	Invoice testing for ZMS, worked towards understating some the concepts and populated some of the data related to initial selections	2.0
Barkha Gill	Senior	1/8/2025	Audit Procedures	ZMS invoice testing selections and addressing staff questions for open items	2.0
Abhishek Kumar	Senior	1/8/2025	Audit Procedures	Performed ZMS Invoice testing for interim	7.0
Taylor Witherell	Manager	1/9/2025	Meeting	Internal team meeting with Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Barkha Gill, and Gaurav Tripathi to discuss the status of revenue invoice testing and cost of revenue testing for interim, cash confirmations, lease testing open items, walkthroughs, open items for planning, payroll testing open items, setting up year-end testing strategy, and sending the year-end client request list	0.5
Ruben Campos Garcia	Staff	1/9/2025	Meeting	Internal team meeting with Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Barkha Gill, and Gaurav Tripathi to discuss the status of revenue invoice testing and cost of revenue testing for interim, cash confirmations, lease testing open items, walkthroughs, open items for planning, payroll testing open items, setting up year-end testing strategy, and sending the year-end client request list.	0.5
Elizabeth Ayers Goode	Staff	1/9/2025	Meeting	Internal team meeting with Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Barkha Gill, and Gaurav Tripathi to discuss the status of revenue invoice testing and cost of revenue testing for interim, cash confirmations, lease testing open items, walkthroughs, open items for planning, payroll testing open items, setting up year-end testing strategy, and sending the year-end client request list.	0.5

Core Audit Services

Name	Rank	Date	Project Category	Description	Hours Charged
Alison Meng	Senior	1/9/2025	Meeting	Internal team meeting with Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Barkha Gill, and Gaurav Tripathi to discuss the status of revenue invoice testing and cost of revenue testing for interim, cash confirmations, lease testing open items, walkthroughs, open items for planning, payroll testing open items, setting up year-end testing strategy, and sending the year-end client request list.	0.5
Ricardo Sanchez	Senior	1/9/2025	Meeting	Internal team meeting with Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Barkha Gill, and Gaurav Tripathi to discuss the status of revenue invoice testing and cost of revenue testing for interim, cash confirmations, lease testing open items, walkthroughs, open items for planning, payroll testing open items, setting up year-end testing strategy, and sending the year-end client request list.	0.5
Gaurav Tripathi	Staff	1/9/2025	Meeting	Internal team meeting with Alison Meng, Barkha Gill, and Gaurav Tripathi to discuss the PS30 invoice testing supports for open items and pending supports	0.5
Barkha Gill	Senior	1/9/2025	Meeting	Internal team meeting with Alison Meng, Barkha Gill, and Gaurav Tripathi to discuss the PS30 invoice testing supports for open items and pending supports	0.5
Alison Meng	Senior	1/9/2025	Meeting	Internal team meeting with Alison Meng, Barkha Gill, and Gaurav Tripathi to discuss the PS30 invoice testing supports for open items and pending supports	0.5
Gaurav Tripathi	Staff	1/9/2025	Meeting	Internal team meeting with Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Barkha Gill, and Gaurav Tripathi to discuss the status of revenue invoice testing and cost of revenue testing for interim, cash confirmations, lease testing open items, walkthroughs, open items for planning, payroll testing open items, setting up year-end testing strategy, and sending the year-end client request list	0.5
Barkha Gill	Senior	1/9/2025	Meeting	Internal team meeting with Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Barkha Gill, and Gaurav Tripathi to discuss the status of revenue invoice testing and cost of revenue testing for interim, cash confirmations, lease testing open items, walkthroughs, open items for planning, payroll testing open items, setting up year-end testing strategy, and sending the year-end client request list	0.5
Gaurav Tripathi	Staff	1/9/2025	Audit Procedures	Continued documentation for accounts payable standard work program	1.0
Ruben Campos Garcia	Staff	1/9/2025	Audit Procedures	Continued interim testing for payroll expense	1.5
Ruben Campos Garcia	Staff	1/9/2025	Audit Procedures	Drafting year-end client listing for year-end testing	4.0
Zach Roberts	Senior Manager	1/9/2025	Audit Procedures	Second level review of the audit to ensure proper procedures are being performed	4.0
Elizabeth Ayers Goode	Staff	1/9/2025	Audit Procedures	Prepared the data risk assessment file and analyses	6.3
Ricardo Sanchez	Senior	1/9/2025	Audit Procedures	Reviewing interim payroll follow ups, routine expenses work program, and lease work program	7.5
Alison Meng	Senior	1/9/2025	Audit Procedures	Detail level reviewing interim cost plus invoice testing and updating the testing grid.	4.6
Alison Meng	Senior	1/9/2025	Audit Procedures	Detail level review of revenue invoice testing and updating testing procedures and testing grid	1.7

Core Audit Services

Name	Rank	Date	Project Category	Description	Hours Charged
Ricardo Sanchez	Senior	1/9/2025	Audit Procedures	Assisting the Global delivery service team through the cash confirmation process and workpaper.	0.9
Alison Meng	Senior	1/9/2025	Audit Procedures	Continued documentation of account level risk assessment for going concern consideration	2.2
Ruben Campos Garcia	Staff	1/9/2025	Audit Procedures	Drafting year-end client listing for year-end testing	7.5
Barkha Gill	Senior	1/9/2025	Audit Procedures	ZMS invoice testing selections and discussion with supporting team for further instructions	3.5
Gaurav Tripathi	Staff	1/10/2025	Audit Procedures	Sent cash confirmations for year-end testing	2.0
Barkha Gill	Senior	1/10/2025	Audit Procedures	Providing staff instructions for invoice testing of ZMS	2.0
Jennika Thomas	Staff	1/10/2025	Audit Procedures	Tested Invoice supports for JVIC T&M by verifying and recording Accounts Receivable Batch number, Accounts Receivable batch effective date, Deposit Batch number, and Deposit effective date	2.0
Elizabeth Ayers Goode	Staff	1/10/2025	Audit Procedures	Drafted and sent client requests for cost plus revenue contract support for year-end testing	2.5
Elizabeth Ayers Goode	Staff	1/10/2025	Audit Procedures	Drafted and sent client requests for lump sum revenue contract support for year-end testing	1.8
Ricardo Sanchez	Senior	1/10/2025	Audit Procedures	Reviewing and sending out client listing request in the client portal	1.5
Ricardo Sanchez	Senior	1/10/2025	Audit Procedures	Detail level reviewing routine expense work program and reviewing lease work program	5.0
Ricardo Sanchez	Senior	1/10/2025	Audit Procedures	Continued detail level reviewing interim walkthroughs for Investments	0.5
Alison Meng	Senior	1/10/2025	Audit Procedures	Continued detail level review of ZII Cost-Plus revenue testing pertaining to testing invoices.	1.6
Alison Meng	Senior	1/10/2025	Audit Procedures	Performed initial drafting of the GAAP Checklist for management completion to ensure completeness of disclosures within year-end financial statements.	0.9
Alison Meng	Senior	1/10/2025	Audit Procedures	Detail level review and sent out year-end client supports requests, including drafting management independence inquires questions	2.4
Alison Meng	Senior	1/10/2025	Audit Procedures	Continued review of interim revenue invoice testing	1.6
Ruben Campos Garcia	Staff	1/10/2025	Audit Procedures	Continued drafting year-end client listing for year-end testing	6.5
Ruben Campos Garcia	Staff	1/10/2025	Audit Procedures	Documenting Canvas forms for year-end testing related to leases, payroll, and debt	1.5
Alison Meng	Senior	1/12/2025	Audit Procedures	Detailed level review on planning data risk assessment for balance sheet and income statement	1.3
Alison Meng	Senior	1/12/2025	Audit Procedures	Establishing year-end audit strategy plan	1.4
Taylor Witherell	Manager	1/13/2025	Meeting	Internal meeting with Taylor Witherell, Ricardo Sanchez and Alison Meng to discuss interim and year-end audit plan strategies with individual task and due date assignments	0.9
Xavier Oliphant	Staff	1/13/2025	Meeting	Internal meeting with Alison Meng, Ricardo Sanchez, and Xavier Oliphant to introduce intern to the Zachry engagement and setup on engagement expectations	0.5
Ricardo Sanchez	Senior	1/13/2025	Meeting	Internal meeting with Alison Meng, Ricardo Sanchez, and Xavier Oliphant to introduce intern to the Zachry engagement and setup on engagement expectations	0.5

Core Audit Services

Name	Rank	Date	Project Category	Description	Hours Charged
Alison Meng	Senior	1/13/2025	Meeting	Internal meeting with Alison Meng, Ricardo Sanchez, and Xavier Oliphant to introduce intern to the Zachry engagement and setup on engagement expectations	0.5
Ricardo Sanchez	Senior	1/13/2025	Meeting	Internal meeting with Taylor Witherell, Ricardo Sanchez and Alison Meng to discuss interim and year-end audit plan strategies with individual task and due date assignments.	0.9
Alison Meng	Senior	1/13/2025	Meeting	internal meeting with Taylor Witherell, Ricardo Sanchez and Alison Meng to discuss interim and year-end audit plan strategies with individual task and due date assignments.	0.9
Ruben Campos Garcia	Staff	1/13/2025	Audit Procedures	Reviewed and made updates to lease interim work programs, as well as canvas forms regarding procedures over our testing of leases	4.0
Ruben Campos Garcia	Staff	1/13/2025	Audit Procedures	Reviewed follow ups received for payroll test of details and updated payroll interim work program	4.0
Elizabeth Ayers Goode	Staff	1/13/2025	Audit Procedures	Continued preparing data risk assessment for planning	3.4
Elizabeth Ayers Goode	Staff	1/13/2025	Audit Procedures	Tested cost-plus revenue invoice selections for interim testing for Zachry Engineering Corporation	4.4
Alison Meng	Senior	1/13/2025	Audit Procedures	Detail level review of Zachry Maintenance Services cost of revenue interim testing	3.2
Xavier Oliphant	Staff	1/13/2025	Audit Procedures	Preparing Perm file Tracker to Canvas Reconciliation, Adding Evidence	6.5
Ricardo Sanchez	Senior	1/13/2025	Audit Procedures	Establishing the audit plan for year-end testing, which included updating assignments for the team and establishing a timeline for the audit.	2.5
Alison Meng	Senior	1/13/2025	Audit Procedures	Updating year-end audit strategy plan based discussion with senior manager	2.3
Alison Meng	Senior	1/13/2025	Audit Procedures	Detail level live review on planning risk assessment regarding revenue correlation	3.6
Ricardo Sanchez	Senior	1/13/2025	Audit Procedures	Sent hard copy confirmations for cash and deferred compensation	1.5
Ricardo Sanchez	Senior	1/13/2025	Audit Procedures	Providing instructions to staff on interim payroll testing	1.0
Ricardo Sanchez	Senior	1/13/2025	Audit Procedures	Detail level reviewing Joint Venture walkthrough	3.1
Radhey Shyam Khandelwal	Manager	1/13/2025	Audit Procedures	Addressed staff questions for year-end testing of Accounts payable	0.5
Barkha Gill	Senior	1/13/2025	Audit Procedures	Detailed review of ZMS Invoice testing and JVIC invoice testing.	9.0
Gaurav Tripathi	Staff	1/13/2025	Audit Procedures	Continued documentation of ZMS Selections for cost plus testing	4.0
Taylor Witherell	Manager	1/14/2025	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Xavier Oliphant, Radhey Shyam Khandelwal, Barkha Gill, and Gaurav Tripathi to discuss availability of supporting team, confirmations, revenue invoice testing, cost of revenue testing, status of planning items ready for partner review, walkthroughs, and interim testing for leases, lump sum and cost plus revenue, cost of revenue, and questions over liabilities subject to compromise testing	0.5
Taylor Witherell	Manager	1/14/2025	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, and Xavier Oliphant to discuss year-end substantive testing strategy, timing, expectations, and task assignments	0.8

Core Audit Services

Name	Rank	Date	Project Category	Description	Hours Charged
Radhey Shyam Khandelwal	Manager	1/14/2025	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Xavier Oliphant, Radhey Shyam Khandelwal, Barkha Gill, and Gaurav Tripathi to discuss availability of supporting team confirmations, revenue invoice testing, cost of revenue testing, status of planning items ready for partner review, walkthroughs, and interim testing for leases, lump sum and cost plus revenue, cost of revenue, and questions over liabilities subject to compromise testing	0.5
Barkha Gill	Senior	1/14/2025	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Xavier Oliphant, Radhey Shyam Khandelwal, Barkha Gill, and Gaurav Tripathi to discuss availability of supporting team, confirmations, revenue invoice testing, cost of revenue testing, status of planning items ready for partner review, walkthroughs, and interim testing for leases, lump sum and cost plus revenue, cost of revenue, and questions over liabilities subject to compromise testing	0.5
Zach Roberts	Senior Manager	1/14/2025	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Xavier Oliphant, Radhey Shyam Khandelwal, Barkha Gill, and Gaurav Tripathi to discuss availability of supporting team, confirmations, revenue invoice testing, cost of revenue testing, status of planning items ready for partner review, walkthroughs, and interim testing for leases, lump sum and cost plus revenue, cost of revenue, and questions over liabilities subject to compromise testing	0.5
Ruben Campos Garcia	Staff	1/14/2025	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Xavier Oliphant, Radhey Shyam Khandelwal, Barkha Gill, and Gaurav Tripathi to discuss availability of supporting team, confirmations, revenue invoice testing, cost of revenue testing, status of planning items ready for partner review, walkthroughs, and interim testing for leases, lump sum and cost plus revenue, cost of revenue, and questions over liabilities subject to compromise testing	0.5
Elizabeth Ayers Goode	Staff	1/14/2025	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Xavier Oliphant, Radhey Shyam Khandelwal, Barkha Gill, and Gaurav Tripathi to discuss availability of supporting team, confirmations, revenue invoice testing, cost of revenue testing, status of planning items ready for partner review, walkthroughs, and interim testing for leases, lump sum and cost plus revenue, cost of revenue, and questions over liabilities subject to compromise testing	0.5
Xavier Oliphant	Staff	1/14/2025	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, and Xavier Oliphant to discuss year-end substantive testing strategy, timing, expectations, and task assignments	0.8

Core Audit Services

Name	Rank	Date	Project Category	Description	Hours Charged
Zach Roberts	Senior Manager	1/14/2025	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, and Xavier Oliphant to discuss year-end substantive testing strategy, timing, expectations, and task assignments	0.8
Elizabeth Ayers Goode	Staff	1/14/2025	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, and Xavier Oliphant to discuss year-end substantive testing strategy, timing, expectations, and task assignments	0.8
Taylor Witherell	Manager	1/14/2025	Audit Procedures	Worked through a reconciliation between lease expense population and general ledger accounts to ensure complete population	2.0
Xavier Oliphant	Staff	1/14/2025	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Xavier Oliphant, Radhey Shyam Khandelwal, Barkha Gill, and Gaurav Tripathi to discuss availability of supporting team, confirmations, revenue invoice testing, cost of revenue testing, status of planning items ready for partner review, walkthroughs, and interim testing for leases, lump sum and cost plus revenue, cost of revenue, and questions over liabilities subject to compromise testing	0.5
Ruben Campos Garcia	Staff	1/14/2025	Audit Procedures	Updated year-end client listing for year-end walkthroughs	1.5
Taylor Witherell	Manager	1/14/2025	Audit Procedures	Working through a reconciliation between lease expense population and general ledger accounts to ensure complete population	3.5
Elizabeth Ayers Goode	Staff	1/14/2025	Audit Procedures	Continued to test cost-plus revenue invoice selections for interim testing for Zachry Engineering Corporation	6.7
Ricardo Sanchez	Senior	1/14/2025	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Xavier Oliphant, Radhey Shyam Khandelwal, Barkha Gill, and Gaurav Tripathi to discuss availability of supporting team, confirmations, revenue invoice testing, cost of revenue testing, status of planning items ready for partner review, walkthroughs, and interim testing for leases, lump sum and cost plus revenue, cost of revenue, and questions over liabilities subject to compromise testing	0.5
Ruben Campos Garcia	Staff	1/14/2025	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, and Xavier Oliphant to discuss year-end substantive testing strategy, timing, expectations, and task assignments.	0.8
Ricardo Sanchez	Senior	1/14/2025	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, and Xavier Oliphant to discuss year-end substantive testing strategy, timing, expectations, and task assignments	0.8

Core Audit Services

Name	Rank	Date	Project Category	Description	Hours Charged
Alison Meng	Senior	1/14/2025	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Xavier Oliphant, Radhey Shyam Khandelwal, Barkha Gill, and Gaurav Tripathi to discuss availability of supporting team, confirmations, revenue invoice testing, cost of revenue testing, status of planning items ready for partner review, walkthroughs, and interim testing for leases, lump sum and cost plus revenue, cost of revenue, and questions over liabilities subject to compromise testing	0.5
Alison Meng	Senior	1/14/2025	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, and Xavier Oliphant to discuss year-end substantive testing strategy, timing, expectations, and task assignments	0.8
Radhey Shyam Khandelwal	Manager	1/14/2025	Audit Procedures	Addressing staff questions for walk through procedures	0.5
Xavier Oliphant	Staff	1/14/2025	Audit Procedures	Preparing Perm file Tracker to Canvas Reconciliation, Adding Evidence	6.7
Valerie Lorraine Gonzalez	Staff	1/14/2025	Audit Procedures	Preparation of fixed asset year-end testing	0.5
Ruben Campos Garcia	Staff	1/14/2025	Audit Procedures	Continued documentation for lease interim testing	1.5
Ruben Campos Garcia	Staff	1/14/2025	Audit Procedures	Reviewed selection and procedures made for interim administrative and other expense work program, making sure they were followed, and support has sufficient information for testing	1.0
Ruben Campos Garcia	Staff	1/14/2025	Audit Procedures	Continued JVIC T&M Invoice Testing Workbook; Tested several selections by following procedure and using selection support for documentation	4.5
Ruben Campos Garcia	Staff	1/14/2025	Audit Procedures	Continued lease documentation for year-end testing	1.0
Ruben Campos Garcia	Staff	1/14/2025	Audit Procedures	Reviewed selection and procedures made for interim administrative and other expense work program, making sure they were followed, and support has sufficient information for testing.	1.0
Ruben Campos Garcia	Staff	1/14/2025	Audit Procedures	Continued JVIC T&M Invoice Testing Workbook; Tested several selections by following procedures and using selection support for documentation	3.5
Barkha Gill	Senior	1/14/2025	Audit Procedures	Detailed review of PS30 invoice testing	9.0
Alison Meng	Senior	1/14/2025	Audit Procedures	Detail level detail review of J.V. Industrial Companies cost of revenue interim testing	2.4
Alison Meng	Senior	1/14/2025	Audit Procedures	Providing staff instructions and addressing question for solving interim revenue invoice testing of J.V. Industrial Services	3.1
Alison Meng	Senior	1/14/2025	Audit Procedures	Providing staff instructions and addressing question for solving interim revenue invoice testing Zachry Engineering Corporation	3.2
Gaurav Tripathi	Staff	1/14/2025	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Xavier Oliphant, Radhey Shyam Khandelwal, Barkha Gill, and Gaurav Tripathi to discuss availability of supporting team, confirmations, revenue invoice testing, cost of revenue testing, status of planning items ready for partner review, walkthroughs, and interim testing for leases, lump sum and cost plus revenue, cost of revenue, and questions over liabilities subject to compromise testing	0.5

Core Audit Services

Name	Rank	Date	Project Category	Description	Hours Charged
Ricardo Sanchez	Senior	1/14/2025	Audit Procedures	Updating the audit plan for year-end testing, which included updating assignments for the team and establishing a timeline for the audit.	1.5
Ricardo Sanchez	Senior	1/14/2025	Audit Procedures	Detail level reviewing of Joint Venture walkthrough and Cash Disbursement walkthroughs	3.0
Ricardo Sanchez	Senior	1/14/2025	Audit Procedures	Documentation for Interim Lease Expense testing and reconciling population amounts	2.0
Ricardo Sanchez	Senior	1/14/2025	Audit Procedures	Sent open item listing to client	0.5
Ricardo Sanchez	Senior	1/14/2025	Audit Procedures	Providing instructions to Global Delivery service team on year-end cash testing	1.7
Ammar Ahmad	Staff	1/14/2025	Audit Procedures	Performing Cost of Revenue Testing.	1.5
Gaurav Tripathi	Staff	1/14/2025	Audit Procedures	Performed testing for ZMS accounts payable workpaper and prepared a tracker to communicate with supporting team	2.0
Saloni Agarwal	Staff	1/14/2025	Audit Procedures	Tested cost of revenue invoice selections for Zachry Engineering Corporation	4.5
Saloni Agarwal	Staff	1/15/2025	Audit Procedures	Tested cost of revenue invoice selections for Zachry Engineering Corporation	4.5
Taylor Witherell	Manager	1/15/2025	Meeting	External meeting with Melinda Grahmann with Taylor Witherell, Ricardo Sanchez and Alison Meng to discuss company accounting procedures regarding pre and post-petition liabilities and supports applicable for audit testing.	0.3
Taylor Witherell	Manager	1/15/2025	Meeting	External meeting with Melinda Grahmann, Brittany Flores, Taylor Witherell, and Ricardo Sanchez to discuss Lease populations for year-end testing	0.2
Ruben Campos Garcia	Staff	1/15/2025	Audit Procedures	Updated client listing for year-end Walkthroughs	0.5
Elizabeth Ayers Goode	Staff	1/15/2025	Audit Procedures	Continued to test cost-plus revenue invoice selections for interim testing for Zachry Engineering Corporation	4.8
Elizabeth Ayers Goode	Staff	1/15/2025	Audit Procedures	Reviewed cost of revenue testing for Zachry Industrial Incorporated.	3.4
Alison Meng	Senior	1/15/2025	Meeting	External meeting with Melinda Grahmann with Taylor Witherell, Ricardo Sanchez and Alison Meng to discuss company accounting procedures regarding pre and post-petition liabilities and supports applicable for audit testing.	0.3
Alison Meng	Senior	1/15/2025	Audit Procedures	Detail level review of Zachry Maintenance Services revenue invoice testing	3.8
Alison Meng	Senior	1/15/2025	Audit Procedures	Providing instructions to staff to prepare year-end Zachry Maintenance Services cost of revenue population	2.4
Alison Meng	Senior	1/15/2025	Audit Procedures	Addressing follow up requests and emails for Zachry Maintenance Services and J.V. Companies LLC interim costs of revenue testing	0.9
Elizabeth Ayers Goode	Staff	1/15/2025	Audit Procedures	Prepared instructions for preparing Zachry Maintenance Services cost plus invoice populations for intern	0.8
Ricardo Sanchez	Senior	1/15/2025	Audit Procedures	Updating testing attributes for expense testing based on discussion with client for Liability Subject to compromise expenses	2.0
Ricardo Sanchez	Senior	1/15/2025	Meeting	External meeting with Melinda Grahmann, Brittany Flores, Taylor Witherell, and Ricardo Sanchez to discuss Lease populations for year-end testing	0.2
Ricardo Sanchez	Senior	1/15/2025	Meeting	External meeting with Melinda Grahmann with Taylor Witherell, Ricardo Sanchez and Alison Meng to discuss company accounting procedures regarding pre and post-petition liabilities and supports applicable for audit testing.	0.3
Ricardo Sanchez	Senior	1/15/2025	Audit Procedures	Detail level review of Selling and Administrative expense work paper based on discussion with client about payment	2.0

Core Audit Services

Name	Rank	Date	Project Category	Description	Hours Charged
Ricardo Sanchez	Senior	1/15/2025	Audit Procedures	Addressing updates after discussion with client regarding Lease expense testing	2.5
Alison Meng	Senior	1/15/2025	Audit Procedures	Providing staff instructions and questions solving regarding year-end revenue job level testing workpaper set up and related audit procedures coaching.	2.6
Xavier Oliphant	Staff	1/15/2025	Audit Procedures	Prepared Zachry Maintenance Services and Zachry Industrial Cost of Revenue populations	6.5
Radhey Shyam Khandelwal	Manager	1/16/2025	Audit Procedures	Addressing staff questions related accrued liability testing for year end	0.5
Barkha Gill	Senior	1/16/2025	Audit Procedures	Detailed review of Cash confirmations listing	1.5
Barkha Gill	Senior	1/16/2025	Audit Procedures	Continued preparation on JVIC and ZII invoice testing	1.5
Gaurav Tripathi	Staff	1/16/2025	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Xavier Oliphant, Barkha Gill, and Gaurav Tripathi to discuss open items for revenue invoice testing, walkthroughs, confirmations, liabilities subject to compromise, reorganization costs, client items that have been received and immediate action items	0.7
Gaurav Tripathi	Staff	1/16/2025	Audit Procedures	Continued preparation for ZMS revenue testing and cash confirm documentations	6.0
Elizabeth Ayers Goode	Staff	1/16/2025	Audit Procedures	Continued to review cost of revenue testing for Zachry Industrial Incorporated.	4.2
Elizabeth Ayers Goode	Staff	1/16/2025	Audit Procedures	Reviewed cost-plus revenue invoice testing for Joint Venture Industrial Companies	3.0
Zach Roberts	Senior Manager	1/16/2025	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Xavier Oliphant, Barkha Gill, and Gaurav Tripathi to discuss open items for revenue invoice testing, walkthroughs, confirmations, liabilities subject to compromise, reorganization costs, client items that have been received and immediate action items	0.7
Taylor Witherell	Manager	1/16/2025	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Xavier Oliphant, Barkha Gill, and Gaurav Tripathi to discuss open items for revenue invoice testing, walkthroughs, confirmations, liabilities subject to compromise, reorganization costs, client items that have been received and immediate action items	0.7
Alison Meng	Senior	1/16/2025	Audit Procedures	Addressing staff questions related to Zachry Industrial Inc interim cost of revenue testing	2.8
Elizabeth Ayers Goode	Staff	1/16/2025	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Xavier Oliphant, Barkha Gill, and Gaurav Tripathi to discuss open items for revenue invoice testing, walkthroughs, confirmations, liabilities subject to compromise, reorganization costs, client items that have been received and immediate action items	0.7
Elizabeth Ayers Goode	Staff	1/16/2025	Audit Procedures	Provided instructions for preparing Zachry Maintenance Services cost plus populations to intern	0.6
Ruben Campos Garcia	Staff	1/16/2025	Audit Procedures	Obtained and read the Service Organization report for the Visual Lease IT Application which is utilized for the Lease Accounting processes to determine the reliability of the information from the system.	1.5
Ruben Campos Garcia	Staff	1/16/2025	Audit Procedures	Reviewed EY guidance on IPE and equity method investment / joint venture scoping and testing to update memos.	4.0

Core Audit Services

Name	Rank	Date	Project Category	Description	Hours Charged
Ruben Campos Garcia	Staff	1/16/2025	Audit Procedures	Reviewed EY & ASC codification guidance to update any Joint Venture Consolidation Accounting Considerations' documentation.	2.0
Alison Meng	Senior	1/16/2025	Meeting	Time spent on Internal meeting including Zach Roberts and Alison Meng on bankruptcy substantive testing memo documentation including discussion regarding bankruptcy guidance interpretation and related substantive audit procedures.	0.5
Zach Roberts	Senior Manager	1/16/2025	Meeting	Time spent on Internal meeting including Zach Roberts and Alison Meng on bankruptcy substantive testing memo documentation including discussion regarding bankruptcy guidance interpretation and related substantive audit procedures.	0.5
Alison Meng	Senior	1/16/2025	Audit Procedures	Provided intern instructions on year-end job level workpaper set up	1.4
Ruben Campos Garcia	Staff	1/16/2025	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Xavier Oliphant, Barkha Gill, and Gaurav Tripathi to discuss open items for revenue invoice testing, walkthroughs, confirmations, liabilities subject to compromise, reorganization costs, client items that have been received and immediate action items	0.7
Ricardo Sanchez	Senior	1/16/2025	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Xavier Oliphant, Barkha Gill, and Gaurav Tripathi to discuss open items for revenue invoice testing, walkthroughs, confirmations, liabilities subject to compromise, reorganization costs, client items that have been received and immediate action items	0.7
Alison Meng	Senior	1/16/2025	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Xavier Oliphant, Barkha Gill, and Gaurav Tripathi to discuss open items for revenue invoice testing, walkthroughs, confirmations, liabilities subject to compromise, reorganization costs, client items that have been received and immediate action items	0.7
Ricardo Sanchez	Senior	1/16/2025	Audit Procedures	Continued Detail level reviewing of interim payroll testing	3.1
Ricardo Sanchez	Senior	1/16/2025	Audit Procedures	Assisting Global Delivery Service team in Year-end cash testing and confirmations to be sent.	2.0
Barkha Gill	Senior	1/16/2025	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Xavier Oliphant, Barkha Gill, and Gaurav Tripathi to discuss open items for revenue invoice testing, walkthroughs, confirmations, liabilities subject to compromise, reorganization costs, client items that have been received and immediate action items	0.7
Xavier Oliphant	Staff	1/16/2025	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Xavier Oliphant, Barkha Gill, and Gaurav Tripathi to discuss open items for revenue invoice testing, walkthroughs, confirmations, liabilities subject to compromise, reorganization costs, client items that have been received and immediate action items	0.7
Ricardo Sanchez	Senior	1/16/2025	Audit Procedures	Addressing follow up questions to client regarding Reorganization items and Liabilities Subject to compromise	0.7

Core Audit Services

Name	Rank	Date	Project Category	Description	Hours Charged
Ricardo Sanchez	Senior	1/16/2025	Audit Procedures	Providing instructions to staff on setting up Joint Venture testing Memo, and Joint Venture work papers, and setting staff up on Lease SOC Report and Bridge Letter	0.5
Alison Meng	Senior	1/16/2025	Audit Procedures	Performed detailed review of the J.V. Companies, LLC cost plus interim invoice testing	2.6
Xavier Oliphant	Staff	1/16/2025	Audit Procedures	Prepared Zachry Maintenance Services cost plus revenue invoice testing job level populations	6.0
Xavier Oliphant	Staff	1/16/2025	Audit Procedures	Inspected all minutes for the entities listed reviewed them for evidence of existence, liens, pledges, or other security interests in investments	0.8
Zach Roberts	Senior Manager	1/17/2025	Audit Procedures	Performing a general level review of journal entry planning risk assessments.	4.5
Zach Roberts	Senior Manager	1/17/2025	Audit Procedures	Performing a second level review of the Revenue related sampling and testing.	5.5
Elizabeth Ayers Goode	Staff	1/17/2025	Audit Procedures	Addressed open items for Zachry Industrial Incorporated cost plus revenue invoice testing	3.3
Elizabeth Ayers Goode	Staff	1/17/2025	Audit Procedures	Set up trade receivables work programs for year-end testing	2.0
Elizabeth Ayers Goode	Staff	1/17/2025	Audit Procedures	Set up revenue contract enabler work programs for year-end testing	3.0
Alison Meng	Senior	1/17/2025	Audit Procedures	Detail level review of Zachry Maintenance Services interim revenue invoice testing	5.4
Alison Meng	Senior	1/17/2025	Audit Procedures	Preparation of year-end walkthrough request regarding Zachry Maintenance Services revenue and accounts receivable process	1.6
Ricardo Sanchez	Senior	1/17/2025	Audit Procedures	Reviewing Year-end Walkthrough Produced by client listing	1.0
Ricardo Sanchez	Senior	1/17/2025	Audit Procedures	Detail level reviewing of interim payroll testing	4.5
Ricardo Sanchez	Senior	1/17/2025	Audit Procedures	Providing instructions to intern for setting up Deferred Compensation work paper	0.5
Ruben Campos Garcia	Staff	1/17/2025	Audit Procedures	Updated documentation for Interim Payroll Expense , leads, and testing area to better view details for recalculating selections' gross payroll expenses.	8.0
Xavier Oliphant	Staff	1/17/2025	Audit Procedures	Prepared Zachry Maintenance Services and Zachry Industrial Cost of Revenue populations Inspected all minutes for the entities listed reviewed them for evidence of existence, liens, pledges, or other security interests in investments	4.5
Alison Meng	Senior	1/19/2025	Audit Procedures	Detail level review of Zachry Maintenance Services cost plus interim revenue invoice testing.	6.3
Ricardo Sanchez	Senior	1/19/2025	Audit Procedures	Continued detail level review for interim payroll testing.	5.0
Ruben Campos Garcia	Staff	1/20/2025	Audit Procedures	Combined payroll registers covering the same pay period end date and randomly make selections	6.0
Taylor Witherell	Manager	1/20/2025	Audit Procedures	Performed preliminary review for year-end workpapers to ensure sampling was appropriate for lease expense and payroll expense	1.0
Zach Roberts	Senior Manager	1/20/2025	Audit Procedures	Performing second level review of interim payroll substantive testing procedures.	11.0
Elizabeth Ayers Goode	Staff	1/20/2025	Audit Procedures	Addressed follow up items received for Joint Venture Industrial Companies cost of revenue testing	3.4
Elizabeth Ayers Goode	Staff	1/20/2025	Audit Procedures	Prepared and retained example for Zachry Industrial Incorporated cost plus revenue testing	1.8
Elizabeth Ayers Goode	Staff	1/20/2025	Audit Procedures	Continued to set up revenue contract enabler work programs	0.9
Elizabeth Ayers Goode	Staff	1/20/2025	Audit Procedures	Read through equity method investments standard work program to prepare for investments testing strategy at year end	2.2

Core Audit Services

Name	Rank	Date	Project Category	Description	Hours Charged
Alison Meng	Senior	1/20/2025	Audit Procedures	Detailed level review of Zachry Maintenance Services cost plus interim revenue invoice testing.	5.3
Alison Meng	Senior	1/20/2025	Audit Procedures	Addressing staff questions regarding interim substantive testing for follow ups received	1.3
Alison Meng	Senior	1/20/2025	Audit Procedures	Detailed level review of Zachry Engineering Corporation cost plus interim revenue invoice testing.	3.4
Ricardo Sanchez	Senior	1/20/2025	Audit Procedures	Continued detail level review for interim payroll expense testing.	1.5
Ricardo Sanchez	Senior	1/20/2025	Audit Procedures	Review of payroll registers for the new payroll system (oracle). Time also spent to coach staff on making year-end payroll selections for testing	3.0
Xavier Oliphant	Staff	1/20/2025	Audit Procedures	Prepared Zachry Industrial, Inc & Zachry Engineering Corporation cost plus revenue invoice testing job level populations	6.8
Ricardo Sanchez	Senior	1/20/2025	Audit Procedures	Continued detail review of interim payroll and leases testing	4.5
Ruben Campos Garcia	Staff	1/21/2025	Audit Procedures	Utilized EY tools to randomly make selections and documented procedures for year-end payroll testing. Obtained necessary information from the payroll registers for each individual selected for testing and requesting purposes.	8.0
Taylor Witherell	Manager	1/21/2025	Meeting	External meeting with Melinda Grahmann with Taylor Witherell, Ricardo Sanchez and Alison Meng to discuss timeline and expectation for the pending supports and requests.	0.3
Taylor Witherell	Manager	1/21/2025	Audit Procedures	Researched analytical procedures to be performed for rent expense testing and ensured our year-end procedures aligned with applicable guidance	1.0
Xavier Oliphant	Staff	1/21/2025	Audit Procedures	Prepared Zachry Maintenance Services, Zachry Industrial Inc, Zachry Engineering cost plus revenue invoice testing job level populations for year-end testing	3.0
Xavier Oliphant	Staff	1/21/2025	Audit Procedures	Prepared Gross Margin Analytics for Zachry Maintenance, Zachry Industrial, and Zachry Engineering	3.0
Elizabeth Ayers Goode	Staff	1/21/2025	Audit Procedures	Addressed follow up items received for Zachry Engineering Corporation cost plus invoice testing	1.7
Elizabeth Ayers Goode	Staff	1/21/2025	Audit Procedures	Addressed follow up items received for Zachry Maintenance Services cost of revenue testing	2.2
Elizabeth Ayers Goode	Staff	1/21/2025	Audit Procedures	Addressed follow up items received for Joint Venture Industrial Companies cost plus invoice testing	3.0
Elizabeth Ayers Goode	Staff	1/21/2025	Audit Procedures	Addressed open items for Zachry Engineering Corporation cost plus invoice populations	2.0
Alison Meng	Senior	1/21/2025	Meeting	External meeting with Melinda Grahmann with Taylor Witherell, Ricardo Sanchez and Alison Meng to discuss timeline and expectation for the pending supports and requests	0.3
Alison Meng	Senior	1/21/2025	Audit Procedures	Detailed level review of J.V. Industrial Companies cost plus interim revenue invoice testing.	3.6
Alison Meng	Senior	1/21/2025	Audit Procedures	Continued addressing staff questions regarding interim substantive testing for follow ups received	3.5
Alison Meng	Senior	1/21/2025	Audit Procedures	Addressing staff questions regarding year-end revenue and cost of revenue population on setting up and workpaper preparations	1.9

Core Audit Services

Name	Rank	Date	Project Category	Description	Hours Charged
Ricardo Sanchez	Senior	1/21/2025	Meeting	External meeting with Melinda Grahmann with Taylor Witherell, Ricardo Sanchez and Alison Meng to discuss timeline and expectation for the pending supports and requests.	0.3
Barkha Gill	Senior	1/21/2025	Audit Procedures	Continued preparation of ZMS revenue testing	0.3
Pavithra P	Staff	1/21/2025	Audit Procedures	Documenting Fixed asset work program for year-end testing	9.0
Taylor Witherell	Manager	1/21/2025	Meeting	Internal team meeting with Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Xavier Oliphant, Radhey Shyam Khandelwal, Barkha Gill, and Gaurav Tripathi to discuss cash confirmations, status of last week's action items, received client requests and action items, status of interim testing areas, and follow up items	0.7
Ruben Campos Garcia	Staff	1/21/2025	Meeting	Internal team meeting with Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Xavier Oliphant, Radhey Shyam Khandelwal, Barkha Gill, and Gaurav Tripathi to discuss cash confirmations, status of last week's action items, received client requests and action items, status of interim testing areas, and follow up items	0.7
Barkha Gill	Senior	1/21/2025	Meeting	Internal team meeting with Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Xavier Oliphant, Radhey Shyam Khandelwal, Barkha Gill, and Gaurav Tripathi to discuss cash confirmations, status of last week's action items, received client requests and action items, status of interim testing areas, and follow up items	0.7
Radhey Shyam Khandelwal	Manager	1/21/2025	Meeting	Internal team meeting with Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Xavier Oliphant, Radhey Shyam Khandelwal, Barkha Gill, and Gaurav Tripathi to discuss cash confirmations, status of last week's action items, received client requests and action items, status of interim testing areas, and follow up items	0.7
Gaurav Tripathi	Staff	1/21/2025	Meeting	Internal team meeting with Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Xavier Oliphant, Radhey Shyam Khandelwal, Barkha Gill, and Gaurav Tripathi to discuss cash confirmations, status of last week's action items, received client requests and action items, status of interim testing areas, and follow up items	0.7
Xavier Oliphant	Staff	1/21/2025	Meeting	Internal team meeting with Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Xavier Oliphant, Radhey Shyam Khandelwal, Barkha Gill, and Gaurav Tripathi to discuss cash confirmations, status of last week's action items, received client requests and action items, status of interim testing areas, and follow up items	0.7
Elizabeth Ayers Goode	Staff	1/21/2025	Meeting	Internal team meeting with Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Xavier Oliphant, Radhey Shyam Khandelwal, Barkha Gill, and Gaurav Tripathi to discuss cash confirmations, status of last week's action items, received client requests and action items, status of interim testing areas, and follow up items	0.7

Core Audit Services

Name	Rank	Date	Project Category	Description	Hours Charged
Alison Meng	Senior	1/21/2025	Meeting	Internal team meeting with Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Xavier Oliphant, Radhey Shyam Khandelwal, Barkha Gill, and Gaurav Tripathi to discuss cash confirmations, status of last week's action items, received client requests and action items, status of interim testing areas, and follow up items	0.7
Ricardo Sanchez	Senior	1/21/2025	Meeting	Internal team meeting with Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Xavier Oliphant, Radhey Shyam Khandelwal, Barkha Gill, and Gaurav Tripathi to discuss cash confirmations, status of last week's action items, received client requests and action items, status of interim testing areas, and follow up items	0.7
Ricardo Sanchez	Senior	1/21/2025	Audit Procedures	Researching and preparing year-end procedures for debt and payroll testing	9.0
Ruben Campos Garcia	Staff	1/22/2025	Audit Procedures	Documented selection procedures and drafted request for year-end payroll support. Addressed client Comments received for Organizational chart, board minutes.	3.5
Ruben Campos Garcia	Staff	1/22/2025	Audit Procedures	Prepared legal expense workpaper for selecting a sample of invoices and which firms to send legal confirmations to.	1.5
Ruben Campos Garcia	Staff	1/22/2025	Audit Procedures	Preparation of Debt Work Program and updating standard workpaper with prior year account numbers. Added letters of credit for confirmations to be sent. Documented EY Information Produced by Entity procedures and answers. Letter of Credit Schedule Prepared workpaper for letters of credits outstanding and updated documentation and procedures.	2.0
Ruben Campos Garcia	Staff	1/22/2025	Audit Procedures	Performed Updates and reviewed guidelines and procedures for interim lease testing.	1.0
Xavier Oliphant	Staff	1/22/2025	Audit Procedures	Prepared Gross Margin Analytics and Over Under Analytics for Zachry Maintenance, Zachry Industrial, and Zachry Engineering	2.0
Xavier Oliphant	Staff	1/22/2025	Audit Procedures	Prepared Cost of Revenue and Cost Plus Revenue Job level populations for ZEC, ZII, and PS30 year-end testing	4.5
Taylor Witherell	Manager	1/22/2025	Audit Procedures	Reviewed documentation for cost of revenue selections and ensuring all accounts for expenses were included in the testing	2.0
Taylor Witherell	Manager	1/22/2025	Audit Procedures	Reviewed documentation for Debt standard work program to ensure coverage of testing for year end	1.0
Taylor Witherell	Manager	1/22/2025	Audit Procedures	Reviewing updates that were completed on interim testing workpapers	1.5
Elizabeth Ayers Goode	Staff	1/22/2025	Audit Procedures	Performed audit procedures related to the Cost Plus Revenue Testing for the ZII Entity as part of our year-end audit strategy.	4.3
Elizabeth Ayers Goode	Staff	1/22/2025	Audit Procedures	Addressed open items for Joint Venture Industrial Companies cost plus revenue testing	3.7
Alison Meng	Senior	1/22/2025	Audit Procedures	Detailed level review of J.V. Industrial Companies cost plus interim revenue invoice testing.	4.1
Alison Meng	Senior	1/22/2025	Audit Procedures	Continued addressing staff questions regarding interim substantive testing follow ups received	3.9
Ricardo Sanchez	Senior	1/22/2025	Audit Procedures	Finalizing interim lease testing for Zachry Industrial Inc. and J.V. Industrial, Inc.	5.5
Ricardo Sanchez	Senior	1/22/2025	Audit Procedures	Sending confirmations related to Debt and Cash for year-end testing	1.5
Barkha Gill	Senior	1/22/2025	Audit Procedures	Continued preparation on invoice testing workpaper and review of confirmations sent	5.0

Core Audit Services

Name	Rank	Date	Project Category	Description	Hours Charged
Pavithra P	Staff	1/22/2025	Audit Procedures	Documenting Fixed asset work program for year-end testing	9.0
Ricardo Sanchez	Senior	1/22/2025	Audit Procedures	Performed inquiries of management related to new payroll system implemented (Oracle) to document the IT application life cycle within required forms related to the Company's IT general controls.	2.0
Ruben Campos Garcia	Staff	1/23/2025	Audit Procedures	Updated year-end Walkthrough client listing and draft requests. As well as sending out the request.	3.5
Ruben Campos Garcia	Staff	1/23/2025	Audit Procedures	Prepared and set up Overall Analytic Review. Added prior year balances for balance sheet and income statement accounts for the Zachry entities. Updated documentation.	1.0
Ruben Campos Garcia	Staff	1/23/2025	Audit Procedures	Received instructions for sending confirmations for letters of credit to the related debt and sent. Updated documentation in the Debt work program for year-end testing.	1.5
Ruben Campos Garcia	Staff	1/23/2025	Audit Procedures	Year-end selections made for payroll testing, updated procedures and sent out the payroll support request.	3.0
Xavier Oliphant	Staff	1/23/2025	Audit Procedures	Prepared Cost of Revenue and Cost Plus Revenue Job level populations for ZEC, ZII, and PS30 for year-end testing	5.3
Barkha Gill	Senior	1/23/2025	Audit Procedures	Continued preparation of expense testing for year end	4.0
Taylor Witherell	Manager	1/23/2025	Audit Procedures	Addressing questions from team related to payroll expense and leases expense and helping team members coordinate requests to the client	2.0
Elizabeth Ayers Goode	Staff	1/23/2025	Audit Procedures	Addressed open items for Joint Venture Industrial Companies cost plus invoice testing	0.5
Elizabeth Ayers Goode	Staff	1/23/2025	Audit Procedures	Performed audit procedures related to the Cost Plus Revenue Testing for the JVIC Entity as part of our year-end audit strategy.	8.0
Ricardo Sanchez	Senior	1/23/2025	Audit Procedures	Continued preparation setting up testing workbook related to Reorganization Costs for year-end testing	1.6
Alison Meng	Senior	1/23/2025	Audit Procedures	Addressing staff questions and coaching staff on year-end walkthrough requests	2.3
Alison Meng	Senior	1/23/2025	Audit Procedures	Continued addressing staff questions regarding interim substantive testing follow ups received	2.2
Alison Meng	Senior	1/23/2025	Audit Procedures	Continued addressing staff questions regarding interim substantive testing follow ups received	2.1
Ricardo Sanchez	Senior	1/23/2025	Audit Procedures	Detailed level review for year-end payroll testing selections and drafting follow up questions for transition to new system - oracle	3.5
Xavier Oliphant	Staff	1/23/2025	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Xavier Oliphant, Barkha Gill, and Gaurav Tripathi to discuss open items for cost plus invoice testing, walkthroughs, confirmations, setting up standard work programs, status of immediate action items from last status meeting, and current action items from newly received client requests	0.5

Core Audit Services

Name	Rank	Date	Project Category	Description	Hours Charged
Zach Roberts	Senior Manager	1/23/2025	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Xavier Oliphant, Barkha Gill, and Gaurav Tripathi to discuss open items for cost plus invoice testing, walkthroughs, confirmations, setting up standard work programs, status of immediate action items from last status meeting, and current action items from newly received client requests	0.5
Ricardo Sanchez	Senior	1/23/2025	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Xavier Oliphant, Barkha Gill, and Gaurav Tripathi to discuss open items for cost plus invoice testing, walkthroughs, confirmations, setting up standard work programs, status of immediate action items from last status meeting, and current action items from newly received client requests.	0.5
Alison Meng	Senior	1/23/2025	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Xavier Oliphant, Barkha Gill, and Gaurav Tripathi to discuss open items for cost plus invoice testing, walkthroughs, confirmations, setting up standard work programs, status of immediate action items from last status meeting, and current action items from newly received client requests	0.5
Ruben Campos Garcia	Staff	1/23/2025	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Xavier Oliphant, Barkha Gill, and Gaurav Tripathi to discuss open items for cost plus invoice testing, walkthroughs, confirmations, setting up standard work programs, status of immediate action items from last status meeting, and current action items from newly received client requests	0.5
Barkha Gill	Senior	1/23/2025	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Xavier Oliphant, Barkha Gill, and Gaurav Tripathi to discuss open items for cost plus invoice testing, walkthroughs, confirmations, setting up standard work programs, status of immediate action items from last status meeting, and current action items from newly received client requests	0.5
Gaurav Tripathi	Staff	1/23/2025	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Xavier Oliphant, Barkha Gill, and Gaurav Tripathi to discuss open items for cost plus invoice testing, walkthroughs, confirmations, setting up standard work programs, status of immediate action items from last status meeting, and current action items from newly received client requests	0.5

Core Audit Services

Name	Rank	Date	Project Category	Description	Hours Charged
Taylor Witherell	Manager	1/23/2025	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Xavier Oliphant, Barkha Gill, and Gaurav Tripathi to discuss open items for cost plus invoice testing, walkthroughs, confirmations, setting up standard work programs, status of immediate action items from last status meeting, and current action items from newly received client requests	0.5
Elizabeth Ayers Goode	Staff	1/23/2025	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Xavier Oliphant, Barkha Gill, and Gaurav Tripathi to discuss open items for cost plus invoice testing, walkthroughs, confirmations, setting up standard work programs, status of immediate action items from last status meeting, and current action items from newly received client requests	0.5
Barkha Gill	Senior	1/24/2025	Audit Procedures	Prepared Accounts payable standard work program for year-end testing	3.0
Ruben Campos Garcia	Staff	1/24/2025	Audit Procedures	Prepared Payroll substantive testing which included preparing a substantive analytical procedure and testing current year employee transactions.	4.8
Ruben Campos Garcia	Staff	1/24/2025	Audit Procedures	Performed year-end payroll Testing selection information from registers.	1.0
Ruben Campos Garcia	Staff	1/24/2025	Audit Procedures	Prepared Debt year-end Testing, adding documentation for year-end debt testing procedures. Added data into roll forward from debt listing.	2.0
Xavier Oliphant	Staff	1/24/2025	Audit Procedures	Prepared Summary of Audit Differences Templates for ZII, ZHI, LLC	0.5
Xavier Oliphant	Staff	1/24/2025	Audit Procedures	Prepared ZII Cost of Revenue and Cost Plus Revenue Job Level populations for year-end testing	1.0
Pavithra P	Staff	1/24/2025	Audit Procedures	Continued preparation of fixed assets work program for year-end testing	9.0
Pavithra P	Staff	1/24/2025	Audit Procedures	Continued preparation of fixed assets work program for year-end testing	3.0
Elizabeth Ayers Goode	Staff	1/24/2025	Audit Procedures	Performed audit procedures related to the Cost Plus Revenue Testing for the ZMS Entity as part of our year-end audit strategy.	4.0
Elizabeth Ayers Goode	Staff	1/24/2025	Audit Procedures	Continued addressing open items for Joint Venture Industrial Companies cost plus invoice testing	3.1
Elizabeth Ayers Goode	Staff	1/24/2025	Audit Procedures	Addressed open items for cost of revenue testing for interim	0.9
Elizabeth Ayers Goode	Staff	1/24/2025	Audit Procedures	Started preparing constructions schedule for cost plus jobs	1.5
Alison Meng	Senior	1/24/2025	Audit Procedures	Addressing staff questions regarding year-end revenue and cost of revenue population set up and workpaper preparations	2.6
Ricardo Sanchez	Senior	1/24/2025	Audit Procedures	Continued preparation setting up testing workbook related to Reorganization Costs for year-end testing	5.0
Alison Meng	Senior	1/24/2025	Audit Procedures	Detailed level review of Zachry Industrial Inc interim revenue invoice testing.	2.1
Ricardo Sanchez	Senior	1/24/2025	Audit Procedures	Providing instructions to staff on setting up year-end debt testing workbook	1.5
Elizabeth Ayers Goode	Staff	1/25/2025	Audit Procedures	Continued preparing construction schedules for cost plus job testing	3.7
Elizabeth Ayers Goode	Staff	1/25/2025	Audit Procedures	Continued preparing construction schedules for lump sum job testing	1.7
Elizabeth Ayers Goode	Staff	1/26/2025	Audit Procedures	Continued preparing construction schedules for cost plus job testing	1.8
Ricardo Sanchez	Senior	1/26/2025	Audit Procedures	Researching guidance for year-end Equity Method Investment Testing	2.5

Core Audit Services

Name	Rank	Date	Project Category	Description	Hours Charged
Ricardo Sanchez	Senior	1/26/2025	Audit Procedures	Researching guidance for year-end Debt testing	2.5
Ricardo Sanchez	Senior	1/26/2025	Audit Procedures	Continued detail level review to finalize lease work program for interim testing	2.5
Alison Meng	Senior	1/26/2025	Audit Procedures	Performed detail level review for Zachry Industrial Inc Cost of Revenue Interim Testing	6.2
Alison Meng	Senior	1/26/2025	Audit Procedures	Performed detailed level review for Zachry Maintenance Services interim cost plus revenue testing for follow ups received	1.8
Taylor Witherell	Manager	1/27/2025	Audit Procedures	Conducted a thorough review of the accounts and outlined the key substantive procedures to be implemented for the updated investment accounts	0.5
Elizabeth Ayers Goode	Staff	1/27/2025	Audit Procedures	Continued preparing construction schedules for cost plus job testing	1.7
Elizabeth Ayers Goode	Staff	1/27/2025	Audit Procedures	Continued preparing construction schedules for lump sum job testing	1.7
Elizabeth Ayers Goode	Staff	1/27/2025	Audit Procedures	Reviewed and addressed open items for cost plus revenue populations	1.4
Elizabeth Ayers Goode	Staff	1/27/2025	Audit Procedures	Reviewed and addressed open items for lump sum revenue populations	2.1
Elizabeth Ayers Goode	Staff	1/27/2025	Audit Procedures	Started making selections for cost plus revenue testing.	1.8
Elizabeth Ayers Goode	Staff	1/27/2025	Audit Procedures	Started making selections for lump sum revenue testing.	0.7
Elizabeth Ayers Goode	Staff	1/27/2025	Audit Procedures	Conducted review of equity method investments standard work program to prepare for investments testing strategy at year end	0.8
Ricardo Sanchez	Senior	1/27/2025	Audit Procedures	Providing instructions to staff for debt testing for year end	2.5
Ricardo Sanchez	Senior	1/27/2025	Audit Procedures	Creating and setting up testing work paper for Reorganizations items	3.5
Ricardo Sanchez	Senior	1/27/2025	Audit Procedures	Continued detail level review to finalize Selling and Administrative Expense Testing for interim testing	1.5
Ruben Campos Garcia	Staff	1/27/2025	Audit Procedures	Documentation of Debt Cash Vouching, Documented invoices and bank statements received for revolver and term loan cash vouching on interest payments. Updated debt work program. Documented debt issuance costs and prior amendments	8.0
Xavier Oliphant	Staff	1/27/2025	Audit Procedures	Prepared Cost of Revenue and Cost-Plus Revenue Job level populations for ZMS year-end testing	0.5
Alison Meng	Senior	1/27/2025	Audit Procedures	Continued detailed level review for Zachry Maintenance Services interim testing for follow ups received	3.9
Alison Meng	Senior	1/27/2025	Audit Procedures	Detailed level live review of construction schedules for lump sum job level selections.	1.6
Alison Meng	Senior	1/27/2025	Audit Procedures	Providing Instructions to staff for construction schedule set up and job level selections made for year-end testing	1.8
Alison Meng	Senior	1/27/2025	Audit Procedures	Finalizing detail level review and documentation of walkthrough performed for JVIC revenue process.	2.6
Radhey Shyam Khandelwal	Manager	1/27/2025	Audit Procedures	Second level review for year-end fixed assets testing and fixed asset analytics.	1.0
Barkha Gill	Senior	1/27/2025	Audit Procedures	Detailed level review of lead sheets for year-end testing	3.0
Gaurav Tripathi	Staff	1/27/2025	Audit Procedures	Worked through follow ups received from client related to our leases walk through supports.	6.0
Ricardo Sanchez	Senior	1/27/2025	Audit Procedures	Providing instructions to intern on deferred compensation testing for year end	1.5

Core Audit Services

Name	Rank	Date	Project Category	Description	Hours Charged
Taylor Witherell	Manager	1/28/2025	Meeting	External meeting with Melinda Grahmann with Taylor Witherell, Ricardo Sanchez and Alison Meng to discuss timeline and expectation for the pending supports and requests.	0.3
Xavier Oliphant	Staff	1/28/2025	Audit Procedures	Preparation of ZII Cost Plus Revenue Populations for Cost Plus Testing.	1.5
Xavier Oliphant	Staff	1/28/2025	Audit Procedures	Preparation of ZMS Cost Plus Revenue Populations for Cost Plus Testing	1.5
Xavier Oliphant	Staff	1/28/2025	Audit Procedures	Preparation of ZEC Accounts Receivable Trade population for Accounts Receivable testing.	1.5
Elizabeth Ayers Goode	Staff	1/28/2025	Audit Procedures	Continued making selections for cost plus revenue testing	7.5
Elizabeth Ayers Goode	Staff	1/28/2025	Audit Procedures	Continued making selections for lump sum revenue testing	1.8
Elizabeth Ayers Goode	Staff	1/28/2025	Audit Procedures	Reviewed and addressed received cost plus revenue follow up items for Zachry Maintenance Services	0.9
Ricardo Sanchez	Senior	1/28/2025	Audit Procedures	Provided instructions to staff on Reorganization Items year-end testing	1.2
Ricardo Sanchez	Senior	1/28/2025	Audit Procedures	Providing instructions to Global Delivery Service team for Cash year-end testing	1.5
Ricardo Sanchez	Senior	1/28/2025	Audit Procedures	Continued detailed level review to finalize interim payroll expense testing.	1.5
Alison Meng	Senior	1/28/2025	Audit Procedures	Reviewed follow ups received for Zachry Engineering Corp cost plus interim revenue testing	1.7
Alison Meng	Senior	1/28/2025	Audit Procedures	Providing instructions to staff on setting up construction schedule for year-end cost plus testing population	1.2
Ricardo Sanchez	Senior	1/28/2025	Meeting	External meeting with Melinda Grahmann with Taylor Witherell, Ricardo Sanchez and Alison Meng to discuss timeline and expectation for the pending supports and requests.	0.3
Ricardo Sanchez	Senior	1/28/2025	Audit Procedures	Detailed level review to ensure confirmations for cash, deferred compensation, and debt have been sent out for year-end testing	1.5
Ruben Campos Garcia	Staff	1/28/2025	Audit Procedures	Documentation of Letters of Credit listing, letter of credit confirms, and preparation of debt work program for year-end testing	1.0
Ruben Campos Garcia	Staff	1/28/2025	Audit Procedures	Received instructions for testing reorganization costs for both professional fees and services not subcontracted	1.0
Ruben Campos Garcia	Staff	1/28/2025	Audit Procedures	Performed sampling procedures for reorganization costs to test for both professional fees and services not subcontracted.	1.4
Ruben Campos Garcia	Staff	1/28/2025	Audit Procedures	Calculated and traced payroll register to bank statements. Updated interim payroll work program.	6.0
Alison Meng	Senior	1/28/2025	Audit Procedures	Detail level review for follow ups received for Zachry Maintenance Services cost plus revenue interim testing.	2.6
Alison Meng	Senior	1/28/2025	Audit Procedures	Preparation/setting up trade receivable standardized work program related to Joint Ventures Industrial Companies.	2.8
Alison Meng	Senior	1/28/2025	Audit Procedures	Performed updates to documentation of reorganization items testing based upon discussions with Zach Roberts, EY Senior Manager.	0.6

Core Audit Services

Name	Rank	Date	Project Category	Description	Hours Charged
Alison Meng	Senior	1/28/2025	Meeting	External meeting with Melinda Grahmann with Taylor Witherell, Ricardo Sanchez and Alison Meng to discuss timeline and expectation for the pending supports and requests.	0.3
Radhey Shyam Khandelwal	Manager	1/28/2025	Audit Procedures	Addressing staff questions related to updating cash listings & reconciling cash confirmations	2.0
Barkha Gill	Senior	1/28/2025	Audit Procedures	Performed detail level review for ZII Fixed Asset Standard Workpaper and finalizing depreciation analytics	3.0
Gaurav Tripathi	Staff	1/28/2025	Audit Procedures	Prepared cash standard work program and prepared confirmation tracker which involved ensuring we have received all the supports related to that cash accounts. Received instructions related to cash confirmation and raised confirmations for some additional accounts.	6.0
Taylor Witherell	Manager	1/28/2025	Meeting	Internal team meeting with Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Xavier Oliphant, Radhey Shyam Khandelwal, Barkha Gill, and Gaurav Tripathi to discuss status of cash and fixed assets and confirmations, status of prior week action items, new action items from recently received client requests, walkthroughs, interim testing progress, and standard work programs	0.6
Radhey Shyam Khandelwal	Manager	1/28/2025	Meeting	Internal team meeting with Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Xavier Oliphant, Radhey Shyam Khandelwal, Barkha Gill, and Gaurav Tripathi to discuss status of cash and fixed assets and confirmations, status of prior week action items, new action items from recently received client requests, walkthroughs, interim testing progress, and standard work programs	0.6
Barkha Gill	Senior	1/28/2025	Meeting	Internal team meeting with Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Xavier Oliphant, Radhey Shyam Khandelwal, Barkha Gill, and Gaurav Tripathi to discuss status of cash and fixed assets and confirmations, status of prior week action items, new action items from recently received client requests, walkthroughs, interim testing progress, and standard work programs	0.6
Gaurav Tripathi	Staff	1/28/2025	Meeting	Internal team meeting with Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Xavier Oliphant, Radhey Shyam Khandelwal, Barkha Gill, and Gaurav Tripathi to discuss status of cash and fixed assets and confirmations, status of prior week action items, new action items from recently received client requests, walkthroughs, interim testing progress, and standard work programs	0.6

Core Audit Services

Name	Rank	Date	Project Category	Description	Hours Charged
Elizabeth Ayers Goode	Staff	1/28/2025	Meeting	Internal team meeting with Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Xavier Oliphant, Radhey Shyam Khandelwal, Barkha Gill, and Gaurav Tripathi to discuss status of cash and fixed assets and confirmations, status of prior week action items, new action items from recently received client requests, walkthroughs, interim testing progress, and standard work programs	0.6
Ricardo Sanchez	Senior	1/28/2025	Meeting	Internal team meeting with Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Xavier Oliphant, Radhey Shyam Khandelwal, Barkha Gill, and Gaurav Tripathi to discuss status of cash and fixed assets and confirmations, status of prior week action items, new action items from recently received client requests, walkthroughs, interim testing progress, and standard work programs	0.6
Ruben Campos Garcia	Staff	1/28/2025	Meeting	Internal team meeting with Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Xavier Oliphant, Radhey Shyam Khandelwal, Barkha Gill, and Gaurav Tripathi to discuss status of cash and fixed assets and confirmations, status of prior week action items, new action items from recently received client requests, walkthroughs, interim testing progress, and standard work programs	0.6
Xavier Oliphant	Staff	1/28/2025	Meeting	Internal team meeting with Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Xavier Oliphant, Radhey Shyam Khandelwal, Barkha Gill, and Gaurav Tripathi to discuss status of cash and fixed assets and confirmations, status of prior week action items, new action items from recently received client requests, walkthroughs, interim testing progress, and standard work programs	0.6
Alison Meng	Senior	1/28/2025	Meeting	Internal team meeting with Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Xavier Oliphant, Radhey Shyam Khandelwal, Barkha Gill, and Gaurav Tripathi to discuss status of cash and fixed assets and confirmations, status of prior week action items, new action items from recently received client requests, walkthroughs, interim testing progress, and standard work programs	0.6
Ricardo Sanchez	Senior	1/28/2025	Audit Procedures	Detail level review of cash work program to ensure all cash accounts have been confirmed and request bank statements and bank reconciliations for all accounts	4.1
Taylor Witherell	Manager	1/29/2025	Audit Procedures	Performed review over interim testing of lease asset, liability and expenses	4.5
Taylor Witherell	Manager	1/29/2025	Audit Procedures	Addressing questions and researching guidance for year-end substantive testing with updated requirements	2.5
Xavier Oliphant	Staff	1/29/2025	Audit Procedures	Preparation of ZEC Accounts Receivable Trade population for Accounts Receivable testing.	1.5

Core Audit Services

Name	Rank	Date	Project Category	Description	Hours Charged
Xavier Oliphant	Staff	1/29/2025	Audit Procedures	Testing performed for ZEC Cost Plus Revenue testing	2.5
Xavier Oliphant	Staff	1/29/2025	Audit Procedures	Testing performed for JVIC Lumpsum testing.	2.5
Xavier Oliphant	Staff	1/29/2025	Audit Procedures	Preparation of ZMS Cost Plus Revenue Population for Cost Plus testing	1.5
Elizabeth Ayers Goode	Staff	1/29/2025	Audit Procedures	Continued making selections for cost plus revenue testing	1.3
Elizabeth Ayers Goode	Staff	1/29/2025	Audit Procedures	Continued making selections for lump sum revenue testing	5.5
Elizabeth Ayers Goode	Staff	1/29/2025	Audit Procedures	Continued preparing revenue construction schedules for revenue testing	1.8
Elizabeth Ayers Goode	Staff	1/29/2025	Audit Procedures	Preparation of standard work program for trade receivables testing	1.9
Ricardo Sanchez	Senior	1/29/2025	Audit Procedures	Addressing questions for staff on year-end reorganization items testing	0.5
Ricardo Sanchez	Senior	1/29/2025	Audit Procedures	Continued time providing instructions to staff on debt testing for year end	3.0
Ricardo Sanchez	Senior	1/29/2025	Audit Procedures	Providing instructions to staff on year-end testing for leases	2.5
Alison Meng	Senior	1/29/2025	Audit Procedures	Continued detail level review for interim cost of revenue testing	1.8
Alison Meng	Senior	1/29/2025	Audit Procedures	Continued detail level review for interim cost plus testing for follow ups received	0.6
Alison Meng	Senior	1/29/2025	Audit Procedures	Continued detail level review for follow ups received for Zachry Industrial Inc cost of revenue testing.	3.2
Alison Meng	Senior	1/29/2025	Audit Procedures	Performed a detailed level review related to the Cost-Plus Revenue Workpapers, and delivered review notes related to year-end cost plus invoice selections and requests	4.4
Radhey Shyam Khandelwal	Manager	1/29/2025	Audit Procedures	Addressing staff level question for year-end Accounts Payable procedures in reconciling populations	2.0
Barkha Gill	Senior	1/29/2025	Audit Procedures	Detail level review for Setting up Cash account listing and addressing staff level questions regarding cash listing and reviewing confirmations list	4.0
Sai Pasalapudi	Staff	1/29/2025	Audit Procedures	Preparation of year-end lead sheets for finance expenses & trade payables work program	1.0
Ruben Campos Garcia	Staff	1/29/2025	Audit Procedures	Documentation of testing procedures for reorganization costs and spoke with senior to discuss follow ups needed for both professional fees and services not subcontracted. Drafted request for sending out follow ups.	2.1
Ruben Campos Garcia	Staff	1/29/2025	Audit Procedures	Received, added, and updated more debt confirms including letters of credit and term loan. Updated debt work program for confirms received. Discussed with senior the status of debt work program including current rollforward details, confirms, and expectations for work on interest expense and other items to be added to debt work program and other debt related work papers.	2.0
Ruben Campos Garcia	Staff	1/29/2025	Audit Procedures	Documentation of SOC Reports for Visual Lease	1.5
Ruben Campos Garcia	Staff	1/29/2025	Audit Procedures	Received instructions for year-end lease testing. Setting up roll forward and how to calculate operating and financial expense for both JVIC and ZII.	1.5
Ruben Campos Garcia	Staff	1/29/2025	Audit Procedures	Received lease detail for both JVIC and ZII for finance and operating amounts to perform year-end testing	1.5
Gaurav Tripathi	Staff	1/29/2025	Audit Procedures	Continued scoping of JVIC cash accounts which needed confirmations to be sent	6.0
Ricardo Sanchez	Senior	1/29/2025	Audit Procedures	Assisted team on scoping accounts for Accounts payable year-end testing.	3.0

Core Audit Services

Name	Rank	Date	Project Category	Description	Hours Charged
Taylor Witherell	Manager	1/30/2025	Meeting	External team meeting for International Standards of Auditing 315 compliance with Melinda Grahmann, John Wilke, Russell McDonald, Karen Martinez; Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, to discuss the Implementation of the new information technology Application for Payroll (Oracle), including the process of implementation, process for vendor changes, entity changes, security settings, user access, and Job Scheduling	0.5
Taylor Witherell	Manager	1/30/2025	Audit Procedures	Performed review over interim workpapers and provided insights to team regarding substantive testing for expenses.	2.0
Elizabeth Ayers Goode	Staff	1/30/2025	Audit Procedures	Continued making selections for cost plus revenue testing	5.6
Elizabeth Ayers Goode	Staff	1/30/2025	Audit Procedures	Continued making selections for lump sum revenue testing	1.6
Ricardo Sanchez	Senior	1/30/2025	Audit Procedures	Preparing Equity Method Investment work program for year-end testing	3.5
Alison Meng	Senior	1/30/2025	Audit Procedures	Detailed level review for year-end J.V. Industrial Companies Lump Sum invoice selections and addressing staff level questions.	5.2
Alison Meng	Senior	1/30/2025	Audit Procedures	Detailed level review for year-end Zachry Engineering Corp revenue invoice selections	1.6
Alison Meng	Senior	1/30/2025	Meeting	External team meeting for International Standards of Auditing 315 compliance with Melinda Grahmann, John Wilke, Russell McDonald, Karen Martinez; Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, to discuss the Implementation of the new Application for Payroll (Oracle), including the process of implementation, process for vendor changes, entity changes, security settings, user access, and Job Scheduling	0.5
Zach Roberts	Senior Manager	1/30/2025	Meeting	External team meeting for International Standards of Auditing 315 compliance with Melinda Grahmann, John Wilke, Russell McDonald, Karen Martinez; Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, to discuss the Implementation of the new Application for Payroll (Oracle), including the process of implementation, process for vendor changes, entity changes, security settings, user access, and Job Scheduling	0.5
Ricardo Sanchez	Senior	1/30/2025	Meeting	External team meeting for International Standards of Auditing 315 compliance with Melinda Grahmann, John Wilke, Russell McDonald, Karen Martinez; Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, to discuss the Implementation of the new Application for Payroll (Oracle), including the process of implementation, process for vendor changes, entity changes, security settings, user access, and Job Scheduling	0.5
Xavier Oliphant	Staff	1/30/2025	Audit Procedures	Preparation of JVIC Cost Plus Revenue Job level populations to make year-end testing selections.	1.6
Xavier Oliphant	Staff	1/30/2025	Audit Procedures	Preparation of ZMS Cost of Revenue population to CMIS Reconciliations for year-end testing	2.0
Xavier Oliphant	Staff	1/30/2025	Audit Procedures	Preparation of populations for ZMS Cost Plus and Cost of Revenue for Jobs for year-end selections	2.0
Xavier Oliphant	Staff	1/30/2025	Audit Procedures	Continued preparation of Deferred Compensation testing workbook for year-end testing	1.2
Radhey Shyam Khandelwal	Manager	1/30/2025	Audit Procedures	Providing instructions to staff on Accounts Payable and Subsequent Events testing for year end	2.0

Core Audit Services

Name	Rank	Date	Project Category	Description	Hours Charged
Sai Pasalapudi	Staff	1/30/2025	Audit Procedures	Preparation of lead sheets for year-end testing of prepayment expenses	1.5
Gaurav Tripathi	Staff	1/30/2025	Audit Procedures	Initiation of cash confirmations for year-end Cash testing.	6.0
Taylor Witherell	Manager	1/30/2025	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Xavier Oliphant, Barkha Gill, and Gaurav Tripathi to discuss status for fixed assets and cash, status of prior status action items, current actions items based on client requests received in the past few days	0.8
Zach Roberts	Senior Manager	1/30/2025	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Xavier Oliphant, Barkha Gill, and Gaurav Tripathi to discuss status for fixed assets and cash, status of prior status action items, current actions items based on client requests received in the past few days	0.8
Barkha Gill	Senior	1/30/2025	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Xavier Oliphant, Barkha Gill, and Gaurav Tripathi to discuss status for fixed assets and cash, status of prior status action items, current actions items based on client requests received in the past few days	0.8
Gaurav Tripathi	Staff	1/30/2025	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Xavier Oliphant, Barkha Gill, and Gaurav Tripathi to discuss status for fixed assets and cash, status of prior status action items, current actions items based on client requests received in the past few days	0.8
Elizabeth Ayers Goode	Staff	1/30/2025	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Xavier Oliphant, Barkha Gill, and Gaurav Tripathi to discuss status for fixed assets and cash, status of prior status action items, current actions items based on client requests received in the past few days	0.8
Ricardo Sanchez	Senior	1/30/2025	Audit Procedures	Performed detailed review of the Deferred Compensation testing for year end	1.5
Ricardo Sanchez	Senior	1/30/2025	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Xavier Oliphant, Barkha Gill, and Gaurav Tripathi to discuss status for fixed assets and cash, status of prior status action items, current actions items based on client requests received in the past few days	0.8
Alison Meng	Senior	1/30/2025	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Xavier Oliphant, Barkha Gill, and Gaurav Tripathi to discuss status for fixed assets and cash, status of prior status action items, current actions items based on client requests received in the past few days	0.8
Xavier Oliphant	Staff	1/30/2025	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Xavier Oliphant, Barkha Gill, and Gaurav Tripathi to discuss status for fixed assets and cash, status of prior status action items, current actions items based on client requests received in the past few days	0.8
Elizabeth Ayers Goode	Staff	1/30/2025	Audit Procedures	Discussed sampling strategy for revenue testing with senior	0.3
Ricardo Sanchez	Senior	1/30/2025	Audit Procedures	Researched guidance for testing accounts payable for year-end testing	1.7
Taylor Witherell	Manager	1/31/2025	Audit Procedures	Time spent updating projected hours for estimated completion of the audit and determining the impact on margin	2.0

Core Audit Services

Name	Rank	Date	Project Category	Description	Hours Charged
Taylor Witherell	Manager	1/31/2025	Audit Procedures	Reviewed interim administrative and other expenses work program and supporting documents	2.0
Taylor Witherell	Manager	1/31/2025	Audit Procedures	Reviewed the teams plans for working over the weekend including updating due dates and helping team prioritize to-dos	2.0
Elizabeth Ayers Goode	Staff	1/31/2025	Audit Procedures	Continued making selections for cost plus revenue testing	0.5
Elizabeth Ayers Goode	Staff	1/31/2025	Audit Procedures	Reviewed equity method investments standard work program to prepare for investments testing strategy at year end	0.5
Elizabeth Ayers Goode	Staff	1/31/2025	Audit Procedures	Prepared and sent selections for Zachry Engineering Corporation accounts receivable testing	7.0
Ricardo Sanchez	Senior	1/31/2025	Audit Procedures	Addressing questions for staff on reorganization items year-end testing	0.5
Ricardo Sanchez	Senior	1/31/2025	Audit Procedures	Providing instruction to staff on Joint Venture testing and making selections for year-end Accounts payable testing	3.5
Ricardo Sanchez	Senior	1/31/2025	Audit Procedures	Continued time preparing Equity Method Investment work program for year end	1.5
Radhey Shyam Khandelwal	Manager	1/31/2025	Audit Procedures	Performed second level review for year-end Fixed Assets testing	2.0
Ricardo Sanchez	Senior	1/31/2025	Audit Procedures	Providing instructions to Global Delivery Service team on Accounts payable testing for year end	1.5
Alison Meng	Senior	1/31/2025	Audit Procedures	Detailed level review for year-end accounts receivable selections for Zachry Engineering companies and addressing staff level questions.	3.6
Barkha Gill	Senior	1/31/2025	Audit Procedures	Preparation of ZEC Accounts payable population for year-end testing.	4.0
Alison Meng	Senior	1/31/2025	Audit Procedures	Detailed level review for year-end J.V. Industrial Companies cost plus invoice selections for year-end selections	2.1
Alison Meng	Senior	1/31/2025	Audit Procedures	Making J.V. Industrial Companies Accounts Receivable year-end selections.	1.8
Xavier Oliphant	Staff	1/31/2025	Audit Procedures	Preparation of Deferred compensation work paper for year-end testing	2.0
Keerthana Jyothikumar	Staff	1/31/2025	Audit Procedures	Prepared JVIC depreciation analytic for year-end testing	3.0
Sai Pasalapudi	Staff	1/31/2025	Audit Procedures	Prepared lead sheet for equity and Fixed asset work program for year-end testing.	1.5
Gaurav Tripathi	Staff	1/31/2025	Audit Procedures	Preparation of Accounts Payable population for ZEC and addressing questions to senior.	6.0
Ruben Campos Garcia	Staff	1/31/2025	Audit Procedures	Preparation of reorganization costs for testing for support received for both professional fees and services not subcontracted, including invoices and payment support.	5.0
Ruben Campos Garcia	Staff	1/31/2025	Audit Procedures	Tested multiple scoped joint venture accounts to received financial reports. Also, tested trade payable and trade receivable programs	1.5
Ruben Campos Garcia	Staff	1/31/2025	Audit Procedures	Performed documentation for Joint Venture work program information from subledger for scoped joint ventures for trade payables.	1.5
Zach Roberts	Senior Manager	1/31/2025	Audit Procedures	Performing second level review of Cost Plus substantive testing procedures.	11.0
Ruben Campos Garcia	Staff	2/1/2025	Audit Procedures	Performed testing procedures in accordance with applicable audit strategy for joint ventures by agreeing the sub ledger items to the general ledger from support for multiple joint venture accounts.	5.5

Core Audit Services

Name	Rank	Date	Project Category	Description	Hours Charged
Elizabeth Ayers Goode	Staff	2/1/2025	Audit Procedures	Performed sampling procedures for Zachry Maintenance Services accounts receivable testing	1.0
Alison Meng	Senior	2/1/2025	Audit Procedures	Updated documentation related to sampling of year-end Lump-Sum Zachry Industrial Inc invoice selection.	1.1
Alison Meng	Senior	2/1/2025	Audit Procedures	Performed detail review of accounts receivable confirmation and testing selections made	0.9
Taylor Witherell	Manager	2/2/2025	Audit Procedures	Performed updates of testing strategies for confirmations for cash, debt, deferred compensation and revenue contracts to ensure appropriate procedures were allocated.	2.0
Elizabeth Ayers Goode	Staff	2/2/2025	Audit Procedures	Continued making selections for Zachry Maintenance Services accounts receivable testing	1.0
Alison Meng	Senior	2/2/2025	Audit Procedures	Continued preparing Zachry Industrial Inc year end lump-sum revenue invoice selections	0.7
Alison Meng	Senior	2/2/2025	Audit Procedures	Continued reviewing Zachry Maintenance Services Accounts Receivable selections	1.9
Taylor Witherell	Manager	2/3/2025	Audit Procedures	Performing second-level review of walkthroughs for payroll expense	3.0
Ruben Campos Garcia	Staff	2/3/2025	Audit Procedures	Continued performing testing procedures in accordance with applicable audit strategy for joint ventures by agreeing the sub ledger items to the general ledger from support for multiple joint venture accounts.	8.0
Elizabeth Ayers Goode	Staff	2/3/2025	Audit Procedures	Continued making selections for Zachry Maintenance Services accounts receivable testing	1.2
Elizabeth Ayers Goode	Staff	2/3/2025	Audit Procedures	Made updates to the Zachry Industrial Incorporated cost of revenue testing based upon review performed by Alison Meng.	0.5
Elizabeth Ayers Goode	Staff	2/3/2025	Meeting	Internal team meeting with Ricardo Sanchez, Kathryn Flom, Elizabeth Goode, and Ruben Garcia to discuss scoping and testing strategy of joint venture accounts	1.0
Elizabeth Ayers Goode	Staff	2/3/2025	Audit Procedures	Preparing testing workpapers for Zachry Industrial Incorporated lump sum revenue testing	3.8
Elizabeth Ayers Goode	Staff	2/3/2025	Audit Procedures	Continued making selections for cost plus revenue testing	1.9
Elizabeth Ayers Goode	Staff	2/3/2025	Audit Procedures	Performed testing procedures over Zachry Engineering Corporation lump sum revenue	1.3
Ricardo Sanchez	Senior	2/3/2025	Meeting	Internal team meeting with Ricardo Sanchez, Kathryn Flom, Elizabeth Goode, and Ruben Garcia to discuss scoping and testing strategy of joint venture accounts	1.0
Kathryn Flom	Staff	2/3/2025	Meeting	Internal team meeting with Ricardo Sanchez, Kathryn Flom, Elizabeth Goode, and Ruben Garcia to discuss scoping and testing strategy of joint venture accounts	1.0
Xavier Oliphant	Staff	2/3/2025	Audit Procedures	Performed workpaper set up and sampling procedures for Cost Of Revenue Populations associated with the ZII entity.	3.0
Alison Meng	Senior	2/3/2025	Audit Procedures	Detail review of Zachry Maintenance Services Cost of Revenue Population	2.6
Alison Meng	Senior	2/3/2025	Audit Procedures	Detail review Zachry Industrial Inc Cost of Revenue Population and follow up on the variance noted	3.8
Alison Meng	Senior	2/3/2025	Audit Procedures	Detail review Zachry Maintenance Services Unbilled Accounts Receivable selections	2.2

Core Audit Services

Name	Rank	Date	Project Category	Description	Hours Charged
Alison Meng	Senior	2/3/2025	Audit Procedures	Detail review Zachry Maintenance Services Accounts Receivable selections	2.4
Taylor Witherell	Manager	2/4/2025	Meeting	External meeting with Melinda Grahmann with Taylor Witherell, Ricardo Sanchez and Alison Meng to discuss timeline and expectation for the pending supports and requests	0.5
Ruben Campos Garcia	Staff	2/4/2025	Audit Procedures	Prepared Joint Venture Accounts Payable workpapers through testing of sub ledgers to find unusual items per our criteria for testing purposes. Added selections for testing unusual items, drafted and sent a request for support.	7.5
Ruben Campos Garcia	Staff	2/4/2025	Audit Procedures	Finished uploading and documenting all letters of credit debt confirmations	0.3
Ruben Campos Garcia	Staff	2/4/2025	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Xavier Oliphant, and Kathryn Flom to discuss the status of supporting team tasks, prior week action items, and current week action items.	0.6
Elizabeth Ayers Goode	Staff	2/4/2025	Audit Procedures	Continued making selections for Zachry Maintenance Services accounts receivable testing	0.3
Taylor Witherell	Manager	2/4/2025	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Xavier Oliphant, and Kathryn Flom to discuss the status of supporting team tasks, prior week action items, and current week action items.	0.6
Zach Roberts	Senior Manager	2/4/2025	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Xavier Oliphant, and Kathryn Flom to discuss the status of supporting team tasks, prior week action items, and current week action items.	0.6
Elizabeth Ayers Goode	Staff	2/4/2025	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Xavier Oliphant, and Kathryn Flom to discuss the status of supporting team tasks, prior week action items, and current week action items	0.6
Ricardo Sanchez	Senior	2/4/2025	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Xavier Oliphant, and Kathryn Flom to discuss the status of supporting team tasks, prior week action items, and current week action items.	0.6
Ricardo Sanchez	Senior	2/4/2025	Meeting	External meeting with Melinda Grahmann with Taylor Witherell, Ricardo Sanchez and Alison Meng to discuss timeline and expectation for the pending supports and requests	0.5
Xavier Oliphant	Staff	2/4/2025	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Xavier Oliphant, and Kathryn Flom to discuss the status of supporting team tasks, prior week action items, and current week action items	0.6
Kathryn Flom	Staff	2/4/2025	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Xavier Oliphant, and Kathryn Flom to discuss the status of supporting team tasks, prior week action items, and current week action items	0.6

Core Audit Services

Name	Rank	Date	Project Category	Description	Hours Charged
Kathryn Flom	Staff	2/4/2025	Audit Procedures	Prepared Joint Venture Subsequent Cash Disbursement workpapers for the first round of selections through February 3rd.	6.4
Xavier Oliphant	Staff	2/4/2025	Audit Procedures	Prepared workpapers for Zachry Lump-Sum forecast testing, including making appropriate selections from the Standard projection reports.	8.0
Kathryn Flom	Staff	2/4/2025	Audit Procedures	Continued preparing Joint Venture Subsequent Cash Disbursement workpapers for the first round of selections through February 3rd.	5.5
Alison Meng	Senior	2/4/2025	Audit Procedures	Prepared year end lump-sum revenue invoice level selections for Chevron-Phillips jobs.	3.2
Alison Meng	Senior	2/4/2025	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Xavier Oliphant, and Kathryn Flom to discuss the status of Supporting team tasks, prior week action items, and current week action items.	0.6
Alison Meng	Senior	2/4/2025	Meeting	External meeting with Melinda Grahmann with Taylor Witherell, Ricardo Sanchez and Alison Meng to discuss timeline and expectation for the pending supports and requests.	0.5
Alison Meng	Senior	2/4/2025	Audit Procedures	Assisted staff members in making year end accounts receivable selections	2.2
Alison Meng	Senior	2/4/2025	Audit Procedures	Assisted staff members in making Zachry Maintenance Services year-end invoice log population reconciliation	2.4
Alison Meng	Senior	2/4/2025	Audit Procedures	Assisted staff members on J.V. Industrial Companies lump sum invoice testing.	1.3
Alison Meng	Senior	2/4/2025	Audit Procedures	Investigated variance noted for Zachry Industrial Inc confirmation received	1.2
Elizabeth Ayers Goode	Staff	2/4/2025	Audit Procedures	Made selections for Zachry Maintenance Services cost of revenue testing	1.8
Elizabeth Ayers Goode	Staff	2/4/2025	Audit Procedures	Performed update testing for Zachry Maintenance Services cost plus revenue testing based upon review notes received from engagement senior, Alison Meng.	4.5
Elizabeth Ayers Goode	Staff	2/4/2025	Audit Procedures	Made selections for Zachry Industrial Incorporated accounts receivable testing	3.1
Barkha Gill	Senior	2/5/2025	Audit Procedures	Prepared the Cash Testing standard workpaper, including testing cash confirmations and reconciliations.	6.0
Elizabeth Ayers Goode	Staff	2/5/2025	Audit Procedures	Continued preparation of audit workpapers for Zachry Engineering Corporation populations for lump sum testing	2.4
Kathryn Flom	Staff	2/5/2025	Audit Procedures	Continued preparing Joint Venture Subsequent Cash Disbursement workpapers for the first round of selections through February 3rd.	8.0
Xavier Oliphant	Staff	2/5/2025	Audit Procedures	Performed year-end standard project management report To Standard Projections Reconcile Testing	3.2
Xavier Oliphant	Staff	2/5/2025	Audit Procedures	Prepared audit workpapers over the lump-sum Invoice Testing JVIC	3.8
Barkha Gill	Senior	2/5/2025	Audit Procedures	Continued preparation of the Cash Testing standard workpaper, including testing cash confirmations and reconciliations.	3.5
Barkha Gill	Senior	2/5/2025	Audit Procedures	Prepared Subsequent Cash Disbursement workpapers for the first round of selections through February 3rd.	7.5
Alison Meng	Senior	2/5/2025	Audit Procedures	Investigate issues identified within the testing of Zachry Industrial Inc year end lump-sum contracts based upon the results of the audit testing.	6.3

Core Audit Services

Name	Rank	Date	Project Category	Description	Hours Charged
Alison Meng	Senior	2/5/2025	Audit Procedures	Prepared the audit workpapers for Zachry Industrial Inc cost of revenue Populations	4.7
Alison Meng	Senior	2/5/2025	Meeting	External meeting with Melinda Grahmann, Alison Meng, and Elizabeth Goode to discuss issues with Zachry Maintenance Services cost plus revenue populations	0.2
Taylor Witherell	Manager	2/5/2025	Audit Procedures	Performed second-level review of testing selections for accounts payables and accrued liabilities for joint ventures	3.0
Elizabeth Ayers Goode	Staff	2/5/2025	Meeting	External meeting with Melinda Grahmann, Alison Meng, and Elizabeth Goode to discuss issues with Zachry Maintenance Services cost plus revenue populations	0.2
Elizabeth Ayers Goode	Staff	2/5/2025	Audit Procedures	Sent out selections for Zachry Industrial Incorporated accounts receivable	0.5
Elizabeth Ayers Goode	Staff	2/5/2025	Audit Procedures	Continued preparation of audit workpapers for Zachry Engineering Corporation lump sum revenue testing after receipt of additional support from client.	2.1
Elizabeth Ayers Goode	Staff	2/5/2025	Audit Procedures	Made selections for Joint Venture Industrial Companies cost of revenue testing	3.1
Elizabeth Ayers Goode	Staff	2/5/2025	Audit Procedures	Continued preparation of audit workpapers for Zachry Maintenance Services cost-plus revenue testing after receipt of additional support from client.	1.5
Elizabeth Ayers Goode	Staff	2/5/2025	Audit Procedures	Continued setting up work papers for Zachry Industrial Incorporated lump sum revenue testing	1.0
Ruben Campos Garcia	Staff	2/5/2025	Audit Procedures	Joint Venture - Prepayments: Set up the JV prepayment workbook, agreed the subledger to the general ledger, and discussed with senior on work to be performed regarding prepayments.	2.3
Ruben Campos Garcia	Staff	2/5/2025	Audit Procedures	Joint Venture - Accounts Receivable: Set up testing workbook, including joint venture lead sheets for multiple JVs and agreed the AR subledger to the general ledger.	2.0
Ruben Campos Garcia	Staff	2/5/2025	Audit Procedures	Joint Venture - Accounts Payable: Updated documentation for AP subledger to general ledger items, unusual items to review, and IPE evaluations.	2.1
Barkha Gill	Senior	2/6/2025	Audit Procedures	Prepared the Accounts Receivable Testing standard workpaper, including testing AR confirmations and subsequent cash receipt evidence.	6.0
Zach Roberts	Senior Manager	2/6/2025	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia and Kathryn Flom to discuss status of Supporting team tasks, prior status meeting action items, and current status action items	0.7
Alison Meng	Senior	2/6/2025	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia and Kathryn Flom to discuss status of Supporting team tasks, prior status meeting action items, and current status action items	0.7
Taylor Witherell	Manager	2/6/2025	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia and Kathryn Flom to discuss status of Supporting team tasks, prior status meeting action items, and current status action items	0.7
Elizabeth Ayers Goode	Staff	2/6/2025	Audit Procedures	Continued preparation of audit workpapers for Zachry Maintenance Services cost-plus revenue testing after receipt of additional support from client.	0.5

Core Audit Services

Name	Rank	Date	Project Category	Description	Hours Charged
Ricardo Sanchez	Senior	2/6/2025	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia and Kathryn Flom to discuss status of Supporting team tasks, prior status meeting action items, and current status action items	0.7
Kathryn Flom	Staff	2/6/2025	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia and Kathryn Flom to discuss status of Supporting team tasks, prior status meeting action items, and current status action items	0.7
Kathryn Flom	Staff	2/6/2025	Audit Procedures	Continued preparing Joint Venture Subsequent Cash Disbursement workpapers for the first round of selections through February 3rd.	6.3
Xavier Oliphant	Staff	2/6/2025	Audit Procedures	Continued performing year-end standard project management report To Standard Projections Reconcile Testing	8.0
Jennika Thomas	Staff	2/6/2025	Audit Procedures	Prepared audit testing workpaper related to Accrued Vacation accounts, including making testing selections	4.0
Jennika Thomas	Staff	2/6/2025	Audit Procedures	Prepared the Accrued Liabilities Testing standard workpaper, including testing AR confirmations and subsequent cash receipt evidence.	6.0
Alison Meng	Senior	2/6/2025	Audit Procedures	Performed detailed level review of ZII cost of revenue testing selections	6.1
Alison Meng	Senior	2/6/2025	Audit Procedures	Performed detailed level review of JVIC lump sum invoice testing	1.6
Taylor Witherell	Manager	2/6/2025	Audit Procedures	Emailing the client and answering questions related to accrued payroll and accounts receivables testing	3.5
Elizabeth Ayers Goode	Staff	2/6/2025	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia and Kathryn Flom to discuss status of Supporting team tasks, prior status meeting action items, and current status action items	0.7
Elizabeth Ayers Goode	Staff	2/6/2025	Audit Procedures	Prepared updates to the audit workpapers for Joint Venture Industrial Companies cost plus revenue	2.0
Elizabeth Ayers Goode	Staff	2/6/2025	Audit Procedures	Reviewed Joint Venture Industrial Companies lump sum revenue testing and sent follow up items	2.7
Elizabeth Ayers Goode	Staff	2/6/2025	Audit Procedures	Prepared updates to the audit workpapers for Zachry Industrial Incorporated cost of revenue	0.2
Elizabeth Ayers Goode	Staff	2/6/2025	Audit Procedures	Prepared audit testing of Zachry Industrial Incorporated cost plus revenue	2.1
Ruben Campos Garcia	Staff	2/6/2025	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia and Kathryn Flom to discuss status of Supporting team tasks, prior status meeting action items, and current status action items	0.7
Ruben Campos Garcia	Staff	2/6/2025	Audit Procedures	Reviewed and scoped Selling, General and Administrative expense testing. Drafted and sent out a request for testing selection support.	1.0

Core Audit Services

Name	Rank	Date	Project Category	Description	Hours Charged
Ruben Campos Garcia	Staff	2/6/2025	Audit Procedures	Reviewing and scoped selections for cash receipts, disbursements, and credit memos for Zachry entities and joint ventures by using deposit schedules, ledgers, check voucher registers, and other support.	4.8
Ruben Campos Garcia	Staff	2/6/2025	Audit Procedures	Made updates for scoping selections for cash receipts, disbursements, and credit memos for Zachry entities and joint ventures.	0.4
Ruben Campos Garcia	Staff	2/6/2025	Audit Procedures	Used subledgers, check vouchers, and other support for scoping selections for testing cash receipts, disbursements, and credit memos for JVIC.	2.2
Barkha Gill	Senior	2/7/2025	Audit Procedures	Prepared the Fixed Asset Testing standard workpaper, including testing AR confirmations and subsequent cash receipt evidence.	3.0
Kathryn Flom	Staff	2/7/2025	Audit Procedures	Continued preparing Joint Venture Subsequent Cash Disbursement workpapers for the first round of selections through February 3rd.	2.0
Gaurav Tripathi	Staff	2/7/2025	Audit Procedures	Prepared the Accounts Payable Testing standard workpaper, including testing AR confirmations and subsequent cash receipt evidence.	2.0
Jennika Thomas	Staff	2/7/2025	Audit Procedures	Performed updates to testing of Cash and Cash Equivalent testing for investment accounts	2.0
Alison Meng	Senior	2/7/2025	Audit Procedures	Directing staff through providing detailed instructions on testing of ZII cost plus testing	1.6
Alison Meng	Senior	2/7/2025	Audit Procedures	Directing staff through providing detailed instructions on accounts receivable confirmation for ZMS and JVIC.	1.4
Elizabeth Ayers Goode	Staff	2/7/2025	Audit Procedures	Continued testing Zachry Industrial Incorporated cost plus revenue and sent out follow up items	8.2
Ruben Campos Garcia	Staff	2/7/2025	Audit Procedures	Reviewed, created, and organized drafts and emails regarding round 1 support requested for testing selections for cash receipts, disbursements, and credit memos for all entities and sent them out	7.4
Ruben Campos Garcia	Staff	2/8/2025	Audit Procedures	Prepared audit workpapers over the Joint Venture testing of receivables for all Joint Venture entities.	2.1
Ruben Campos Garcia	Staff	2/8/2025	Audit Procedures	Documentation updates on account balance expectations, information produced by entity, and ties to joint venture financials	0.6
Ruben Campos Garcia	Staff	2/8/2025	Audit Procedures	Documentation updates were made to JV Prepayment testing including account balance expectations and ties to joint venture financials.	0.3
Taylor Witherell	Manager	2/8/2025	Audit Procedures	Reviewing required annual year-end independence procedures	5.0
Elizabeth Ayers Goode	Staff	2/8/2025	Audit Procedures	Updated documentation for additional documentation received for Joint Venture Industrial Companies lump sum revenue testing	0.2
Elizabeth Ayers Goode	Staff	2/8/2025	Audit Procedures	Prepared audit workpapers for Zachry Engineering Corporation cost plus revenue	3.4
Alison Meng	Senior	2/9/2025	Audit Procedures	Reviewed Zachry Engineering Company's year-end lump sum invoice testing.	1.3
Alison Meng	Senior	2/9/2025	Audit Procedures	Detail reviewed J.V. Industrial Companies Accounts Receivable unbilled receivables.	1.8
Alison Meng	Senior	2/9/2025	Audit Procedures	Detail reviewed Zachry Industrial Inc Lump Sum Project Management Review	2.4
Ruben Campos Garcia	Staff	2/9/2025	Audit Procedures	Organized and updated lead sheet workpapers for multiple Zachry entities for the Accrued Liability substantive procedures.	1.4

Core Audit Services

Name	Rank	Date	Project Category	Description	Hours Charged
Ruben Campos Garcia	Staff	2/9/2025	Audit Procedures	Performed audit substantive analytics over definite lived intangible assets. Updated documentation including considerations on variance threshold and procedures to be performed.	0.5
Ruben Campos Garcia	Staff	2/9/2025	Audit Procedures	Prepared goodwill - intangible leads for Zachry entities by rolling prior year balances and updated procedures.	0.5
Barkha Gill	Senior	2/10/2025	Audit Procedures	Prepared the Selling and Administrative expense Testing standard workpaper, including testing invoices and subsequent cash payment evidence.	3.0
Jennika Thomas	Staff	2/10/2025	Audit Procedures	Continued preparation of the Accrued Liability Testing standard workpaper, including testing invoices and subsequent cash payment evidence.	1.5
Jennika Thomas	Staff	2/10/2025	Audit Procedures	Continued preparation of the Accrued Liability Testing standard workpaper, including testing invoices and subsequent cash payment evidence.	2.0
Alison Meng	Senior	2/10/2025	Audit Procedures	Prepared unbilled receivables standardized work program set up	2.3
Alison Meng	Senior	2/10/2025	Audit Procedures	Directed staff members on preparation steps for the gross margin analytics for year end revenue testing	2.1
Alison Meng	Senior	2/10/2025	Audit Procedures	Directed staff members on preparation steps for Zachry Industrial Inc lump sum confirmation received and investigated of the variance noted.	1.2
Alison Meng	Senior	2/10/2025	Audit Procedures	Directed staff members on preparation steps for Zachry Engineering Companies year end cost plus invoice testing	1.6
Alison Meng	Senior	2/10/2025	Audit Procedures	Prepared and sent out year end accounts receivable confirmations for selections made	3.1
Alison Meng	Senior	2/10/2025	Audit Procedures	Answered supporting team questions regarding J.V. Industrial Companies cost plus testing	0.8
Kathryn Flom	Staff	2/10/2025	Audit Procedures	Prepared substantive audit workpapers for the ZII lump sum job testing	6.0
Ruben Campos Garcia	Staff	2/10/2025	Audit Procedures	Utilized payroll registers previously received for the testing payroll selections.	5.0
Ruben Campos Garcia	Staff	2/10/2025	Audit Procedures	Prepared audit workpapers for the Joint Venture Receivable testing including preparation of cut off and confirmation procedures.	1.9
Ruben Campos Garcia	Staff	2/10/2025	Audit Procedures	Performed goodwill related tasks and expectations for future forms to be completed for goodwill.	1.5
Ruben Campos Garcia	Staff	2/10/2025	Audit Procedures	Updated debt narrative documentation previously received from client debt process.	1.0
Ruben Campos Garcia	Staff	2/10/2025	Audit Procedures	Prepared Debt Form by adding documentation including obtaining, confirming, and concluding our understanding of the client debt process.	1.0
Taylor Witherell	Manager	2/10/2025	Audit Procedures	Reviewing independence summary memorandum and overall review of independence procedures	3.0
Elizabeth Ayers Goode	Staff	2/10/2025	Audit Procedures	Continued setting up Zachry Industrial Incorporated lump sum revenue work papers	4.9
Elizabeth Ayers Goode	Staff	2/10/2025	Audit Procedures	Updated audit workpapers based upon incremental audit evidence received for Zachry Engineering Corporation cost plus revenue testing	2.1
Elizabeth Ayers Goode	Staff	2/10/2025	Audit Procedures	Tested Zachry Engineering Corporation accounts receivables	3.2
Barkha Gill	Senior	2/11/2025	Meeting	Internal team meeting with Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Kathryn Flom, Barkha Gill, Jennika Thomas, to discuss status of Supporting team tasks, prior week action items, current week action items, and questions over accounts receivable testing and payroll accrual testing	0.4

Core Audit Services

Name	Rank	Date	Project Category	Description	Hours Charged
Barkha Gill	Senior	2/11/2025	Audit Procedures	Prepared the expense Allocation workpaper review for testing the appropriate allocation of expense from Zachry Enterprise Solutions	3.0
Jennika Thomas	Staff	2/11/2025	Meeting	Internal team meeting with Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Kathryn Flom, Barkha Gill, Jennika Thomas, to discuss status of Supporting team tasks, prior week action items, current week action items, and questions over accounts receivable testing and payroll accrual testing	0.4
Jennika Thomas	Staff	2/11/2025	Audit Procedures	Performed detailed testing of the JVIC Trade Payable search for unrecorded liabilities.	9.5
Alison Meng	Senior	2/11/2025	Audit Procedures	Updated documentation for Zachry Industrial Inc cost plus invoice selections.	4.6
Alison Meng	Senior	2/11/2025	Audit Procedures	Time spent reviewing ZEC Cost Plus Year end testing	2.1
Alison Meng	Senior	2/11/2025	Audit Procedures	Detail review JVIC Lump Sum Selection documentation after updates were made to workpapers from client inquiries and selections	3.9
Alison Meng	Senior	2/11/2025	Meeting	Internal team meeting with Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Kathryn Flom, Barkha Gill, Jennika Thomas, to discuss status of Supporting team tasks, prior week action items, current week action items, and questions over accounts receivable testing and payroll accrual testing	0.4
Ricardo Sanchez	Senior	2/11/2025	Meeting	Internal team meeting with Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Kathryn Flom, Barkha Gill, Jennika Thomas, to discuss status of Supporting team tasks, prior week action items, current week action items, and questions over accounts receivable testing and payroll accrual testing	0.4
Kathryn Flom	Staff	2/11/2025	Audit Procedures	Tested Joint Venture Industrial Companies accounts receivable	6.0
Kathryn Flom	Staff	2/11/2025	Audit Procedures	Testing all ZMS controls and relating them to their contracts and invoices	1.6
Kathryn Flom	Staff	2/11/2025	Meeting	Internal team meeting with Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Kathryn Flom, Barkha Gill, Jennika Thomas, to discuss status of Supporting team tasks, prior week action items, current week action items, and questions over accounts receivable testing and payroll accrual testing	0.4
Ruben Campos Garcia	Staff	2/11/2025	Audit Procedures	Utilized selection support provided, consisting of timesheet & pay stub screenshots. Documented hours worked, hourly rates, and recalculated gross pay for each selection.	7.1
Ruben Campos Garcia	Staff	2/11/2025	Meeting	Internal team meeting with Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Kathryn Flom, Barkha Gill, Jennika Thomas, to discuss status of Supporting team tasks, prior week action items, current week action items, and questions over accounts receivable testing and payroll accrual testing	0.4

Core Audit Services

Name	Rank	Date	Project Category	Description	Hours Charged
Ruben Campos Garcia	Staff	2/11/2025	Audit Procedures	Reviewed population set up for making selections from Supporting team were done correctly from the lease listing provided. Verified account balances from lease listing to the general ledger screenshots provided.	3.0
Taylor Witherell	Manager	2/11/2025	Meeting	Internal team meeting with Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Kathryn Flom, Barkha Gill, Jennika Thomas, to discuss status of Supporting team tasks, prior week action items, current week action items, and questions over accounts receivable testing and payroll accrual testing	0.4
Elizabeth Ayers Goode	Staff	2/11/2025	Meeting	Internal team meeting with Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Kathryn Flom, Barkha Gill, Jennika Thomas, to discuss status of Supporting team tasks, prior week action items, current week action items, and questions over accounts receivable testing and payroll accrual testing	0.4
Alison Meng	Senior	2/11/2025	Meeting	External meeting with Melinda Grahmann with Zach Roberts, Taylor Witherell, Ricardo Sanchez and Alison Meng to discuss timeline and expectation for the pending supports and requests.	0.5
Zach Roberts	Senior Manager	2/11/2025	Meeting	External meeting with Melinda Grahmann with Zach Roberts, Taylor Witherell, Ricardo Sanchez and Alison Meng to discuss timeline and expectation for the pending supports and requests.	0.5
Taylor Witherell	Manager	2/11/2025	Meeting	External meeting with Melinda Grahmann with Zach Roberts, Taylor Witherell, Ricardo Sanchez and Alison Meng to discuss timeline and expectation for the pending supports and requests.	0.5
Elizabeth Ayers Goode	Staff	2/11/2025	Audit Procedures	Updated documentation for Joint Venture Industrial Companies lump sum revenue testing	2.1
Elizabeth Ayers Goode	Staff	2/11/2025	Audit Procedures	Addressed follow up items for Zachry Industrial Incorporated cost plus revenue testing	2.9
Elizabeth Ayers Goode	Staff	2/11/2025	Audit Procedures	Continued setting up Zachry Industrial Incorporated lump sum revenue work papers	3.0
Elizabeth Ayers Goode	Staff	2/11/2025	Audit Procedures	Continued setting up Joint Venture Industrial Companies lump sum revenue work papers	1.9
Elizabeth Ayers Goode	Staff	2/12/2025	Audit Procedures	Prepared substantive audit workpapers for cost plus jobs of JVIC.	4.9
Elizabeth Ayers Goode	Staff	2/12/2025	Audit Procedures	Updated audit documentation for Zachry Engineering Corporation cost plus revenue testing after receipt of additional audit evidence.	2.4
Ricardo Sanchez	Senior	2/11/2025	Meeting	External meeting with Melinda Grahmann with Zach Roberts, Taylor Witherell, Ricardo Sanchez and Alison Meng to discuss timeline and expectation for the pending supports and requests	0.5

Core Audit Services

Name	Rank	Date	Project Category	Description	Hours Charged
Radhey Shyam Khandelwal	Manager	2/12/2025	Audit Procedures	Performed second level review of cash substantive workpapers	1.0
Barkha Gill	Senior	2/12/2025	Audit Procedures	Performed detail level review of the JVIC Cost plus invoice testing	5.0
Jennika Thomas	Staff	2/12/2025	Audit Procedures	Prepared the substantive audit workpapers for the JVIC Cost plus invoice testing	4.5
Alison Meng	Senior	2/12/2025	Audit Procedures	Detail review construction schedule for JVIC	2.4
Alison Meng	Senior	2/12/2025	Audit Procedures	Detail reviewed of Zachry Industrial Inc year end cost plus revenue invoice testing	3.5
Alison Meng	Senior	2/12/2025	Audit Procedures	Reviewed ZMS individual job work program work paper	4.7
Elizabeth Ayers Goode	Staff	2/12/2025	Meeting	External meeting with Faraz Butt, Zach Roberts, Alison Meng, and Elizabeth Goode to discuss any current year updates on Zachry Industrial Incorporated lump sum contracts included in the construction schedules	0.8
Zach Roberts	Senior Manager	2/12/2025	Meeting	External meeting with Faraz Butt, Zach Roberts, Alison Meng, and Elizabeth Goode to discuss any current year updates on Zachry Industrial Incorporated lump sum contracts included in the construction schedules	0.8
Alison Meng	Senior	2/12/2025	Meeting	External meeting with Faraz Butt, Zach Roberts, Alison Meng, and Elizabeth Goode to discuss any current year updates on Zachry Industrial Incorporated lump sum contracts included in the construction schedules	0.8
Kathryn Flom	Staff	2/12/2025	Audit Procedures	Continued testing all ZMS controls and relating them to their contracts and invoices	8.0
Ruben Campos Garcia	Staff	2/12/2025	Audit Procedures	Continuation of testing for selection support provided, consisting of timesheet & pay stub screenshots.	10.1
Elizabeth Ayers Goode	Staff	2/12/2025	Audit Procedures	Updated audit documentation for Joint Venture Industrial Companies lump sum job files	0.7
Elizabeth Ayers Goode	Staff	2/12/2025	Audit Procedures	Updated audit documentation for Zachry Industrial Incorporated cost plus revenue testing	0.7
Elizabeth Ayers Goode	Staff	2/12/2025	Audit Procedures	Made selections for Zachry Industrial Incorporated lump sum revenue forecast testing	0.9
Elizabeth Ayers Goode	Staff	2/13/2025	Audit Procedures	Made updates to audit documentation for the ZII lump sum work papers upon receipt of additional documentation from the client.	2.0
Elizabeth Ayers Goode	Staff	2/13/2025	Audit Procedures	Tested Zachry Maintenance Services cost of revenue	3.2
Elizabeth Ayers Goode	Staff	2/13/2025	Audit Procedures	Tested Joint Venture Industrial Companies cost of revenue	2.2
Radhey Shyam Khandelwal	Manager	2/13/2025	Audit Procedures	Performed a second level review of the JVIC cost plus testing workpapers over the invoice and revenue testing.	2.0
Barkha Gill	Senior	2/13/2025	Audit Procedures	Performed a detail level review of JVIC Cost plus Invoice testing	6.0
Elizabeth Ayers Goode	Staff	2/13/2025	Meeting	Internal team meeting with Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Kathryn Flom, Radhey Shyam Khandelwal, Barkha Gill, Gaurav Tripathi, Jennika Thomas, to discuss status of Supporting assigned areas, prior status call action items, and current action items	0.4
Kathryn Flom	Staff	2/13/2025	Meeting	Internal team meeting with Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Kathryn Flom, Radhey Shyam Khandelwal, Barkha Gill, Gaurav Tripathi, Jennika Thomas, to discuss status of Supporting assigned areas, prior status call action items, and current action items	0.4

Core Audit Services

Name	Rank	Date	Project Category	Description	Hours Charged
Gaurav Tripathi	Staff	2/13/2025	Meeting	Internal team meeting with Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Kathryn Flom, Radhey Shyam Khandelwal, Barkha Gill, Gaurav Tripathi, Jennika Thomas, to discuss status of Supporting assigned areas, prior status call action items, and current action items	0.4
Barkha Gill	Senior	2/13/2025	Meeting	Internal team meeting with Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Kathryn Flom, Radhey Shyam Khandelwal, Barkha Gill, Gaurav Tripathi, Jennika Thomas, and Suhas Koundinya Mohan Gorty to discuss status of Supporting assigned areas, prior status call action items, and current action items	0.4
Jennika Thomas	Staff	2/13/2025	Audit Procedures	Performed search for unrecorded liability testing for Joint Venture entities based upon the second round of the subsequent period.	7.0
Jennika Thomas	Staff	2/13/2025	Meeting	Internal team meeting with Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Kathryn Flom, Radhey Shyam Khandelwal, Barkha Gill, Gaurav Tripathi, Jennika Thomas, and Suhas Koundinya Mohan Gorty to discuss status of Supporting assigned areas, prior status call action items, and current action items	0.4
Radhey Shyam Khandelwal	Manager	2/13/2025	Meeting	Internal team meeting with Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Kathryn Flom, Radhey Shyam Khandelwal, Barkha Gill, Gaurav Tripathi, Jennika Thomas, and Suhas Koundinya Mohan Gorty to discuss status of Supporting assigned areas, prior status call action items, and current action items	0.4
Ricardo Sanchez	Senior	2/13/2025	Meeting	Internal team meeting with Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Kathryn Flom, Radhey Shyam Khandelwal, Barkha Gill, Gaurav Tripathi, Jennika Thomas, to discuss status of Supporting assigned areas, prior status call action items, and current action items	0.4
Alison Meng	Senior	2/13/2025	Audit Procedures	Reviewed JVIC Lump Sum contract value calculations	1.6
Alison Meng	Senior	2/13/2025	Audit Procedures	Prepared forecast testing selections and sent request list to the client.	5.9
Alison Meng	Senior	2/13/2025	Meeting	Internal team meeting with Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Kathryn Flom, Radhey Shyam Khandelwal, Barkha Gill, Gaurav Tripathi, Jennika Thomas, to discuss status of Supporting assigned areas, prior status call action items, and current action items	0.4
Kathryn Flom	Staff	2/13/2025	Audit Procedures	Continued testing all ZMS controls and relating them to their contracts and invoices	8.0
Ruben Campos Garcia	Staff	2/13/2025	Audit Procedures	Continued payroll testing of utilizing the selection support provided, consisting of timesheet & pay stub screenshots.	4.7
Ruben Campos Garcia	Staff	2/13/2025	Audit Procedures	Added and updated documentation for the revolver confirmation. Added ties to the letter of credits' workpaper and debt rollforward workpaper.	1.1

Core Audit Services

Name	Rank	Date	Project Category	Description	Hours Charged
Ruben Campos Garcia	Staff	2/13/2025	Meeting	Internal team meeting with Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Kathryn Flom, Radhey Shyam Khandelwal, Barkha Gill, Gaurav Tripathi, Jennika Thomas, to discuss status of Supporting assigned areas, prior status call action items, and current action items	0.4
Ruben Campos Garcia	Staff	2/13/2025	Audit Procedures	Reviewed with Ricardo Sanchez the selection follow up requests to be sent. Created request file with details, drafted, and sent request.	2.3
Ruben Campos Garcia	Staff	2/13/2025	Audit Procedures	Performed payroll testing for selections by using timesheet and pay stub report for selections not previously tested.	1.0
Taylor Witherell	Manager	2/13/2025	Meeting	Internal team meeting with Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Kathryn Flom, Radhey Shyam Khandelwal, Barkha Gill, Gaurav Tripathi, Jennika Thomas, to discuss status of Supporting assigned areas, prior status call action items, and current action items	0.4
Taylor Witherell	Manager	2/13/2025	Audit Procedures	Reviewing support for accounts payable and accrued liabilities testing and ensuring we have the right selections for testing	3.0
Elizabeth Ayers Goode	Staff	2/14/2025	Audit Procedures	Performed detailed testing of the invoices and calculations associated with ZII lump sum revenue work papers	7.2
Elizabeth Ayers Goode	Staff	2/14/2025	Audit Procedures	Documented contract revenue enabler work program for Zachry Engineering Corporation cost plus revenue	1.3
Elizabeth Ayers Goode	Staff	2/14/2025	Meeting	External meeting with Melinda Grahmann, Zach Roberts, Taylor Witherell, Alison Meng, and Elizabeth Goode to discuss year end accounting system accrual recording, major lump sum job status review and support timeline expectation.	0.5
Zach Roberts	Senior Manager	2/14/2025	Meeting	External meeting with Melinda Grahmann, Zach Roberts, Taylor Witherell, Alison Meng, and Elizabeth Goode to discuss year end accounting system accrual recording, major lump sum job status review and support timeline expectation.	0.5
Taylor Witherell	Manager	2/14/2025	Meeting	External meeting with Melinda Grahmann, Zach Roberts, Taylor Witherell, Alison Meng, and Elizabeth Goode to discuss year end accounting system accrual recording, major lump sum job status review and support timeline expectation.	0.5
Radhey Shyam Khandelwal	Manager	2/14/2025	Audit Procedures	Performed a second level review of the administrative expense testing workpapers over the invoices and cash payment.	1.0
Barkha Gill	Senior	2/14/2025	Audit Procedures	Performed a detailed review of JVIC Cost plus Invoice testing	4.0
Jennika Thomas	Staff	2/14/2025	Audit Procedures	Performed audit procedures of Invoice amounts matching with Deposit Batch and added selection numbers in respective Combined Invoice. Tested if selected Invoice Item match with AR.	6.5
Alison Meng	Senior	2/14/2025	Audit Procedures	Continued preparation of ZII Lump Sum forecast testing selections	6.8
Alison Meng	Senior	2/14/2025	Meeting	External meeting with Melinda Grahmann, Zach Roberts, Taylor Witherell, Alison Meng, and Elizabeth Goode to discuss year end accounting system accrual recording, major lump sum job status review and support timeline expectation.	0.5
Kathryn Flom	Staff	2/14/2025	Audit Procedures	Continued testing all ZMS controls and relating them to their contracts and invoices	8.0
Ruben Campos Garcia	Staff	2/14/2025	Audit Procedures	Prepared year end substantive testing by testing selections by using timesheet and pay stub report for selections not previously tested.	7.6

Core Audit Services

Name	Rank	Date	Project Category	Description	Hours Charged
Ruben Campos Garcia	Staff	2/15/2025	Audit Procedures	Continued preparation of year end substantive testing by testing selections by using timesheet and pay stub report for selections not previously tested.	4.0
Elizabeth Ayers Goode	Staff	2/15/2025	Audit Procedures	Completed contract revenue enabler work programs for cost plus revenue	1.5
Elizabeth Ayers Goode	Staff	2/15/2025	Audit Procedures	Completed contract revenue enabler work programs for lump sum revenue	1.0
Alison Meng	Senior	2/16/2025	Audit Procedures	Senior detail review of JVIC Accounts Receivable alternative procedure testing.	0.8
Ruben Campos Garcia	Staff	2/16/2025	Audit Procedures	Used excel analytics to find relevant data from lease rollforward listing to add to workpaper.	2.9
Alison Meng	Senior	2/16/2025	Audit Procedures	Senior detail review of ZMS cost of revenue testing	2.8
Alison Meng	Senior	2/16/2025	Audit Procedures	Senior detail review of JVIC cost of revenue testing	1.4
Ricardo Sanchez	Senior	2/16/2025	Audit Procedures	Detailed Level review for year-end Deferred Compensation testing	8.0
Elizabeth Ayers Goode	Staff	2/17/2025	Audit Procedures	Prepared accounts receivable lead sheets	1.0
Elizabeth Ayers Goode	Staff	2/17/2025	Audit Procedures	Prepared cost of revenue lead sheets	3.5
Elizabeth Ayers Goode	Staff	2/17/2025	Audit Procedures	Updated audit documentation for follow-up support received for Zachry Industrial Incorporated cost plus revenue testing	0.5
Alison Meng	Senior	2/17/2025	Audit Procedures	Time spent detail review ZII cost of revenue year end population	3.2
Alison Meng	Senior	2/17/2025	Audit Procedures	Detailed review ZII year end cost of revenue selections	2.0
Alison Meng	Senior	2/17/2025	Audit Procedures	Detailed review JVIC Cost of Revenue Year end population	1.3
Alison Meng	Senior	2/17/2025	Audit Procedures	Directed audit team members on preparation of year end payroll accrual audit procedures performed	2.8
Alison Meng	Senior	2/17/2025	Audit Procedures	Detail reviewed construction schedule for ZII, ZEC, ZMS.	1.1
Alison Meng	Senior	2/17/2025	Audit Procedures	Detail reviewed ZMS year end cost plus selections	1.1
Radhey Shyam Khandelwal	Manager	2/17/2025	Audit Procedures	Performed a second level review of the fixed asset testing workpapers over the additions and disposals from the fixed asset accounts	2.0
Barkha Gill	Senior	2/17/2025	Audit Procedures	Performed sampling of accrued expense population. Made selections for ZMS and ZII vacation accruals	4.0
Ruben Campos Garcia	Staff	2/17/2025	Audit Procedures	Updated documentation related to lease rollforward, testing for new leases, changes to leases, subsequent measurements, short term lease testing, and information produced by entity evaluation.	7.7
Ruben Campos Garcia	Staff	2/17/2025	Audit Procedures	Reviewed follow ups received for selections, discussed payment support items, payroll register recalc method used, and payment support follow up items.	1.6
Ruben Campos Garcia	Staff	2/17/2025	Audit Procedures	Addressed received follow up support and tested those selection depending on what was requested (timesheet recalculation, timesheet screenshots, overtime amendments, etc.).	1.6
Ruben Campos Garcia	Staff	2/17/2025	Audit Procedures	Performed detailed tie out of trial balances to payroll and lease lead sheets for multiple entities to get a variance analysis between year end balances and prior year and interim if applicable.	1.2
Ruben Campos Garcia	Staff	2/17/2025	Audit Procedures	Added and documented confirmations received and tied to deferred compensation testing workpaper	0.7

Core Audit Services

Name	Rank	Date	Project Category	Description	Hours Charged
Ruben Campos Garcia	Staff	2/17/2025	Audit Procedures	Updated documentation related to lease rollforward, testing for new leases, changes to leases, subsequent measurements, short term lease testing, and information produced by entity evaluation.	1.4
Elizabeth Ayers Goode	Staff	2/17/2025	Audit Procedures	Continued documenting audit support Zachry Industrial Incorporated lump sum revenue work papers	2.1
Elizabeth Ayers Goode	Staff	2/17/2025	Audit Procedures	Prepared retained examples for cost of revenue testing	1.7
Elizabeth Ayers Goode	Staff	2/17/2025	Audit Procedures	Performed scoping exercises of Zachry Maintenance Services cost of revenue with trial balances amounts	1.2
Taylor Witherell	Manager	2/18/2025	Meeting	External meeting with Melinda Grahmann with Taylor Witherell, Ricardo Sanchez and Alison Meng to discuss timeline and expectation for the pending supports and requests.	0.3
Alison Meng	Senior	2/18/2025	Meeting	External meeting with Melinda Grahmann with Taylor Witherell, Ricardo Sanchez and Alison Meng to discuss timeline and expectation for the pending supports and requests.	0.3
Ricardo Sanchez	Senior	2/18/2025	Meeting	External meeting with Melinda Grahmann with Taylor Witherell, Ricardo Sanchez and Alison Meng to discuss timeline and expectation for the pending supports and requests.	0.3
Taylor Witherell	Manager	2/18/2025	Meeting	Internal team meeting with Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Kathryn Flom, Barkha Gill, Gaurav Tripathi, Jennika Thomas to discuss status of Supporting team tasks, current week action items, and questions over deferred compensation and escrow cash account	0.3
Elizabeth Ayers Goode	Staff	2/18/2025	Meeting	Internal team meeting with Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Kathryn Flom, Barkha Gill, Gaurav Tripathi, Jennika Thomas to discuss status of Supporting team tasks, current week action items, and questions over deferred compensation and escrow cash account	0.3
Elizabeth Ayers Goode	Staff	2/18/2025	Audit Procedures	Performed substantive testing Zachry Industrial Incorporated lump sum revenue	9.7
Alison Meng	Senior	2/18/2025	Audit Procedures	Detailed review of ZMS Invoice testing	3.4
Alison Meng	Senior	2/18/2025	Audit Procedures	Provided direct assistance and instructions to audit team members to prepare leads and account level flux explanations	0.9
Alison Meng	Senior	2/18/2025	Meeting	Internal team meeting with Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Kathryn Flom, Barkha Gill, Gaurav Tripathi, Jennika Thomas to discuss status of Supporting team tasks, current week action items, and questions over deferred compensation and escrow cash account	0.3
Alison Meng	Senior	2/18/2025	Audit Procedures	Provided direct assistance and instructions to audit team members to perform ZII lump Sum invoice testing	1.9

Core Audit Services

Name	Rank	Date	Project Category	Description	Hours Charged
Barkha Gill	Senior	2/18/2025	Meeting	Internal team meeting with Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Kathryn Flom, Barkha Gill, Gaurav Tripathi, Jennika Thomas to discuss status of Supporting team tasks, current week action items, and questions over deferred compensation and escrow cash account	0.3
Barkha Gill	Senior	2/18/2025	Audit Procedures	Performed update to all lead sheets for final trial balances received, and performed scoping exercise to determine the completeness of samples tested.	5.2
Gaurav Tripathi	Staff	2/18/2025	Meeting	Internal team meeting with Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Kathryn Flom, Barkha Gill, Gaurav Tripathi, Jennika Thomas to discuss status of Supporting team tasks, current week action items, and questions over deferred compensation and escrow cash account	0.3
Jennika Thomas	Staff	2/18/2025	Meeting	Internal team meeting with Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Kathryn Flom, Barkha Gill, Gaurav Tripathi, Jennika Thomas to discuss status of Supporting team tasks, current week action items, and questions over deferred compensation and escrow cash account	0.3
Jennika Thomas	Staff	2/18/2025	Audit Procedures	Performed substantive testing procedures on JVIC Accrued Liabilities, including vouching invoices and subsequent cash payment.	4.7
Ruben Campos Garcia	Staff	2/18/2025	Audit Procedures	Tested the scoped lease selection, utilizing the following support requested: the visual lease report, lease agreement, abstract reports, and visual lease screenshot of key information. Added documentation and recalculated the visual lease reports balances for right of use asset and lease liability.	5.1
Ruben Campos Garcia	Staff	2/18/2025	Audit Procedures	Utilized payment detail files from follow up support to make ties between the executive payroll registers and respective bank statements.	4.4
Ruben Campos Garcia	Staff	2/18/2025	Meeting	Internal team meeting with Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Kathryn Flom, Barkha Gill, Gaurav Tripathi, Jennika Thomas to discuss status of Supporting team tasks, current week action items, and questions over deferred compensation and escrow cash account	0.3
Ruben Campos Garcia	Staff	2/18/2025	Audit Procedures	Updated documentation of the new lease selection support. Regarding the lease agreement and understanding the multiple individual leases within for testing purposes.	0.7
Alison Meng	Senior	2/18/2025	Audit Procedures	Prepared and perform data cleaning for data used for journal entry testing	2.8
Ricardo Sanchez	Senior	2/18/2025	Meeting	Internal team meeting with Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Kathryn Flom, Barkha Gill, Gaurav Tripathi, Jennika Thomas to discuss status of Supporting team tasks, current week action items, and questions over deferred compensation and escrow cash account	0.3
Ricardo Sanchez	Senior	2/18/2025	Audit Procedures	Addressed questions related to Accounts Payable and Accruals for GDS Supporting team. Included sorting populations and making selections	9.4
Kathryn Flom	Staff	2/18/2025	Audit Procedures	Documented relevant flux explanations for accounts that fall outside the allowance range with ZII, ZEC and ZMS.	7.7

Core Audit Services

Name	Rank	Date	Project Category	Description	Hours Charged
Kathryn Flom	Staff	2/18/2025	Meeting	Internal team meeting with Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Kathryn Flom, Barkha Gill, Gaurav Tripathi, Jennika Thomas to discuss status of Supporting team tasks, current week action items, and questions over deferred compensation and escrow cash account	0.3
Alison Meng	Senior	2/18/2025	Audit Procedures	Prepared and perform data cleaning for data used for journal entry testing	2.8
Elizabeth Ayers Goode	Staff	2/19/2025	Audit Procedures	Documented accounts receivable confirmation received for Zachry Industrial Incorporated	1.1
Elizabeth Ayers Goode	Staff	2/19/2025	Audit Procedures	Updated documentation for additional support received for Joint Venture Industrial Companies cost plus revenue testing	5.7
Alison Meng	Senior	2/19/2025	Audit Procedures	Continued detailed review of ZMS invoice testing	6.3
Alison Meng	Senior	2/19/2025	Audit Procedures	Detailed review ZII Cost-Plus job level workpapers	4.0
Radhey Shyam Khandelwal	Manager	2/19/2025	Audit Procedures	Performed a second level review of the Accounts Payable substantive work program	2.0
Barkha Gill	Senior	2/19/2025	Audit Procedures	Updated the ZMS expense testing based upon additional attributes tested related to the cutoff of the petition date.	3.0
Gaurav Tripathi	Staff	2/19/2025	Audit Procedures	Performed required cash cutoff procedures for testing of the existence of cash balances at year-end.	1.0
Jennika Thomas	Staff	2/19/2025	Audit Procedures	Prepared workpapers for the Finance Expense accounts for ZHI including vouching underlying support and documenting flux explanations within the lead sheet.	4.5
Elizabeth Ayers Goode	Staff	2/19/2025	Audit Procedures	Updated documentation for Joint Venture Industrial Companies subsequent cash disbursements	0.5
Elizabeth Ayers Goode	Staff	2/19/2025	Audit Procedures	Continued testing Zachry Industrial Incorporated lump sum revenue	3.7
Alison Meng	Senior	2/19/2025	Audit Procedures	Continued data processed for year end journal entries analyzer	0.9
Ruben Campos Garcia	Staff	2/19/2025	Audit Procedures	Tied payroll lead sheets current year balances to year end trial balances to be used for variance analysis for multiple entities.	1.3
Ruben Campos Garcia	Staff	2/19/2025	Audit Procedures	Updated documentation between workpapers and our completeness procedures. Tied lease lead sheets current year balances to interim and year end trial balances to be used for variance analysis.	2.2
Ruben Campos Garcia	Staff	2/19/2025	Audit Procedures	Updated documentation between support including the visual lease report and agreement and created a request for follow up items needed.	2.6
Ruben Campos Garcia	Staff	2/19/2025	Audit Procedures	Continued update of documentation between workpapers and our completeness procedures. Tied lead sheet current year balances to interim and year end trial balances to be used for variance analysis.	3.0
Kathryn Flom	Staff	2/19/2025	Audit Procedures	Continued to document relevant flux explanations for accounts that fall outside the allowance range with ZII, ZEC and ZMS.	8.0
Alison Meng	Senior	2/19/2025	Audit Procedures	Continued data processed for year end journal entries analyzer	0.9
Alison Meng	Senior	2/20/2025	Audit Procedures	Continued reviewed of ZMS year end invoice testing.	5.9
Alison Meng	Senior	2/20/2025	Audit Procedures	Prepared the JVIC and ZMS Unbilled Accounts Receivables selections for accounts receivable substantive year-end testing.	1.6

Core Audit Services

Name	Rank	Date	Project Category	Description	Hours Charged
Alison Meng	Senior	2/20/2025	Meeting	Internal team meeting with Alison Meng, Ricardo Sanchez, Barkha Gill, and Gaurav Tripathi to discuss and update timeline of expected due date for Supporting team tasks.	0.3
Gaurav Tripathi	Staff	2/20/2025	Meeting	Internal team meeting with Alison Meng, Ricardo Sanchez, Barkha Gill, and Gaurav Tripathi to discuss and update timeline of expected due date for Supporting team tasks.	0.3
Barkha Gill	Senior	2/20/2025	Meeting	Internal team meeting with Alison Meng, Ricardo Sanchez, Barkha Gill, and Gaurav Tripathi to discuss and update timeline of expected due date for Supporting team tasks.	0.3
Ricardo Sanchez	Senior	2/20/2025	Meeting	Internal team meeting with Alison Meng, Ricardo Sanchez, Barkha Gill, and Gaurav Tripathi to discuss and update timeline of expected due date for Supporting team tasks.	0.3
Alison Meng	Senior	2/20/2025	Meeting	Internal team meeting with Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Kathryn Flom, Barkha Gill, Gaurav Tripathi, Jennika Thomas to discuss status of Supporting team tasks, prior status action items, and current action items.	0.3
Barkha Gill	Senior	2/20/2025	Meeting	Internal team meeting with Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Kathryn Flom, Barkha Gill, Gaurav Tripathi, Jennika Thomas to discuss status of Supporting team tasks, prior status action items, and current action items.	0.3
Gaurav Tripathi	Staff	2/20/2025	Audit Procedures	Performed audit procedures of search for unrecorded liabilities testing for the Joint Ventures for the Round 3 items.	3.5
Gaurav Tripathi	Staff	2/20/2025	Meeting	Internal team meeting with Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Kathryn Flom, Barkha Gill, Gaurav Tripathi, Jennika Thomas to discuss status of Supporting team tasks, prior status action items, and current action items.	0.3
Jennika Thomas	Staff	2/20/2025	Meeting	Internal team meeting with Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Kathryn Flom, Barkha Gill, Gaurav Tripathi, Jennika Thomas to discuss status of Supporting team tasks, prior status action items, and current action items.	0.3
Elizabeth Ayers Goode	Staff	2/20/2025	Audit Procedures	Reviewed list of accounts needing flux explanations	2.0
Elizabeth Ayers Goode	Staff	2/20/2025	Meeting	Internal team meeting with Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Kathryn Flom, Barkha Gill, Gaurav Tripathi, Jennika Thomas to discuss status of Supporting team tasks, prior status action items, and current action items.	0.3
Elizabeth Ayers Goode	Staff	2/20/2025	Audit Procedures	Provided direct instructions to Staff members on Zachry Maintenance Services accounts receivable testing	0.6
Elizabeth Ayers Goode	Staff	2/20/2025	Audit Procedures	Sent out selections for unbilled accounts receivable testing	0.4
Elizabeth Ayers Goode	Staff	2/20/2025	Audit Procedures	Continued testing Zachry Industrial Incorporated lump sum revenue	4.7
Ricardo Sanchez	Senior	2/20/2025	Meeting	Internal team meeting with Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Kathryn Flom, Barkha Gill, Gaurav Tripathi, Jennika Thomas to discuss status of Supporting team tasks, prior status action items, and current action items.	0.3

Core Audit Services

Name	Rank	Date	Project Category	Description	Hours Charged
Ruben Campos Garcia	Staff	2/20/2025	Audit Procedures	Reviewed the variance analysis of the payable, accounts receivable, and cash leads for all entities to determine which accounts need further inquiry/investigation based on firm policy.	3.6
Ruben Campos Garcia	Staff	2/20/2025	Audit Procedures	Added ties between the interim date balances on the lead sheet and interim trial balances for multiple entities.	1.1
Ruben Campos Garcia	Staff	2/20/2025	Meeting	Internal team meeting with Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Kathryn Flom, Barkha Gill, Gaurav Tripathi, Jennika Thomas to discuss status of Supporting team tasks, prior status action items, and current action items.	0.3
Ruben Campos Garcia	Staff	2/20/2025	Audit Procedures	Verified joint venture cash account balances from confirmations and bank account listing received. Determined which cash account balance variances between prior year & current year should be investigated for all entities based on firm guidance. Made cash account ties to some of the joint venture financial reports we have received.	2.7
Kathryn Flom	Staff	2/20/2025	Audit Procedures	Performed detail testing of the ZMS Accounts Receivable alternative evidence support.	6.1
Kathryn Flom	Staff	2/20/2025	Meeting	Internal team meeting with Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Kathryn Flom, Barkha Gill, Gaurav Tripathi, Jennika Thomas to discuss status of Supporting team tasks, prior status action items, and current action items.	0.3
Alison Meng	Senior	2/21/2025	Audit Procedures	Continue detail reviewed ZMS invoice testing and draft follow up questions	5.6
Alison Meng	Senior	2/21/2025	Audit Procedures	Updated audit documentation for ZII Lump sum contract calculation based upon contract amendments obtained and read.	1.1
Barkha Gill	Senior	2/21/2025	Audit Procedures	Finalized testing of the Joint Venture Prepaid accounts including substantive procedures over the material balances.	6.0
Gaurav Tripathi	Staff	2/21/2025	Audit Procedures	Finalized testing of cash workpaper for review purpose	2.0
Elizabeth Ayers Goode	Staff	2/21/2025	Audit Procedures	Continued testing Zachry Industrial Incorporated lump sum revenue and sent out follow ups	5.7
Elizabeth Ayers Goode	Staff	2/21/2025	Audit Procedures	Updated audit documentation for Joint Venture Industrial Companies cost plus revenue testing	2.1
Elizabeth Ayers Goode	Staff	2/21/2025	Audit Procedures	Sent out follow ups for Zachry Maintenance Services cost plus revenue testing	0.2
Ricardo Sanchez	Senior	2/21/2025	Audit Procedures	Performed audit testing of pricing for Year end Deferred Compensation testing.	4.5
Ricardo Sanchez	Senior	2/21/2025	Audit Procedures	Preparation of Lease substantive Analytic for right of use Assets and lease liabilities.	2.0
Elizabeth Ayers Goode	Staff	2/22/2025	Audit Procedures	Documented Zachry Industrial Incorporated lump sum revenue contract questionnaires	1.5
Elizabeth Ayers Goode	Staff	2/22/2025	Audit Procedures	Documented Zachry Industrial Incorporated contract confirmations	0.6
Elizabeth Ayers Goode	Staff	2/22/2025	Audit Procedures	Drafted lump sum gross margin analytic flux request	0.4
Elizabeth Ayers Goode	Staff	2/22/2025	Audit Procedures	Drafted cost plus gross margin analytic flux request	0.2
Elizabeth Ayers Goode	Staff	2/22/2025	Audit Procedures	Drafted retained example for Joint Venture Industrial Companies cost plus revenue testing	1.0
Alison Meng	Senior	2/23/2025	Audit Procedures	Detail reviewed JVIC Year end cost plus invoice selections testing	4.5
Alison Meng	Senior	2/23/2025	Audit Procedures	Detail reviewed ZEC year end revenue invoice testing and job workpapers.	3.8
Alison Meng	Senior	2/24/2025	Audit Procedures	Assisted in ZII Lump Sum job contract calculation and loss contract follow up	5.0

Core Audit Services

Name	Rank	Date	Project Category	Description	Hours Charged
Alison Meng	Senior	2/24/2025	Audit Procedures	Continue detail reviewed JVIC year end cost plus invoice testing and job work papers	4.0
Alison Meng	Senior	2/24/2025	Meeting	Meeting with Taylor Witherell and Alison Meng to discuss current progress and audit procedures related to loss contracts.	0.2
Taylor Witherell	Manager	2/24/2025	Meeting	Meeting with Taylor Witherell and Alison Meng to discuss current progress and audit procedures related to loss contracts.	0.2
Gaurav Tripathi	Staff	2/24/2025	Audit Procedures	Updated documentation for Cash testing based upon updated confirmations received.	4.3
Barkha Gill	Senior	2/24/2025	Audit Procedures	Performed a detailed review of the Selling General and Administrative expense testing	3.0
Taylor Witherell	Manager	2/24/2025	Audit Procedures	Reviewing workpapers related to accounts payable and deferred compensation to ensure appropriate procedures were performed based on questions from other team members	4.8
Ruben Campos Garcia	Staff	2/24/2025	Audit Procedures	Reviewed the account variance analysis of the joint venture leads for all entities to determine which accounts need further inquiry/investigation based on firm policy.	5.0
Ruben Campos Garcia	Staff	2/24/2025	Audit Procedures	Added rollforward activity balances for variance analysis and addressed some senior comments for fixing documentation or presentation.	1.5
Ruben Campos Garcia	Staff	2/24/2025	Audit Procedures	Added rollforward activity balances for lease variance analysis	0.6
Ruben Campos Garcia	Staff	2/24/2025	Audit Procedures	Documented and recalculated new support received for the new lease selection. Specifically, the new lease rent schedule and visual lease support of the lease financials.	2.2
Ruben Campos Garcia	Staff	2/24/2025	Audit Procedures	Added rollforward activity balances within the JVIC Lease testing for variance analysis	0.7
Taylor Witherell	Manager	2/24/2025	Audit Procedures	Reviewing workpapers related to accounts payable and deferred compensation to ensure appropriate procedures were performed based on questions from other team members	4.0
Elizabeth Ayers Goode	Staff	2/24/2025	Audit Procedures	Continued documenting Zachry Industrial Incorporated lump sum revenue questionnaires	1.1
Elizabeth Ayers Goode	Staff	2/24/2025	Audit Procedures	Continued drafting revenue gross margin variance explanation request	4.6
Elizabeth Ayers Goode	Staff	2/24/2025	Audit Procedures	Updated Zachry Industrial Incorporated lump sum construction schedule with updated amounts	0.4
Elizabeth Ayers Goode	Staff	2/24/2025	Audit Procedures	Tested Joint Venture Industrial Companies unbilled accounts receivable	2.5
Elizabeth Ayers Goode	Staff	2/24/2025	Audit Procedures	Detailed reviewed equity method investments memos and accounting consideration workbook	1.6

Core Audit Services

Name	Rank	Date	Project Category	Description	Hours Charged
Alison Meng	Senior	2/25/2025	Audit Procedures	Prepared audit documentation on year end ZII Lump Sum revenue testing for the updated construction schedule noted.	3.4
Alison Meng	Senior	2/25/2025	Audit Procedures	Prepared audit documentation on year end ZII Lump Sum forecast testing.	4.0
Alison Meng	Senior	2/25/2025	Audit Procedures	Prepared audit documentation for Gross margin analytics updates	2.1
Radhey Shyam Khandelwal	Manager	2/25/2025	Audit Procedures	Continued second level review of Cash and Cash Equivalent standard audit workpapers.	2.0
Ricardo Sanchez	Senior	2/25/2025	Meeting	External meeting with Melinda Grahmann with Taylor Witherell, Ricardo Sanchez and Alison Meng to discuss timeline and expectation for the pending supports and requests	0.3
Alison Meng	Senior	2/25/2025	Meeting	External meeting with Melinda Grahmann with Taylor Witherell, Ricardo Sanchez and Alison Meng to discuss timeline and expectation for the pending supports and requests	0.3
Taylor Witherell	Manager	2/25/2025	Meeting	External meeting with Melinda Grahmann with Taylor Witherell, Ricardo Sanchez and Alison Meng to discuss timeline and expectation for the pending supports and requests	0.3
Zach Roberts	Senior Manager	2/25/2025	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Kathryn Flom, Barkha Gill, Gaurav Tripathi, Jennika Thomas to discuss status of Supporting team tasks, prior week action items, and current action items	0.3
Gaurav Tripathi	Staff	2/25/2025	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Kathryn Flom, Barkha Gill, Gaurav Tripathi, Jennika Thomas to discuss status of Supporting team tasks, prior week action items, and current action items	0.3
Alison Meng	Senior	2/25/2025	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Kathryn Flom, Barkha Gill, Gaurav Tripathi, Jennika Thomas to discuss status of Supporting team tasks, prior week action items, and current action items	0.3
Barkha Gill	Senior	2/25/2025	Audit Procedures	Review of accrued provision standard audit workpaper selections	6.0
Barkha Gill	Senior	2/25/2025	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Kathryn Flom, Barkha Gill, Gaurav Tripathi, Jennika Thomas to discuss status of Supporting team tasks, prior week action items, and current action items	0.3
Jennika Thomas	Staff	2/25/2025	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Kathryn Flom, Barkha Gill, Gaurav Tripathi, Jennika Thomas to discuss status of Supporting team tasks, prior week action items, and current action items	0.3

Core Audit Services

Name	Rank	Date	Project Category	Description	Hours Charged
Taylor Witherell	Manager	2/25/2025	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Kathryn Flom, Barkha Gill, Gaurav Tripathi, Jennika Thomas to discuss status of Supporting team tasks, prior week action items, and current action items	0.3
Taylor Witherell	Manager	2/25/2025	Audit Procedures	Reviewed deferred compensation workpapers and provided support for seniors and staff for questions	4.0
Ruben Campos Garcia	Staff	2/25/2025	Audit Procedures	Updating payroll expense testing documentation related to test of details, and information produced by entity evaluation.	5.1
Ruben Campos Garcia	Staff	2/25/2025	Audit Procedures	Added and updated documentation related to the payroll process, including the new hire, termination, and payroll processes.	1.5
Ruben Campos Garcia	Staff	2/25/2025	Audit Procedures	Updated and answered payroll procedure forms related to payroll expenses: leads, testing, and conclusion.	1.1
Ruben Campos Garcia	Staff	2/25/2025	Audit Procedures	Added current year balances for variance analysis comparison to prior year balances. Updated ties to the intangibles amortization analytic as well.	1.8
Ruben Campos Garcia	Staff	2/25/2025	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Kathryn Flom, Barkha Gill, Gaurav Tripathi, Jennika Thomas to discuss status of Supporting team tasks, prior week action items, and current action items	0.3
Elizabeth Ayers Goode	Staff	2/25/2025	Audit Procedures	Drafted and sent request for updated Zachry Industrial Incorporated lump sum support	0.7
Elizabeth Ayers Goode	Staff	2/25/2025	Audit Procedures	Updated Zachry Industrial Incorporated lump sum revenue construction schedule with updated amounts	1.0
Elizabeth Ayers Goode	Staff	2/25/2025	Audit Procedures	Updated Zachry Engineering Corporation lump sum revenue workpapers	0.3
Elizabeth Ayers Goode	Staff	2/25/2025	Audit Procedures	Addressed cost plus revenue gross margin variance explanations	1.5
Elizabeth Ayers Goode	Staff	2/25/2025	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Kathryn Flom, Barkha Gill, Gaurav Tripathi, Jennika Thomas to discuss status of Supporting team tasks, prior week action items, and current action items	0.3
Elizabeth Ayers Goode	Staff	2/25/2025	Audit Procedures	Performed audit substantive testing of Zachry Industrial Incorporated cost of revenue	6.5
Ricardo Sanchez	Senior	2/25/2025	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Kathryn Flom, Barkha Gill, Gaurav Tripathi, Jennika Thomas to discuss status of Supporting team tasks, prior week action items, and current action items	0.3
Kathryn Flom	Staff	2/25/2025	Meeting	Internal team meeting with Zach Roberts, Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Kathryn Flom, Barkha Gill, Gaurav Tripathi, Jennika Thomas to discuss status of Supporting team tasks, prior week action items, and current action items	0.3

Core Audit Services

Name	Rank	Date	Project Category	Description	Hours Charged
Radhey Shyam Khandelwal	Manager	2/26/2025	Audit Procedures	Performed second level review of the Accrued Liabilities substantive workpapers.	4.5
Gaurav Tripathi	Staff	2/26/2025	Audit Procedures	Performed testing of the December Bank Cash cutoff for required cash substantive procedures.	1.0
Alison Meng	Senior	2/26/2025	Audit Procedures	Detail reviewed the ZII Lump Sum contract calculation	5.9
Alison Meng	Senior	2/26/2025	Audit Procedures	Detail reviewed on JVIC year end revenue contract enabler	3.3
Alison Meng	Senior	2/26/2025	Audit Procedures	Continue reviewed JVIC Cost Plus year end revenue testing	3.0
Ruben Campos Garcia	Staff	2/26/2025	Audit Procedures	Prepared updates on payroll process items to be requested. Including forms from new hire, termination, and rate change processes.	8.3
Ruben Campos Garcia	Staff	2/26/2025	Audit Procedures	Updated and documented the substantive analytic procedures for definite lived intangible assets for the year over year amortization analysis	0.5
Elizabeth Ayers Goode	Staff	2/26/2025	Audit Procedures	Continued testing Zachry Industrial Incorporated cost of revenue	9.0
Ruben Campos Garcia	Staff	2/26/2025	Audit Procedures	Reviewed client narrative of the payroll process used and compared to prior year's narrative. Added and updated documentation related to the payroll process, including the payroll process and out of cycle pay rate changes.	2.2
Ruben Campos Garcia	Staff	2/26/2025	Audit Procedures	Made selections utilizing selections tested from our payroll testing. Selections made needed to relate specifically to any of the payroll processes in the current year, including being a new hire, terminated, received an out of cycle payrate change, and/or worked during the period.	5.6
Radhey Shyam Khandelwal	Manager	2/27/2025	Audit Procedures	Continued performing second level review of the Accrued Liabilities substantive workpapers.	1.5
Gaurav Tripathi	Staff	2/27/2025	Meeting	Internal team meeting with Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Gaurav Tripathi, Jennika Thomas to discuss status of Supporting tasks, prior status action items, and current action items	0.4
Gaurav Tripathi	Staff	2/27/2025	Audit Procedures	Reconciled all the open items related cash and reviewed cash cutoff for the month of January	4.0
Alison Meng	Senior	2/27/2025	Audit Procedures	Detail reviewed the ZMS cost plus contract enablers and researched related ASC 606 Applications.	4.7
Alison Meng	Senior	2/27/2025	Audit Procedures	Assisted staff with questions regarding ZII lump sum testing	2.0
Alison Meng	Senior	2/27/2025	Meeting	Internal team meeting with Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Gaurav Tripathi, Jennika Thomas to discuss status of Supporting tasks, prior status action items, and current action items	0.4
Jennika Thomas	Staff	2/27/2025	Meeting	Internal team meeting with Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Gaurav Tripathi, Jennika Thomas to discuss status of Supporting tasks, prior status action items, and current action items	0.4
Taylor Witherell	Manager	2/27/2025	Meeting	Internal team meeting with Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Gaurav Tripathi, Jennika Thomas to discuss status of Supporting tasks, prior status action items, and current action items	0.4
Elizabeth Ayers Goode	Staff	2/27/2025	Audit Procedures	Continued testing Zachry Industrial Incorporated cost of revenue and sent out follow ups	6.0

Core Audit Services

Name	Rank	Date	Project Category	Description	Hours Charged
Elizabeth Ayers Goode	Staff	2/27/2025	Meeting	Internal team meeting with Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Gaurav Tripathi, Jennika Thomas to discuss status of Supporting tasks, prior status action items, and current action items	0.4
Elizabeth Ayers Goode	Staff	2/27/2025	Audit Procedures	Performed updates to audit documentation for Zachry Industrial Incorporated lump sum revenue testing	2.3
Ricardo Sanchez	Senior	2/27/2025	Meeting	Internal team meeting with Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Gaurav Tripathi, Jennika Thomas to discuss status of Supporting tasks, prior status action items, and current action items	0.4
Ruben Campos Garcia	Staff	2/27/2025	Audit Procedures	Reviewed and filled out procedures for considerations when an entity uses a service organization for the Visual Lease Report	2.5
Ruben Campos Garcia	Staff	2/27/2025	Audit Procedures	Reviewed Visual Lease service organization 1 reports for answering a service organization evaluation form regarding specific details such as subservice organizations, testing expectations, significant risks, controls, IT applications, etc.	1.7
Ruben Campos Garcia	Staff	2/27/2025	Audit Procedures	Testing selection support on items found in the Joint Venture account payable account subledgers.	2.2
Ruben Campos Garcia	Staff	2/27/2025	Meeting	Internal team meeting with Taylor Witherell, Alison Meng, Ricardo Sanchez, Elizabeth Goode, Ruben Garcia, Gaurav Tripathi, Jennika Thomas to discuss status of Supporting tasks, prior status action items, and current action items	0.4
Ruben Campos Garcia	Staff	2/27/2025	Audit Procedures	Prepared selections for review by senior, made a request, and email with details and additional questions.	1.2
Ricardo Sanchez	Staff	7/18/2024	Substantive Testing	Performed a detailed review of Joint Venture related Prepaid Expenses testing.	8.0
Ricardo Sanchez	Staff	7/19/2024	Substantive Testing	Performed a detailed review of Joint Venture related Accrued Expenses testing.	7.0
Ricardo Sanchez	Staff	7/22/2024	Substantive Testing	Closing review notes for areas such as: Cash, Deferred compensation, Leases, and estimates lead.	6.0
Ricardo Sanchez	Staff	7/24/2024	Substantive Testing	Direct review of Accounts Payable for Joint Ventures	4.0
Ricardo Sanchez	Staff	7/24/2024	Substantive Testing	Direct review of subsequent events round 1-4 for Zachry Industrial and Joint Ventures.	2.0
Ricardo Sanchez	Staff	7/25/2024	Substantive Testing	Selected transactions from the Subsequent Events populations for purposes of performing our accounts payables testing.	2.0
Ricardo Sanchez	Staff	7/25/2024	Substantive Testing	Direct review of subsequent events round 1-4 for Zachry Industrial and Joint Ventures. Day 2	4.0
Ricardo Sanchez	Staff	7/26/2024	Meetings	Meeting with EY GCO, G. Pena, Z. Roberts, R. Beck, T. Tschirhart, J. Gaughan, T. Witherell, R. Sanchez and E. Goode.to discuss time keeping requirements for bankruptcy audit	0.6
Elizabeth Ayers Goode	Staff	7/26/2024	Meetings	Meeting with R. Sanchez, A. Meng, Z. Roberts, T. Witherell, J. Gaughan, EY GCO, R. Beck, T. Tschirhart, and G. Pena to discuss time keeping requirements for a bankruptcy audit.	0.6
Alison Meng	Staff	7/26/2024	Meetings	Meeting with EY GCO, G. Pena, Z. Roberts, R. Beck, T. Tschirhart, J. Gaughan, T. Witherell, R.Sanchez and E. Goode. to discuss time keeping requirements for bankruptcy audit.	0.6

Core Audit Services

Name	Rank	Date	Project Category	Description	Hours Charged
Joe Gaughan	Partner	7/26/2024	Meetings	Meeting with EY GCO, G. Pena, Z. Roberts, J. Gaughan, T. Witherell, R.Sanchez and E. Goode. to discuss time keeping requirements for bankruptcy audit.	0.6
Taylor Witherell	Manager	7/26/2024	Meetings	Meeting with EY GCO, G. Pena, Z. Roberts, J. Gaughan, T. Witherell, R.Sanchez and E. Goode. to discuss time keeping requirements for bankruptcy audit.	0.6
Zach Roberts	Senior Manager	7/26/2024	Meetings	Meeting with EY GCO G. Pena, Z. Roberts, R. Beck, T. Tschirhart, J. Gaughan, T. Witherell, R.Sanchez and E. Goode. to discuss time keeping requirements for bankruptcy audit.	0.6
Ricardo Sanchez	Staff	7/29/2024	Substantive Testing	Time spent to review rounds 1-4 of subsequent events. Time includes following up on follow ups, review of testing, documentation.	7.0
				Total	2,913.9

Total Fees Sought For Fixed Fee Core Audit Services During Final Fee Period: \$726,320.00

Employee Benefit Plans Audit

Name	Rank	Date	Project Category	Description	Hours Charged
Nicole Khyle Dungao Viray	Staff	8/1/2024	EBP Audit Procedures	Performed detail testing of the benefit withdrawal samples for the accounts of the employee benefit plan.	3.2
Nicole Khyle Dungao Viray	Staff	8/1/2024	EBP Audit Procedures	Documented the required forms for the Fidelity Service Organization Reports.	1.0
Nicole Khyle Dungao Viray	Staff	8/1/2024	EBP Audit Procedures	Performed sample selection procedures for the Employee Loan testing.	0.1
Nicole Khyle Dungao Viray	Staff	8/1/2024	EBP Audit Procedures	Prepared the current year forms related to the contribution walkthroughs.	1.0
Nicole Khyle Dungao Viray	Staff	8/2/2024	EBP Audit Procedures	Performed detail testing of samples for the individual participant accounts of the Employee benefit Plan.	8.0
Nicole Khyle Dungao Viray	Staff	8/3/2024	EBP Audit Procedures	Performed detail testing of samples for the employer contribution accounts of the Employee benefit Plan.	8.0
Alison Meng	Senior	8/5/2024	EBP Audit Procedures	Researched and gathered required support from the fidelity portal for substantive testing within the EBP workpapers.	4.0
Alison Meng	Senior	8/6/2024	EBP Audit Procedures	Researched and gathered required support from the fidelity portal for substantive testing within the EBP workpapers continued.	0.6
Zach Roberts	Senior Manager	8/6/2024	EBP Audit Procedures	Meeting with Zach Roberts, Alison Meng, and Nicole Viray, to discuss GDS working progress and client updates.	0.3
Alison Meng	Senior	8/6/2024	EBP Audit Procedures	Meeting with Zach Roberts, Alison Meng, and Nicole Viray, to discuss GDS working progress and client updates.	0.3
Nicole Khyle Dungao Viray	Staff	8/6/2024	EBP Audit Procedures	Meeting with Zach Roberts, Alison Meng, and Nicole Viray, to discuss GDS working progress and client updates.	0.3
Nicole Khyle Dungao Viray	Staff	8/6/2024	EBP Audit Procedures	Documented the Putnam Stable Certification Support for the EBP Audit.	0.2
Nicole Khyle Dungao Viray	Staff	8/6/2024	EBP Audit Procedures	Performed detailed testing of samples for the individual participant testing workpapers.	5.5
Alison Meng	Senior	8/7/2024	EBP Audit Procedures	Researched and gathered required support from the fidelity portal for substantive testing within the EBP workpapers continued.	1.1
Zach Roberts	Senior Manager	8/7/2024	EBP Audit Procedures	Meeting with N. Viray, A. Meng, Z.Roberts to discuss working progress and client updates.	0.2
Alison Meng	Senior	8/7/2024	EBP Audit Procedures	Meeting with N. Viray, A. Meng, Z.Roberts to discuss working progress and client updates.	0.2
Nicole Khyle Dungao Viray	Staff	8/7/2024	EBP Audit Procedures	Meeting with N. Viray, A. Meng, Z.Roberts to discuss working progress and client updates.	0.2

Employee Benefit Plans Audit

Name	Rank	Date	Project Category	Description	Hours Charged
Nicole Khyle Dungao Viray	Staff	8/7/2024	EBP Audit Procedures	Performed detailed testing within the workbook for forfeiture computations.	1.0
Nicole Khyle Dungao Viray	Staff	8/7/2024	EBP Audit Procedures	Performed recalculations of within the individual participant testing to resolve deferral percentage issues.	1.0
Nicole Khyle Dungao Viray	Staff	8/7/2024	EBP Audit Procedures	Performed required tax status documentation in relation to the Form 5500.	2.0
Zach Roberts	Senior Manager	8/7/2024	EBP Audit Procedures	Meeting with client with A. Meng & Z. Roberts for audit client assistance list progress discussion.	0.4
Alison Meng	Senior	8/7/2024	EBP Audit Procedures	Meeting with client with A. Meng & Z. Roberts for audit client assistance list progress discussion.	0.4
Alison Meng	Senior	8/8/2024	EBP Audit Procedures	Prepared the audit conclusion memorandum for the Employee Benefit Plan Audit.	2.5
Bryan Lorch	Senior	8/8/2024	EBP Audit Procedures	Performed a detailed review of the participant data testing for the EBP Audit.	3.0
Bryan Lorch	Senior	8/8/2024	EBP Audit Procedures	Performed a detailed review of the benefit testing for the EBP Audit.	3.0
Bryan Lorch	Senior	8/8/2024	EBP Audit Procedures	Performed a detailed review of the fee detail report for the EBP Audit.	2.0
Nicole Khyle Dungao Viray	Staff	8/8/2024	EBP Audit Procedures	Performed detailed testing of the benefit withdrawals for the Zachry Defined contribution plan.	3.2
Nicole Khyle Dungao Viray	Staff	8/8/2024	EBP Audit Procedures	Documented the Fidelity Fee Detail Report, including performing computation of revenue and share credits.	2.0
Bryan Lorch	Senior	8/9/2024	EBP Audit Procedures	Performed a detailed review of the required tax forms to assess the Company's tax status at December 31st.	3.0
Bryan Lorch	Senior	8/9/2024	EBP Audit Procedures	Performed a detailed review of the deferral percentage for the EBP Audit.	3.0
Bryan Lorch	Senior	8/9/2024	EBP Audit Procedures	Performed a detailed review of the default loan schedule for the EBP Audit.	0.7
Bryan Lorch	Senior	8/9/2024	EBP Audit Procedures	Performed a detailed review of the forfeiture computation for the EBP Audit.	1.3
Zach Roberts	Senior Manager	8/12/2024	EBP Audit Procedures	Meeting with N. Viray, A. Meng, and Z.Roberts to discuss working progress and client updates.	0.3
Alison Meng	Senior	8/12/2024	EBP Audit Procedures	Meeting with N. Viray, A. Meng, and Z.Roberts to discuss working progress and client updates.	0.3
Bryan Lorch	Senior	8/12/2024	EBP Audit Procedures	Prepared the financial statement Tie outs; including performing reconciliation to the Form 5500.	2.0

Employee Benefit Plans Audit

Name	Rank	Date	Project Category	Description	Hours Charged
Bryan Lorch	Senior	8/12/2024	EBP Audit Procedures	Performed a detailed review of the Materiality working papers for the EBP Audit.	2.0
Bryan Lorch	Senior	8/12/2024	EBP Audit Procedures	Performed a detailed review of the Contribution funding data for the EBP Audit.	2.0
Bryan Lorch	Senior	8/12/2024	EBP Audit Procedures	Performed a detailed review of the summary of net trust assets for the EBP Audit.	2.0
Nicole Khyle Dungao Viray	Staff	8/12/2024	EBP Audit Procedures	Prepared the Benefit testing for Defined Contribution Plan Testing workpapers.	2.0
Nicole Khyle Dungao Viray	Staff	8/12/2024	EBP Audit Procedures	Prepared the Loan testing Defined Contribution Plan Testing workpapers.	2.5
Bryan Lorch	Senior	8/13/2024	EBP Audit Procedures	Performed a detailed review of the annual loan balance for the EBP Audit.	2.0
Bryan Lorch	Senior	8/13/2024	EBP Audit Procedures	Performed a detailed review of the review of Board of directors minutes for the EBP Audit.	2.0
Bryan Lorch	Senior	8/13/2024	EBP Audit Procedures	Performed a detailed review of the Zachry and madison payroll system narrative for the EBP Audit.	1.0
Bryan Lorch	Senior	8/13/2024	EBP Audit Procedures	Performed a detailed review of the fidelity workplace EBP appendix related to the Service Organization report.	1.0
Bryan Lorch	Senior	8/13/2024	EBP Audit Procedures	Performed a detailed review of the Deemed Contributions for the EBP Audit.	1.0
Bryan Lorch	Senior	8/13/2024	EBP Audit Procedures	Performed a detailed review of the Interest Reasonableness test for the EBP Audit.	1.0
Nicole Khyle Dungao Viray	Staff	8/12/2024	EBP Audit Procedures	Meeting with N. Viray, A. Meng, and Z.Roberts to discuss working progress and client updates.	0.3
Alison Meng	Senior	8/14/2024	EBP Audit Procedures	Performed detailed review of the Loan substantive testing for the EBP audit	3.4
Alison Meng	Senior	8/14/2024	EBP Audit Procedures	Meeting with N. Viray, A. Meng, and Z.Roberts to discuss working progress and client updates.	0.3
Zach Roberts	Senior Manager	8/14/2024	EBP Audit Procedures	Meeting with N. Viray, A. Meng, and Z.Roberts to discuss working progress and client updates.	0.3
Alison Meng	Senior	8/14/2024	EBP Audit Procedures	Meeting with M. Grahmann (client), A. Meng, Z.Roberts for audit client assistance list progress discussion.	0.5
Zach Roberts	Senior Manager	8/14/2024	EBP Audit Procedures	Meeting with M. Grahmann (client), A. Meng, Z.Roberts for audit client assistance list progress discussion.	0.5

Employee Benefit Plans Audit

Name	Rank	Date	Project Category	Description	Hours Charged
Nicole Khyle Dungao Viray	Staff	8/14/2024	EBP Audit Procedures	Prepared the Financial Statement overall analytical review for the EBP Audit.	2.0
Nicole Khyle Dungao Viray	Staff	8/14/2024	EBP Audit Procedures	Performed a detailed tie out from the statement of plan assets to the financial statements of the 401k plan.	0.5
Nicole Khyle Dungao Viray	Staff	8/14/2024	EBP Audit Procedures	Documented the Annual Loan Balance workpapers for the EBP audit.	0.5
Nicole Khyle Dungao Viray	Staff	8/14/2024	EBP Audit Procedures	Documented the Benefit Withdrawal walkthrough workpapers.	2.0
Nicole Khyle Dungao Viray	Staff	8/14/2024	EBP Audit Procedures	Tested the Zachry Contribution Fundings for purposes of the EBP Audit.	1.0
Nicole Khyle Dungao Viray	Staff	8/14/2024	EBP Audit Procedures	Reviewed subsequent board of directors meeting minutes for the EBP Audit.	1.0
Nicole Khyle Dungao Viray	Staff	8/14/2024	EBP Audit Procedures	Addressed open comments within the financial statement overall analytical review.	2.0
Nicole Khyle Dungao Viray	Staff	8/14/2024	EBP Audit Procedures	Addressed open comments within the summary of plan assets workpapers.	0.5
Nicole Khyle Dungao Viray	Staff	8/14/2024	EBP Audit Procedures	Prepared Annual Loan Balance workpapers for the EBP Audit.	0.5
Nicole Khyle Dungao Viray	Staff	8/14/2024	EBP Audit Procedures	Completed the documentation of the loan walkthrough for the EBP Audit.	2.0
Nicole Khyle Dungao Viray	Staff	8/14/2024	EBP Audit Procedures	Meeting with N. Viray, A. Meng, and Z.Roberts to discuss working progress and client updates.	0.3
Nicole Khyle Dungao Viray	Staff	8/15/2024	EBP Audit Procedures	Updated the GAAP Disclosure Checklist for the financial statement tie out procedures.	3.0
Nicole Khyle Dungao Viray	Staff	8/16/2024	EBP Audit Procedures	Updated the System Narratives for the Payroll systems of Zachry and Madison.	0.5
Nicole Khyle Dungao Viray	Staff	8/16/2024	EBP Audit Procedures	Documented the analysis of the Service Organization Reports for purposes of reliance in the 401k Workpapers.	1.0
Nicole Khyle Dungao Viray	Staff	8/16/2024	EBP Audit Procedures	Addressed open comments within the Benefit Contribution testing.	0.3
Nicole Khyle Dungao Viray	Staff	8/16/2024	EBP Audit Procedures	Performed tie outs from the Loan Workpapers to the respective statement of plan operations for the EBP Workpapers.	1.2
Nicole Khyle Dungao Viray	Staff	8/16/2024	EBP Audit Procedures	Checked and updated audit plan for monitoring of the audit status of the EBP.	2.0

Employee Benefit Plans Audit

Name	Rank	Date	Project Category	Description	Hours Charged
Nicole Khyle Dungao Viray	Staff	8/16/2024	EBP Audit Procedures	Performed Fidelity EBP Participant data testing for the defined contribution plan.	5.0
Nicole Khyle Dungao Viray	Staff	8/16/2024	EBP Audit Procedures	Addressed open comments within the individual participant testing for the defined contribution plan.	0.3
Nicole Khyle Dungao Viray	Staff	8/16/2024	EBP Audit Procedures	Prepared deemed distribution and interest reasonable testing workpaper.	1.2
Nicole Khyle Dungao Viray	Staff	8/16/2024	EBP Audit Procedures	Checked and updated audit plan for monitoring of the audit status of the EBP.	2.0
Nicole Khyle Dungao Viray	Staff	8/16/2024	EBP Audit Procedures	Completed Fidelity EBP Participant data testing for the defined contribution plan.	3.0
Alison Meng	Senior	8/19/2024	EBP Audit Procedures	Prepared financial statement close process walkthrough for the EBP Workpapers.	0.7
Alison Meng	Senior	8/19/2024	EBP Audit Procedures	Performed a detailed review of financial statements tie out for the 401k Financials.	2.2
Alison Meng	Senior	8/20/2024	EBP Audit Procedures	Meeting with N. Viray and A. Meng to discuss working progress and client updates.	0.4
Bryan Lorch	Senior	8/19/2024	EBP Audit Procedures	Performed a detailed review of the Loan Walkthrough for the EBP Audit.	1.0
Bryan Lorch	Senior	8/19/2024	EBP Audit Procedures	Performed a detailed review of the Benefit Payment Testing Sample Walkthrough	1.0
Bryan Lorch	Senior	8/19/2024	EBP Audit Procedures	Performed a detailed review of the Participant Data Sample Walkthrough	1.0
Bryan Lorch	Senior	8/19/2024	EBP Audit Procedures	Prepared the financial statement Tie outs; including performing reconciliation to the Form 5500.	5.0
Alison Meng	Senior	8/20/2024	EBP Audit Procedures	Performed senior review of the contributions walkthroughs workpapers.	3.8
Alison Meng	Senior	8/20/2024	EBP Audit Procedures	Performed detailed review work on the Service Organization reports for the Fidelity Trust and Recordkeeper to review complimentary user entity controls.	2.2
Bryan Lorch	Senior	8/20/2024	EBP Audit Procedures	Performed a detailed review of the loan testing for the EBP Audit.	2.0
Bryan Lorch	Senior	8/20/2024	EBP Audit Procedures	Performed a detailed review of the Benefit Testing for the EBP Audit.	3.0
Bryan Lorch	Senior	8/20/2024	EBP Audit Procedures	Performed a detailed review of the Contribution Testing for the EBP Audit.	3.0
Nicole Khyle Dungao Viray	Staff	8/20/2024	EBP Audit Procedures	Meeting with N. Viray and A. Meng to discuss working progress and client updates.	0.4

Employee Benefit Plans Audit

Name	Rank	Date	Project Category	Description	Hours Charged
Nicole Khyle Dungao Viray	Staff	8/20/2024	EBP Audit Procedures	Documented the Contribution Remittances Memo for the EBP Audit.	1.0
Nicole Khyle Dungao Viray	Staff	8/20/2024	EBP Audit Procedures	Addressed open comments related to the Benefit testing and walkthrough workpapers	5.0
Nicole Khyle Dungao Viray	Staff	8/20/2024	EBP Audit Procedures	Completed internal and external tie outs to Summary Of Plan Operations	0.6
Nicole Khyle Dungao Viray	Staff	8/20/2024	EBP Audit Procedures	Addressed open comments within loan testing working papers and walkthrough	2.0
Alison Meng	Senior	8/21/2024	EBP Audit Procedures	Prepared legal letter request for the employee benefit plan.	3.2
Alison Meng	Senior	8/21/2024	EBP Audit Procedures	Meeting with client (M. Grahmann), A. Meng, and G. Pena for audit client assistance list progress discussion.	1.1
Zach Roberts	Senior Manager	8/21/2024	EBP Audit Procedures	Meeting with N. Viray, A. Meng, and Z.Roberts to discuss working progress and client updates.	0.5
Alison Meng	Senior	8/21/2024	EBP Audit Procedures	Meeting with N. Viray, A. Meng, and Z.Roberts to discuss working progress and client updates.	0.5
Gherlie Pena	Partner	8/21/2024	EBP Audit Procedures	Meeting with client (M. Grahmann), A. Meng, and G. Pena for audit client assistance list progress discussion.	1.1
Zach Roberts	Senior Manager	8/21/2024	EBP Audit Procedures	Meeting with L.Dacanay, N.Viray, A.Meng and Z.Roberts for Bi-weekly internal status to discuss working progress and client updates.	0.3
Alison Meng	Senior	8/22/2024	EBP Audit Procedures	Prepare Significant class of transaction documentations	2.4
Gherlie Pena	Partner	8/22/2024	EBP Audit Procedures	Performed a partner review of Planning documents	0.5
Gherlie Pena	Partner	8/22/2024	EBP Audit Procedures	Performed a partner review of Financial Statement Draft Report	0.5
Nicole Khyle Dungao Viray	Staff	8/21/2024	EBP Audit Procedures	Meeting with N. Viray, A. Meng, and Z.Roberts to discuss working progress and client updates.	0.5
Nicole Khyle Dungao Viray	Staff	8/22/2024	EBP Audit Procedures	Prepared the Summary Review Memorandum for the EBP Audit.	1.0
Nicole Khyle Dungao Viray	Staff	8/22/2024	EBP Audit Procedures	Completed 451(R) Reassess and evaluate form and 438 Documentation assembly form	1.0
Nicole Khyle Dungao Viray	Staff	8/22/2024	EBP Audit Procedures	Addressed open comments from benefit testing workpapers and walkthrough	1.5
Nicole Khyle Dungao Viray	Staff	8/22/2024	EBP Audit Procedures	Addressed open comments from contribution testing workpapers and walkthrough	1.0
Alison Meng	Senior	8/23/2024	EBP Audit Procedures	Prepared independence related documentation for the employee benefit plan.	2.9

Employee Benefit Plans Audit

Name	Rank	Date	Project Category	Description	Hours Charged
Gherlie Pena	Partner	8/23/2024	EBP Audit Procedures	Partner in Charge review of Audit Workpapers (Planning and Execution related workpapers)	5.0
Zach Roberts	Senior Manager	8/23/2024	EBP Audit Procedures	Performing a general review of the Contribution testing performed for purposes of the EBP Audit.	2.5
Zach Roberts	Senior Manager	8/23/2024	EBP Audit Procedures	Performed a general review of the benefits testing as part of the required EBP Audit procedures.	3.6
Zach Roberts	Senior Manager	8/23/2024	EBP Audit Procedures	Performed a review of the tax qualification status documents for the 401k status of the EBP plan.	1.9
Alison Meng	Senior	8/26/2024	EBP Audit Procedures	Senior review of testing performed for contributions testing within the Employee Benefit Testing workpapers.	4.3
Gherlie Pena	Partner	8/26/2024	EBP Audit Procedures	Partner in Charge review of Audit Workpapers (Execution and Reporting related workpapers)	3.5
Zach Roberts	Senior Manager	8/26/2024	EBP Audit Procedures	Compile required communications for those charged with governance of the Employee Benefit plan.	3.5
Zach Roberts	Senior Manager	8/26/2024	EBP Audit Procedures	Performed a review of the Participant testing of the Zachry 401k plan.	4.1
Alison Meng	Senior	8/28/2024	EBP Audit Procedures	Continued senior review of testing performed for Contributions testing within the Employee Benefit Testing Workpapers.	0.5
Nicole Khyle Dungao Viray	Staff	8/28/2024	EBP Audit Procedures	Added and documented the required Permanent file checklist and verified that all permanent files were included in the audit workpapers.	1.0
Nicole Khyle Dungao Viray	Staff	8/29/2024	EBP Audit Procedures	Addressed open review notes on the contributions substantive testing.	1.5
Ivy Tumacas Codera	Senior	6/7/2024	EBP Audit Procedures	Prepared the initial planning materiality assessment for the ZHI 401k Retirement Savings Plan.	6.5
Ivy Tumacas Codera	Senior	6/14/2024	EBP Audit Procedures	Prepared agenda prior to meeting with the client related to the ZHI 401k Retirement Savings Plan.	1.7
Ivy Tumacas Codera	Senior	6/27/2024	EBP Audit Procedures	Walkthrough of tasks: Materiality Planning Audit Strategy Addendum	2.0
Ivy Tumacas Codera	Senior	6/28/2024	EBP Audit Procedures	Prepared the request list to be sent to the Client for the initial set of audit documents prior to fieldwork beginning in July.	3.4
Ivy Tumacas Codera	Senior	6/28/2024	EBP Audit Procedures	Review of tasks: Materiality Planning Audit Strategy Addendum	6.0
Ivy Tumacas Codera	Senior	7/1/2024	EBP Audit Procedures	Initial Review of Planning Audit Strategy Addendum and Materiality Tasks Walkthrough	2.0

Employee Benefit Plans Audit

Name	Rank	Date	Project Category	Description	Hours Charged
Levi Seville Dacanay	Manager	7/3/2024	EBP Audit Procedures	ZHI 2023 Audit - Planning activities	4.0
Ivy Tumacas Codera	Senior	7/3/2024	EBP Audit Procedures	Performed an initial assessment of planning materiality utilizing the Plan of Trust Assets.	3.0
Ivy Tumacas Codera	Senior	7/5/2024	EBP Audit Procedures	Performed the required EY Sampling for the transaction selections for the EBP Benefits Testing strategy.	5.0
Ivy Tumacas Codera	Senior	7/5/2024	EBP Audit Procedures	Performed updates to the documentation of the Audit Strategy Memorandum after concluding on strategy for the various EBP accounts during the team executive discussions.	2.0
Nicole Khyle Dungao Viray	Staff	7/8/2024	EBP Audit Procedures	Performed testing of the schedule of Plan Trust Assets for purposes of our audit of the EBP.	8.0
Nicole Khyle Dungao Viray	Staff	7/9/2024	EBP Audit Procedures	Performed Participants Contribution Sample Selection procedures to perform the required audit testing for the EBP Audit.	2.0
Nicole Khyle Dungao Viray	Staff	7/10/2024	EBP Audit Procedures	Performed Benefit Sample Selection procedures to perform the required audit testing for the EBP Audit.	1.5
Ivy Tumacas Codera	Senior	7/12/2024	EBP Audit Procedures	Walkthrough and Review of Contribution Testing Sample Selection.	2.0
Nicole Khyle Dungao Viray	Staff	7/12/2024	EBP Audit Procedures	Performed sampling procedures on the Benefit Withdrawals report for the EBP Audit.	3.5
Ivy Tumacas Codera	Senior	7/15/2024	EBP Audit Procedures	Review of Planning Audit Strategy Addendum	1.5
Nicole Khyle Dungao Viray	Staff	7/15/2024	EBP Audit Procedures	Addressed executive review comments within the Participant Contribution report for the EBP Audit.	2.5
Alison Meng	Staff	7/16/2024	EBP Audit Procedures	Client communication - send out selection requests and follow up with Patricia Halpin on outstanding PBC requests	0.5
Levi Seville Dacanay	Manager	7/16/2024	EBP Audit Procedures	Benefit testing sample selection review	1.5
Levi Seville Dacanay	Manager	7/16/2024	EBP Audit Procedures	Individual Participant testing sample selection review	1.5
Levi Seville Dacanay	Manager	7/16/2024	EBP Audit Procedures	Planning Audit Strategy Addendum and Audit Strategy Memorandum review	1.2

Employee Benefit Plans Audit

Name	Rank	Date	Project Category	Description	Hours Charged
Levi Seville Dacanay	Manager	7/16/2024	EBP Audit Procedures	Review of supports and documents request for samples selected on benefit testing, Individual Participant Account testing, remittance testing, and loan testing	2.0
Alison Meng	Staff	7/16/2024	EBP Audit Procedures	Review of the Planning Materiality Workpapers	0.5
Nicole Khyle Dungao Viray	Staff	7/16/2024	EBP Audit Procedures	ZHI Investigation and Review of documentation within the Planning Audit Strategy Addendum	1.5
Levi Seville Dacanay	Manager	7/16/2024	EBP Audit Procedures	Remittance testing and loan testing samples review	1.0
Ivy Tumacas Codera	Senior	7/16/2024	EBP Audit Procedures	Performed a detail review of the Scope and Strategy workpapers for the EBP Audit.	5.0
Zach Roberts	Senior Manager	7/16/2024	EBP Audit Procedures	Perform detailed review of the Retirement Plan Audit Strategy Memorandum.	3.2
Zach Roberts	Senior Manager	7/16/2024	EBP Audit Procedures	Perform detailed review of the retirement plan materiality analysis and significant account scoping.	2.8
Nicole Khyle Dungao Viray	Staff	7/16/2024	EBP Audit Procedures	ZHI Finalizing Sample Selection of Individual Participant Account and Benefit Payment Testing	1.5
Levi Seville Dacanay	Manager	7/16/2024	EBP Audit Procedures	Planning Audit Strategy Addendum and Audit Strategy Memorandum review	1.2
Levi Seville Dacanay	Manager	7/16/2024	EBP Audit Procedures	Benefit testing sample selection review	1.5
Levi Seville Dacanay	Manager	7/16/2024	EBP Audit Procedures	Individual Participant Account testing sample selection review	1.5
Levi Seville Dacanay	Manager	7/16/2024	EBP Audit Procedures	Remittance testing and loan testing samples review	1.0
Levi Seville Dacanay	Manager	7/16/2024	EBP Audit Procedures	Review of client requests to be sent for samples selections for the benefit testing, Individual Retirement Account testing, remittance testing, and loan testing associated with the EBP Audit.	2.0
Nicole Khyle Dungao Viray	Staff	7/16/2024	EBP Audit Procedures	ZHI Meeting with Z. Roberts, A. Meng, L. Dacanay, I. Codera, N. Viray, to discuss GDS working progress and client updates.	0.5

Employee Benefit Plans Audit

Name	Rank	Date	Project Category	Description	Hours Charged
Nicole Khyle Dungao Viray	Staff	7/16/2024	EBP Audit Procedures	Finalization of the Sample Selection for the Individual participant accounts for purposes of the ZHI EBP Audit.	1.5
Alison Meng	Staff	7/17/2024	EBP Audit Procedures	Review of Planning Audit Strategy Addendum	2.1
Nicole Khyle Dungao Viray	Staff	7/17/2024	EBP Audit Procedures	ZHI Contribution Funding data Rollforward and updated file using PBC	2.5
Ivy Tumacas Codera	Senior	7/17/2024	EBP Audit Procedures	Scope and Strategy Task review for purposes of the ZHI Benefit Plan workpapers.	1.0
Nicole Khyle Dungao Viray	Staff	7/17/2024	EBP Audit Procedures	ZHI Contribution Funding data Rollforward and updated file using PBC support	2.5
Nicole Khyle Dungao Viray	Staff	7/18/2024	EBP Audit Procedures	ZHI Meeting with Z. Roberts, A. Meng, L. Dacanay, I. Codera, N. Viray, to discuss GDS working progress and client updates.	0.3
Nicole Khyle Dungao Viray	Staff	7/19/2024	EBP Audit Procedures	ZHI Rollforward and updated testing workbooks and uploaded related files Loan Testing Workpapers.	2.0
Nicole Khyle Dungao Viray	Staff	7/19/2024	EBP Audit Procedures	ZHI Rollforward and updated testing workbooks and uploaded related files within the Benefits Payment Testing workprogram	2.0
Nicole Khyle Dungao Viray	Staff	7/19/2024	EBP Audit Procedures	ZHI Rollforward and updated testing workbooks and uploaded related files for Loans and Benefit Payment	2.0
Alison Meng	Staff	7/22/2024	EBP Audit Procedures	Meeting with Z. Roberts, N. Viray and I. Codera to discuss global delivery service (GDS) working progress and communicate client updates	0.5
Nicole Khyle Dungao Viray	Staff	7/22/2024	EBP Audit Procedures	Addressing the executive review comments within the Planning Audit Strategy Addendum & Materiality analysis for the EBP Audit.	0.5
Nicole Khyle Dungao Viray	Staff	7/22/2024	EBP Audit Procedures	ZHI Review of Minutes Summary of significant matters discussed during meetings	1.5
Gherlie Pena	Partner	7/23/2024	EBP Audit Procedures	Meeting with Gherlie Pena, Catherine Lappe, Zach Roberts, Levi S. Dacanay, Alison Meng, Ivy Codera, Nicole Khyle Viray for executive discussion and approval points meeting to discuss audit planning and strategies.	1.0
Zach Roberts	Senior Manager	7/23/2024	EBP Audit Procedures	Meeting with Gherlie Pena, Catherine Lappe, Zach Roberts, Levi S. Dacanay, Alison Meng, Ivy Codera, Nicole Khyle Viray for executive discussion and approval points meeting to discuss audit planning and strategies.	1.0

Employee Benefit Plans Audit

Name	Rank	Date	Project Category	Description	Hours Charged
Alison Meng	Staff	7/23/2024	EBP Audit Procedures	Prepared audit files to document updated executive meeting agenda and updated audit strategies and risk assessments	2.3
Levi Seville Dacanay	Manager	7/23/2024	EBP Audit Procedures	Meeting with Gherlie Pena, Catherine Lappe, Zach Roberts, Levi S. Dacanay, Alison Meng, Ivy Codera, Nicole Khyle Viray for executive discussion and approval points meeting to discuss audit planning and strategies.	1.0
Levi Seville Dacanay	Manager	7/23/2024	EBP Audit Procedures	Review Trial Balance tieout with trust statements	2.0
Levi Seville Dacanay	Manager	7/23/2024	EBP Audit Procedures	Planning analytics review	2.0
Levi Seville Dacanay	Manager	7/23/2024	EBP Audit Procedures	Materiality and combined risk assessment review	1.0
Levi Seville Dacanay	Manager	7/23/2024	EBP Audit Procedures	Walkthrough requirements checking	1.0
Nicole Khyle Dungao Viray	Staff	7/23/2024	EBP Audit Procedures	Meeting with Gherlie Pena, Catherine Lappe, Zach Roberts, Levi S. Dacanay, Alison Meng, Ivy Codera, Nicole Khyle Viray for executive discussion and approval points meeting to discuss audit planning and strategies.	1.0
Nicole Khyle Dungao Viray	Staff	7/23/2024	EBP Audit Procedures	ZHI Prior Year Form 5500 Canvas forms progress checking	0.5
Catherine Lappe	Senior Manager	7/23/2024	EBP Audit Procedures	Meeting with Gherlie Pena, Catherine Lappe, Zach Roberts, Levi S. Dacanay, Alison Meng, Ivy Codera, Nicole Khyle Viray for executive discussion and approval points meeting to discuss audit planning and strategies.	1.0
Zach Roberts	Senior Manager	7/23/2024	EBP Audit Procedures	Meeting with Gherlie Pena, Catherine Lappe, Zach Roberts, Levi S. Dacanay, Alison Meng, Ivy Codera, Nicole Khyle Viray for executive discussion and approval points meeting to discuss audit planning and strategies.	1.0
Alison Meng	Staff	7/23/2024	EBP Audit Procedures	Meeting with Gherlie Pena, Catherine Lappe, Zach Roberts, Levi S. Dacanay, Alison Meng, Ivy Codera, Nicole Khyle Viray for executive discussion and approval points meeting to discuss audit planning and strategies.	1.0
Alison Meng	Staff	7/24/2024	EBP Audit Procedures	Meeting with client including M. Grahmann, P. Rivera and P. Halpin for audit client assistance list progress discussion	0.3
Zach Roberts	Senior Manager	7/24/2024	EBP Audit Procedures	Meeting with client including Melinda Grahmann, Priscilla Rivera and Patricia Halpin for audit client assistance list progress discussion.	0.3
Alison Meng	Staff	7/24/2024	EBP Audit Procedures	Meeting with Z. Roberts and N. Viray to discuss global delivery service (GDS) working progress and communicate client updates	0.3

Employee Benefit Plans Audit

Name	Rank	Date	Project Category	Description	Hours Charged
Alison Meng	Staff	7/24/2024	EBP Audit Procedures	Senior level review of the documentation and assessment on the certification of investment information	2.4
Nicole Khyle Dungao Viray	Staff	7/25/2024	EBP Audit Procedures	ZHI Meeting with Zach M. Roberts, Nicole Khyle D Viray, Alison Meng, to discuss GDS working progress and client updates.	0.3
Alison Meng	Staff	7/29/2024	EBP Audit Procedures	Prepared documents for review of process risk assessment performed.	1.4
Alison Meng	Staff	7/29/2024	EBP Audit Procedures	Prepare probing inquiry meeting material	1.2
Alison Meng	Staff	7/29/2024	EBP Audit Procedures	Meeting with P. Halpin for probing inquires performed	0.3
Levi Seville Dacanay	Manager	7/30/2024	EBP Audit Procedures	Performing audit plan updates for purposes of the EBP	3.0
Levi Seville Dacanay	Manager	7/30/2024	EBP Audit Procedures	Performed a detailed review of remittance testing	2.0
Levi Seville Dacanay	Manager	7/30/2024	EBP Audit Procedures	Performed a detailed review of independence procedures utilizing the client lookup tool	1.0
Levi Seville Dacanay	Manager	7/30/2024	EBP Audit Procedures	Performed detailed review of investment certification documentation.	0.5
Nicole Khyle Dungao Viray	Staff	7/30/2024	EBP Audit Procedures	ZHI Meeting with Levi S. Dacanay, Nicole Khyle Viray to discuss GDS progress and audit plan.	0.3
Nicole Khyle Dungao Viray	Staff	7/30/2024	EBP Audit Procedures	ZHI Audit plan monitoring status and deadline	1.2
Levi Seville Dacanay	Manager	7/31/2024	EBP Audit Procedures	Performed review of testing performed on Individual Participant Account for the EBP, and Significant Classes of Transaction workpapers	2.0
Alison Meng	Staff	7/31/2024	EBP Audit Procedures	Prepared and documents for the inquires performed for process risk assessment	1.8
Alison Meng	Staff	7/31/2024	EBP Audit Procedures	Meeting with client including M. Grahmann, P. Rivera and P. Halpin for audit client assistance list progress discussion	0.2
Nicole Khyle Dungao Viray	Staff	7/31/2024	EBP Audit Procedures	ZHI Performing testing of ZHI Contribution for employees and employer for purposes of the employee benefit plan audit	5.0
Nicole Khyle Dungao Viray	Staff	7/31/2024	EBP Audit Procedures	ZHI Performing independence procedures utilizing the Client Tool Lookup	0.3

Employee Benefit Plans Audit

Name	Rank	Date	Project Category	Description	Hours Charged
Levi Seville Dacanay	Manager	7/31/2024	EBP Audit Procedures	Checking of required fidelity downloads and information screens	3.0
Nicole Khyle Dungao Viray	Staff	7/31/2024	EBP Audit Procedures	ZHI Performing testing of ZHI Remittances for purposes of the employee benefit plan audit	1.0
Nicole Khyle Dungao Viray	Staff	7/31/2024	EBP Audit Procedures	ZHI Meeting with Levi S. Dacanay, Nicole Khyle Viray to discuss Remittance Testing	0.3
Nicole Khyle Dungao Viray	Staff	7/31/2024	EBP Audit Procedures	ZHI Performing testing of ZHI Remittances for purposes of the employee benefit plan audit	5.2
Total					358.6

Total Fees Sought For Fixed Fee Employee Benefit Plan Audit Services During Final Fee Period: \$26,000.00

Additional Audit Services

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Ricardo Sanchez	Senior	12/9/2024	Bankruptcy	Time spent preparing bankruptcy audit strategy planning considerations memo which includes the planned audit approach for Liabilities Subject to Compromise, Reorganization Items, and combined condensed debtor financial statement disclosures.	2.5	\$275.00	\$687.50
Ricardo Sanchez	Senior	12/12/2024	Bankruptcy	Continued preparing bankruptcy audit strategy planning considerations memo which includes the planned audit approach for Liabilities Subject to Compromise, Reorganization Items, and combined condensed debtor financial statement disclosures.	6.1	\$275.00	\$1,677.50
Zach Roberts	Senior Manager	12/16/2024	Bankruptcy	Performed a detailed review of the audit strategy documentation for bankruptcy and emergence related accounting topics that are relevant for the current year audit.	2.4	\$595.00	\$1,428.00
Alison Meng	Senior	12/17/2024	Bankruptcy	Time spent on adjusting cost of revenue testing attributes related to bankruptcy considerations; particularly ensuring proper cutoff of the petition date liabilities.	0.8	\$275.00	\$220.00
Ricardo Sanchez	Senior	12/20/2024	Bankruptcy	Time spent addressing review notes to make updates to the planning memo for Bankruptcy considerations after review.	2.1	\$275.00	\$577.50
Peter Hornecker	Partner	1/6/2025	Audit Procedures	Performed research and drafting an internal note regarding reorganization items accounting questions from the audit team and client	0.6	\$995.00	\$597.00
Peter Hornecker	Partner	1/6/2025	Audit Procedures	Reviewed internal memo, researched and drafting internal memo regarding reorganization items accounting questions from the audit team and client	0.6	\$995.00	\$597.00
Alison Meng	Senior	1/6/2025	Bankruptcy	Preparation of Bankruptcy Substantive Testing Memo	2.6	\$275.00	\$715.00
Ricardo Sanchez	Senior	1/6/2025	Bankruptcy	Continued updates to the Bankruptcy Accounting strategy memorandum based upon comments and discussions held with Zach Roberts, EY Senior Manager, and Joe Gaughan, EY Partner, to address audit approach for Reorganization Items and Liabilities subject to Compromise.	2.3	\$275.00	\$632.50
Alison Meng	Senior	1/8/2025	Bankruptcy	Performed research activity related to the specific entities not subject to bankruptcy proceedings to determine the applicability of guidance with ASC 852, Bankruptcy, pertaining to combined debtor-only financial statement footnotes.	0.4	\$275.00	\$110.00
Joe Gaughan	Partner	1/9/2025	Bankruptcy	Internal meeting with Joe Gaughan, Zach Roberts, Taylor Witherell, Anna Szurgot, Peter Hornecker to discuss the allocation of reorganization items to subsidiaries and appropriate presentation during bankruptcy.	0.4	\$995.00	\$398.00
Taylor Witherell	Manager	1/9/2025	Bankruptcy	Internal meeting with Joe Gaughan, Zach Roberts, Taylor Witherell, Anna Szurgot, Peter Hornecker to discuss the allocation of reorganization items to subsidiaries and appropriate presentation during bankruptcy.	0.4	\$375.00	\$150.00
Zach Roberts	Senior Manager	1/9/2025	Bankruptcy	Internal meeting with Joe Gaughan, Zach Roberts, Taylor Witherell, Anna Szurgot, Peter Hornecker to discuss the allocation of reorganization items to subsidiaries and appropriate presentation during bankruptcy.	0.4	\$595.00	\$238.00
Peter Hornecker	Partner	1/9/2025	Bankruptcy	Internal meeting with Joe Gaughan, Zach Roberts, Taylor Witherell, Anna Szurgot, Peter Hornecker to discuss the allocation of reorganization items to subsidiaries and appropriate presentation during bankruptcy.	0.4	\$995.00	\$398.00

Additional Audit Services

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Anna Szurgot	Partner	1/9/2025	Bankruptcy	Internal meeting with Joe Gaughan, Zach Roberts, Taylor Witherell, Anna Szurgot, Peter Hornecker to discuss the allocation of reorganization items to subsidiaries and appropriate presentation during bankruptcy.	0.4	\$995.00	\$398.00
Zach Roberts	Senior Manager	1/10/2025	Bankruptcy	Review of Bankruptcy Substantive testing strategy memoranda.	2.3	\$595.00	\$1,368.50
Zach Roberts	Senior Manager	1/13/2025	Bankruptcy	Researching bankruptcy related accounting topics associated with corporate allocations of reorganization costs.	1.7	\$595.00	\$1,011.50
Joe Gaughan	Partner	1/16/2025	Bankruptcy	Researching bankruptcy related accounting topics associated with corporate allocations of reorganization costs.	0.4	\$995.00	\$398.00
Alison Meng	Senior	1/22/2025	Bankruptcy	Preparation of bankruptcy substantive testing memo based on discussion with senior manager review.	2.3	\$275.00	\$632.50
Alison Meng	Senior	1/24/2025	Bankruptcy	Addressing staff questions regarding interim substantive testing regarding new attributes added due to bankruptcy primarily around ensuring appropriate classifications as liabilities subject to compromise.	2.3	\$275.00	\$632.50
Taylor Witherell	Manager	2/4/2025	Bankruptcy	Performing detailed review of Reorganization Cost testing for professional services received by Zachry.	2.0	\$375.00	\$750.00
Ruben Campos Garcia	Staff	2/4/2025	Bankruptcy	Prepared testing of reorganization items for services not subcontracted selections with received support and support that can be found through court dockets.	1.2	\$175.00	\$210.00
Ruben Campos Garcia	Staff	2/4/2025	Bankruptcy	Prepared testing of reorganization item expense audit workpapers to address the substantive requirements of EY's global audit methodology.	1.0	\$175.00	\$175.00
Ruben Campos Garcia	Staff	2/4/2025	Bankruptcy	Continued preparation of testing of reorganization items for services not subcontracted selections with received support and support that can be found through court dockets.	1.2	\$175.00	\$210.00
Ruben Campos Garcia	Staff	2/4/2025	Bankruptcy	Continued preparation of testing of reorganization item expense audit workpapers to address the substantive requirements of EY's global audit methodology.	1.0	\$175.00	\$175.00
Taylor Witherell	Manager	2/4/2025	Bankruptcy	Performed detailed review of testing of reorganization costs associated with services not subcontracted.	2.0	\$375.00	\$750.00
Ruben Campos Garcia	Staff	2/5/2025	Bankruptcy	Continued preparation of testing of reorganization item expense audit workpapers to address the substantive requirements of EY's global audit methodology.	1.1	\$175.00	\$192.50
Zach Roberts	Senior Manager	9/4/2024	Loss Contracts	Reviewing supporting documents for estimates at completion for the Golden Pass Contract.	1.3	\$595.00	\$773.50

Additional Audit Services

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Taylor Witherell	Manager	9/6/2024	Bankruptcy	Documenting audit considerations for the bankruptcy filing and changes to the planned risk assessment and incremental procedures to be performed.	6.8	\$375.00	\$2,550.00
Alison Meng	Senior	9/9/2024	Bankruptcy	Time spent preparing revenue substantive procedures for Bankruptcy related projects.	3.8	\$275.00	\$1,045.00
Alison Meng	Senior	9/9/2024	Bankruptcy	Time spent on research related to goodwill enablers in preparation for goodwill impairment testing procedures.	0.6	\$275.00	\$165.00
Zach Roberts	Senior Manager	9/9/2024	Bankruptcy	Reviewing Technical Auditing memorandum related to updates to audit strategy resulting from the bankruptcy process.	2.4	\$595.00	\$1,428.00
Taylor Witherell	Manager	9/9/2024	Legal Updates	Updated legal letters template to send to external legal counsel for those representing Zachry in material legal matters.	1.2	\$375.00	\$450.00
Taylor Witherell	Manager	9/10/2024	Bankruptcy	Updated audit documentation related to the redefined risk assessment resulting in incremental procedures as a result of the bankruptcy filing prior to final audit procedures for the Company.	3.2	\$375.00	\$1,200.00
Alison Meng	Senior	9/10/2024	Goodwill	Prepared lookback analysis for the prospective financial information audit analysis as part of our testing of Goodwill Impairment Assessment.	4.3	\$275.00	\$1,182.50
Brandon Homann	Staff	9/10/2024	Goodwill	Reviewed the calculations in the entire specialist's goodwill valuation model for Zachry Holdings, Inc.	3.4	\$175.00	\$595.00
Taylor Witherell	Manager	9/10/2024	Loss Contracts	Discussion with Brian Thorne, Joe Gaughan, Zach Roberts and Taylor Witherell over the calculation for the loss contract for percentage of completion accounting.	0.6	\$375.00	\$225.00
Zach Roberts	Senior Manager	9/10/2024	Loss Contracts	Discussion with Brian Thorne, Joe Gaughan, Zach Roberts and Taylor Witherell over the calculation for the loss contract for percentage of completion accounting	0.6	\$595.00	\$357.00
Brian Thorne	Partner	9/10/2024	Loss Contracts	Discussion with Brian Thorne, Joe Gaughan, Zach Roberts and Taylor Witherell over the calculation for the loss contract for percentage of completion accounting.	0.6	\$995.00	\$597.00

Additional Audit Services

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Joe Gaughan	Partner	9/10/2024	Loss Contracts	Discussion with Brian Thorne, Joe Gaughan, Zach Roberts and Taylor Witherell over the calculation for the loss contract for percentage of completion accounting.	0.6	\$995.00	\$597.00
Alison Meng	Senior	9/11/2024	Goodwill	Prepare goodwill impairment valuation testing related to reporting unit carrying amount enabler.	3.3	\$275.00	\$907.50
Taylor Witherell	Manager	9/11/2024	Legal Updates	Sent legal letter requests to external legal counsel for testing contingent liabilities.	0.5	\$375.00	\$187.50
Taylor Witherell	Manager	9/12/2024	Bankruptcy	Added documentation to the workpapers of the team's planned audit responses to additional risk factors identified related to the bankruptcy filing, going concern and debt compliance violations.	3.1	\$375.00	\$1,162.50
Zach Roberts	Senior Manager	9/12/2024	Goodwill	Reviewed draft valuation report from Houlihan Lokey, specifically focusing on Revenue Growth Rates and Margins used in forecast.	0.6	\$595.00	\$357.00
Brandon Homann	Staff	9/12/2024	Goodwill	Created diligence questions, and reviewed math check of the valuation models for the Goodwill Impairment tests.	4.4	\$175.00	\$770.00
Alison Meng	Senior	9/12/2024	Goodwill	Prospective financial information meeting with M3 Partners and Rocco Coletta to discuss components of forecast used in goodwill valuation. Meeting attended by Joe Gaughan, Taylor Witherell, Alison Meng, and Zach Roberts.	0.9	\$275.00	\$247.50
Zach Roberts	Senior Manager	9/12/2024	Goodwill	Prospective financial information meeting with M3 Partners and Rocco Coletta to discuss components of forecast used in goodwill valuation. Meeting attended by Joe Gaughan, Taylor Witherell, Alison Meng, and Zach Roberts	0.9	\$595.00	\$535.50
Joe Gaughan	Partner	9/12/2024	Goodwill	Prospective financial information meeting with M3 Partners and Rocco Coletta to discuss components of forecast used in goodwill valuation. Meeting attended by Joe Gaughan, Taylor Witherell, Alison Meng, and Zach Roberts.	0.9	\$995.00	\$895.50
Taylor Witherell	Manager	9/12/2024	Goodwill	Prospective financial information meeting with M3 Partners and Rocco Coletta to discuss components of forecast used in goodwill valuation. Meeting attended by Joe Gaughan, Taylor Witherell, Alison Meng, and Zach Roberts.	0.9	\$375.00	\$337.50
Alison Meng	Senior	9/13/2024	Goodwill	Prepared goodwill impairment testing related to prospective financial data testing documentation.	3.1	\$275.00	\$852.50

Additional Audit Services

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Shaowei Feng	Senior Manager	9/13/2024	Goodwill	Performed review of the Houlihan Lokey valuation report and assessed the relevant significant assumptions and valuation models used to perform EY Valuation Specialist review.	1.3	\$595.00	\$773.50
Brandon Homann	Staff	9/13/2024	Goodwill	Prepared the sensitivity analysis flat file, including the market data flat file and diligence questions over the goodwill impairment analysis.	3.6	\$175.00	\$630.00
Alison Meng	Senior	9/16/2024	Goodwill	Performed preparer level work on Prospective Financial Information risk assessments for key assumptions and the valuation model utilized.	6.8	\$275.00	\$1,870.00
Brandon Homann	Staff	9/16/2024	Goodwill	Updated EY's independent valuation model and the sensitivity analyses created.	4.7	\$175.00	\$822.50
Taylor Witherell	Manager	9/16/2024	Bankruptcy	Internal meeting with Joe Gaughan, Zach Roberts and Taylor Witherell to discuss questions related to risk assessment changes and incremental procedures related to bankruptcy for going concern estimate, engagement quality reviewer tasks, updated fraud risk, limited risk account considerations and audit opinion modifications.	0.6	\$375.00	\$225.00
Zach Roberts	Senior Manager	9/16/2024	Bankruptcy	Internal meeting with Joe Gaughan, Zach Roberts and Taylor Witherell to discuss questions related to risk assessment changes and incremental procedures related to bankruptcy for going concern estimate, engagement quality reviewer tasks, updated fraud risk, limited risk account considerations and audit opinion modifications.	0.6	\$595.00	\$357.00
Joe Gaughan	Partner	9/16/2024	Bankruptcy	Internal meeting with Joe Gaughan, Zach Roberts and Taylor Witherell to discuss questions related to risk assessment changes and incremental procedures related to bankruptcy for going concern estimate, engagement quality reviewer tasks, updated fraud risk, limited risk account considerations and audit opinion modifications.	0.6	\$995.00	\$597.00
Zach Roberts	Senior Manager	9/17/2024	Goodwill	Performed Sensitivity Analyses for risk assessment of Goodwill Impairment valuation assumptions.	3.2	\$595.00	\$1,904.00
Brandon Homann	Staff	9/17/2024	Goodwill	As part of the goodwill audit procedures, updated EY's independent valuation model to recalculate the discounted cash flow analysis prepared by Houlihan Lokey.	4.4	\$175.00	\$770.00
Taylor Witherell	Manager	9/18/2024	Goodwill	Reviewed audit documentation and testing over the valuation of goodwill including the projected financial information testing, comparing significant assumptions to market and historical data points, economic trends and management's initiative for the forecasts. All procedures performed in a singular workpaper.	4.2	\$375.00	\$1,575.00
Alison Meng	Senior	9/18/2024	Loss Contracts	Time spent on continued preparer work on Golden Pass Loss margin analysis.	4.4	\$275.00	\$1,210.00

Additional Audit Services

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Joe Gaughan	Partner	9/18/2024	Goodwill	Performed a partner level review of the risk assessment documentation related to significant assumptions and the valuation methods used to assess the Goodwill of Zachry Holdings, Inc. for impairment.	1.6	\$995.00	\$1,592.00
Taylor Witherell	Manager	9/19/2024	Bankruptcy	Reviewing the letter of representation and auditor's opinion draft for modifications related bankruptcy and going concern conclusions.	2.1	\$375.00	\$787.50
Zach Roberts	Senior Manager	9/19/2024	Goodwill	Reviewed the Company's Prospective Financial Information included within their Goodwill Impairment Analysis.	3.6	\$595.00	\$2,142.00
Shaowei Feng	Senior Manager	9/19/2024	Goodwill	Performed review of sensitivity calculation files prior to sending to the EY Audit Team.	1.6	\$595.00	\$952.00
Alison Meng	Senior	9/19/2024	Loss Contracts	Day 2 - Continuation of time spent on continued preparer work on Golden Pass Loss margin analysis.	2.7	\$275.00	\$742.50
Joe Gaughan	Partner	9/19/2024	Bankruptcy	Performed review of the risk assessment and documentation updates resulting from the Bankruptcy proceedings, including updates to audit procedures for significant accounts.	2.3	\$995.00	\$2,288.50
Shaowei Feng	Senior Manager	9/20/2024	Goodwill	Performed review of the Draft Valuation report prepared by the EY Valuation Specialist team prior to sending to the EY Audit Team.	2.1	\$595.00	\$1,249.50
Alison Meng	Senior	9/20/2024	Loss Contracts	Day 3 - Continuation of time spent on continued preparer work on Golden Pass Loss margin analysis.	2.4	\$275.00	\$660.00
Zach Roberts	Senior Manager	9/23/2024	Goodwill	Detailed review of final valuation specialist memo regarding reporting unit fair value.	3.2	\$595.00	\$1,904.00
Shaowei Feng	Senior Manager	9/23/2024	Goodwill	Drafted diligence questions associated with the Houlihan Lokey Valuation Report.	0.9	\$595.00	\$535.50
Zach Roberts	Senior Manager	9/24/2024	Loss Contracts	Detailed review of Omaha Power District Loss calculations and supporting documents of estimate at completion.	1.8	\$595.00	\$1,071.00

Additional Audit Services

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Taylor Witherell	Manager	9/24/2024	Legal Updates	Meeting with Jay Old, Jeffrie Lewis, Joe Gaughan, Zach Roberts and Taylor Witherell to discuss updated legal matters and requests for sending external legal counsel letters.	1.1	\$375.00	\$412.50
Zach Roberts	Senior Manager	9/24/2024	Legal Updates	Meeting with Jay Old, Jeffrie Lewis, Joe Gaughan, Zach Roberts and Taylor Witherell to discuss updated legal matters and requests for sending external legal counsel letters.	1.1	\$595.00	\$654.50
Joe Gaughan	Partner	9/24/2024	Legal Updates	Meeting with Jay Old, Jeffrie Lewis, Joe Gaughan, Zach Roberts and Taylor Witherell to discuss updated legal matters and requests for sending external legal counsel letters.	1.1	\$995.00	\$1,094.50
Joe Gaughan	Partner	9/24/2024	Goodwill	Performed a partner level review of the audit of prospective financial information utilized within the Goodwill impairment analysis of Zachry Holdings, Inc.	1.4	\$995.00	\$1,393.00
Shaowei Feng	Senior Manager	9/25/2024	Goodwill	Performed finalization procedures of the EY Valuation Specialist report over Zachry Holdings, Inc.	0.6	\$595.00	\$357.00
Joe Gaughan	Partner	9/25/2024	Loss Contracts	Performed review of the loss contract provision of the Omaha Power District contract.	0.9	\$995.00	\$895.50
Taylor Witherell	Manager	9/26/2024	Loss Contracts	Testing the executive reserve calculation for all adjustments to revenue regarding the Golden Pass and Omaha Power District projects.	1.9	\$375.00	\$712.50
Brian Thorne	Partner	9/26/2024	Loss Contracts	Review of testing for Golden Pass contract accounting, goodwill and impairment testing and other required reporting documents to finalize audit review.	1.8	\$995.00	\$1,791.00
Joe Gaughan	Partner	9/26/2024	Loss Contracts	Performed review of the loss contract provision of the Golden Pass contract.	2.9	\$995.00	\$2,885.50
Brian Thorne	Partner	9/27/2024	Loss Contracts	Day 2 of reviewing the testing for Golden Pass contract accounting, goodwill and impairment testing and other required reporting documents to finalize audit review.	4.3	\$995.00	\$4,278.50
Zach Roberts	Senior Manager	9/27/2024	Loss Contracts	Detailed review of Golden Pass loss calculations based upon updated estimate at completion and settlement.	1.9	\$595.00	\$1,130.50

Additional Audit Services

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Zach Roberts	Senior Manager	9/28/2024	Loss Contracts	Drafting technical accounting memo related to the accounting guidance application of loss contracts for Omaha Power District and Golden Pass.	4.3	\$595.00	\$2,558.50
Brian Thorne	Partner	9/30/2024	Bankruptcy	Engagement Quality Reviewer's review of bankruptcy audit risk assessment updates and required workpapers.	3.1	\$995.00	\$3,084.50
Taylor Witherell	Manager	9/30/2024	Legal Updates	Requesting the external legal letter update, board meeting minutes, sign off on the financial statement disclosure checklist, and sending open items to Melinda Grahmann.	2.1	\$375.00	\$787.50
Zach Roberts	Senior Manager	9/30/2024	Loss Contracts	Detailed Review of the Golden Pass Loss Provision Calculations and Executive Reserve Documentation.	3.6	\$595.00	\$2,142.00
Greg Manos	Partner	9/30/2024	Goodwill	Meeting with EY valuation team, including Shaowei Feng, Brandon Homann, and Greg Manos to review draft memo of the EY analysis of the Zachry Holdings, Inc. Valuation report for the Goodwill Impairment test.	1.4	\$995.00	\$1,393.00
Shaowei Feng	Senior Manager	9/30/2024	Goodwill	Meeting with EY valuation team, including Shaowei Feng, Brandon Homann, and Greg Manos to review draft memo of the EY analysis of the Zachry Holdings, Inc. Valuation report for the Goodwill Impairment test.	1.4	\$595.00	\$833.00
Brandon Homann	Staff	9/30/2024	Goodwill	Meeting with EY valuation team, including Shaowei Feng, Brandon Homann, and Greg Manos to review draft memo of the EY analysis of the Zachry Holdings, Inc. Valuation report for the Goodwill Impairment test.	1.4	\$175.00	\$245.00
Elizabeth Ayers Goode	Staff	5-Aug-24	Attend Meeting	Internal meeting with Z. Roberts, T. Witherell, A. Meng, and R. Sanchez to discuss tasks for the week and close the 2023 audit. Talked through questions on testing AP and revenue.	1.5	\$175.00	\$262.50
Elizabeth Ayers Goode	Staff	5-Aug-24	Subsequent Events	Addressed open items within investments workpapers, including agreeing balance totals between subledgers and translating foreign currency amounts with independently researched exchange rates.	3.8	\$175.00	\$665.00
Taylor Witherell	Manager	5-Aug-24	Attend Meeting	Internal meeting with Z. Roberts, T. Witherell, A. Meng, and R. Sanchez to discuss tasks for the week and close the 2023 audit. Talked through questions on testing AP and revenue.	1.5	\$375.00	\$562.50
Alison Meng	Senior	5-Aug-24	Attend Meeting	Internal meeting with Z. Roberts, T. Witherell, A. Meng, and R. Sanchez to discuss tasks for the week and close the 2023 audit. Talked through questions on testing AP and revenue.	1.5	\$275.00	\$412.50
Ricardo Sanchez	Senior	5-Aug-24	Attend Meeting	Internal meeting with Z. Roberts, T. Witherell, A. Meng, and R. Sanchez to discuss tasks for the week and close the 2023 audit. Talked through questions on testing AP and revenue.	1.5	\$275.00	\$412.50
Ricardo Sanchez	Senior	5-Aug-24	Subsequent Events	Performed a detail review of the Joint Venture Search for Unrecorded liabilities.	5.8	\$275.00	\$1,595.00
Elizabeth Ayers Goode	Staff	6-Aug-24	Joint Ventures	Continuation of translating foreign currency amounts for investments	4.6	\$175.00	\$805.00
Elizabeth Ayers Goode	Staff	6-Aug-24	Financial Statement Disclosures	Tie-out of financial statements and footnotes to underlying supporting files	1.5	\$175.00	\$262.50
Ricardo Sanchez	Senior	6-Aug-24	Subsequent Events	Performed a detail review of the Subsequent Event Cash disbursement analysis.	4.2	\$275.00	\$1,155.00
Elizabeth Ayers Goode	Staff	7-Aug-24	Attend Meeting	Internal meeting with T. Witherell, A. Meng, and R. Sanchez to discuss tasks for the week and close the 2023 audit. Talked through questions on testing AP and revenue.	0.3	\$175.00	\$52.50

Additional Audit Services

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Elizabeth Ayers Goode	Staff	7-Aug-24	Financial Statement Disclosures	Tie-out of financial statements and footnotes to underlying supporting files	7.9	\$175.00	\$1,382.50
Taylor Witherell	Manager	7-Aug-24	Attend Meeting	Internal meeting with T. Witherell, A. Meng, and R. Sanchez to discuss tasks for the week and close the 2023 audit. Talked through questions on testing AP and revenue.	0.4	\$375.00	\$150.00
Alison Meng	Senior	7-Aug-24	Attend Meeting	Internal meeting with T. Witherell, A. Meng, and R. Sanchez to discuss tasks for the week and close the 2023 audit. Talked through questions on testing AP and revenue.	0.4	\$275.00	\$110.00
Ricardo Sanchez	Senior	7-Aug-24	Attend Meeting	Internal meeting with T. Witherell, A. Meng, and R. Sanchez to discuss tasks for the week and close the 2023 audit. Talked through questions on testing AP and revenue.	0.4	\$275.00	\$110.00
Ricardo Sanchez	Senior	7-Aug-24	Revenue Testing	Documented memorandums related to key percentage of completion contracts.	1.9	\$275.00	\$522.50
Alison Meng	Senior	7-Aug-24	Revenue Testing	Performing Percentage of Completion revenue testing for key contracts.	3.5	\$275.00	\$962.50
Taylor Witherell	Manager	8-Aug-24	Walkthroughs	Reviewing walkthroughs to ensure they are in line with our understanding of the process	2.1	\$375.00	\$787.50
Alison Meng	Senior	8-Aug-24	Revenue Testing	Performing Percentage of Completion revenue testing for key contracts continued.	4.9	\$275.00	\$1,347.50
Taylor Witherell	Manager	9-Aug-24	Attend Meeting	Discussing as a team, including Alison Meng, Ricardo Sanchez, and Taylor Witherell tasks performed for the week and closing or updating documentation	0.4	\$375.00	\$150.00
Taylor Witherell	Manager	9-Aug-24	Financial Statement Disclosures	Reviewing the GAAP disclosure checklist prepared by management	1.1	\$375.00	\$412.50
Alison Meng	Senior	9-Aug-24	Attend Meeting	Discussing as a team, including Alison Meng, Ricardo Sanchez, and Taylor Witherell tasks performed for the week and closing or updating documentation	0.4	\$275.00	\$110.00
Ricardo Sanchez	Senior	9-Aug-24	Attend Meeting	Discussing as a team, including Alison Meng, Ricardo Sanchez, and Taylor Witherell tasks performed for the week and closing or updating documentation	0.4	\$275.00	\$110.00
Alison Meng	Senior	12-Aug-24	Attend Meeting	Meeting with Zach Roberts and Alison Meng for internal status regards to open items related to revenue and AR	0.6	\$275.00	\$165.00
Zach Roberts	Senior Manager	12-Aug-24	Attend Meeting	Meeting with Zach Roberts and Alison Meng for internal status regards to open items related to revenue and AR	0.6	\$595.00	\$357.00
Taylor Witherell	Manager	13-Aug-24	Attend Meeting	Discussing with Zach Roberts and Melinda Grahmann open client items and estimated time to receive from the Director of Financial Accounting	0.8	\$375.00	\$300.00
Zach Roberts	Senior Manager	13-Aug-24	Attend Meeting	Discussing with Zach Roberts and Melinda Grahmann open client items and estimated time to receive from the Director of Financial Accounting	0.8	\$595.00	\$476.00
Taylor Witherell	Manager	13-Aug-24	Subsequent Events	Performing general review over subsequent events testing performed	1.0	\$375.00	\$375.00
Elizabeth Ayers Goode	Staff	13-Aug-24	Subsequent Events	Tested the Zachry subsequent cash receipts for the Joint Venture Zachry Industrial Companies, LLC. subsequent cash disbursements.	7.8	\$175.00	\$1,365.00
Alison Meng	Senior	13-Aug-24	Subsequent Events	Reviewed supports received to perform substantive testing for revenue	4.3	\$275.00	\$1,182.50
Elizabeth Ayers Goode	Staff	14-Aug-24	Subsequent Events	Addressed open items for joint venture subsequent cash disbursements	6.2	\$175.00	\$1,085.00
Elizabeth Ayers Goode	Staff	14-Aug-24	Financial Statement Disclosures	Agreed financial statement balances of Zachry Plant Services Holdings, Inc. to Zachry Holdings, Inc.	1.3	\$175.00	\$227.50
Elizabeth Ayers Goode	Staff	14-Aug-24	Attend Meeting	Internal meeting with T. Witherell, A. Meng, and R. Sanchez to discuss the tasks we received this week, questions from staff, and support received from the client.	0.7	\$175.00	\$122.50
Taylor Witherell	Manager	14-Aug-24	Attend Meeting	Internal meeting with T. Witherell, A. Meng, and R. Sanchez to discuss the tasks we received this week, questions from staff, and support received from the client.	0.7	\$375.00	\$262.50
Ricardo Sanchez	Senior	14-Aug-24	Attend Meeting	Internal meeting with T. Witherell, A. Meng, and R. Sanchez to discuss the tasks we received this week, questions from staff, and support received from the client.	0.7	\$275.00	\$192.50
Ricardo Sanchez	Senior	14-Aug-24	Subsequent Events	Performed detail review of Joint Venture subsequent cash receipts testing.	6.7	\$275.00	\$1,842.50
Alison Meng	Senior	14-Aug-24	Attend Meeting	Internal meeting with T. Witherell, A. Meng, and R. Sanchez to discuss the tasks we received this week, questions from staff, and support received from the client.	0.7	\$275.00	\$192.50

Additional Audit Services

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Taylor Witherell	Manager	15-Aug-24	Bankruptcy	Performing research on disclosure requirements for bankruptcy filings	3.2	\$375.00	\$1,200.00
Zach Roberts	Senior Manager	15-Aug-24	Bankruptcy	Held meeting with management including Rocco Coletta, Gilbert Wiatrek, Joe Gaughan, Taylor Witherell and Zach Roberts to discuss progress of goodwill impairment testing and booking of revenue adjustments	0.8	\$595.00	\$476.00
Taylor Witherell	Manager	15-Aug-24	Bankruptcy	Held meeting with management including Rocco Coletta, Gilbert Wiatrek, Joe Gaughan, Taylor Witherell and Zach Roberts to discuss progress of goodwill impairment testing and booking of revenue adjustments	0.8	\$375.00	\$300.00
Joe Gaughan	Partner	15-Aug-24	Bankruptcy	Held meeting with management including Rocco Coletta, Gilbert Wiatrek, Joe Gaughan, Taylor Witherell and Zach Roberts to discuss progress of goodwill impairment testing and booking of revenue adjustments	0.8	\$995.00	\$796.00
Taylor Witherell	Manager	15-Aug-24	Subsequent Events	Reviewing support related to a subsequent disbursement transaction and following up with the client for questions	1.0	\$375.00	\$375.00
Elizabeth Ayers Goode	Staff	15-Aug-24	Financial Statement Disclosures	Continuation of agreeing financial statement balances of Zachry Plant Services Holdings, Inc. to Zachry Holdings, Inc.	0.7	\$175.00	\$122.50
Elizabeth Ayers Goode	Staff	15-Aug-24	Subsequent Events	Addressed open items for Zachry subsequent cash receipts	7.7	\$175.00	\$1,347.50
Alison Meng	Senior	15-Aug-24	Subsequent Events	Reviewed supports received in association with procedures performed over substantive testing for Accounts Receivable	3.5	\$275.00	\$962.50
Taylor Witherell	Manager	16-Aug-24	Attend Meeting	Internal meeting with T. Witherell, A. Meng, and R. Sanchez to discuss the tasks we received this week, questions from staff, and support received from the client.	0.9	\$375.00	\$337.50
Ricardo Sanchez	Senior	16-Aug-24	Attend Meeting	Internal meeting with T. Witherell, A. Meng, and R. Sanchez to discuss the tasks we received this week, questions from staff, and support received from the client.	0.9	\$275.00	\$247.50
Ricardo Sanchez	Senior	16-Aug-24	Subsequent Events	Review of subsequent events and communication with client to discuss follow up questions.	1.3	\$275.00	\$357.50
Alison Meng	Senior	16-Aug-24	Attend Meeting	Internal meeting with T. Witherell, A. Meng, and R. Sanchez to discuss the tasks we received this week, questions from staff, and support received from the client.	0.9	\$275.00	\$247.50
Taylor Witherell	Manager	19-Aug-24	Subsequent Events	Researching and testing support for subsequent events testing to determine if selections were recorded appropriately	3.1	\$375.00	\$1,162.50
Taylor Witherell	Manager	19-Aug-24	Attend Meeting	Internal meeting with E. Goode, Z. Roberts, T. Witherell, A. Meng, and R. Sanchez to discuss progress of weekly tasks.	0.4	\$375.00	\$150.00
Elizabeth Ayers Goode	Staff	19-Aug-24	Attend Meeting	Internal meeting with E. Goode, Z. Roberts, T. Witherell, A. Meng, and R. Sanchez to discuss progress of weekly tasks.	0.4	\$175.00	\$70.00
Elizabeth Ayers Goode	Staff	19-Aug-24	Joint Ventures	Addressed open items for joint venture Accounts Payable unusual items testing.	1.0	\$175.00	\$175.00
Elizabeth Ayers Goode	Staff	19-Aug-24	Subsequent Events	Tested and addressed open items for joint venture subsequent cash receipt as part of required subsequent event procedures.	6.7	\$175.00	\$1,172.50
Alison Meng	Senior	19-Aug-24	Subsequent Events	Prepared substantive revenue testing memo related to the Venture Global Contract.	4.4	\$275.00	\$1,210.00
Alison Meng	Senior	19-Aug-24	Attend Meeting	Internal meeting with E. Goode, Z. Roberts, T. Witherell, A. Meng, and R. Sanchez to discuss progress of weekly tasks.	0.4	\$275.00	\$110.00
Ricardo Sanchez	Senior	19-Aug-24	Attend Meeting	Internal meeting with E. Goode, Z. Roberts, T. Witherell, A. Meng, and R. Sanchez to discuss progress of weekly tasks.	0.4	\$275.00	\$110.00
Zach Roberts	Senior Manager	19-Aug-24	Attend Meeting	Internal meeting with E. Goode, Z. Roberts, T. Witherell, A. Meng, and R. Sanchez to discuss progress of weekly tasks.	0.4	\$595.00	\$238.00
Taylor Witherell	Manager	20-Aug-24	Financial Statement Disclosures	Performing an overall analytical review of financial statement information which includes reviewing client explanations for material fluctuations	1.5	\$375.00	\$562.50
Elizabeth Ayers Goode	Staff	20-Aug-24	Subsequent Events	Addressed open items for Zachry cash disbursements related to required subsequent event procedures.	4.2	\$175.00	\$735.00

Additional Audit Services

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Elizabeth Ayers Goode	Staff	20-Aug-24	Financial Statement Disclosures	Continued tie-out of Zachry Holdings, Inc. and Zachry Industrial, Inc. financial statements and footnotes to underlying supporting files.	2.7	\$175.00	\$472.50
Taylor Witherell	Manager	21-Aug-24	Attend Meeting	Internal meeting with E. Goode, T. Witherell, and A. Meng to discuss progress of weekly tasks.	0.5	\$375.00	\$187.50
Taylor Witherell	Manager	21-Aug-24	Financial Statement Disclosures	Reviewed client memorandum for assessment of implementing new credit allowance standard and supporting evidence	2.1	\$375.00	\$787.50
Elizabeth Ayers Goode	Staff	21-Aug-24	Attend Meeting	Internal meeting with E. Goode, T. Witherell, and A. Meng to discuss progress of weekly tasks.	0.5	\$175.00	\$87.50
Elizabeth Ayers Goode	Staff	21-Aug-24	Joint Ventures	Continued to address open items for joint venture Accounts Payable unusual items testing.	0.8	\$175.00	\$140.00
Elizabeth Ayers Goode	Staff	21-Aug-24	Subsequent Events	Performed substantive testing of joint venture subsequent cash disbursements.	5.6	\$175.00	\$980.00
Elizabeth Ayers Goode	Staff	21-Aug-24	Financial Statement Disclosures	Continued tie-out of Zachry Industrial, Inc. financial statements and footnotes to underlying supporting files.	1.3	\$175.00	\$227.50
Alison Meng	Senior	21-Aug-24	Attend Meeting	Internal meeting with E. Goode, T. Witherell, and A. Meng to discuss progress of weekly tasks.	0.5	\$275.00	\$137.50
Taylor Witherell	Manager	22-Aug-24	Golden Pass Settlement	Meeting with F. Butt (client), J. Gaughan, Z. Roberts, T. Witherell for Golden Pass Margin Calculation discussion.	1.1	\$375.00	\$412.50
Zach Roberts	Senior Manager	22-Aug-24	Golden Pass Settlement	Meeting with F. Butt (client), J. Gaughan, Z. Roberts, T. Witherell for Golden Pass Margin Calculation discussion.	1.1	\$595.00	\$654.50
Joe Gaughan	Partner	22-Aug-24	Golden Pass Settlement	Meeting with F. Butt (client), J. Gaughan, Z. Roberts, T. Witherell for Golden Pass Margin Calculation discussion.	1.1	\$995.00	\$1,094.50
Alison Meng	Senior	22-Aug-24	Golden Pass Settlement	Meeting with F. Butt (client), J. Gaughan, Z. Roberts, T. Witherell for Golden Pass Margin Calculation discussion.	1.1	\$275.00	\$302.50
Alison Meng	Senior	22-Aug-24	Golden Pass Settlement	Documented detailed notes from meeting between the client and EY regarding the Golden Pass Margin Analysis and prepared client follow up requests.	1.9	\$275.00	\$522.50
Taylor Witherell	Manager	22-Aug-24	Walkthroughs	Reviewed walkthrough support provided by the client for year-end processes	2.9	\$375.00	\$1,087.50
Elizabeth Ayers Goode	Staff	22-Aug-24	Joint Ventures	Addressed open items for EY's testing of Joint Venture Accounts Payable review of unusual items	0.4	\$175.00	\$70.00
Elizabeth Ayers Goode	Staff	22-Aug-24	Subsequent Events	Performed substantive testing of joint venture cash disbursements for EY's required subsequent event procedures.	4.6	\$175.00	\$805.00
Taylor Witherell	Manager	23-Aug-24	Attend Meeting	Internal meeting with E. Goode, Z. Roberts, T. Witherell, A. Meng, and R. Sanchez to discuss progress of weekly tasks.	0.6	\$375.00	\$225.00
Taylor Witherell	Manager	23-Aug-24	Walkthroughs	Reviewed walkthrough support provided by the client for year-end processes	2.9	\$375.00	\$1,087.50
Elizabeth Ayers Goode	Staff	23-Aug-24	Attend Meeting	Internal meeting with E. Goode, Z. Roberts, T. Witherell, A. Meng, and R. Sanchez to discuss progress of weekly tasks.	0.6	\$175.00	\$105.00
Elizabeth Ayers Goode	Staff	23-Aug-24	Subsequent Events	Performed substantive testing of joint venture cash disbursements for EY's required subsequent event procedures.	7.5	\$175.00	\$1,312.50
Zach Roberts	Senior Manager	23-Aug-24	Attend Meeting	Internal meeting with Z. Roberts, T. Witherell, A. Meng, and R. Sanchez to discuss progress of weekly tasks.	0.6	\$595.00	\$357.00
Alison Meng	Senior	23-Aug-24	Attend Meeting	Internal meeting with Z. Roberts, T. Witherell, A. Meng, and R. Sanchez to discuss progress of weekly tasks.	0.6	\$275.00	\$165.00
Ricardo Sanchez	Senior	23-Aug-24	Attend Meeting	Internal meeting with Z. Roberts, T. Witherell, A. Meng, and R. Sanchez to discuss progress of weekly tasks.	0.6	\$275.00	\$165.00
Zach Roberts	Senior Manager	26-Aug-24	Goodwill Impairment Assessment	Discussion between core audit team including Taylor Witherell, Zach Roberts Joe Gaughan and internal specialists including Shaowei Feng and Greg Manos to provide background information of the audit client and timing of goodwill impairment testing	0.4	\$595.00	\$238.00

Additional Audit Services

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Taylor Witherell	Manager	26-Aug-24	Goodwill Impairment Assessment	Discussion between core audit team including Taylor Witherell, Zach Roberts Joe Gaughan and internal specialists including Shaowei Feng and Greg Manos to provide background information of the audit client and timing of goodwill impairment testing	0.4	\$375.00	\$150.00
Shaowei Feng	Senior Manager	26-Aug-24	Goodwill Impairment Assessment	Discussion between core audit team including Taylor Witherell, Zach Roberts Joe Gaughan and internal specialists including Shaowei Feng and Greg Manos to provide background information of the audit client and timing of goodwill impairment testing	0.4	\$595.00	\$238.00
Greg Manos	Partner	26-Aug-24	Goodwill Impairment Assessment	Discussion between core audit team including Taylor Witherell, Zach Roberts Joe Gaughan and internal specialists including Shaowei Feng and Greg Manos to provide background information of the audit client and timing of goodwill impairment testing	0.4	\$995.00	\$398.00
Joe Gaughan	Partner	26-Aug-24	Goodwill Impairment Assessment	Discussion between core audit team including Taylor Witherell, Zach Roberts Joe Gaughan and internal specialists including Shaowei Feng and Greg Manos to provide background information of the audit client and timing of goodwill impairment testing	0.4	\$995.00	\$398.00
Taylor Witherell	Manager	26-Aug-24	Subsequent Events	Discussion between the client and audit team, specifically Melinda Grahmann and Taylor Witherell on subsequent event testing and understanding support provided	0.4	\$375.00	\$150.00
Elizabeth Ayers Goode	Staff	26-Aug-24	Subsequent Events	Performed substantive testing of joint venture cash disbursements for EY's required subsequent event procedures.	7.9	\$175.00	\$1,382.50
Ricardo Sanchez	Senior	26-Aug-24	Subsequent Events	Performed Detail review of subsequent events and discuss internal questions with staff.	3.5	\$275.00	\$962.50
Alison Meng	Senior	26-Aug-24	Subsequent Events	Performed year-end substantive testing of the accounts receivable significant account.	1.9	\$275.00	\$522.50
Elizabeth Ayers Goode	Staff	27-Aug-24	Subsequent Events	Performed substantive testing of joint venture cash disbursements for EY's required subsequent event procedures.	7.6	\$175.00	\$1,330.00
Alison Meng	Senior	27-Aug-24	Subsequent Events	Performed year-end substantive testing of the accounts receivable significant account.	0.8	\$275.00	\$220.00
Alison Meng	Senior	27-Aug-24	Subsequent Events	Prepared percentage of completion contract documentation, specifically prepare substantive testing documentation for key contracts.	3.1	\$275.00	\$852.50
Taylor Witherell	Manager	28-Aug-24	Bankruptcy	Documenting considerations for the bankruptcy filing and changes to the planned risk assessment or incremental procedures to be performed continued	2.3	\$375.00	\$862.50
Taylor Witherell	Manager	28-Aug-24	Attend Meeting	Internal meeting with E. Goode, Z. Roberts, T. Witherell, A. Meng, and R. Sanchez to discuss progress of weekly tasks.	1.1	\$375.00	\$412.50
Elizabeth Ayers Goode	Staff	28-Aug-24	Attend Meeting	Internal meeting with E. Goode, Z. Roberts, T. Witherell, A. Meng, and R. Sanchez to discuss progress of weekly tasks.	1.1	\$175.00	\$192.50
Elizabeth Ayers Goode	Staff	28-Aug-24	Subsequent Events	Addressed open items for Zachry subsequent cash receipts audit procedures.	7.2	\$175.00	\$1,260.00
Ricardo Sanchez	Senior	28-Aug-24	Attend Meeting	Internal meeting with E. Goode, Z. Roberts, T. Witherell, A. Meng, and R. Sanchez to discuss progress of weekly tasks.	1.1	\$275.00	\$302.50
Ricardo Sanchez	Senior	28-Aug-24	Subsequent Events	Detailed review of subsequent event testing over cash receipts.	1.9	\$275.00	\$522.50
Alison Meng	Senior	28-Aug-24	Attend Meeting	Internal meeting with E. Goode, Z. Roberts, T. Witherell, A. Meng, and R. Sanchez to discuss progress of weekly tasks.	1.1	\$275.00	\$302.50
Zach Roberts	Senior Manager	28-Aug-24	Attend Meeting	Internal meeting with E. Goode, Z. Roberts, T. Witherell, A. Meng, and R. Sanchez to discuss progress of weekly tasks.	1.1	\$595.00	\$654.50
Taylor Witherell	Manager	29-Aug-24	Bankruptcy	Documenting considerations for the bankruptcy filing and changes to the planned risk assessment or incremental procedures to be performed	3.2	\$375.00	\$1,200.00
Zach Roberts	Senior Manager	31-Aug-24	Fee Application	Collating and assembling monthly fee application documentation for the Zachry bankruptcy court fee application.	1.8	\$595.00	\$1,071.00
Zach Roberts	Senior Manager	28-May-24	Attend Meeting	Attend meeting upon Zachry bankruptcy filing with Zach Roberts from the Core Audit Team and Peter Hornecker and Ben Suarez from EY FAAS to discuss implications on the fiscal year 2023 financial statement audit including topics associated with Accounting Standards 852 related to disclosures in the current year financial statements.	0.6	\$595.00	\$357.00

Additional Audit Services

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Peter Hornecker	Partner	28-May-24	Attend Meeting	Attend meeting upon Zachry bankruptcy filing with Zach Roberts from the Core Audit Team and Peter Hornecker and Ben Suarez from EY FAAS to discuss implications on the fiscal year 2023 financial statement audit including topics associated with Accounting Standards 852 related to disclosures in the current year financial statements.	0.6	\$995.00	\$597.00
Ben Suarez	Senior Manager	28-May-24	Attend Meeting	Attend meeting upon Zachry bankruptcy filing with Zach Roberts from the Core Audit Team and Peter Hornecker and Ben Suarez from EY FAAS to discuss implications on the fiscal year 2023 financial statement audit including topics associated with Accounting Standards 852 related to disclosures in the current year financial statements.	0.6	\$595.00	\$357.00
Zach Roberts	Senior Manager	10-Jun-24	Bankruptcy Retention	Drafting engagement letters for the debtor entities to be submitted along with EY's retention application to the bankruptcy court.	2.6	\$595.00	\$1,547.00
Zach Roberts	Senior Manager	11-Jun-24	Bankruptcy Retention	Drafting the declaration for EY's retention as a professional services firm to be submitted for approval with the bankruptcy court.	1.7	\$595.00	\$1,011.50
Roxi Reese	Senior	20-Jun-24	Bankruptcy Documents	Documented and collated the filed court orders associated with the Zachry bankruptcy filing to be included in audited workpapers for the fiscal year 2023 audit as a post-balance sheet subsequent event.	0.6	\$275.00	\$165.00
Zach Roberts	Senior Manager	28-Jun-24	Attend Meeting	Meeting with Gilbert Wiatrek, Rocco Coletta, and Joe Gaughan to discuss the implications of the bankruptcy on accounting treatment of the Company's assets and equity.	0.9	\$595.00	\$535.50
Joe Gaughan	Partner	28-Jun-24	Attend Meeting	Meeting with Gilbert Wiatrek, Rocco Coletta, and Joe Gaughan to discuss the implications of the bankruptcy on accounting treatment of the Company's assets and equity.	0.9	\$995.00	\$895.50
Roxi Mae Reese	Senior	16-Jul-24	Bankruptcy Documents	Documented and collated the filed retention documents associated with the Zachry bankruptcy filing to be included in audited workpapers for the fiscal year 2023 audit as a post-balance sheet subsequent event.	0.1	\$275.00	\$27.50
Zach Roberts	Senior Manager	30-Jul-24	Attend Meeting	Team executive update call with Z. Roberts, T. Witherell, R. Beck, J. Gaughan, and T. Tschirhart to discuss management's plan for bankruptcy claims and recognizing losses.	0.4	\$595.00	\$238.00
Taylor Witherell	Manager	30-Jul-24	Attend Meeting	Team executive update call with Z. Roberts, T. Witherell, R. Beck, J. Gaughan, and T. Tschirhart to discuss management's plan for bankruptcy claims and recognizing losses.	0.4	\$375.00	\$150.00
Rebecca Beck	Senior Manager	30-Jul-24	Attend Meeting	Team executive update call with Z. Roberts, T. Witherell, R. Beck, J. Gaughan, and T. Tschirhart to discuss management's plan for bankruptcy claims and recognizing losses.	0.4	\$595.00	\$238.00
Joe Gaughan	Partner	30-Jul-24	Attend Meeting	Team executive update call with Z. Roberts, T. Witherell, R. Beck, J. Gaughan, and T. Tschirhart to discuss management's plan for bankruptcy claims and recognizing losses.	0.4	\$995.00	\$398.00
Trey Tschirhart	Partner	30-Jul-24	Attend Meeting	Team executive update call with Z. Roberts, T. Witherell, R. Beck, J. Gaughan, and T. Tschirhart to discuss management's plan for bankruptcy claims and recognizing losses.	0.4	\$995.00	\$398.00
Roxi Mae Reese	Senior	31-Jul-24	Bankruptcy Documents	Documented and collated the filed settlement documents associated with the Zachry bankruptcy filing to be included in audited workpapers for the fiscal year 2023 audit as a post-balance sheet subsequent event.	0.1	\$275.00	\$27.50
Zach Roberts	Senior Manager	31-Jul-24	Fee Application	Time spent compiling the May through July 2024 fee applications for Zachry Holdings, Inc. for submission to the bankruptcy court.	2.8	\$595.00	\$1,666.00
				Total	416.4		\$150,622.00

Tax Services

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Trey Tschirhart	Partner	16-Aug-24	Tax Services	Review tax authorities supporting treatment of transaction costs in chapter 11 bankruptcy	0.4	\$825.00	\$330.00
Trey Tschirhart	Partner	15-Aug-24	Tax Services	Call with Zachry to discuss cash tax forecast for debtor group and related book-tax differences; E Cardenas, G Wiatrek, T Tschirhart	0.7	\$825.00	\$577.50
Allison Somphou	Managing Director	14-Aug-24	Tax Services	Teleconference to discuss treatment of debtor groups expected bankruptcy costs for appropriate tax treatment; T Tschirhart; A Somphou; A Sargent, R Beck, V Yang	0.6	\$1,150.00	\$690.00
Amy Sargent	Managing Director	14-Aug-24	Tax Services	Teleconference to discuss treatment of debtor groups expected bankruptcy costs for appropriate tax treatment; T Tschirhart; A Somphou; A Sargent, R Beck, V Yang	0.6	\$1,150.00	\$690.00
Rebecca Beck	Senior Manager	14-Aug-24	Tax Services	Teleconference to discuss treatment of debtor groups expected bankruptcy costs for appropriate tax treatment; T Tschirhart; A Somphou; A Sargent, R Beck, V Yang	0.6	\$685.00	\$411.00
Trey Tschirhart	Partner	14-Aug-24	Tax Services	Teleconference to discuss treatment of debtor groups expected bankruptcy costs for appropriate tax treatment; T Tschirhart; A Somphou; A Sargent, R Beck, V Yang	0.6	\$825.00	\$495.00
Vickie Yang	Senior Manager	14-Aug-24	Tax Services	Teleconference to discuss treatment of debtor groups expected bankruptcy costs for appropriate tax treatment; T Tschirhart; A Somphou; A Sargent, R Beck, V Yang	0.6	\$950.00	\$570.00
Trey Tschirhart	Partner	12-Aug-24	Tax Services	Review client's taxable income forecast for debtor group and consideration of tax treatment for transaction costs	1.1	\$825.00	\$907.50
Trey Tschirhart	Partner	5-Aug-24	Tax Services	Teleconference with Zachry, White & Case and M3 Partners to discuss estimated tax liability for debtor group and existing Tax Sharing Agreement. (T Tschirhart, G Wiatrek, E Cardenas, R Frames, W Murphy, J Miller, D Dreier, A O'Neill, S Herman)	0.5	\$825.00	\$412.50
Trey Tschirhart	Partner	5-Aug-24	Tax Services	Call to discuss tax implications of Zachry settlement term sheet (T Tschirhart, B Korbutt)	0.4	\$825.00	\$330.00
Trey Tschirhart	Partner	5-Aug-24	Tax Services	Read Zachry Tax Sharing Agreement and research tax implications of Golden Pass settlement term sheet.	0.7	\$825.00	\$577.50
Brian Albert Korbutt	Partner	5-Aug-24	Tax Services	Call to discuss tax implications of Zachry settlement term sheet (T Tschirhart, B Korbutt)	0.4	\$1,250.00	\$500.00
Trey Tschirhart	Partner	2-Aug-24	Tax Services	Call with Zachry to discuss tax sharing agreement and cash tax liabilities of debtor group (T Tschirhart, G Wiatrek, E Cardenas)	0.7	\$825.00	\$577.50
Rebecca Beck	Senior Manager	1-Aug-24	Tax Services	Call to discuss background of the bankruptcy filing (T Tschirhart, R Beck, B Korbutt, E Hsiao)	0.6	\$685.00	\$411.00
Trey Tschirhart	Partner	1-Aug-24	Tax Services	Call to discuss background of the bankruptcy filing (T Tschirhart, R Beck, B Korbutt, E Hsiao)	0.6	\$825.00	\$495.00
Brian Albert Korbutt	Partner	1-Aug-24	Tax Services	Call to discuss background of the bankruptcy filing (T Tschirhart, R Beck, B Korbutt, E Hsiao)	0.6	\$1,250.00	\$750.00
Elicia Hsiao	Manager	1-Aug-24	Tax Services	Call to discuss background of the bankruptcy filing (T Tschirhart, R Beck, B Korbutt, E Hsiao)	0.6	\$850.00	\$510.00
Trey Tschirhart	Partner	25-Jul-24	Tax Services	Read Golden Pass settlement term sheet and identify steps with federal income tax implications to debtor entities - Day 1	1.4	\$825.00	\$1,155.00

Tax Services

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Trey Tschirhart	Partner	26-Jul-24	Tax Services	Teleconference with G. Wiatrek and E. Cardenas to discuss Golden Pass settlement term sheet and related tax implications to Zachry debtor entities	0.9	\$825.00	\$742.50
Trey Tschirhart	Partner	29-Jul-24	Tax Services	Continued review Golden Pass settlement term sheet for federal income tax implications to debtor group - Day 2	0.8	\$825.00	\$660.00
Brian Albert Korbitt	Partner	29-Jul-24	Tax Services	Read interim Golden Pass (GPX) Settlement Order filed on July 25, 2024 and consider tax implications	2.2	\$1,250.00	\$2,750.00
Jaime Hargrove	Staff	19-Sep-24	Tax Services	Tax file compliance investigations for meeting firm compliance standards under National Tax-Quality and Risk Management.	2.0	\$400.00	\$800.00
Total					17.6		\$15,342.00

Business Analysis - Quality of Earnings

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Lindsay Sloan	Partner	2-Dec-24	Business Analysis	Call with client contacts as well as EY team, including audit and SaT to discuss required data for Quality of Earnings analysis. Client contacts: G. Wiatrek, R Coletta, M. Grahmann, M. Salinas, R. Cole, J. Crowder. EY attendees: L. Sloan, A. McAteer, Z. Roberts, J. Gaughan	1.0	\$823.00	\$823.00
Lindsay Sloan	Partner	4-Dec-24	Business Analysis	Call with client contacts as well as EY team to understand SG&A allocations. Client contacts: G. Wiatrek, R Coletta, M. Grahmann, M. Salinas, R. Cole, J. Crowder. EY attendees: L. Sloan, A. McAteer, Ru Vogel, A. Nguyen	1.0	\$823.00	\$823.00
Lindsay Sloan	Partner	9-Dec-24	Business Analysis	Call with client contacts as well as EY team, for Quality of Earnings analysis for ZES. Client contacts: G. Wiatrek, R Coletta, M. Grahmann, T. Alsobrooks, J. Crowder. EY attendees: L. Sloan, A. McAteer, R. Vogel, A. Nguyen	1.0	\$823.00	\$823.00
Lindsay Sloan	Partner	9-Dec-24	Business Analysis	Call with client contacts as well as EY team, for Quality of Earnings analysis for ZEC. Client contacts: G. Wiatrek, R Coletta, M. Grahmann, C. Rabe, Steve McDonald, J. Crowder. EY attendees: L. Sloan, A. McAteer, R. Vogel, A. Nguyen	1.0	\$823.00	\$823.00
Lindsay Sloan	Partner	10-Dec-24	Business Analysis	Call with client contacts as well as EY team for Quality of Earnings analysis. Client contacts: G. Wiatrek, R Coletta, EY attendees: L. Sloan, A. McAteer.	1.0	\$823.00	\$823.00
Lindsay Sloan	Partner	10-Dec-24	Business Analysis	Internal EY Call to discuss progress of engagement, and updating new team members. EY Attendees: L. Sloan, A. McAteer, R. Vogel, M. Robertson, A. Nguyen. C. Garrison.	1.0	\$823.00	\$823.00
Lindsay Sloan	Partner	11-Dec-24	Business Analysis	Call with client contacts as well as EY team for Quality of Earnings analysis for ZPS Client contacts: G. Wiatrek, R Coletta, M. Grahmann, R. Cole, J. Crowder, B. Widmann. EY attendees: L. Sloan, A. McAteer, R. Vogel, M. Robertson, A. Nguyen. C. Garrison.	2.5	\$823.00	\$2,057.50
Lindsay Sloan	Partner	12-Dec-24	Business Analysis	Internal team call to discuss QE potential adjustments and progress of QE schedules. EY attendees: L. Sloan, M Robertson, R. Vogel, C. Garrison, A. Nguyen.	1.0	\$823.00	\$823.00
Lindsay Sloan	Partner	12-Dec-24	Business Analysis	Call with Boston Consulting Group team to discuss standalone baseline and reported corporate allocations. EY Attendees: L. Sloan, R. Vogel, M. Robertson Boston Consulting Group attendees: T. Eisenhart Client attendees: J. Trefzer, G. Wiatrek	0.5	\$823.00	\$411.50
Lindsay Sloan	Partner	12 Dec 2024	Business Analysis	Call with client to walk through profit and loss presentation including intercompany eliminations. EY Attendees: L. Sloan, R. Vogel, M. Robertson Client attendees: G. Wiatrek, R. Coletta	1.0	\$823.00	\$823.00
Lindsay Sloan	Partner	12 Dec 2024	Business Analysis	Partner review of current version of EY deliverable.	1.0	\$823.00	\$823.00

Business Analysis - Quality of Earnings

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Lindsay Sloan	Partner	13 Dec 2024	Business Analysis	Call with Boston Consulting Group and client to get status update on standalone workstream. EY attendees: L. Sloan, R. Vogel, M. Robertson Client contacts: T. Jensen Boston Consulting Group: M. Foster, D. Gonzalez, T. Eisenhart	0.5	\$823.00	\$411.50
Lindsay Sloan	Partner	13 Dec 2024	Business Analysis	Call for status update with Client. EY attendees: L. Sloan, R. Vogel, M. Robertson Client attendees: G. Wiatrek, R. Coletta	0.5	\$823.00	\$411.50
Lindsay Sloan	Partner	13 Dec 2024	Business Analysis	Partner review of current version of EY deliverable including review of responses from team on 12/12 review.	1.0	\$823.00	\$823.00
Lindsay Sloan	Partner	16 Dec 2024	Business Analysis	Call with Boston Consulting Group to discuss standalone analysis EY attendees: L. Sloan, R. Vogel, M. Robertson Boston Consulting Group: M. Foster, D. Gonzalez, T. Eisenhart	0.5	\$823.00	\$411.50
Lindsay Sloan	Partner	16-Dec-24	Business Analysis	Call with client on standalone adjustment provided by Boston Consulting Group. Client: R. Coletta, G. Wiatrek EY attendees: L. Sloan, M. Robertson, R. Vogel	0.5	\$823.00	\$411.50
Lindsay Sloan	Partner	16-Dec-24	Business Analysis	Partner detailed review of new analyses added to deliverable from 12.13 to 12.16 by the EY team.	1.0	\$823.00	\$823.00
Lindsay Sloan	Partner	19-Dec-24	Business Analysis	Determine planned report outline for EY team to then utilize in report compilation.	0.5	\$823.00	\$411.50
Lindsay Sloan	Partner	19-Dec-24	Business Analysis	Partner review of report to date including leaving comments for EY team to address	1.0	\$823.00	\$823.00
Lindsay Sloan	Partner	20-Dec-24	Business Analysis	Call with A. Nguyen, G. Wiatrek, and R. Coletta to discuss report expectations involving databook presentation and action items	0.5	\$823.00	\$411.50
Lindsay Sloan	Partner	20-Dec-24	Business Analysis	Updating report commentary and analysis for scope limitations and quality of financial information findings	1.0	\$823.00	\$823.00
Lindsay Sloan	Partner	20-Dec-24	Business Analysis	Final review of report and final comments to the EY team for updating of report.	1.0	\$823.00	\$823.00
Lindsay Sloan	Partner	21-Dec-24	Business Analysis	Finalize report and quality check of report for delivery to client.	1.0	\$823.00	\$823.00
Adam McAteer	Senior Manager	2-Dec-24	Business Analysis	Call with client contacts as well as EY team, including audit and SaT to discuss required data for Quality of Earnings analysis. Client contacts: G. Wiatrek, R Coletta, M. Grahmann, M. Salinas, R. Cole, J. Crowder. EY attendees: L. Sloan, A. McAteer, Z. Roberts, J. Gaughan, R. Vogel	1.0	\$655.00	\$655.00
Adam McAteer	Senior Manager	2-Dec-24	Business Analysis	Review of audit and client data to understand scope of work.	2.0	\$655.00	\$1,310.00
Adam McAteer	Senior Manager	2-Dec-24	Business Analysis	Call with client contacts as well as EY team, for Quality of Earnings analysis. Client contacts: G. Wiatrek, R Coletta, M. Grahmann, M. Salinas, R. Cole, J. Crowder. EY attendees: L. Sloan, A. McAteer, Z. Roberts, J. Gaughan, R. Vogel, A. Nguyen	1.0	\$655.00	\$655.00
Adam McAteer	Senior Manager	3-Dec-24	Business Analysis	Additional review of provided trial balances and documents to understand scope of business and perimeter.	4.0	\$655.00	\$2,620.00
Adam McAteer	Senior Manager	4-Dec-24	Business Analysis	Review of client provided schedules and build out of EY databook. Provided notes and feedback to manager.	3.0	\$655.00	\$1,965.00

Business Analysis - Quality of Earnings

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Adam McAteer	Senior Manager	4-Dec-24	Business Analysis	Call with client contacts as well as EY team to understand SG&A allocations. Client contacts: G. Wiatrek, R Coletta, M. Grahmann, M. Salinas, R. Cole, J. Crowder. EY attendees: L. Sloan, A. McAteer, Ru Vogel, A. Nguyen	1.0	\$655.00	\$655.00
Adam McAteer	Senior Manager	5-Dec-24	Business Analysis	Review of trial balances schedules to understand trends. Review and updates to client follow up requests and questions.	4.0	\$655.00	\$2,620.00
Adam McAteer	Senior Manager	6-Dec-24	Business Analysis	Continued review of trial balances schedules to understand trends. Review and updates to client follow up requests and questions.	4.0	\$655.00	\$2,620.00
Adam McAteer	Senior Manager	9-Dec-24	Business Analysis	Call with client contacts as well as EY team, for Quality of Earnings analysis. Client contacts: R Cole. EY attendees: A. McAteer, R. Vogel	0.5	\$655.00	\$327.50
Adam McAteer	Senior Manager	9-Dec-24	Business Analysis	Call with client contacts as well as EY team, for Quality of Earnings analysis for ZES. Client contacts: G. Wiatrek, R Coletta, M. Grahmann, T. Alsobrooks, J. Crowder. EY attendees: L. Sloan, A. McAteer, R. Vogel, A. Nguyen	1.0	\$655.00	\$655.00
Adam McAteer	Senior Manager	9-Dec-24	Business Analysis	Call with client contacts as well as EY team, for Quality of Earnings analysis for ZEC. Client contacts: G. Wiatrek, R Coletta, M. Grahmann, C. Rabe, Steve McDonald, J. Crowder. EY attendees: L. Sloan, A. McAteer, R. Vogel, A. Nguyen	1.0	\$655.00	\$655.00
Adam McAteer	Senior Manager	9-Dec-24	Business Analysis	Review of client provided detail and schedules from daily meeting and preparation of additional questions for meetings with client on trial balances not yet covered.	3.5	\$655.00	\$2,292.50
Adam McAteer	Senior Manager	10-Dec-24	Business Analysis	Internal EY Call to discuss progress of engagement, and updating new team members. EY Attendees: L. Sloan, A. McAteer, R. Vogel, M. Robertson, A. Nguyen. C. Garrison.	1.0	\$655.00	\$655.00
Adam McAteer	Senior Manager	10-Dec-24	Business Analysis	Internal EY Call to discuss progress of engagement and review of data. EY Attendees: A. McAteer, R. Vogel.	1.5	\$655.00	\$982.50
Adam McAteer	Senior Manager	10-Dec-24	Business Analysis	Call with client contacts as well as EY team for Quality of Earnings analysis. Client contacts: G. Wiatrek, R Coletta, EY attendees: L. Sloan, A. McAteer.	1.0	\$655.00	\$655.00
Adam McAteer	Senior Manager	10-Dec-24	Business Analysis	Review of client provided schedules for trends and additional discussion with client.	4.5	\$655.00	\$2,947.50
Adam McAteer	Senior Manager	11-Dec-24	Business Analysis	Call with client contacts as well as EY team for Quality of Earnings analysis for ZPS Client contacts: G. Wiatrek, R Coletta, M. Grahmann, R. Cole, J. Crowder, B. Widmann. EY attendees: L. Sloan, A. McAteer, R. Vogel, M. Robertson, A. Nguyen. C. Garrison.	2.5	\$655.00	\$1,637.50
Adam McAteer	Senior Manager	11-Dec-24	Business Analysis	Internal EY Call to discuss progress of new adjustments to QE. EY Attendees: A. McAteer, R. Vogel, M. Robertson, A. Nguyen. C. Garrison.	1.0	\$655.00	\$655.00
Adam McAteer	Senior Manager	11-Dec-24	Business Analysis	Reviewed adjustments to Quality of Earnings based on discussion with the client.	1.5	\$655.00	\$982.50

Business Analysis - Quality of Earnings

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Ru Vogel	Manager	2-Dec-24	Business Analysis	Call with client contacts as well as EY team, including audit and SaT to discuss required data for Quality of Earnings analysis. Client contacts: G. Wiatrek, R Coletta, M. Grahmann, M. Salinas, R. Cole, J. Crowder. EY attendees: L. Sloan, A. McAteer, Z. Roberts, J. Gaughan	1.0	\$529.00	\$529.00
Ru Vogel	Manager	2-Dec-24	Business Analysis	Review of audit and discussion materials on client to obtain an understanding of client and businesses.	3.0	\$529.00	\$1,587.00
Ru Vogel	Manager	2-Dec-24	Business Analysis	Call with client contacts as well as EY team, for Quality of Earnings analysis. Client contacts: G. Wiatrek, R Coletta, M. Grahmann, M. Salinas, R. Cole, J. Crowder. EY attendees: L. Sloan, A. McAteer, Z. Roberts, J. Gaughan, R. Vogel, A. Nguyen	1.0	\$529.00	\$529.00
Ru Vogel	Manager	2-Dec-24	Business Analysis	Call with A Nguyen to discuss client background, deliverables, and project overview.	0.5	\$529.00	\$264.50
Ru Vogel	Manager	2-Dec-24	Business Analysis	Review of client trial balances provided, and reconciliation to financials.	2.5	\$529.00	\$1,322.50
Ru Vogel	Manager	3-Dec-24	Business Analysis	Understanding of the scope perimeter through emails with client. Review of additional trial balances provided and reconciliation.	4.5	\$529.00	\$2,380.50
Ru Vogel	Manager	3-Dec-24	Business Analysis	Call with A. Nguyen to discuss updates to trial balance schedules and consolidating items.	0.5	\$529.00	\$264.50
Ru Vogel	Manager	3-Dec-24	Business Analysis	Preparation of task requests to prepare databook for QE.	1.0	\$529.00	\$529.00
Ru Vogel	Manager	4-Dec-24	Business Analysis	Review of prepared schedules to be used in QE report including checks on data and updates to formatting.	1.0	\$529.00	\$529.00
Ru Vogel	Manager	4-Dec-24	Business Analysis	Call with A. Nguyen to discuss the clients consolidating schedules for in and out of scope entities.	0.8	\$529.00	\$423.20
Ru Vogel	Manager	4-Dec-24	Business Analysis	Review of additional schedules provided by client including allocations and eliminations. Reconciliation between client schedules provided and understanding of "flow" of allocations.	3.5	\$529.00	\$1,851.50
Ru Vogel	Manager	4-Dec-24	Business Analysis	Call with client contacts as well as EY team to understand SG&A allocations. Client contacts: G. Wiatrek, R Coletta, M. Grahmann, M. Salinas, R. Cole, J. Crowder. EY attendees: L. Sloan, A. McAteer, Ru Vogel, A. Nguyen	1.0	\$529.00	\$529.00
Ru Vogel	Manager	4-Dec-24	Business Analysis	Call with A. Nguyen to discuss updating schedules for consistency and consolidation across the segments.	0.5	\$529.00	\$264.50
Ru Vogel	Manager	4-Dec-24	Business Analysis	Preparation of elimination schedule to be included in consolidation schedules.	1.2	\$529.00	\$634.80
Ru Vogel	Manager	5-Dec-24	Business Analysis	Preparation of consolidating trial balances for each of the segments.	2.0	\$529.00	\$1,058.00
Ru Vogel	Manager	5-Dec-24	Business Analysis	Review of additional carveout trial balance schedules and drafting of client requests and unusual trend questions.	1.5	\$529.00	\$793.50
Ru Vogel	Manager	5-Dec-24	Business Analysis	Discussion with client (J. Paige) on provided schedules and updated requests.	0.5	\$529.00	\$264.50
Ru Vogel	Manager	5-Dec-24	Business Analysis	Prepared list of tasks and requests and prepared templates to prepare TB schedules for additional entities included in QE analysis.	1.0	\$529.00	\$529.00

Business Analysis - Quality of Earnings

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Ru Vogel	Manager	6-Dec-24	Business Analysis	Review of prepared schedules to check for accuracy and consistency with requirements.	1.0	\$529.00	\$529.00
Ru Vogel	Manager	6-Dec-24	Business Analysis	Call with A. Nguyen to discuss schedule buildups.	0.5	\$529.00	\$264.50
Ru Vogel	Manager	6-Dec-24	Business Analysis	Additional review of trial balance trends and balances for discussion with client. Prepared schedules to be discussed with client.	2.5	\$529.00	\$1,322.50
Ru Vogel	Manager	6-Dec-24	Business Analysis	Finalizing segment consolidating schedules.	1.0	\$529.00	\$529.00
Ru Vogel	Manager	9-Dec-24	Business Analysis	Call with client (R. Cole) to discuss reconciling issues between different data sets provided.	0.5	\$529.00	\$264.50
Ru Vogel	Manager	9-Dec-24	Business Analysis	Call with A. Nguyen to discuss updates to schedules.	0.5	\$529.00	\$264.50
Ru Vogel	Manager	9-Dec-24	Business Analysis	Call with client contacts as well as EY team, for Quality of Earnings analysis. Client contacts: R Cole. EY attendees: A. McAteer, R. Vogel	0.5	\$529.00	\$264.50
Ru Vogel	Manager	9-Dec-24	Business Analysis	Review of schedules adjusted to review for accuracy and consistency with requests. Additional trending review and preparation of schedules to be reviewed with client for outstanding items.	2.5	\$529.00	\$1,322.50
Ru Vogel	Manager	9-Dec-24	Business Analysis	Call with client contacts as well as EY team, for Quality of Earnings analysis for ZES. Client contacts: G. Wiatrek, R Coletta, M. Grahmann, T. Alsobrooks, J. Crowder. EY attendees: L. Sloan, A. McAteer, R. Vogel, A. Nguyen	1.0	\$529.00	\$529.00
Ru Vogel	Manager	9-Dec-24	Business Analysis	Call with client contacts as well as EY team, for Quality of Earnings analysis for ZEC. Client contacts: G. Wiatrek, R Coletta, M. Grahmann, C. Rabe, Steve McDonald, J. Crowder. EY attendees: L. Sloan, A. McAteer, R. Vogel, A. Nguyen	1.0	\$529.00	\$529.00
Ru Vogel	Manager	9-Dec-24	Business Analysis	Review of additional supporting data from client call on reconciliations.	1.0	\$529.00	\$529.00
Ru Vogel	Manager	9-Dec-24	Business Analysis	Preparing resulting follow-ups from calls for distribution with clients.	1.0	\$529.00	\$529.00
Ru Vogel	Manager	10-Dec-24	Business Analysis	Drafting adjustments for Quality of Earnings and supporting schedules based on client calls.	5.0	\$529.00	\$2,645.00
Ru Vogel	Manager	10-Dec-24	Business Analysis	Internal EY Call to discuss progress of engagement and review of data. EY Attendees: A. McAteer, R. Vogel.	1.5	\$529.00	\$793.50
Ru Vogel	Manager	10-Dec-24	Business Analysis	Internal EY Call to discuss progress of engagement, and updating new team members. EY Attendees: L. Sloan, A. McAteer, R. Vogel, M. Robertson, A. Nguyen. C. Garrison.	1.0	\$529.00	\$529.00
Ru Vogel	Manager	10-Dec-24	Business Analysis	Preparation of task requests to continue preparation of QE schedule.	0.5	\$529.00	\$264.50
Ru Vogel	Manager	11-Dec-24	Business Analysis	Call with client contacts as well as EY team for Quality of Earnings analysis for ZPS Client contacts: G. Wiatrek, R Coletta, M. Grahmann, R. Cole, J. Crowder, B. Widmann. EY attendees: L. Sloan, A. McAteer, R. Vogel, M. Robertson, A. Nguyen. C. Garrison.	2.5	\$529.00	\$1,322.50
Ru Vogel	Manager	11-Dec-24	Business Analysis	Internal EY Call to discuss progress of new adjustments to QE. EY Attendees: A. McAteer, R. Vogel, M. Robertson, A. Nguyen. C. Garrison.	1.0	\$529.00	\$529.00

Business Analysis - Quality of Earnings

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Ru Vogel	Manager	11-Dec-24	Business Analysis	Preparing resulting follow-ups and supporting requests from calls for distribution with clients.	1.5	\$529.00	\$793.50
Ru Vogel	Manager	11-Dec-24	Business Analysis	Reviewing schedules and trending questions in advance of call with client.	1.0	\$529.00	\$529.00
Ru Vogel	Manager	11-Dec-24	Business Analysis	Drafting adjustments for Quality of Earnings and supporting schedules based on client calls.	2.0	\$529.00	\$1,058.00
Ru Vogel	Manager	12-Dec-24	Business Analysis	Call with A. Nguyen to discuss finalizing supporting schedules, and reviewing outstanding items.	0.5	\$529.00	\$264.50
Ru Vogel	Manager	12-Dec-24	Business Analysis	Reviewing client responses to follow up requests and updating adjustments to incorporate new information.	3.0	\$529.00	\$1,587.00
Ru Vogel	Manager	12-Dec-24	Business Analysis	Drafting Quality of Earnings narrative to support adjustments.	4.0	\$529.00	\$2,116.00
Ru Vogel	Manager	12-Dec-24	Business Analysis	Internal team call to discuss QE potential adjustments and progress of QE schedules. EY attendees: L. Sloan, M Robertson, R. Vogel, C. Garrison, A. Nguyen.	1.0	\$529.00	\$529.00
Ru Vogel	Manager	12-Dec-24	Business Analysis	Call with Boston Consulting Group team to discuss standalone baseline and reported corporate allocations. EY Attendees: L. Sloan, R. Vogel, M. Robertson Boston Consulting Group attendees: T. Eisenhart Client attendees: J. Trefzer, G. Wiatrek	0.5	\$529.00	\$264.50
Ru Vogel	Manager	12-Dec-24	Business Analysis	Additional drafting of adjustment schedules and review of senior and staff work on supporting schedules.	3.0	\$529.00	\$1,587.00
Ru Vogel	Manager	12-Dec-24	Business Analysis	Call with client (R. Cole) to confirm adjustment amounts and accounts.	1.5	\$529.00	\$793.50
Ru Vogel	Manager	12 Dec 2024	Business Analysis	Call at with client to walk through carve-out profit and loss presentation including intercompany eliminations. EY Attendees: L. Sloan, R. Vogel, M. Robertson Client attendees: G. Wiatrek, R. Coletta	1.0	\$529.00	\$529.00
Ru Vogel	Manager	12-Dec-24	Business Analysis	Drafting requests for updates to the databook to clean up formatting and presentation.	0.5	\$529.00	\$264.50
Ru Vogel	Manager	13-Dec-24	Business Analysis	Call with Boston Consulting Group and client to get status update on standalone workstream. EY attendees: L. Sloan, R. Vogel, M. Robertson Client contacts: T. Jensen Boston Consulting Group: M. Foster, D. Gonzalez, T. Eisenhart	0.5	\$529.00	\$264.50
Ru Vogel	Manager	13-Dec-24	Business Analysis	Additional updates to Quality of Earnings adjustments, supporting schedules, and narrative, based on client responses to requests.	5.0	\$529.00	\$2,645.00
Ru Vogel	Manager	13 Dec 2024	Business Analysis	Call for status update with Client. EY attendees: L. Sloan, R. Vogel, M. Robertson Client attendees: G. Wiatrek, R. Coletta	0.5	\$529.00	\$264.50
Ru Vogel	Manager	13-Dec-24	Business Analysis	Additional follow up with clients to understand responses to follow-up requests.	1.0	\$529.00	\$529.00
Ru Vogel	Manager	13-Dec-24	Business Analysis	Call with client (R. Cole) to confirm additional schedules provided and adjustment amounts and accounts.	1.0	\$529.00	\$529.00
Ru Vogel	Manager	13-Dec-24	Business Analysis	Review and cleanup of databook in preparation of delivery to client.	2.0	\$529.00	\$1,058.00
Ru Vogel	Manager	16 Dec 2024	Business Analysis	Call with A. Nguyen to ensure discuss updates to Quality of Earnings schedules.	0.5	\$529.00	\$264.50

Business Analysis - Quality of Earnings

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Ru Vogel	Manager	16-Dec-24	Business Analysis	Discussion with Boston Consulting Group on standalone adjustment provided for segments. Client/Boston Consulting Group: M. Foster, T. Eisenhart, D. Gonzalez EY attendees: L. Sloan, M. Robertson, R. Vogel	0.5	\$529.00	\$264.50
Ru Vogel	Manager	16-Dec-24	Business Analysis	Call with client on standalone adjustment provided by Boston Consulting Group. Client: R. Coletta, G. Wiatrek EY attendees: L. Sloan, M. Robertson, R. Vogel, A. Nguyen	0.5	\$529.00	\$264.50
Ru Vogel	Manager	16-Dec-24	Business Analysis	Held internal call to review and discuss action items from previous client call - focused on aligning priorities and address outstanding questions EY attendees: L. Sloan, R. Vogel, M. Robertson, A. Nguyen	0.5	\$529.00	\$264.50
Ru Vogel	Manager	16-Dec-24	Business Analysis	Additional updates to schedules based on updated adjustment from Boston Consulting Group, client responses to open items, and internal review notes.	6.0	\$529.00	\$3,174.00
Ru Vogel	Manager	17-Dec-24	Business Analysis	Preparation of fee schedules used to prepare fee application in the format as required by the bankruptcy court.	3.0	\$529.00	\$1,587.00
Amanda Nguyen	Staff	2-Dec-24	Business Analysis	Call with Ru Vogel (EY) to discuss project overview.	0.5	\$177.00	\$88.50
Amanda Nguyen	Staff	2-Dec-24	Business Analysis	Reviewed supplemental materials and financial statements	0.5	\$177.00	\$88.50
Amanda Nguyen	Staff	2-Dec-24	Business Analysis	Call with client contacts as well as EY team, for Quality of Earnings analysis. Client contacts: G. Wiatrek, R Coletta, M. Grahmann, M. Salinas, R. Cole, J. Crowder. EY attendees: L. Sloan, A. McAteer, Z. Roberts, J. Gaughan, R. Vogel, A. Nguyen	1.0	\$177.00	\$177.00
Amanda Nguyen	Staff	3-Dec-24	Business Analysis	Call with Ru Vogel (EY) to discuss updates to trial balance schedules and consolidating items.	0.5	\$177.00	\$88.50
Amanda Nguyen	Staff	3-Dec-24	Business Analysis	Worked on set up of PL schedules by segment and consolidated level to be included in databook.	3.0	\$177.00	\$531.00
Amanda Nguyen	Staff	3-Dec-24	Business Analysis	Prepared Quality of Earnings revenue eliminations schedules to identify and reconcile intercompany revenue transactions	1.5	\$177.00	\$265.50
Amanda Nguyen	Staff	4-Dec-24	Business Analysis	Call with Ru Vogel (EY) to discuss the clients consolidating schedules for in and out of scope entities.	0.8	\$177.00	\$141.60
Amanda Nguyen	Staff	4-Dec-24	Business Analysis	Created sub tables for eliminations calculations to be included in main schedules	0.7	\$177.00	\$123.90
Amanda Nguyen	Staff	4-Dec-24	Business Analysis	Streamlined profit and loss schedules by removing unnecessary columns and corrected formatting inconsistencies	1.0	\$177.00	\$177.00
Amanda Nguyen	Staff	4-Dec-24	Business Analysis	Call with client contacts as well as EY team to understand SG&A allocations. Client contacts: G. Wiatrek, R Coletta, M. Grahmann, M. Salinas, R. Cole, J. Crowder. EY attendees: L. Sloan, A. McAteer, Ru Vogel, A. Nguyen	1.0	\$177.00	\$177.00
Amanda Nguyen	Staff	4-Dec-24	Business Analysis	Adjusted eliminations, source data validation, and annual adjustments while updated schedules with necessary formatting to improve structure	1.0	\$177.00	\$177.00
Amanda Nguyen	Staff	4-Dec-24	Business Analysis	Call with Ru Vogel (EY) to review deliverables and address outstanding questions regarding schedules and project action items	0.5	\$177.00	\$88.50

Business Analysis - Quality of Earnings

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Amanda Nguyen	Staff	5-Dec-24	Business Analysis	Prepared specific entity schedule, integrating trial balance data and corresponding account names with trending analysis to highlight significant fluctuations and underlying drivers	7.0	\$177.00	\$1,239.00
Amanda Nguyen	Staff	6-Dec-24	Business Analysis	Reviewed work to align presentation with reporting standards. Conducted edits to correct discrepancies and verify financial data	2.5	\$177.00	\$442.50
Amanda Nguyen	Staff	6-Dec-24	Business Analysis	Call with R. Vogel (EY) to discuss schedule buildups.	0.5	\$177.00	\$88.50
Amanda Nguyen	Staff	6-Dec-24	Business Analysis	Developed additional schedules with trial balance inputs and standardizing entity specific data for consolidation - performed thorough checks to identify one-time events	3.0	\$177.00	\$531.00
Amanda Nguyen	Staff	9-Dec-24	Business Analysis	Call with R. Vogel (EY) to discuss updates to schedules.	0.5	\$177.00	\$88.50
Amanda Nguyen	Staff	9-Dec-24	Business Analysis	Worked on company division specific trial balance schedules and eliminations	2.0	\$177.00	\$354.00
Amanda Nguyen	Staff	9-Dec-24	Business Analysis	Prepared schedules to adjust historical financial data to reflect normalized performance, removing non-recurring items	1.0	\$177.00	\$177.00
Amanda Nguyen	Staff	9-Dec-24	Business Analysis	Call with client contacts as well as EY team, for Quality of Earnings analysis for ZES. Client contacts: G. Wiatrek, R. Coletta, M. Grahmann, T. Alsobrooks, J. Crowder. EY attendees: L. Sloan, A. McAteer, R. Vogel, A. Nguyen	1.0	\$177.00	\$177.00
Amanda Nguyen	Staff	9-Dec-24	Business Analysis	Call with client contacts as well as EY team, for Quality of Earnings analysis for ZEC. Client contacts: G. Wiatrek, R. Coletta, M. Grahmann, C. Rabe, Steve McDonald, J. Crowder. EY attendees: L. Sloan, A. McAteer, R. Vogel, A. Nguyen	1.0	\$177.00	\$177.00
Amanda Nguyen	Staff	9-Dec-24	Business Analysis	Updated supporting schedules and statements by consolidating data from multiple sources and reconciling key accounts	0.5	\$177.00	\$88.50
Amanda Nguyen	Staff	10-Dec-24	Business Analysis	Aggregated entity level trial balances into consolidated view, performed mapping processes to align data formats, and resolved variances	2.0	\$177.00	\$354.00
Amanda Nguyen	Staff	10-Dec-24	Business Analysis	Updating PL schedules for new trial balance account numbers and balances	2.0	\$177.00	\$354.00
Amanda Nguyen	Staff	10-Dec-24	Business Analysis	Internal EY Call to discuss progress of engagement, and updating new team members. EY Attendees: L. Sloan, A. McAteer, R. Vogel, M. Robertson, A. Nguyen. C. Garrison.	1.0	\$177.00	\$177.00
Amanda Nguyen	Staff	10-Dec-24	Business Analysis	Updated profit and loss schedules in order to prepare consistent view.	1.0	\$177.00	\$177.00
Amanda Nguyen	Staff	10-Dec-24	Business Analysis	Developed a bridge to reconcile recast financial data with audited financial statements	2.0	\$177.00	\$354.00
Amanda Nguyen	Staff	11-Dec-24	Business Analysis	Reviewed and updated trial balance figures for PL2.5, aligning values for the latest financial data	0.5	\$177.00	\$88.50
Amanda Nguyen	Staff	11-Dec-24	Business Analysis	Call with client contacts as well as EY team for Quality of Earnings analysis for ZPS Client contacts: G. Wiatrek, R. Coletta, M. Grahmann, R. Cole, J. Crowder, B. Widmann. EY attendees: L. Sloan, A. McAteer, R. Vogel, M. Robertson, A. Nguyen. C. Garrison.	2.5	\$177.00	\$442.50
Amanda Nguyen	Staff	11-Dec-24	Business Analysis	Internal EY Call to discuss progress of new adjustments to QE. EY Attendees: A. McAteer, R. Vogel, M. Robertson, A. Nguyen. C. Garrison.	1.0	\$177.00	\$177.00

Business Analysis - Quality of Earnings

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Amanda Nguyen	Staff	12-Dec-24	Business Analysis	Internal team call to discuss QE potential adjustments and progress of QE schedules. EY attendees: L. Sloan, M Robertson, R. Vogel, C. Garrison, A. Nguyen.	1.0	\$177.00	\$177.00
Amanda Nguyen	Staff	12-Dec-24	Business Analysis	Prepared and reviewed Quality of Earning schedules, ensuring accuracy and completeness of financial data	1.0	\$177.00	\$177.00
Amanda Nguyen	Staff	12-Dec-24	Business Analysis	Call with Ru Vogel (EY) to discuss finalizing supporting schedules, and reviewing outstanding items.	0.5	\$177.00	\$88.50
Amanda Nguyen	Staff	12-Dec-24	Business Analysis	Updated allocation schedules to flow through segments correctly.	1.0	\$177.00	\$177.00
Amanda Nguyen	Staff	12-Dec-24	Business Analysis	Drafted comprehensive write ups for financial analysis and transaction related documentation. Summarized key findings and concise explanations to support reporting objectives	1.5	\$177.00	\$265.50
Amanda Nguyen	Staff	13-Dec-24	Business Analysis	Updated consolidating schedule to present in perimeter and out of perimeter balances.	0.5	\$177.00	\$88.50
Amanda Nguyen	Staff	13-Dec-24	Business Analysis	Updated Quality of Earnings adjustments supporting schedules, validated them against supporting documentation	1.5	\$177.00	\$265.50
Amanda Nguyen	Staff	13-Dec-24	Business Analysis	Reviewed databook for errors and required updates to formulas.	0.5	\$177.00	\$88.50
Amanda Nguyen	Staff	13-Dec-24	Business Analysis	Conducted analysis of KPIs across various business segments to assess operational performance and financial health	0.5	\$177.00	\$88.50
Amanda Nguyen	Staff	16-Dec-24	Business Analysis	Call with R. Vogel (EY) to ensure discuss updates to Quality of Earnings schedules.	0.5	\$177.00	\$88.50
Amanda Nguyen	Staff	16-Dec-24	Business Analysis	Reviewed throughout databook for consistency, formula accuracy, formatting	3.0	\$177.00	\$531.00
Amanda Nguyen	Staff	16-Dec-24	Business Analysis	Call with client to walk through remaining comments before finalizing databook deliverable. EY attendees: L. Sloan, R. Vogel, M. Robertson, A. Nguyen Client attendees: G. Wiatrek, R. Coletta	0.5	\$177.00	\$88.50
Amanda Nguyen	Staff	17-Dec-24	Business Analysis	Added methodology, reviewed databook, adjusted formatting, removed excess information	2.0	\$177.00	\$354.00
Amanda Nguyen	Staff	18-Dec-24	Business Analysis	Preparation of fee schedules used to prepare fee application in the format as required by the bankruptcy court.	1.0	\$177.00	\$177.00
Amanda Nguyen	Staff	19-Dec-24	Business Analysis	Prepared draft of report deliverable based on data from the databook analyses and planned report outline	4.0	\$177.00	\$708.00
Amanda Nguyen	Staff	20-Dec-24	Business Analysis	Call with L. Sloan, G. Wiatrek, and R. Coletta to discuss report expectations involving databook presentation and action items	0.5	\$177.00	\$88.50
Amanda Nguyen	Staff	20-Dec-24	Business Analysis	Prepared detailed client report, summarizing key insights, while formatting to present trends and variances	2.5	\$177.00	\$442.50
Amanda Nguyen	Staff	20-Dec-24	Business Analysis	Drafted detailed write ups explaining financial trends and highlighting significant variances, identifying key performance drivers.	3.0	\$177.00	\$531.00
Amanda Nguyen	Staff	20-Dec-24	Business Analysis	Performed check throughout report for consistency, accuracy, formatting	2.0	\$177.00	\$354.00
Megan Robertson	Senior manager	10-Dec-24	Business Analysis	Internal EY Call to discuss progress of engagement, and updating new team members. EY Attendees: L. Sloan, A. McAteer, R. Vogel, M. Robertson, A. Nguyen. C. Garrison.	1.0	\$655.00	\$655.00

Business Analysis - Quality of Earnings

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Megan Robertson	Senior manager	11-Dec-24	Business Analysis	Call with client contacts as well as EY team for Quality of Earnings analysis for JVIC, MIST, PS30 etc. Client contacts: G. Wiatrek, R Coletta, M. Grahmann, R. Cole, J. Crowder, B. Widmann. EY attendees: L. Sloan, A. McAteer, R. Vogel, M. Robertson, A. Nguyen. C. Garrison.	2.5	\$655.00	\$1,637.50
Megan Robertson	Senior manager	11-Dec-24	Business Analysis	Internal EY Call to discuss progress of new adjustments to QE. EY Attendees: A. McAteer, R. Vogel, M. Robertson, A. Nguyen. C. Garrison.	1.0	\$655.00	\$655.00
Megan Robertson	Senior manager	12-Dec-24	Business Analysis	Internal team call to discuss QE potential adjustments and progress of QE schedules. EY attendees: L. Sloan, M Robertson, R. Vogel, C. Garrison, A. Nguyen.	1.0	\$655.00	\$655.00
Megan Robertson	Senior manager	12-Dec-24	Business Analysis	Call with Boston Consulting Group team to discuss standalone baseline and reported corporate allocations. EY Attendees: L. Sloan, R. Vogel, M. Robertson Boston Consulting Group attendees: T. Eisenhart Client attendees: J. Trefzer, G. Wiatrek	0.5	\$655.00	\$327.50
Megan Robertson	Senior manager	12 Dec 2024	Business Analysis	Call with client to walk through profit and loss presentation including intercompany eliminations. EY Attendees: L. Sloan, R. Vogel, M. Robertson Client attendees: G. Wiatrek, R. Coletta	1.0	\$655.00	\$655.00
Megan Robertson	Senior manager	12 Dec 2024	Business Analysis	Call with C Garrison (EY) to discuss and analyze percentage of completion (POC) schedule task	0.5	\$655.00	\$327.50
Megan Robertson	Senior manager	12 Dec 2024	Business Analysis	Review of existing databook schedules.	1.0	\$655.00	\$655.00
Megan Robertson	Senior manager	13 Dec 2024	Business Analysis	Call with Boston Consulting Group and client to get status update on standalone workstream. EY attendees: L. Sloan, R. Vogel, M. Robertson Client contacts: T. Jensen Boston Consulting Group: M. Foster, D. Gonzalez, T. Eisenhart	0.5	\$655.00	\$327.50
Megan Robertson	Senior manager	13 Dec 2024	Business Analysis	Review quantified QE adjustments and narrative included in databook deliverable; discuss comments / changes with manager	2.0	\$655.00	\$1,310.00
Megan Robertson	Senior manager	13 Dec 2024	Business Analysis	Call for status update with Client. EY attendees: L. Sloan, R. Vogel, M. Robertson Client attendees: G. Wiatrek, R. Coletta	0.5	\$655.00	\$327.50
Megan Robertson	Senior manager	13 Dec 2024	Business Analysis	Processing partner review comments and prepping databook draft to be shared with client	1.0	\$655.00	\$655.00
Megan Robertson	Senior manager	16 Dec 2024	Business Analysis	Review of standalone analysis received from Boston Consulting Group and drafting of follow-up questions.	1.0	\$655.00	\$655.00
Megan Robertson	Senior manager	16 Dec 2024	Business Analysis	Call with Boston Consulting Group to discuss standalone analysis EY attendees: L. Sloan, R. Vogel, M. Robertson Boston Consulting Group: M. Foster, D. Gonzalez, T. Eisenhart	0.5	\$655.00	\$327.50

Business Analysis - Quality of Earnings

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Megan Robertson	Senior manager	16 Dec 2024	Business Analysis	Call with client to walk through remaining comments before finalizing databook deliverable. EY attendees: L. Sloan, R. Vogel, M. Robertson, A. Nguyen Client attendees: G. Wiatrek, R. Coletta	0.5	\$655.00	\$327.50
Connor Garrison	Senior	10-Dec-24	Business Analysis	Internal EY Call to discuss progress of engagement, and updating new team members. EY Attendees: L. Sloan, A. McAteer, R. Vogel, M. Robertson, A. Nguyen. C. Garrison.	1.0	\$389.00	\$389.00
Connor Garrison	Senior	10-Dec-24	Business Analysis	Preparing consolidated income statement walk reconciliation in databook deliverable	1.0	\$389.00	\$389.00
Connor Garrison	Senior	11-Dec-24	Business Analysis	Call with client contacts as well as EY team for Quality of Earnings analysis for ZPS Client contacts: G. Wiatrek, R. Coletta, M. Grahmann, R. Cole, J. Crowder, B. Widmann. EY attendees: L. Sloan, A. McAteer, R. Vogel, M. Robertson, A. Nguyen. C. Garrison.	2.5	\$389.00	\$972.50
Connor Garrison	Senior	11-Dec-24	Business Analysis	Internal EY Call to discuss progress of new adjustments to QE. EY Attendees: A. McAteer, R. Vogel, M. Robertson, A. Nguyen. C. Garrison.	1.0	\$389.00	\$389.00
Connor Garrison	Senior	12-Dec-24	Business Analysis	Updating and drafting income statement consolidating walk schedules in databook deliverable.	2.0	\$389.00	\$778.00
Connor Garrison	Senior	12-Dec-24	Business Analysis	Adding in new Quality of earnings adjustment and supporting tables to databook deliverable	0.5	\$389.00	\$194.50
Connor Garrison	Senior	12-Dec-24	Business Analysis	Internal team call to discuss QE potential adjustments and progress of QE schedules. EY attendees: L. Sloan, M. Robertson, R. Vogel, C. Garrison, A. Nguyen.	1.0	\$389.00	\$389.00
Connor Garrison	Senior	12-Dec-24	Business Analysis	Updating Quality of earnings adjustment supporting tables in databook deliverable.	0.5	\$389.00	\$194.50
Connor Garrison	Senior	12-Dec-24	Business Analysis	Updating subsidiary income statement schedule in databook deliverable with SG&A maintenance data received from client	0.5	\$389.00	\$194.50
Connor Garrison	Senior	12-Dec-24	Business Analysis	Call with M. Robertson (EY) to discuss and analyze percentage of completion (POC) schedule task	0.5	\$389.00	\$194.50
Connor Garrison	Senior	12-Dec-24	Business Analysis	Preparing percentage of completion schedule, updating calculations, and reconciling data within the databook deliverable	3.0	\$389.00	\$1,167.00
Connor Garrison	Senior	12-Dec-24	Business Analysis	Editing and cleaning databook deliverable schedules.	0.5	\$389.00	\$194.50
Connor Garrison	Senior	13-Dec-24	Business Analysis	Updating and cleaning databook deliverable formatting and presentation	2.5	\$389.00	\$972.50
Connor Garrison	Senior	13-Dec-24	Business Analysis	Editing and preparing a quality of earnings adjustment presentation and description	0.5	\$389.00	\$194.50
Connor Garrison	Senior	13-Dec-24	Business Analysis	Analyzing and checking a source data file provided to determine the subsidiaries included and the reconciliation to our existing analysis	0.5	\$389.00	\$194.50
Aiden Young	Staff	6-Dec-24	Business Analysis	Engagement set-up including deal site set-up and preparing required documentation to begin engagement.	3.0	\$177.00	\$531.00
Aiden Young	Staff	12-Dec-24	Business Analysis	Preparation of non-reliance letters requested by client for third-parties including customizations for each third-party.	1.0	\$177.00	\$177.00
Aiden Young	Staff	17-Dec-24	Business Analysis	Additional preparation of non-reliance letters requested by client for third-parties including customizations for each third-party.	1.0	\$177.00	\$177.00
Rex Alexander	Partner	16-Dec-24	Business Analysis	Partner quality review of databook for reasonableness and additional insights on overall deal deliverable.	1.0	\$823.00	\$823.00

Business Analysis - Quality of Earnings

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Rex Alexander	Partner	17-Dec-24	Business Analysis	Continue partner quality review of databook for reasonableness and additional insights on overall deal deliverable.	1.0	\$823.00	\$823.00
				Total	261.0		\$122,722.00

Fee Application Preparation

Employee Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Duncker, Debra	Staff	01/16/25	Preparation of Fee Application	Review of Fourth Monthly Fee Schedules (covering 12/1/24 - 12/31/24)	1.1	\$250.00	\$275.00
Duncker, Debra	Staff	01/22/25	Preparation of Fee Application	Continue reviewing Fourth Monthly Fee Schedules (covering 12/1/24 - 12/31/24)	0.5	\$250.00	\$125.00
Duncker, Debra	Staff	01/22/25	Preparation of Fee Application	Prepare Fourth Monthly Fee Statement (covering 12/1/24 - 12/31/24); forward to partner for approval.	1.2	\$250.00	\$300.00
Duncker, Debra	Staff	01/24/25	Preparation of Fee Application	Forward Fourth Monthly Fee Statement (covering 12/1/24 - 12/31/24) to Debtor's Counsel for filing; revised and forwarded to Counsel for filing.	0.4	\$250.00	\$100.00
Duncker, Debra	Staff	08/21/24	Preparation of Fee Application	Prepare draft of combined first monthly fee statement (covering 5/21/24 thru 7/31/24)	1.3	\$250.00	\$325.00
Duncker, Debra	Staff	08/21/24	Preparation of Fee Application	Review of combined first monthly fee schedules (covering 5/21/24 thru 7/31/24)	2.1	\$250.00	\$525.00
Duncker, Debra	Staff	08/22/24	Preparation of Fee Application	Continue review of combined first monthly fee schedules (covering 5/21/24 thru 7/31/24)	1.8	\$250.00	\$450.00
Duncker, Debra	Staff	08/23/24	Preparation of Fee Application	Finalize first combined monthly fee statement for filing and forward to partner for approval; forward to Debtor's Counsel for filing. (covering 5/21/24 thru 7/31/24)	0.8	\$250.00	\$200.00
Duncker, Debra	Staff	09/23/24	Preparation of Fee Application	Prepare First Interim Fee Application for filing and forward to partner for approval (covering 5/21/24 through 8/31/24)	2.4	\$250.00	\$600.00
Duncker, Debra	Staff	09/24/24	Preparation of Fee Application	Forward First Interim Fee Application (covering 5/21/24 through 8/31/24) to debtor's counsel for filing	0.2	\$250.00	\$50.00
				Total	11.8		\$2,950.00

Acronym Legend	
Acronym	Explanation
ZHI	Zachry Holdings, Inc.
CMIS	Zachry Accounting System
PFI	Projected Financial Information
Cyborg	Zachry Payroll System
PBC	Provided by the client
GDS	Global delivery services
SaaS	Software as a Service
SOC	Service Organization Controls
GAAP	Generally Accepted Accounting Principles
FAAS	Financial Accounting Advisory Services
FAIT	Financial Audit Information Technology
CODI	Cancellation of Indebtedness Income - tax related services
ROCA	Routine On-Call Advisory Services
BK	Bankruptcy
EBP	Employee Benefit Plan
RSA	Restructuring Support Agreement
SaT	Strategy and Transactions
SG&A	Selling, genenral and administrative expense
ZES	Zachry Enterprise Solutions
ZEC	Zachry Engineering Corporation
ZPS	Zachry Plant Services Holdings, Inc.
PL	Profit and loss
KPI	Key performance indicators
QE	Quality of Earnings
EDAP	Executive Discussion and Approval Point Meeting
ZII	Zachry Industrial, Inc.
ZMS	Zachry Management Services
JVIC	JV Industrial Companies
JV	Joint Venture
GAM	Global Audit Methodology
CRA	Combined Risk Assessment

EXHIBIT E

DETAILED RECORD OF EXPENSES FOR THE FINAL FEE PERIOD

Core Audit Expenses

Name	Rank	Date	Category Description	Description	Amount
Zach Roberts	Senior Manager	11 Dec 2024	Lodging	Lodging for one night in Lake Charles, Louisiana the Chevron Phillips Chemical Plant site visit as part of our audit procedures.	\$216.53
Elizabeth Ayers Goode	Staff/Assistant	11 Dec 2024	Lodging	Lodging for one night in Lake Charles, Louisiana the Chevron Phillips Chemical Plant site visit as part of our audit procedures.	\$207.35
Taylor Witherell	Manager	11 Dec 2024	Lodging	Lodging for one night in Lake Charles, Louisiana the Chevron Phillips Chemical Plant site visit as part of our audit procedures.	\$218.87
Alison Meng	Senior	11 Dec 2024	Lodging	Lodging for one night in Lake Charles, Louisiana the Chevron Phillips Chemical Plant site visit as part of our audit procedures.	\$207.35
Ricardo Sanchez	Senior	12 Dec 2024	Lodging	Lodging for one night in Lake Charles, Louisiana the Chevron Phillips Chemical Plant site visit as part of our audit procedures.	\$207.35
Elizabeth Ayers Goode	Staff	03 Dec 2024	Meals	Engagement team lunch with Elizabeth Goode and Zach Roberts to discuss the status of the Zachry Audit Engagement	\$14.90
Elizabeth Ayers Goode	Staff	03 Dec 2024	Meals	Engagement team dinner to discuss the status of the Zachry Audit Engagement; which included team members of Elizabeth Goode, Zach Roberts, Ricardo Sanchez, and Alison Meng.	\$70.99
Zach Roberts	Senior Manager	10 Dec 2024	Meals	Dinner for Zach Roberts, Taylor Witherell, Ricardo Sanchez, Alison Meng, and Elizabeth Goode while out of town for the Chevron Phillips Chemical Plant site visit as part of our audit procedures.	\$111.25
Taylor Witherell	Manager	10 Dec 2024	Meals	Lunch for self while out of town for the Chevron Phillips Chemical Plant site visit as part of our audit procedures.	\$35.95
Zach Roberts	Senior Manager	11 Dec 2024	Meals	Dinner for Zach Roberts, Taylor Witherell, Ricardo Sanchez, Alison Meng, and Elizabeth Goode while out of town for the Chevron Phillips Chemical Plant site visit as part of our audit procedures.	\$388.66
Zach Roberts	Senior Manager	11 Dec 2024	Meals	Lunch for self while out of town for the Chevron Phillips Chemical Plant site visit as part of our audit procedures.	\$20.50
Elizabeth Ayers Goode	Staff/Assistant	11 Dec 2024	Meals	Lunch for self while out of town for the Chevron Phillips Chemical Plant site visit as part of our audit procedures.	\$14.00
Taylor Witherell	Manager	12 Dec 2024	Meals	Lunch for Zach Roberts, Taylor Witherell, Ricardo Sanchez, Alison Meng, and Elizabeth Goode while out of town for the Chevron Phillips Chemical Plant site visit as part of our audit procedures.	\$180.23
Zach Roberts	Senior Manager	12 Dec 2024	Meals	Dinner for Zach Roberts, Taylor Witherell, Ricardo Sanchez, Alison Meng, and Elizabeth Goode while out of town for the Chevron Phillips Chemical Plant site visit as part of our audit procedures.	\$305.40

Core Audit Expenses

Name	Rank	Date	Category Description	Description	Amount
Alison Meng	Senior	10 Dec 2024	Mileage	Mileage related to car trip to the Chevron Phillips Chemical Plant site visit as part of our audit procedures. The trip involved 106 miles of driving to meet a rendezvous point with other members of team to travel remaining distance. Reimbursement of \$.67 per mile.	\$71.02
Taylor Witherell	Manager	10 Dec 2024	Mileage	Mileage related to car trip to the Chevron Phillips Chemical Plant site visit as part of our audit procedures. The trip involved travel of 315 miles to Orange, TX at a rate of \$.67 per mile for reimbursement.	\$211.05
Ricardo Sanchez	Senior	02 Feb 2025	Meals	Dinner overtime meal for self while working on the Zachry Engagement	\$30.00
Elizabeth Ayers Goode	Staff/Assistant	03 Feb 2025	Meals	Dinner overtime meal for self while working on the Zachry Engagement	\$22.56
Elizabeth Ayers Goode	Staff/Assistant	04 Feb 2025	Meals	Lunch at EY offices with Ricardo Sanchez, Ruben Garcia, Zach Roberts, Taylor Witherell, Alison Meng, and Elizabeth Goode while discussing audit strategy related to the Zachry Engagement.	\$132.72
Elizabeth Ayers Goode	Staff/Assistant	04 Feb 2025	Meals	Dinner overtime meal for Ricardo Sanchez, Alison Meng, Elizabeth Goode, and Ruben Garcia while working on the Zachry Engagement	\$108.25
Ruben Campos Garcia	Staff/Assistant	05 Feb 2025	Meals	Engagement team lunch at EY offices with Ricardo Sanchez, Ruben Garcia, Zach Roberts, Taylor Witherell, Alison Meng, and Elizabeth Goode while discussing audit strategy related to the Zachry Engagement.	\$140.71
Ruben Campos Garcia	Staff/Assistant	05 Feb 2025	Meals	Dinner overtime meal for Ricardo Sanchez, Alison Meng, Elizabeth Goode, and Ruben Garcia while working on the Zachry Engagement	\$92.00
Ruben Campos Garcia	Staff/Assistant	06 Feb 2025	Meals	Engagement team lunch at EY offices with Ricardo Sanchez, Ruben Garcia, Zach Roberts, Taylor Witherell, Alison Meng, and Elizabeth Goode while discussing audit strategy related to the Zachry Engagement.	\$171.32
Ruben Campos Garcia	Staff/Assistant	06 Feb 2025	Meals	Dinner overtime meal for self while working on the Zachry Engagement	\$30.82
Alison Meng	Senior	09 Feb 2025	Meals	Dinner overtime meal for self while working on the Zachry Engagement	\$21.19
Alison Meng	Senior	10 Feb 2025	Meals	Dinner overtime meal for self while working on the Zachry Engagement	\$30.00
Elizabeth Ayers Goode	Staff/Assistant	10 Feb 2025	Meals	Dinner overtime meal for self while working on the Zachry Engagement	\$30.00

Core Audit Expenses

Name	Rank	Date	Category Description	Description	Amount
Ricardo Sanchez	Senior	10 Feb 2025	Meals	Dinner overtime meal for self while working on the Zachry Engagement	\$29.96
Ricardo Sanchez	Senior	11 Feb 2025	Meals	Engagement team lunch at EY offices with Ricardo Sanchez, Ruben Garcia, Zach Roberts, Taylor Witherell, Alison Meng, and Elizabeth Goode while discussing audit strategy related to the Zachry Engagement.	\$57.24
Elizabeth Ayers Goode	Staff/Assistant	17 Feb 2025	Meals	Dinner overtime meal for self while working on the Zachry Engagement	\$28.78
Ricardo Sanchez	Senior	17 Feb 2025	Meals	Dinner overtime meal for self while working on the Zachry Engagement	\$30.00
Alison Meng	Senior	23 Feb 2025	Meals	Dinner overtime meal for self while working on the Zachry Engagement	\$30.00
Ricardo Sanchez	Senior	24 Feb 2025	Meals	Dinner overtime meal for self while working on the Zachry Engagement	\$25.85
Elizabeth Ayers Goode	Staff/Assistant	24 Feb 2025	Meals	Dinner overtime meal for self while working on the Zachry Engagement	\$22.70
Ricardo Sanchez	Senior	25 Feb 2025	Meals	Dinner overtime meal for self while working on the Zachry Engagement	\$14.72
Elizabeth Ayers Goode	Staff/Assistant	26 Feb 2025	Meals	Dinner overtime meal for self while working on the Zachry Engagement	\$28.80
Total					\$3,559.02