

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

BOY SCOUTS OF AMERICA AND
DELAWARE BSA, LLC,¹

Debtors.

Chapter 11

Case No. 20-10343 (LSS)

(Jointly Administered)

Objection Deadline:
May 6, 2022 at 4:00 p.m. (ET)

**SUMMARY COVER SHEET OF SIXTH COMBINED MONTHLY
FEE APPLICATION OF PRICEWATERHOUSECOOPERS LLP FOR
COMPENSATION AND REIMBURSEMENT OF EXPENSES FOR THE
PERIOD FROM DECEMBER 1, 2021 THROUGH MARCH 31, 2022**

Name of Applicant:

PricewaterhouseCoopers LLP

Authorized to Provide Professional Services to:

Debtors and Debtors in Possession

Date of Retention:

February 18, 2020
(by order signed June 24, 2020)

Period for Which Compensation and
Reimbursement Are Requested:

December 1, 2021 through March 31, 2022²

Amount of Compensation Requested:

\$121,228.80 (80% of \$151,536.00)

Amount of Expense Reimbursement Requested:

\$0.00

This is a(n): monthly x interim final application

¹ The Debtors in these chapter 11 cases, together with the last four digits of each Debtor's federal tax identification number, are as follows: Boy Scouts of America (6300) and Delaware BSA, LLC (4311). The Debtors' mailing address is 1325 West Walnut Hill Lane, Irving, Texas 75038.

² The applicant reserves the right to include any time expended in the period indicated above in future application(s) if it is not included herein.

SUMMARY OF PREVIOUSLY FILED INTERIM FEE APPLICATIONS

Interim Fee Application	Interim Statement Date	Filing Period	Total Fees Requested	Total Expenses Requested
First Interim	1/11/2021	02/18/2020-09/30/2020 ³	\$135,936.00	\$0.00
Second Interim	03/15/2021	10/01/2020-01/31/2021 ⁴	\$197,030.00	\$0.00
Third Interim	12/15/2021	02/01/2021-04/30/2021	\$26,940.00	\$0.00
Fourth Interim	04/07/2022	05/01/2021-11/30/2021	\$211,586.00	\$0.00

SUMMARY OF PREVIOUSLY FILED MONTHLY FEE APPLICATIONS

This is the Sixth Monthly Fee Application filed by PwC.

Statement No.	Monthly Statement Date	Filing Period	Fees Requested	Expenses Requested	Fees (80%)	Expenses (100%)	Fees (20%)
1	10/13/2020 (D.I. 1511)	02/18/2020-07/31/2020	\$108,641.00	\$0.00	\$86,912.80	\$0.00	\$21,728.20
2	10/20/2020 (D.I.1552)	08/01/2020-09/30/2020	\$27,295.00	\$0.00	\$21,836.00	\$0.00	\$5,459.00
3	03/11/2021 (D.I.2361)	10/01/2020-01/31/2021 ⁵	\$197,030.00	\$0.00	\$157,624.00	\$0.00	\$39,406.00
4	3/15/2021 (D.I. 2381)	02/01/2021-02/28/2021	\$26,940.00	\$0.00	\$21,552.00	\$0.00	\$5,388.00
5	3/14/2022 (D.I. 9335) ⁶	03/01/2021-11/30/2021	\$211,586.00	\$0.00	\$169,268.80	\$0.00	\$42,317.20
Totals			\$571,492.00	\$0.00	\$457,193.60	\$0.00	\$114,298.40

³ Filing Period was corrected from 02/18/2020 through 10/31/2020 to 02/18/2020 through 09/30/2020 by Notice of Errata filed with the Court on 06/23/2021 (D.I.5403).

⁴ Filing Period was corrected from 11/01/2020 through 01/31/2021 to 10/01/2020 through 01/31/2021 by Notice of Errata filed with the Court on 06/23/2021 (D.I.5403).

⁵ Filing Period was corrected from 11/01/2020 through 01/31/2021 to 10/01/2020 through 01/31/2021 by Notice of Errata filed with the Court on 06/23/2021 (D.I.5403).

⁶ This monthly statement amended a previous version of the monthly statement filed with the Court on 12/15/2021 (D.I.7778).

SUMMARY BY PROJECT

Project Category and Billing Category	Hours	Total Compensation
Fixed Fee Services		
Blackbaud CRM System For Fund Raising Activities Services	214.60	\$23,000.00
PeopleSoft Financials Services	210.40	\$24,000.00
Program Administration Systems Services	144.40	\$28,000.00
Consolidated Audit Services - 2018	194.10	\$74,961.00
<i>Subtotal - Hours and Compensation - Fixed Fee Services</i>	<i>763.50</i>	<i>\$149,961.00</i>
Bankruptcy Compliance Services		
Employment Applications and Other Court Filings	4.50	\$1,575.00
<i>Subtotal - Bankruptcy Compliance Services</i>	<i>4.50</i>	<i>\$1,575.00</i>
Total - Hours and Compensation Sought for Reimbursement	768.00	\$151,536.00

COMPENSATION AND HOURS BY PROFESSIONAL – FIXED

Project Category and Professional	Position	Hours	Total Compensation
Fixed Fee Services			
<i>PeopleSoft Financials Services</i>			
Christopher M Williams	Partner	5.50	
Shawn Marie Magee	Director	27.50	
Miguel Vicente	Manager	0.50	
Ricardo J Malave	Manager	19.00	
Zhenyu Tian	Senior Associate	22.40	
Alexander Charles Ellingsworth	Associate	0.50	
Suha Atshan	Associate	73.00	
Susie Manyphone Ngo	Associate	62.00	
<i>Subtotal - PeopleSoft Financials Services</i>		210.40	\$24,000.00
<i>Blackbaud CRM System For Fund Raising Activities Services</i>			
Christopher M Williams	Partner	6.00	
Shawn Marie Magee	Director	32.70	
Ricardo J Malave	Manager	18.50	
Zhenyu Tian	Senior Associate	42.00	
Suha Atshan	Associate	65.70	
Susie Manyphone Ngo	Associate	49.70	
<i>Subtotal - Blackbaud CRM System For Fund Raising Activities Services</i>		214.60	\$23,000.00
<i>Program Administration Systems Services</i>			
Christopher M Williams	Partner	5.00	
Shawn Marie Magee	Director	30.30	
Ricardo J Malave	Manager	18.00	
Zhenyu Tian	Senior Associate	12.20	
Suha Atshan	Associate	36.50	
Susie Manyphone Ngo	Associate	42.40	
<i>Subtotal - Program Administration Systems Services</i>		144.40	\$28,000.00
<i>Consolidated Audit Services - 2018</i>			
Allen B Bell	Partner	30.00	
Christopher J Hoffman	Partner	1.40	
Alicia Grosman	Managing Director	1.50	
Cameron Evans Deiter	Director	0.40	
David M Polan	Senior Manager	10.20	
Jessica L Brandstetter	Senior Manager	49.00	
Katarina Mitrovic	Senior Associate	5.90	
Ryan Kent Swaim	Senior Associate	64.00	
Minseok Choi	Senior Associate	3.00	
Ryan Deason	Associate	17.20	
Dakota Todd	Associate	11.50	
<i>Subtotal - Consolidated Audit Services - 2018</i>		194.10	\$74,961.00
Total - Hours and Compensation Sought for Reimbursement		763.50	\$149,961.00

COMPENSATION AND HOURS BY PROFESSIONAL - HOURLY

Project Category and Professional	Position	Rate	Hours	Total Compensation
Bankruptcy Compliance Services				
<i>BCFT Service Name</i>				
Thalia Cody	Director	\$550	1.50	\$825.00
Nanette J Kortuem	Associate	\$250	3.00	\$750.00
<i>Subtotal - BCFT Service Name</i>			4.50	\$1,575.00
Total - Hours and Compensation Sought for Reimbursement			4.50	\$1,575.00

SUMMARY OF EXPENSE BY TYPE

PwC had no expenses during the Fee Period.

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

BOY SCOUTS OF AMERICA AND
DELAWARE BSA, LLC,¹

Debtors.

Chapter 11

Case No. 20-10343 (LSS)

(Jointly Administered)

Objection Deadline:
May 6, 2022 at 4:00 p.m. (ET)

**SIXTH COMBINED MONTHLY FEE APPLICATION
OF PRICEWATERHOUSECOOPERS LLP FOR COMPENSATION AND
REIMBURSEMENT OF EXPENSES FOR THE PERIOD FROM
DECEMBER 1, 2021 THROUGH MARCH 31, 2022**

PricewaterhouseCoopers LLP (“PwC”), Independent Auditor and Tax Compliance Services Provider for the Boy Scouts of America and Delaware BSA, LLC, the non-profit corporations that are debtors and debtors in possession (together, the “Debtors”) in the above-captioned chapter 11 cases, hereby submits this sixth combined monthly application (this “Application”) requesting payment in the aggregate amount of \$121,228.80, which is equal to (a) 80% of the \$151,536.00 of total compensation earned by PwC for its services to the Debtors during the period from December 1, 2021 through March 31, 2022 (the “Fee Period”) and (b) 100% of the \$0.00 of necessary expenses incurred by PwC during the Fee Period in connection with its services to the Debtors. In support of this Application, PwC respectfully represents as follows:

¹ The Debtors in these chapter 11 cases, together with the last four digits of each Debtor’s federal tax identification number, are as follows: Boy Scouts of America (6300) and Delaware BSA, LLC (4311). The Debtors’ mailing address is 1325 West Walnut Hill Lane, Irving, Texas 75038.

JURISDICTION AND VENUE

1. The United States Bankruptcy Court for the District of Delaware (the “Court”) has jurisdiction over this matter pursuant to 28 U.S.C. § 1334 and the *Amended Standing Order of Reference* from the United States District Court for the District of Delaware, dated February 29, 2012. This matter is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2). Venue is proper in this district pursuant to 28 U.S.C. §§ 1408 and 1409.

2. The statutory and other bases for the relief requested herein are sections 330 and 331 of chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101–1532 (the “Bankruptcy Code”), rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), rule 2016-2 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware (the “Local Rules”), and the *Order (I) Approving Procedures for (A) Interim Compensation and Reimbursement of Expenses of Retained Professionals and (B) Expense Reimbursement for Official Committee Members and (II) Granting Related Relief* [Docket No. 341] (the “Compensation Procedures Order”).

BACKGROUND

3. On February 18, 2020 (the “Petition Date”), each of the Debtors filed a voluntary petition with the Court for relief under chapter 11 of the Bankruptcy Code. The Debtors continue to operate and maintain their non-profit organization and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. On February 19, 2020, the Court entered an order [Docket No. 61] authorizing the joint administration and procedural consolidation of the chapter 11 cases pursuant to Bankruptcy Rule 1015(b).

4. On June 5, 2020, the Debtors filed the *Debtors’ Application for Entry of an Order Authorizing the Retention and Employment of PricewaterhouseCoopers LLP as Independent*

Auditor and Tax Compliance Services Provider for the Debtors and Debtors in Possession, Effective as of February 18, 2020 [Docket No. 796] (the “Retention Application”).

5. On June 24, 2020, the Court entered the *Order Authorizing the Retention and Employment of PricewaterhouseCoopers LLP as Independent Auditor and Tax Compliance Services Provider for the Debtors and Debtors in Possession, Effective as of February 18, 2020* [Docket No. 889] (the “Retention Order”).

6. On April 6, 2020, the Court entered the Compensation Procedures Order. The Compensation Procedures Order provides, among other things, that each professional shall be entitled, on or as soon as practicable after the fifteenth (15th) day of each month following the month for which compensation and/or expense reimbursement is sought, to file and serve an application for interim allowance of compensation earned and reimbursement of expenses incurred during the preceding month (each a “Monthly Fee Application”). Parties shall have fourteen (14) days after service of a Monthly Fee Application to file an objection to the compensation or expenses that are the subject thereof (the “Objection Deadline”). Upon the expiration of the Objection Deadline, the applicant may file a certificate of no objection (a “CNO”) with the Court with respect to the unopposed portion of the fees and/or expenses requested in the applicable Monthly Fee Application. After the filing of a CNO, the Debtors are authorized and directed to pay the applicant an amount equal to 80% of the fees and 100% of the expenses requested in the applicable Monthly Fee Application not subject to an objection.

7. On October 22, 2020, PwC filed the *Supplemental Declaration of Francis DeSouza, Jr. in Support of the Debtors’ Application for Entry of an Order Authorizing the Retention and Employment of PricewaterhouseCoopers LLP as Independent Auditor and Tax Compliance Services Provider for the Debtors and Debtors in Possession, Effective as of February 18, 2020*

[Docket No. 1562], expanding the professional services provided by PwC, which were deemed approved pursuant to the terms of the Retention Order.

8. On October 1, 2021, PwC filed the *Third Supplemental Declaration of Francis Desouza, Jr. in Support of the Debtors' Application for Entry of an Order Authorizing the Retention and Employment of PricewaterhouseCoopers LLP as Independent Auditor and Tax Compliance Services Provider for the Debtors and Debtors in Possession, Effective as of February 18, 2020* [Docket No. 6461], pursuant to which PwC was approved to continue providing services under the previously approved engagements consistent with the terms of the Retention Order.

9. On February 2, 2022, PwC filed the *Fourth Supplemental Declaration of Francis Desouza, Jr. in Support of the Debtors' Application for Entry of an Order Authorizing the Retention and Employment of PricewaterhouseCoopers LLP as Independent Auditor and Tax Compliance Services Provider for the Debtors and Debtors in Possession, Effective as of February 18, 2020* [Docket No. 8635], pursuant to which PwC was approved to continue providing services under the previously approved engagements consistent with the terms of the Retention Order.

RELIEF REQUESTED

10. By this Application, in accordance with the Compensation Procedures Order, PwC requests payment in the aggregate amount of \$121,228.80 which is equal to (a) 80% (i.e., \$121,228.80) of the \$151,536.00 of the total compensation earned by PwC during the Fee Period for its services to the Debtors and (b) 100% of the \$0.00 of necessary expenses incurred by PwC during the Fee Period in connection with its services to the Debtors.

SUMMARY OF SERVICES RENDERED

11. Attached hereto as **Exhibits C and E** are detailed statements of the time expended and compensation earned by PwC during the Fee Period. PwC's professionals expended a total of 768.00 hours in connection with these chapter 11 cases during the Fee Period. All services for

which PwC is requesting compensation were performed for or on behalf of the Debtors. The services rendered by PwC during the Fee Period are categorized as set forth in **Exhibit A** and in the summary cover sheet submitted with this Application. The professionals who provided services to the Debtors during the Fee Period are also identified in **Exhibits B and D** and in the summary cover sheets.

SUMMARY OF EXPENSES INCURRED

12. Based upon a review of PwC's internal billing records, PwC professionals did not incur any out-of-pocket expenditures during the Fee Period.²

VALUATION OF SERVICES

13. The fixed fees and rates reflected on **Exhibits A and D**, are PwC's customary fixed fees and rates for work of this character. The reasonable value of the services rendered by PwC for the Fee Period as independent auditor and tax compliance services provider to the Debtors in these chapter 11 cases is \$151,536.00. Such services were both necessary and beneficial for the Debtors and their estates.

14. In accordance with section 330 of the Bankruptcy Code, the fees requested are reasonable in light of factors including, among other things, (a) the complexity of these chapter 11 cases, (b) the time expended, (c) the nature and extent of the services rendered, (d) the value of such services, and (e) the costs of comparable services other than in a case under this title.

15. Although PwC has made every effort to include all fees and expenses incurred during the Fee Period in this Application, some fees and expenses may inadvertently be omitted from this Application, including as a result of accounting and processing delays in the Fee Period.

² PwC's standard practice is to treat certain expenses as having been incurred when such obligations are recorded and reflected as payable in PwC's accounting system. Accordingly, reimbursement for certain disbursements incurred during the Fee Period may still be pending submission and will be requested in future Fee Periods.

PwC reserves the right to submit further applications to the Court for allowance of such fees and expenses not included herein. Subsequent fee applications will be filed in accordance with the requirements of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and the Compensation Procedures Order.

CERTIFICATION OF COMPLIANCE

16. To the best of its knowledge, PwC believes that this Application, together with the exhibits attached hereto, and the description of services set forth herein of work performed are in compliance with the requirements and the Retention Order, which granted a waiver of certain information requirements relating to compensation requests pursuant to Local Rule 2016-2(d). To the extent that this Application does not comply in all respects with those requirements, PwC believes that such deviations are not material and respectfully requests that such requirements be waived.

WHEREFORE, PwC requests payment in the aggregate amount of \$121,228.80, which is equal to (a) 80% (*i.e.*, \$121,228.80) of the \$151,536.00 of total compensation earned by PwC during the Fee Period for its services to the Debtors and (b) 100% of the \$0.00 of necessary expenses incurred by PwC during the Fee Period in connection with its services to the Debtors, for a total interim award of \$151,536.00.

Dated: April 22, 2022
Dallas, Texas

PRICEWATERHOUSECOOPERS LLP

/s/ Francis DeSouza, Jr.

Francis DeSouza, Jr., Partner
PricewaterhouseCoopers LLP
2121 North Peral Street, Suite 2000
Dallas, Texas 75201
(214) 695-0663

*Independent Auditor and Tax Compliance Services
Provider for the Debtors and Debtors in Possession*

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

BOY SCOUTS OF AMERICA AND
DELAWARE BSA, LLC,¹

Debtors.

Chapter 11

Case No. 20-10343 (LSS)

(Jointly Administered)

Objection Deadline:

May 6, 2022, at 4:00 p.m. (ET)

**NOTICE OF SIXTH COMBINED MONTHLY FEE APPLICATION
OF PRICEWATERHOUSECOOPERS LLP FOR COMPENSATION AND
REIMBURSEMENT OF EXPENSES FOR THE PERIOD FROM
DECEMBER 1, 2021 THROUGH MARCH 31, 2022**

PLEASE TAKE NOTICE that today, PricewaterhouseCoopers LLP (“PwC”) as independent auditor and tax compliance service provider to the Debtors in the above-captioned cases, filed the attached *Sixth Combined Monthly Fee Application of PricewaterhouseCoopers LLP for Compensation and Reimbursement of Expenses for the Period from December 1, 2021 Through March 31, 2022* (the “Application”).

PLEASE TAKE FURTHER NOTICE that objections, if any, to the Application, must be: (a) filed with the Clerk of the Bankruptcy Court, 824 North Market Street, 3rd Floor, Wilmington, Delaware 19801, by **May 6, 2022, at 4:00 p.m. (ET)** (the “Objection Deadline”); and (b) served so as to be received on or before the Objection Deadline on:

- i. the Applicant: PricewaterhouseCoopers, LLP, 2121 North Peral Street, Suite 2000, Dallas, Texas 75201, Attn: Francis DeSouza, Jr.;
- ii. the Debtors: Boy Scouts of America, 1325 West Walnut Hill Lane, Irving, Texas 75038, Attn: Steven P. McGowan, steve.mcgowan@scouting.org;
- iii. counsel to the Debtors: White & Case LLP, 111 South Wacker Drive, Chicago, Illinois 60606, Attn: Matthew E. Linder, mlinder@whitecase.com;
- iv. co-counsel to the Debtors: Morris, Nichols, Arsht & Tunnell LLP, 1201 N. Market Street, 16th Floor, Wilmington, Delaware 19801, Attn: Derek C. Abbott, dabbott@morrisnichols.com;

¹ The Debtors in these cases, along with the last four digits of each Debtor’s federal EIN, are as follows: Boy Scouts of America (6300) and Delaware BSA, LLC (4311). The Debtors’ mailing address is 1325 West Walnut Hill Lane, Irving, Texas 75038.

- v. the Office of the United States Trustee: J. Caleb Boggs Federal Building, Room 2207, 844 N. King Street, Wilmington, Delaware 19801, Attn: David Buchbinder, david.l.buchbinder@usdoj.gov and Hannah M. McCollum, hannah.mccollum@usdoj.gov;
- vi. counsel to the UCC: Kramer Levin Naftalis & Frankel LLP, 1177 Avenue of the Americas, New York, New York 10036, Attn: Rachael Ringer, rringer@kramerlevin.com and Megan M. Wasson, mwasson@kramerlevin.com;
- vii. counsel to the Tort Claimants' Committee: Pachulski Stang Ziehl & Jones LLP, 10100 Santa Monica Boulevard, 13th Floor, Los Angeles, California 90067, Attn: James I. Stang, jstang@pszjlaw.com;
- viii. counsel to the Future Claimants' Representative: Young Conaway Stargatt & Taylor, LLP, Rodney Square, 1000 North King Street, Wilmington, Delaware 19801, Attn: Robert S. Brady, rbrady@ycst.com and Edwin J. Harron, eharron@ycst.com;
- ix. counsel to the Ad Hoc Committee of Local Councils: Wachtell, Lipton, Rosen & Katz, 51 West 52nd Street, New York, New York 10019, Attn: Richard G. Mason, rgmason@wlrk.com and Joseph C. Celentino, jccenlentino@wlrk.com;
- x. counsel to JPMorgan Chase Bank, National Association: Norton Rose Fulbright US LLP, 2200 Ross Avenue, Dallas, Texas 75201-7932, Attn: Louis R. Strubeck, louis.strubeck@nortonrosefullbright.com and Kristian W. Gluck, kristian.gluck@nortonrosefullbright.com;
- xi. counsel to the County Commission of Fayette County (West Virginia): Steptoe & Johnson PLLC, Chase Tower – 8th Floor, 707 Virginia Street East, Charleston, West Virginia 25301, Attn: John Stump; and
- xii. Rucki Fee Review, LLC: 1111 Windon Drive, Wilmington, Delaware 19803, Attn: Justin Rucki, justinrucki@ruckifeereview.com.

A HEARING ON THE APPLICATION, IF NECESSARY, WILL BE HELD AT THE CONVENIENCE OF THE COURT AND NOTICE OF ANY SUCH HEARING WILL BE GIVEN ONLY TO THE OBJECTING PARTY OR PARTIES.

IF YOU FAIL TO RESPOND IN ACCORDANCE WITH THIS NOTICE, THE COURT MAY GRANT THE RELIEF REQUESTED BY THE APPLICATION WITHOUT FURTHER NOTICE OR HEARING.

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Dated: April 22, 2022
Wilmington, Delaware

MORRIS, NICHOLS, ARSHT & TUNNELL LLP

/s/ Tori L. Remington

Derek C. Abbott (No. 3376)
Andrew R. Remming (No. 5120)
Paige N. Topper (No. 6470)
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– and –

WHITE & CASE LLP

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– and –

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ATTORNEYS FOR THE DEBTORS AND DEBTORS
IN POSSESSION

PricewaterhouseCoopers LLP

Summary by Project Category

Project Category and Billing Category	Hours	Total Compensation
Fixed Fee Services		
Blackbaud CRM System For Fund Raising Activities Services	214.60	\$23,000.00
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PricewaterhouseCoopers LLP

Fixed Fee Services - Summary of hours by Project and Professional

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Fixed Fee Services			
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Christopher M Williams	Partner	5.50	
Shawn Marie Magee	Director	27.50	
Miguel Vicente	Manager	0.50	
Ricardo J Malave	Manager	19.00	
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David M Polan	Senior Manager	10.20	
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Date	Name	Position	Description	Hours	Total Compensation
Fixed Fee Services					
PeopleSoft Financials Services					
12/1/2021	Shawn Marie Magee	Director	1221F01: Review of planned timing for completion of interim IT testing procedures.	0.50	
12/1/2021	Zhenyu Tian	Senior Associate	1221F02: Review and document transaction reconciliation and termination testing.	1.20	
12/1/2021	Zhenyu Tian	Senior Associate	1221F03: Operating effectiveness testing for transaction reconciliation.	1.60	
12/2/2021	Zhenyu Tian	Senior Associate	1221F04: operating effective testing for terminations.	3.40	
12/3/2021	Ricardo J Malave	Manager	1221F05: operating effective testing for access review.	1.00	
12/3/2021	Zhenyu Tian	Senior Associate	1221F06: operating effective testing for access review.	1.30	
12/6/2021	Shawn Marie Magee	Director	1221F07: Review process documentation and potential changes to access review control.	0.50	
12/6/2021	Susie Manyphone Ngo	Associate	1221F08: Operating and effectiveness testing for User access Review (Windows Active Directory).	1.60	
12/6/2021	Susie Manyphone Ngo	Associate	1221F09: Document authentication and password controls.	1.90	
12/7/2021	Suha Atshan	Associate	1221F010: Access to PeopleSoft new users validation.	2.30	
12/7/2021	Susie Manyphone Ngo	Associate	1221F011: Update additional evidence for User access Review (Windows Active Directory).	1.00	
12/7/2021	Susie Manyphone Ngo	Associate	1221F012: Update testing for Segregation of environments.	0.80	
12/7/2021	Susie Manyphone Ngo	Associate	1221F013: Operating and effectiveness testing for standard application changes.	3.00	
12/7/2021	Zhenyu Tian	Senior Associate	1221F014: operating effective testing for terminations.	1.40	
12/7/2021	Zhenyu Tian	Senior Associate	1221F015: operating effective testing for password change.	0.80	
12/7/2021	Christopher M Williams	Partner	1221F016: Review Planning and Test Plan for Execution (Design Assessment and Operating Effectiveness Test Plan).	1.00	
12/8/2021	Susie Manyphone Ngo	Associate	1221F017: Operating and effectiveness for change logging and monitoring.	3.00	
12/8/2021	Susie Manyphone Ngo	Associate	1221F018: Update documentation for standard application changes.	2.00	
12/8/2021	Zhenyu Tian	Senior Associate	1221F019: Update and Plan for testing/assignments.	0.50	
12/9/2021	Suha Atshan	Associate	1221F020: PeopleSoft default accounts population.	2.50	
12/9/2021	Suha Atshan	Associate	1221F021: BBCRM Elevated users reperform.	1.20	
12/9/2021	Shawn Marie Magee	Director	1221F022: Review of Design Assessment - Access Controls - provisioning.	0.50	
12/9/2021	Susie Manyphone Ngo	Associate	1221F023: Operating and effectiveness for User provisioning (PeopleSoft - National Councils).	3.00	
12/9/2021	Susie Manyphone Ngo	Associate	1221F024: Continued Operating and effectiveness for User provisioning (PeopleSoft - National Councils).	1.20	
12/9/2021	Susie Manyphone Ngo	Associate	1221F025: Operating and effectiveness for User provisioning (PeopleSoft - Non - National Councils).	3.00	
12/9/2021	Susie Manyphone Ngo	Associate	1221F026: Continued Operating and effectiveness for User provisioning (PeopleSoft - Non - National Councils).	1.20	
12/9/2021	Susie Manyphone Ngo	Associate	1221F027: Update documentation for User access Review (Windows Active Directory).	0.50	
12/9/2021	Zhenyu Tian	Senior Associate	1221F028: Operating effectiveness testing for access review.	0.80	
12/9/2021	Zhenyu Tian	Senior Associate	1221F029: Operating effectiveness testing for access review, validating the support evidence.	3.30	
12/10/2021	Suha Atshan	Associate	1221F030: Validate management monitoring and logging of logical and network.	2.50	
12/10/2021	Susie Manyphone Ngo	Associate	1221F031: Operating and effectiveness for User provisioning (PeopleSoft - National Councils).	2.10	
12/10/2021	Susie Manyphone Ngo	Associate	1221F032: Operating and effectiveness for User provisioning (PeopleSoft - Non - National Councils).	2.60	
12/10/2021	Susie Manyphone Ngo	Associate	1221F033: operating effective testing for user access requests for National and Local councils.	0.30	
12/10/2021	Zhenyu Tian	Senior Associate	1221F034: Operating effectiveness testing for access review.	2.30	
12/10/2021	Zhenyu Tian	Senior Associate	1221F035: operating effective testing for access review.	0.50	
12/10/2021	Zhenyu Tian	Senior Associate	1221F036: Operating effectiveness testing for access review.	0.70	
12/13/2021	Alexander Charles Ellingsworth	Associate	1221F037: Automation work related to logical access testing.	0.50	
12/13/2021	Ricardo J Malave	Manager	1221F038: Automation work related to logical access testing.	1.00	
12/13/2021	Suha Atshan	Associate	1221F039: Continue working on Privileged user accounts assessment.	1.80	
12/13/2021	Suha Atshan	Associate	1221F040: Security Control Testing PeopleSoft - Password settings.	2.50	

Date	Name	Position	Description	Hours	Total Compensation
12/13/2021	Susie Manyphone Ngo	Associate	1221F041: Update documentation for User access Review (Windows Active Directory).	0.30	
12/13/2021	Susie Manyphone Ngo	Associate	1221F042: Document Alteryx workflow steps for User provisioning (PeopleSoft - National and Non National Councils).	1.80	
12/13/2021	Zhenyu Tian	Senior Associate	1221F043: Update testing approach on PSFN access review, and.	0.80	
12/13/2021	Zhenyu Tian	Senior Associate	1221F044: Completion and planning for drafting report.	0.60	
12/13/2021	Zhenyu Tian	Senior Associate	1221F045: Operating effectiveness testing for access review.	0.90	
12/14/2021	Suha Atshan	Associate	1221F046: Review control design and testing completed thus far, provide comments and incorporate updates.	2.50	
12/14/2021	Shawn Marie Magee	Director	1221F047: Review of required procedures for ITGC testing coverage and update procedures.	0.50	
12/14/2021	Susie Manyphone Ngo	Associate	1221F048: Document design assessment control objective 1 for PeopleSoft.	1.00	
12/15/2021	Suha Atshan	Associate	1221F049: Review control design and testing completed thus far, provide comments and incorporate updates.	3.00	
12/15/2021	Susie Manyphone Ngo	Associate	1221F050: PeopleSoft review of comments and updating testing documentation.	0.30	
12/15/2021	Susie Manyphone Ngo	Associate	1221F051: Update user sample for User provisioning (PeopleSoft - National Councils).	0.50	
12/15/2021	Susie Manyphone Ngo	Associate	1221F052: Update user sample for User provisioning (PeopleSoft - Non-National Councils).	0.50	
12/16/2021	Christopher M Williams	Partner	1221F053: Review proposed changes to PeopleSoft Management Assertion, Control Objectives and Controls.	0.50	
12/16/2021	Miguel Vicente	Manager	1221F054: Reviewing completion of interim IT testing procedures for review of review controls.	0.50	
12/16/2021	Ricardo J Malave	Manager	1221F055: Review test and potential changes to access review control.	1.00	
12/16/2021	Suha Atshan	Associate	1221F056: Review test and potential changes to access review control.	1.50	
12/16/2021	Suha Atshan	Associate	1221F057: Operating effectiveness testing conclude and validation of change tickets.	2.50	
12/16/2021	Shawn Marie Magee	Director	1221F058: Review of Section III for SOC Report.	1.50	
12/16/2021	Susie Manyphone Ngo	Associate	1221F059: Update Procedures controls -verify match risk assessment, design assessment and testing.	3.00	
12/16/2021	Susie Manyphone Ngo	Associate	1221F060: Continue to Update Procedures controls -verify match risk assessment, design assessment and testing.	0.50	
12/17/2021	Ricardo J Malave	Manager	1221F061: PeopleSoft Privileged users Alteryx workflow.	1.50	
12/17/2021	Suha Atshan	Associate	1221F062: Assess and validate additional evidences provide system changes.	1.50	
12/17/2021	Suha Atshan	Associate	1221F063: Reassess staffing need to perform update testing procedures.	1.00	
12/17/2021	Suha Atshan	Associate	1221F064: Operating effectiveness testing Privileged users access.	2.00	
12/17/2021	Susie Manyphone Ngo	Associate	1221F065: Document Service Desk Ticket for planned and Emergency changes.	1.00	
12/17/2021	Susie Manyphone Ngo	Associate	1221F066: PeopleSoft Privileged users Alteryx workflow.	1.60	
12/17/2021	Susie Manyphone Ngo	Associate	1221F067: Document completion of final procedures to prepare to issue report-testing/controls.	1.50	
12/17/2021	Susie Manyphone Ngo	Associate	1221F068: Document completion of final procedures to prepare to issue report-assertions/changes.	1.40	
12/20/2021	Suha Atshan	Associate	1221F069: Staffing requirement, budgeted to actual analysis.	1.00	
12/20/2021	Shawn Marie Magee	Director	1221F070: Review of PS access termination control test results.	0.50	
12/20/2021	Susie Manyphone Ngo	Associate	1221F071: Update alteryx workflow steps for User provisioning (PeopleSoft - National Councils).	1.00	
12/20/2021	Susie Manyphone Ngo	Associate	1221F072: Update Completion controls-verify match risk assessment, design assessment and testing.	2.50	
12/21/2021	Suha Atshan	Associate	1221F073: Subservice organization IBM/Kyndral SOC report update understanding.	1.00	
12/21/2021	Suha Atshan	Associate	1221F074: Draft Report initiation Update Access controls attributes.	1.00	
12/21/2021	Suha Atshan	Associate	1221F075: Evaluate operating effectiveness testing for privileged users.	1.50	
12/22/2021	Suha Atshan	Associate	1221F076: People Soft new and modified users re-evaluate testing procedures.	2.00	
12/22/2021	Susie Manyphone Ngo	Associate	1221F077: Review PeopleSoft User provisioning Alteryx Workflow.	0.30	
12/22/2021	Susie Manyphone Ngo	Associate	1221F078: Document and link Alteryx workflow for User Provisioning access.	1.20	

Date	Name	Position	Description	Hours	Total Compensation
12/23/2021	Suha Atshan	Associate	1221F079: Review control design and testing completed thus far, provide comments and incorporate updates.	1.00	
12/23/2021	Susie Manyphone Ngo	Associate	1221F080: Draft SOC 1 Report Section III.	3.00	
1/4/2022	Christopher M Williams	Partner	1221F081: Review Fieldwork Control Testing and Results.	0.50	
1/5/2022	Suha Atshan	Associate	1221F082: Evaluate and conclude new and updated local councils access.	1.50	
1/5/2022	Shawn Marie Magee	Director	1221F083: Evaluation of PS security provisioning test results.	0.50	
1/6/2022	Shawn Marie Magee	Director	1221F084: Preparing SOC report Template for SOC report.	1.00	
1/7/2022	Suha Atshan	Associate	1221F085: Privileged access review automation.	0.50	
1/7/2022	Suha Atshan	Associate	1221F086: Privileged access review evaluate completeness and accuracy.	2.50	
1/7/2022	Shawn Marie Magee	Director	1221F087: Review of Section III for SOC Report.	0.50	
1/10/2022	Christopher M Williams	Partner	1221F088: Review Security Technical Items - Verify Testing Approach Appropriate.	0.50	
1/10/2022	Suha Atshan	Associate	1221F089: Completion and reporting Read, Evaluate, and update section III.	1.50	
1/10/2022	Suha Atshan	Associate	1221F090: Access to change program and data identify and evaluate.	1.90	
1/10/2022	Suha Atshan	Associate	1221F091: Reevaluate testing approach, new updated local council users access testing.	0.80	
1/10/2022	Shawn Marie Magee	Director	1221F092: Review of Section III for SOC Report.	1.00	
1/11/2022	Suha Atshan	Associate	1221F093: Completion read and evaluate Subservice organization Report Blackbaud.	1.50	
1/11/2022	Suha Atshan	Associate	1221F094: Completion evaluate Subservice organization CUEC Kyndryl.	1.00	
1/11/2022	Shawn Marie Magee	Director	1221F095: Review of CEUCs for PSFN in preparation of report drafting.	1.00	
1/12/2022	Suha Atshan	Associate	1221F096: Completion evaluate and conclude Subservice organization Auditor report exceptions Kyndryl.	2.50	
1/12/2022	Suha Atshan	Associate	1221F097: Completion conclude Subservice organization Auditor report exceptions Kyndryl.	0.50	
1/12/2022	Shawn Marie Magee	Director	1221F098: Review of CEUCs for PSFN in preparation of report drafting.	0.50	
1/12/2022	Zhenyu Tian	Senior Associate	1221F099: Review of status of Peoplesoft controls and procedures to complete testing/open items.	0.50	
1/13/2022	Zhenyu Tian	Senior Associate	1221F100: Update status of remaining open items and completion of testing.	0.40	
1/14/2022	Suha Atshan	Associate	1221F101: Review and update test procedures default accounts testing.	0.50	
1/14/2022	Suha Atshan	Associate	1221F102: Year End Test Procedures Peoplesoft.	1.50	
1/14/2022	Suha Atshan	Associate	1221F103: Peoplesoft review of privileged users independent identification.	1.20	
1/17/2022	Suha Atshan	Associate	1221F104: Peoplesoft privileged users completeness and accuracy testing.	2.00	
1/17/2022	Suha Atshan	Associate	1221F105: Peoplesoft privileged users access to make program changes testing.	0.50	
1/17/2022	Suha Atshan	Associate	1221F106: Peoplesoft privileged users individual access validation.	2.50	
1/18/2022	Suha Atshan	Associate	1221F107: Prepare Completion and reporting status update.	2.00	
1/18/2022	Shawn Marie Magee	Director	1221F108: Review Section V for SOC Report.	1.00	
1/18/2022	Susie Manyphone Ngo	Associate	1221F109: Update Extended samples for User Provisioning (Local councils).	3.00	
1/19/2022	Suha Atshan	Associate	1221F110: Access provisioning operating effectiveness testing extended sample size follow-ups.	0.50	
1/19/2022	Susie Manyphone Ngo	Associate	1221F111: Continue to update extended samples for User Provisioning (Local councils).	3.00	
1/20/2022	Suha Atshan	Associate	1221F112: Completion and reporting draft report prep.	0.50	
1/20/2022	Susie Manyphone Ngo	Associate	1221F113: Update Extended samples for User Provisioning (Local councils).	1.00	
1/21/2022	Ricardo J Malave	Manager	1221F114: Draft Management assertion and templates for Rep Letter and Section I and part of Section III.	3.00	
1/21/2022	Suha Atshan	Associate	1221F0115: Completion and reporting draft report prep.	0.70	
1/21/2022	Susie Manyphone Ngo	Associate	1221F0116: Review comments and incorporate feedback in testing - Peoplesoft User provisioning extended samples.	0.50	
1/21/2022	Susie Manyphone Ngo	Associate	1221F0117: Document Alteryx workflow for Elevated users.	3.50	
1/24/2022	Suha Atshan	Associate	1221F0118: Peoplesoft new users access testing Evaluation & Conclusion.	2.50	
1/24/2022	Suha Atshan	Associate	1221F0119: Completion and reporting - Draft report.	0.50	

Date	Name	Position	Description	Hours	Compensation
1/24/2022	Shawn Marie Magee	Director	1221F0120: Edit and incorporate changes needed to Section V for SOC Report.	1.00	
1/26/2022	Ricardo J Malave	Manager	1221F0121: Draft Section IV of the Report.	3.00	
1/26/2022	Suha Atshan	Associate	1221F0122: Elevated users Access review validate and conclude.	2.50	
1/27/2022	Ricardo J Malave	Manager	1221F0123: Draft Section III of the Report.	3.00	
1/27/2022	Ricardo J Malave	Manager	1221F0124: Reconciliation between Section IV Section III and Audit Procedures.	2.00	
1/28/2022	Susie Manyphone Ngo	Associate	1221F0125: Create AS1215/SAS103 Compliance template.	0.50	
1/30/2022	Suha Atshan	Associate	1221F0126: Year End testing procedures - Confirm no changes to controls.	0.80	
1/31/2022	Christopher M Williams	Partner	1221F0127: Review proposed changes to PAS Management Assertion, Control Objectives and Controls.	0.50	
1/31/2022	Suha Atshan	Associate	1221F0128: Completion and reporting update conclusion access controls.	1.50	
1/31/2022	Suha Atshan	Associate	1221F0129: Update Testing and conclusion PeopleSoft access to change production.	1.80	
2/1/2022	Shawn Marie Magee	Director	1221F0130: review Control Objective 1 controls 1.1-1.3.	2.00	
2/1/2022	Shawn Marie Magee	Director	1221F0131: Reviewing BB control objectives 3 and 4 and update testing.	3.00	
2/3/2022	Suha Atshan	Associate	1221F0132: Access control update testing procedures.	2.00	
2/3/2022	Suha Atshan	Associate	1221F0133: Completion and reporting prepare completion procedures for subservice organization.	1.00	
2/4/2022	Susie Manyphone Ngo	Associate	1221F0134: Three Way Match reports for PSFN.	1.90	
2/7/2022	Ricardo J Malave	Manager	1221F0135: Compare SOC reports to the operating effectiveness testing procedures reconcile discrepancies and make updates accordingly to Report.	3.00	
2/8/2022	Shawn Marie Magee	Director	1221F0136: Review IT control design assessment and Operating Effectiveness.	1.00	
2/11/2022	Shawn Marie Magee	Director	1221F0137: Continue to review IT control design assessment and Operating Effectiveness.	2.70	
3/4/2022	Ricardo J Malave	Manager	1221F0138: Compare SOC reports to the operating effectiveness testing procedures reconcile discrepancies and make updates accordingly to Report.	0.50	
3/7/2022	Shawn Marie Magee	Director	1221F0139: SOC Report Draft-made final edits and finalize draft SOC report.	2.00	
3/9/2022	Shawn Marie Magee	Director	1221F0140: Review and Update Report drafts, Review and Update Rep Letter Draft.	1.00	
3/9/2022	Shawn Marie Magee	Director	1221F0141: Finalize and Issue SOC Report - pdf and send to client for review.	2.00	
3/9/2022	Shawn Marie Magee	Director	1221F0142: Finalize and Issue Rep Letter - prep to obtain signatures via docusign.	1.00	
3/10/2022	Christopher M Williams	Partner	1221F0143: Review of Completion Procedures, Review of Final Report, Review of Management Rep Letter.	1.50	
3/10/2022	Zhenyu Tian	Senior Associate	1221F0144: Compare SOC reports to the operating effectiveness testing procedures.	1.40	
3/11/2022	Christopher M Williams	Partner	1221F0145: Review of Completion Procedures, Review of Final Report, Review of Management Rep Letter.	1.00	
3/11/2022	Shawn Marie Magee	Director	1221F0146: Finalize and Issue Rep Letter - obtain signatures via docusign and Issue Report for distribution.	2.30	
Subtotal - PeopleSoft Financials Services				210.40	\$24,000.00
Blackbaud CRM System For Fund Raising Activities Services					
12/1/2021	Suha Atshan	Associate	1221F0147: Completion and reporting section III confirm.	2.00	
12/2/2021	Susie Manyphone Ngo	Associate	1221F0148: Update sample user for access requests for new application local council users.	0.60	
12/2/2021	Zhenyu Tian	Senior Associate	1221F0149: Operating effectiveness testing for transaction reconciliation.	0.90	
12/3/2021	Shawn Marie Magee	Director	1221F0150: Review of planned timing for completion of interim IT testing procedures.	1.20	
12/3/2021	Shawn Marie Magee	Director	1221F0151: Review of planned timing for completion of interim Business Process testing procedures.	0.30	
12/3/2021	Susie Manyphone Ngo	Associate	1221F0152: Operating and effectiveness testing for Financially relevant jobs configuration settings.	0.50	
12/3/2021	Zhenyu Tian	Senior Associate	1221F0153: operation effective teting for terminations.	3.00	
12/6/2021	Ricardo J Malave	Manager	1221F0154: operating effective testing for reconciliation of transaction.	1.00	
12/6/2021	Suha Atshan	Associate	1221F0155: Data field validation Testing inspection.	2.80	
12/6/2021	Suha Atshan	Associate	1221F0156: Batch Validation testing inspection.	2.20	
12/6/2021	Zhenyu Tian	Senior Associate	1221F0157: Understand the transaction reconciliation processes.	1.00	

Date	Name	Position	Description	Hours	Total Compensation
12/6/2021	Zhenyu Tian	Senior Associate	1221F0158: operating effective testing for reconciliation of transaction.	1.00	
12/6/2021	Zhenyu Tian	Senior Associate	1221F0159: Continue operating effective testing for reconciliation of transaction.	2.60	
12/7/2021	Suha Atshan	Associate	1221F0160: Data field and batch validation observation.	2.50	
12/7/2021	Shawn Marie Magee	Director	1221F0161: Review process documentation and potential changes to access review control.	0.50	
12/7/2021	Zhenyu Tian	Senior Associate	1221F0162: operating effective testing for reconciliation of transaction.	1.20	
12/8/2021	Suha Atshan	Associate	1221F0163: Data field and batch validation update testing procedures.	2.00	
12/8/2021	Zhenyu Tian	Senior Associate	1221F0164: Update and Plan for testing/assignments.	0.50	
12/8/2021	Zhenyu Tian	Senior Associate	1221F0165: access review procedures and attribute testing.	1.30	
12/8/2021	Zhenyu Tian	Senior Associate	1221F0166: Resolution of open items on BBCRM access review.	0.90	
12/9/2021	Christopher M Williams	Partner	1221F0167: Review Planning and Test Plan for Execution (Design Assessment and Operating Effectiveness Test Plan).	1.00	
12/9/2021	Christopher M Williams	Partner	1221F0168: Review proposed changes to Blackbaud Management Assertion, Control Objectives and Controls.	1.00	
12/9/2021	Suha Atshan	Associate	1221F0169: Elevated Roles reperform testing.	2.50	
12/9/2021	Shawn Marie Magee	Director	1221F0170: Review of Change Management testing - testing of changes prior to migration.	1.00	
12/9/2021	Shawn Marie Magee	Director	1221F0171: Review of Design Assessment - Access Controls - provisioning.	0.50	
12/9/2021	Zhenyu Tian	Senior Associate	1221F0172: Operating effectiveness testing for access review, change management, and transaction reconciliation.	0.90	
12/9/2021	Zhenyu Tian	Senior Associate	1221F0173: Operating effectiveness testing for transaction reconciliation.	0.80	
12/9/2021	Zhenyu Tian	Senior Associate	1221F0174: Update documentation for BBCRM change management.	1.00	
12/9/2021	Zhenyu Tian	Senior Associate	1221F0175: access review procedures and attribute testing.	0.70	
12/10/2021	Suha Atshan	Associate	1221F0176: Data field and batch validation revenue batch templates configuration.	2.50	
12/10/2021	Shawn Marie Magee	Director	1221F0177: Review of required procedures for ITGC testing coverage and update procedures.	1.00	
12/10/2021	Susie Manyphone Ngo	Associate	1221F0178: Update documentation for batch mandatory fields.	1.00	
12/10/2021	Susie Manyphone Ngo	Associate	1221F0179: Update documentation for data field validation check.	2.00	
12/10/2021	Zhenyu Tian	Senior Associate	1221F0180: Operating effectiveness testing for access review.	0.50	
12/13/2021	Suha Atshan	Associate	1221F0181: General ledger account mapping population test procedures.	1.00	
12/13/2021	Suha Atshan	Associate	1221F0182: General ledger account mapping population completeness.	2.50	
12/13/2021	Susie Manyphone Ngo	Associate	1221F0183: Update documentation for data field validation check.	0.20	
12/13/2021	Susie Manyphone Ngo	Associate	1221F0184: Update documentation for batch mandatory fields.	2.80	
12/13/2021	Susie Manyphone Ngo	Associate	1221F0185: Operating and effectiveness for General Ledger account mapping for fundraising transaction.	2.90	
12/14/2021	Suha Atshan	Associate	1221F0186: Review control design and testing completed thus far, provide comments and incorporate updates.	3.00	
12/14/2021	Susie Manyphone Ngo	Associate	1221F0187: Operating and effectiveness for General Ledger account mapping for fundraising transaction.	3.00	
12/14/2021	Susie Manyphone Ngo	Associate	1221F0188: Continued Operating and effectiveness for General Ledger account mapping for fundraising transaction.	3.00	
12/14/2021	Susie Manyphone Ngo	Associate	1221F0189: Continue to review Operating and effectiveness for General Ledger account mapping for fundraising transaction.	1.00	
12/14/2021	Zhenyu Tian	Senior Associate	1221F0190: Update testing approach on BBCRM access review.	0.60	
12/14/2021	Zhenyu Tian	Senior Associate	1221F0191: Operating effectiveness testing for access review.	1.70	
12/14/2021	Zhenyu Tian	Senior Associate	1221F0192: Continue Operating effectiveness testing for access review.	0.50	
12/15/2021	Suha Atshan	Associate	1221F0193: Review control design and testing completed thus far, provide comments and incorporate updates.	3.00	
12/15/2021	Shawn Marie Magee	Director	1221F0194: Review of Secion III for SOC Report.	1.50	

Date	Name	Position	Description	Hours	Total Compensation
12/15/2021	Susie Manyphone Ngo	Associate	1221F0195: Operating and effectiveness for General Ledger account mapping for fundraising transaction.	1.00	
12/15/2021	Susie Manyphone Ngo	Associate	1221F0196: Testing and Documentation of Batch mandatory fields and data field validation checks.	0.50	
12/15/2021	Susie Manyphone Ngo	Associate	1221F0197: Update Procedures controls -verify match risk assessment, design assessment and testing.	2.80	
12/15/2021	Susie Manyphone Ngo	Associate	1221F0198: Update additional evidence for Batch mandatory fields and data field validation checks.	1.40	
12/15/2021	Zhenyu Tian	Senior Associate	1221F0199: Operating effectiveness testing for data field validation to confirm key information are required.	0.70	
12/15/2021	Zhenyu Tian	Senior Associate	1221F0200: Operating effectiveness testing for batch validation to confirm business rules are met.	0.60	
12/15/2021	Zhenyu Tian	Senior Associate	1221F0201: Update testing approach on BBCRM access review.	0.80	
12/15/2021	Zhenyu Tian	Senior Associate	1221F0202: Continue Update testing approach on BBCRM access review.	0.40	
12/16/2021	Suha Atshan	Associate	1221F0203: test and conclude on the GL Account Mapping for Fundraising.	1.50	
12/17/2021	Suha Atshan	Associate	1221F0204: Update testing approach on BBCRM access review.	1.00	
12/17/2021	Suha Atshan	Associate	1221F0205: continues to test and conclude on the GL Account Mapping for Fundraising.	1.00	
12/17/2021	Susie Manyphone Ngo	Associate	1221F0206: Operating effectiveness testing for data field validation checks.	0.50	
12/17/2021	Susie Manyphone Ngo	Associate	1221F0207: Operating effectiveness testing to confirm business rules are met before posting fundraising transactions.	1.00	
12/17/2021	Susie Manyphone Ngo	Associate	1221F0208: Update additional evidence for BlackBaud applications for fundraising transactions.	0.50	
12/17/2021	Zhenyu Tian	Senior Associate	1221F0209: Operating effectiveness testing for access review, change management, and transaction reconciliation.	0.50	
12/17/2021	Zhenyu Tian	Senior Associate	1221F0210: Operating effectiveness testing for access review, change management, and transaction reconciliation.	1.10	
12/20/2021	Ricardo J Malave	Manager	1221F0211: Update documentation for BBCRM access review.	1.00	
12/20/2021	Suha Atshan	Associate	1221F0212: Sensitive role analysis privileged users testing.	2.50	
12/20/2021	Susie Manyphone Ngo	Associate	1221F0213: Reconcile hours from tracker.	2.20	
12/20/2021	Susie Manyphone Ngo	Associate	1221F0214: Update user samples for General Ledger account mapping for fundraising transaction.	1.00	
12/20/2021	Susie Manyphone Ngo	Associate	1221F0215: Update Completion controls-verify match risk assessment, design assessment and testing.	1.30	
12/20/2021	Zhenyu Tian	Senior Associate	1221F0216: Update the documentation for BBCRM controls.	1.30	
12/20/2021	Zhenyu Tian	Senior Associate	1221F0217: Update documentation for BBCRM access review.	1.50	
12/21/2021	Suha Atshan	Associate	1221F0218: Continue working on Privileged user accounts assessment.	1.00	
12/21/2021	Suha Atshan	Associate	1221F0219: Draft Report initiation Update Access controls attributes.	1.00	
12/21/2021	Susie Manyphone Ngo	Associate	1221F0220: Update Completion controls-verify match risk assessment, design assessment and testing.	2.00	
12/21/2021	Susie Manyphone Ngo	Associate	1221F0221: Review comments/feedback and address comments for BlackBaud controls.	0.60	
12/21/2021	Susie Manyphone Ngo	Associate	1221F0222: Overview for BlackBaud Super User access.	1.50	
12/21/2021	Susie Manyphone Ngo	Associate	1221F0223: Update Completion controls-verify match risk assessment, design assessment and testing.	1.70	
12/21/2021	Susie Manyphone Ngo	Associate	1221F0224: Operating and effectiveness testing for Super user access.	2.70	
12/21/2021	Zhenyu Tian	Senior Associate	1221F0225: Address comments and make updates to BlackBaud controls.	0.60	
12/21/2021	Zhenyu Tian	Senior Associate	1221F0226: Perform and document procedures for Super User access and draft reports.	1.50	
12/22/2021	Susie Manyphone Ngo	Associate	1221F0227: Operating and effectiveness testing for Super user access.	3.00	
12/22/2021	Susie Manyphone Ngo	Associate	1221F0228: Update example of evidence General Ledger account mapping for fundraising transaction.	0.50	
12/22/2021	Susie Manyphone Ngo	Associate	1221F0229: Plan for drafting and gather needed information SOC 1 Reports Section III.	1.00	
12/22/2021	Susie Manyphone Ngo	Associate	1221F0230: Draft SOC 1 Report Section III.	2.00	
12/23/2021	Suha Atshan	Associate	1221F0231: Review control design and testing completed thus far, provide comments and incorporate updates.	1.00	
12/23/2021	Susie Manyphone Ngo	Associate	1221F0232: Draft SOC 1 Report Section III.	0.50	
1/4/2022	Christopher M Williams	Partner	1221F0233: Review Fieldwork Control Testing and Results.	1.00	

Date	Name	Position	Description	Hours	Total Compensation
1/5/2022	Christopher M Williams	Partner	1221F0234: Review Security Technical Items - Verify Testing Approach Appropriate.	0.50	
1/5/2022	Suha Atshan	Associate	1221F0235: Re-evaluate testing procedures for privileged users access.	3.00	
1/5/2022	Zhenyu Tian	Senior Associate	1221F0236: Update testing approach on BCRM access review.	1.00	
1/5/2022	Zhenyu Tian	Senior Associate	1221F0237: Operating effectiveness testing for access review.	2.90	
1/6/2022	Shawn Marie Magee	Director	1221F0238: Preparing SOC report Template for SOC report.	1.00	
1/6/2022	Zhenyu Tian	Senior Associate	1221F0239: Operating effectiveness testing for access review.	2.70	
1/7/2022	Suha Atshan	Associate	1221F0240: Evaluate and conclude privileged users access review.	2.30	
1/7/2022	Zhenyu Tian	Senior Associate	1221F0241: Update testing approach on BCRM access review.	0.50	
1/7/2022	Zhenyu Tian	Senior Associate	1221F0242: Operating effectiveness testing for access review.	0.90	
1/10/2022	Suha Atshan	Associate	1221F0243: Completion and reporting Read, Evaluate, and update section III.	1.80	
1/11/2022	Suha Atshan	Associate	1221F0244: Completion read and evaluate Subservice organization Report kyndryl.	1.50	
1/11/2022	Suha Atshan	Associate	1221F0245: Completion evaluate Subservice organization CUEC Blackbaud.	1.50	
1/11/2022	Suha Atshan	Associate	1221F0246: Completion and Reporting document and finalize Subservice organization CUEC Blackbaud.	2.00	
1/11/2022	Shawn Marie Magee	Director	1221F0247: Review of CEUCs for BB in preparation of report drafting.	1.00	
1/14/2022	Ricardo J Malave	Manager	1221F0248: Update testing procedures and frequency, samples selected for users access review.	1.00	
1/14/2022	Ricardo J Malave	Manager	1221F0249: Testing Peoplesoft controls and BCRM controls with follow up items and testing queries.	1.00	
1/14/2022	Suha Atshan	Associate	1221F0250: Update design assessment and our understanding of users access review based new information provided by BSA.	2.50	
1/14/2022	Suha Atshan	Associate	1221F0251: Update testing procedures and frequency, samples selected for users access review.	1.00	
1/14/2022	Suha Atshan	Associate	1221F0252: Review test procedures, sample sections to update operating effectiveness testing for users access review.	1.00	
1/18/2022	Zhenyu Tian	Senior Associate	1221F0253: Update testing approach on BCRM termination testing.	0.30	
1/19/2022	Ricardo J Malave	Manager	1221F0254: Draft Management assertion and templates for Rep Letter and Section I and part of Section III.	3.00	
1/19/2022	Susie Manyphone Ngo	Associate	1221F0255: Update interim testing dates for Procedure Updates.	1.00	
1/20/2022	Ricardo J Malave	Manager	1221F0256: Draft Section IV of the Report.	3.00	
1/20/2022	Ricardo J Malave	Manager	1221F0257: Reconciliation between Section IV Section III and Audit Procedures.	2.00	
1/21/2022	Ricardo J Malave	Manager	1221F0258: Draft Section III of the Report.	3.00	
1/21/2022	Shawn Marie Magee	Director	1221F0259: Review Section V for SOC Report.	1.50	
1/22/2022	Shawn Marie Magee	Director	1221F0260: Edit and incorporate changes needed to Section V for SOC Report.	0.50	
1/24/2022	Suha Atshan	Associate	1221F0261: Year End Test Procedures Blackbaud.	1.50	
1/24/2022	Suha Atshan	Associate	1221F0262: Initiate engagement Completion Procedures.	2.50	
1/26/2022	Suha Atshan	Associate	1221F0263: Complete and prepare engagement completion procedures.	2.50	
1/28/2022	Susie Manyphone Ngo	Associate	1221F0264: Create AS1215/SAS103 Compliance template.	0.50	
1/30/2022	Suha Atshan	Associate	1221F0265: Year End testing procedures - Confirm no changes to controls.	1.40	
1/30/2022	Shawn Marie Magee	Director	1221F0266: Review BB Control Objective 1 risk assessment, design assessment, operation effectiveness.	3.00	
1/30/2022	Shawn Marie Magee	Director	1221F0267: Continued Review BB Control Objective 2 risk assessment, design assessment, operation effectiveness.	3.00	
1/31/2022	Suha Atshan	Associate	1221F0268: Data validation controls testing conclusion update.	1.00	
1/31/2022	Suha Atshan	Associate	1221F0269: Completion and reporting update conclusion access controls.	1.20	
1/31/2022	Shawn Marie Magee	Director	1221F0270: Address and resolve comments in BB reoprt and 3 way match.	1.00	
2/2/2022	Suha Atshan	Associate	1221F0271: Data validation controls update testing precdure.	1.80	
2/2/2022	Suha Atshan	Associate	1221F0272: Access control update testing procedures.	1.20	
2/2/2022	Suha Atshan	Associate	1221F0273: Change Management control Update testing procedures.	1.00	

Date	Name	Position	Description	Hours	Total Compensation
2/2/2022	Shawn Marie Magee	Director	1221F0274: Review Financial Transaction control design assessment and Operating Effectiveness.	0.50	
2/2/2022	Zhenyu Tian	Senior Associate	1221F0275: Compare SOC reports to the operating effectiveness testing procedures.	0.70	
2/3/2022	Susie Manyphone Ngo	Associate	1221F0276: Three Way Match reports for BBCRM.	0.70	
2/4/2022	Shawn Marie Magee	Director	1221F0277: Review Financial Transaction control design assessment and Operating Effectiveness.	3.00	
2/4/2022	Susie Manyphone Ngo	Associate	1221F0278: Three Way Match reports for BBCRM.	1.80	
2/7/2022	Ricardo J Malave	Manager	1221F0279: Compare SOC reports to the operating effectiveness testing procedures reconcile discrepancies and make updates accordingly to Report.	3.00	
2/7/2022	Susie Manyphone Ngo	Associate	1221F0280: Three Way Match reports for BBCRM.	1.00	
2/7/2022	Zhenyu Tian	Senior Associate	1221F0281: Compare SOC reports to the operating effectiveness testing procedures.	0.30	
2/10/2022	Zhenyu Tian	Senior Associate	1221F0282: Preparing SOC report Template for SOC report.	1.50	
2/11/2022	Zhenyu Tian	Senior Associate	1221F0283: Compare SOC reports to the operating effectiveness testing procedures.	1.80	
3/4/2022	Ricardo J Malave	Manager	1221F0284: Compare SOC reports to the operating effectiveness testing procedures reconcile discrepancies and make updates accordingly to Report.	0.50	
3/7/2022	Shawn Marie Magee	Director	1221F0285: SOC Report Draft-made final edits and finalize draft SOC report.	2.00	
3/8/2022	Shawn Marie Magee	Director	1221F0286: Review and Update Report drafts.	2.00	
3/8/2022	Shawn Marie Magee	Director	1221F0287: Review and Update Rep Letter Draft.	2.00	
3/9/2022	Shawn Marie Magee	Director	1221F0288: Review and Update Report Drafts, Review and Update Rep Letter Draft.	1.00	
3/10/2022	Christopher M Williams	Partner	1221F0289: Review of Completion Procedures, Review of Final Report, Review of Management Rep Letter,.	1.50	
3/10/2022	Shawn Marie Magee	Director	1221F0290: Finalize and Issue SOC Report - pdf and send to client for review.	2.00	
3/10/2022	Shawn Marie Magee	Director	1221F0291: Finalize and Issue Rep Letter - prep to obtain signatures via docusign.	1.00	
3/10/2022	Zhenyu Tian	Senior Associate	1221F0292: Compare SOC reports to the operating effectiveness testing procedures.	1.30	
3/11/2022	Christopher M Williams	Partner	1221F0293: Review of Completion Procedures, Review of Final Report, Review of Management Rep Letter,.	1.00	
3/11/2022	Shawn Marie Magee	Director	1221F0294: Finalize and Issue Rep Letter - obtain signatures via docusign and Issue Report for distribution.	2.20	
Subtotal - Blackbaud CRM System For Fund Raising Activities Services				214.60	\$23,000.00
Program Administration Systems Services					
12/1/2021	Suha Atshan	Associate	1221F0295: Completion and reporting section III confirm.	1.20	
12/1/2021	Suha Atshan	Associate	1221F0296: inspection access to program and data control testing.	2.80	
12/1/2021	Suha Atshan	Associate	1221F0297: inspection Job scheduling computer operation testing.	2.00	
12/1/2021	Susie Manyphone Ngo	Associate	1221F0298: Testing Segregation of Environments.	2.50	
12/1/2021	Susie Manyphone Ngo	Associate	1221F0299: Review of PAS comments and updates in testing results.	0.70	
12/1/2021	Susie Manyphone Ngo	Associate	1221F0300: Document passwords for default administrator accounts changed on servers.	0.50	
12/1/2021	Susie Manyphone Ngo	Associate	1221F0301: Operating and effectiveness for ITG management periodically review users access rights.	1.80	
12/2/2021	Suha Atshan	Associate	1221F0302: membership calculation validation and inspection.	3.00	
12/2/2021	Susie Manyphone Ngo	Associate	1221F0303: Operating and effectiveness for ITG management periodically review users access rights.	0.70	
12/2/2021	Susie Manyphone Ngo	Associate	1221F0304: Operating and effectiveness for access requests to the infrastructure components.	2.30	
12/2/2021	Susie Manyphone Ngo	Associate	1221F0305: Operating and effectiveness testing for planned and emergency changes.	2.30	
12/2/2021	Susie Manyphone Ngo	Associate	1221F0306: Operating and effectiveness testing on password parameters for PAS applications.	2.20	
12/2/2021	Susie Manyphone Ngo	Associate	1221F0307: Operating and effectiveness testing on ITG Manager reviews for National Council terminations.	1.00	
12/3/2021	Suha Atshan	Associate	1221F0308: Unix access testing.	1.50	
12/3/2021	Suha Atshan	Associate	1221F0309: Oracle Database access Testing.	1.80	
12/3/2021	Shawn Marie Magee	Director	1221F0310: Review of planned timing for completion of interim IT testing procedures.	1.00	

Date	Name	Position	Description	Hours	Compensation	Total
12/3/2021	Susie Manyphone Ngo	Associate	1221F0311: Operating and effectiveness testing for planned and emergency changes.	3.90		
12/3/2021	Susie Manyphone Ngo	Associate	1221F0312: Operating and effectiveness for change management monitoring.	1.50		
12/3/2021	Susie Manyphone Ngo	Associate	1221F0313: Operating and effectiveness for user provisioning.	0.30		
12/3/2021	Susie Manyphone Ngo	Associate	1221F0314: Operating and effectiveness testing for User access reviews.	2.40		
12/3/2021	Susie Manyphone Ngo	Associate	1221F0315: operating effective testing for planned and emergency changes.	0.50		
12/3/2021	Zhenyu Tian	Senior Associate	1221F0316: operation effective teting for terminations.	2.20		
12/6/2021	Suha Atshan	Associate	1221F0317: Job scheduling computer operation completeness and accuracy testing.	2.00		
12/6/2021	Shawn Marie Magee	Director	1221F0318: Review of planned timing for completion of interim Business Process testing procedures.	0.50		
12/6/2021	Susie Manyphone Ngo	Associate	1221F0319: Operating and effectiveness testing for planned and emergency changes.	0.50		
12/6/2021	Susie Manyphone Ngo	Associate	1221F0320: Operating and effectiveness for change management monitoring.	1.50		
12/6/2021	Susie Manyphone Ngo	Associate	1221F0321: Document segregation of duties (Change management).	2.50		
12/7/2021	Suha Atshan	Associate	1221F0322: Elevated access Database and Unix.	2.20		
12/7/2021	Susie Manyphone Ngo	Associate	1221F0323: Update change management (PAS Application).	1.10		
12/7/2021	Susie Manyphone Ngo	Associate	1221F0324: Update documentation for authentication and password controls.	1.20		
12/7/2021	Susie Manyphone Ngo	Associate	1221F0325: Operating and effectiveness testing for production processing.	0.90		
12/8/2021	Christopher M Williams	Partner	1221F0326: Review Planning and Test Plan for Execution (Design Assessment and Operating Effectiveness Test Plan).	1.00		
12/8/2021	Suha Atshan	Associate	1221F0327: Inspection magazine subscription testing.	3.30		
12/8/2021	Susie Manyphone Ngo	Associate	1221F0328: Operating and effectiveness testing for production processing.	1.60		
12/8/2021	Susie Manyphone Ngo	Associate	1221F0329: Update documentation for change management monitoring.	0.50		
12/8/2021	Zhenyu Tian	Senior Associate	1221F0330: Operating effective testing for batch total reconciliation.	0.70		
12/8/2021	Zhenyu Tian	Senior Associate	1221F0331: Operating effective testing for membership data is recorded completely and accurately.	1.70		
12/8/2021	Zhenyu Tian	Senior Associate	1221F0332: Continued Operating effective testing for membership data is recorded completely and accurately.	0.90		
12/9/2021	Shawn Marie Magee	Director	1221F0333: Review of Design Assessment - Access Controls - provisioning.	0.50		
12/13/2021	Shawn Marie Magee	Director	1221F0334: Review of required procedures for ITGC testing coverage and update procedures.	0.50		
12/14/2021	Suha Atshan	Associate	1221F0335: Review control design and testing completed thus far, provide comments and incorporate updates.	2.50		
12/14/2021	Zhenyu Tian	Senior Associate	1221F0336: Review completed procedures and reconcile to risk assessment.	0.40		
12/15/2021	Suha Atshan	Associate	1221F0337: Review control design and testing completed thus far, provide comments and incorporate updates.	2.50		
12/15/2021	Susie Manyphone Ngo	Associate	1221F0338: Update documentation for User access reviews.	1.00		
12/15/2021	Zhenyu Tian	Senior Associate	1221F0339: Review completed procedures and reconcile to risk assessment.	1.10		
12/16/2021	Suha Atshan	Associate	1221F0340: drive conclusion on system changes and computer operation testing.	1.50		
12/16/2021	Susie Manyphone Ngo	Associate	1221F0341: Update Suitably design controls.	1.00		
12/16/2021	Susie Manyphone Ngo	Associate	1221F0342: Update Completion controls-verify match risk assessment, design assessment and testing.	3.00		
12/16/2021	Susie Manyphone Ngo	Associate	1221F0343: Continued Update Completion controls-verify match risk assessment, design assessment and testing.	0.50		
12/20/2021	Christopher M Williams	Partner	1221F0344: Review proposed changes to PAS Management Assertion, Control Objectives and Controls.	0.50		
12/21/2021	Suha Atshan	Associate	1221F0345: Draft Report initiation Update computer operation controls attributes.	0.50		
12/23/2021	Suha Atshan	Associate	1221F0346: Review control design and testing completed thus far, provide comments and incorporate updates.	1.00		
12/23/2021	Susie Manyphone Ngo	Associate	1221F0347: Draft SOC 1 Report Section III.	1.20		
1/4/2022	Christopher M Williams	Partner	1221F0348: Review Fieldwork Control Testing and Results.	0.50		

Date	Name	Position	Description	Hours	Total Compensation
1/7/2022	Suha Atshan	Associate	1221F0349: Completion and reporting Evaluation of section V.	1.20	
1/10/2022	Suha Atshan	Associate	1221F0350: Completion and reporting Read, Evaluate, and update section III.	1.50	
1/12/2022	Christopher M Williams	Partner	1221F0351: Review Security Technical Items - Verify Testing Approach Appropriate.	0.50	
1/18/2022	Suha Atshan	Associate	1221F0352: System processing and scheduling update testing and completeness and accuracy validation.	2.00	
1/18/2022	Suha Atshan	Associate	1221F0353: Operating effectiveness testing update Password parameters.	0.50	
1/20/2022	Shawn Marie Magee	Director	1221F0354: Review Section V for SOC Report.	0.50	
1/26/2022	Suha Atshan	Associate	1221F0355: Completion and reporting draft report prep.	0.50	
1/26/2022	Shawn Marie Magee	Director	1221F0356: Edit and incorporate changes needed to Section V for SOC Report.	1.00	
1/27/2022	Christopher M Williams	Partner	1221F0357: Review proposed changes to PAS Management Assertion, Control Objectives and Controls.	0.50	
1/27/2022	Suha Atshan	Associate	1221F0358: Planning time and resources for report drafting and issuance.	1.80	
1/27/2022	Shawn Marie Magee	Director	1221F0359: Review PAS Control Objective 1 risk assessment, design assessment, operatign effectiveness.	1.00	
1/28/2022	Ricardo J Malave	Manager	1221F0360: Draft Management assertion and templates for Rep Letter and Section I and part of Section III.	2.00	
1/28/2022	Ricardo J Malave	Manager	1221F0361: Draft Section IV of the Report.	2.00	
1/28/2022	Ricardo J Malave	Manager	1221F0362: Draft Section III of the Report.	3.00	
1/28/2022	Susie Manyphone Ngo	Associate	1221F0363: Create AS1215/SAS103 Compliance template.	0.50	
1/30/2022	Suha Atshan	Associate	1221F0364: Year End testing procedures - Confirm no changes to controls.	1.20	
2/1/2022	Ricardo J Malave	Manager	1221F0365: Recon between Section IV Section III and inclusion of Section V of the report and updates to the corresponding sections on the Section.	0.50	
2/3/2022	Ricardo J Malave	Manager	1221F0366: Reconciliation between Section IV Section III and Audit Procedures.	1.50	
2/4/2022	Ricardo J Malave	Manager	1221F0367: Reconciliation between Section IV Section III and Audit Procedures.	3.00	
2/4/2022	Ricardo J Malave	Manager	1221F0368: Compare SOC reports to the operating effectiveness testing procedures reconcile discrepancies and make updates accordingly to Report.	3.00	
2/4/2022	Ricardo J Malave	Manager	1221F0369: Compare SOC reports to the operating effectiveness testing procedures.	2.00	
2/4/2022	Susie Manyphone Ngo	Associate	1221F0370: Three Way Match reports for PAS.	1.80	
2/4/2022	Zhenyu Tian	Senior Associate	1221F0371: Compare SOC reports to the operating effectiveness testing procedures.	0.30	
2/7/2022	Susie Manyphone Ngo	Associate	1221F0372: Three Way Match reports for PAS.	1.00	
2/10/2022	Zhenyu Tian	Senior Associate	1221F0373: Preparing SOC report Template for SOC report.	1.60	
2/11/2022	Shawn Marie Magee	Director	1221F0374: Review Financial Transaction control design assessment and Operating Effectiveness.	2.60	
2/11/2022	Shawn Marie Magee	Director	1221F0375: Review IT control design assessment and Operating Effectiveness.	1.70	
2/11/2022	Zhenyu Tian	Senior Associate	1221F0376: Compare SOC reports to the operating effectiveness testing procedures.	1.90	
2/17/2022	Shawn Marie Magee	Director	1221F0377: Review Financial Transaction control design assessment and Operating Effectiveness.	0.50	
3/4/2022	Shawn Marie Magee	Director	1221F0378: Review IT control design assessment and Operating Effectiveness.	1.00	
3/7/2022	Shawn Marie Magee	Director	1221F0379: SOC Report Draft-made final edits and finalize draft SOC report.	3.00	
3/9/2022	Shawn Marie Magee	Director	1221F0380: Review and Update Report drafts, Review and Update Rep Letter Draft.	1.00	
3/9/2022	Shawn Marie Magee	Director	1221F0381: Control Objective 1 - Logical Access Review of Design, Operating Effectiveness.	3.00	
3/9/2022	Shawn Marie Magee	Director	1221F0382: Control Objective 2 - Change Management Review of Design, Operating Effectiveness.	3.00	
3/9/2022	Shawn Marie Magee	Director	1221F0383: Control Objective 3-Computer Operations and 4-Transactional Review of Design, Operating Effectiveness.	3.00	
3/10/2022	Christopher M Williams	Partner	1221F0384: Review of Completion Procedures, Review of Final Report, Review of Management Rep Letter,.	1.00	
3/10/2022	Shawn Marie Magee	Director	1221F0385: Finalize and Issue SOC Report - pdf and send to client for review.	3.00	
3/10/2022	Shawn Marie Magee	Director	1221F0386: Finalize and Issue Rep Letter - prep to obtain signatures via docuSign.	1.00	

Date	Name	Position	Description	Hours	Total Compensation
3/11/2022	Christopher M Williams	Partner	1221F0387: Review of Completion Procedures, Review of Final Report, Review of Management Rep Letter,.	1.00	
3/11/2022	Ricardo J Malave	Manager	1221F0388: Compare SOC reports to the operating effectiveness testing procedures reconcile discrepancies and make updates accordingly to Report.	1.00	
3/11/2022	Shawn Marie Magee	Director	1221F0389: Finalize and Issue Rep Letter - obtain signatures via docuSign and Issue Report for distribution.	2.50	
3/11/2022	Zhenyu Tian	Senior Associate	1221F0390: Compare SOC reports to the operating effectiveness testing procedures.	1.40	
Subtotal - Program Administration Systems Services				144.40	\$28,000.00
Consolidated Audit Services - 2018					
12/2/2021	David M Polan	Senior Manager	1221F0391: Continue reviewing documentation for long-lived impairment analysis.	1.50	
12/2/2021	Minseok Choi	Senior Associate	1221F0392: Continue reviewing documentation for long-lived impairment analysis.	2.00	
12/2/2021	Minseok Choi	Senior Associate	1221F0393: Draft review procedure documentation for long-lived impairment analysis.	1.00	
12/2/2021	Jessica L Brandstetter	Senior Manager	1221F0394: Review legal letter update requirements.	1.50	
12/3/2021	Alicia Grosman	Managing Director	1221F0395: Review documentation for long-lived impairment analysis.	1.50	
12/3/2021	David M Polan	Senior Manager	1221F0396: Draft review procedure documentation for long-lived impairment analysis.	2.50	
12/3/2021	Jessica L Brandstetter	Senior Manager	1221F0397: Continue review of legal letter update requirements.	1.00	
12/3/2021	Jessica L Brandstetter	Senior Manager	1221F0398: Reviewed bankruptcy disclosure requirements.	2.50	
12/6/2021	David M Polan	Senior Manager	1221F0399: Draft review comments for long-lived impairment analysis.	2.00	
12/6/2021	Allen B Bell	Partner	1221F0400: Review of legal letter update requirements.	1.00	
12/6/2021	Allen B Bell	Partner	1221F0401: Reviewed bankruptcy disclosure requirements.	1.50	
12/6/2021	Jessica L Brandstetter	Senior Manager	1221F0402: Review draft long-lived impairment analysis.	2.00	
12/6/2021	Ryan Kent Swaim	Senior Associate	1221F0403: Review draft impairment analysis.	2.00	
12/6/2021	Ryan Kent Swaim	Senior Associate	1221F0404: Review of legal letter requirements.	2.00	
12/7/2021	Jessica L Brandstetter	Senior Manager	1221F0405: Review independence requirements.	2.00	
12/8/2021	Jessica L Brandstetter	Senior Manager	1221F0406: Continue review of independence requirements.	1.00	
12/8/2021	Jessica L Brandstetter	Senior Manager	1221F0407: Drafted going concern analysis.	1.50	
12/9/2021	Allen B Bell	Partner	1221F0408: Review draft long-lived impairment analysis.	1.00	
12/9/2021	Allen B Bell	Partner	1221F0409: Reviewed going concern analysis.	1.00	
12/9/2021	Allen B Bell	Partner	1221F0410: Reviewed debt disclosure requirements.	1.00	
12/9/2021	Jessica L Brandstetter	Senior Manager	1221F0411: Reviewed debt covenant compliance requirements.	1.00	
12/10/2021	Jessica L Brandstetter	Senior Manager	1221F0412: Review revisions to legal letter update requirements analysis.	2.50	
12/10/2021	Ryan Kent Swaim	Senior Associate	1221F0413: Review of insurance liability reserves.	2.50	
12/10/2021	Ryan Kent Swaim	Senior Associate	1221F0414: Continued review of insurance liability reserves.	2.50	
12/13/2021	David M Polan	Senior Manager	1221F0415: Review documentation for long-lived impairment analysis.	1.00	
12/13/2021	Christopher J Hoffman	Partner	1221F0416: Review draft financial statements and completion procedure requirements.	0.50	
12/13/2021	Jessica L Brandstetter	Senior Manager	1221F0417: Review long-lived asset impairment analysis projections.	1.50	
12/14/2021	David M Polan	Senior Manager	1221F0418: Revise review comments for long-lived impairment analysis.	1.60	
12/14/2021	Allen B Bell	Partner	1221F0419: Drafted comments for the long-lived asset impairment analysis projections.	1.50	
12/14/2021	Jessica L Brandstetter	Senior Manager	1221F0420: Review comments for the long-lived asset impairment analysis projections.	1.50	
12/15/2021	Jessica L Brandstetter	Senior Manager	1221F0421: Revised going concern analysis.	2.00	
12/15/2021	Ryan Kent Swaim	Senior Associate	1221F0422: Review of impairment analysis.	2.00	
12/15/2021	Ryan Kent Swaim	Senior Associate	1221F0423: Continued review of impairment analysis.	1.00	
12/16/2021	Cameron Evans Deiter	Director	1221F0424: Finalize documentation of review procedures.	0.40	
12/16/2021	Jessica L Brandstetter	Senior Manager	1221F0425: Continue review of legal letter update analysis.	1.00	
12/16/2021	Ryan Kent Swaim	Senior Associate	1221F0426: Review of analysis of pledge receivables.	2.00	

Date	Name	Position	Description	Hours	Compensation	Total
12/16/2021	Ryan Kent Swaim	Senior Associate	1221F0427: Continued review of analysis of pledge receivables.	1.50		1.50
12/17/2021	Allen B Bell	Partner	1221F0428: Review of long-lived asset impairment analysis projections.	2.50		2.50
12/17/2021	Jessica L Brandstetter	Senior Manager	1221F0429: Continue review of long-lived asset impairment analysis projections.	2.50		2.50
12/17/2021	Ryan Kent Swaim	Senior Associate	1221F0430: Review of draft financial statements.	1.50		1.50
12/20/2021	Allen B Bell	Partner	1221F0431: Review insurance reserve analysis updated draft.	2.50		2.50
12/20/2021	Jessica L Brandstetter	Senior Manager	1221F0432: Update insurance reserve analysis updated draft.	2.50		2.50
12/20/2021	Ryan Kent Swaim	Senior Associate	1221F0433: Review of board of director meeting minutes.	2.00		2.00
12/21/2021	Ryan Kent Swaim	Senior Associate	1221F0434: Review of insurance liability reserve analysis.	2.00		2.00
12/21/2021	Ryan Kent Swaim	Senior Associate	1221F0435: Continued review of insurance liability reserve analysis.	1.50		1.50
12/22/2021	Allen B Bell	Partner	1221F0436: Review pledge reserve analysis.	2.00		2.00
12/22/2021	Jessica L Brandstetter	Senior Manager	1221F0437: Review and update pledge reserve analysis.	2.00		2.00
12/22/2021	Ryan Kent Swaim	Senior Associate	1221F0438: Review of impairment analysis follow up questions.	2.00		2.00
12/22/2021	Ryan Kent Swaim	Senior Associate	1221F0439: Continued review of impairment analysis follow up questions.	1.50		1.50
12/28/2021	Allen B Bell	Partner	1221F0440: Draft long-lived asset impairment analysis comments.	2.00		2.00
12/28/2021	Jessica L Brandstetter	Senior Manager	1221F0441: Review long-lived asset impairment analysis comments.	2.00		2.00
1/3/2022	Ryan Kent Swaim	Senior Associate	1221F0442: Review of draft financial statement disclosures.	2.00		2.00
1/4/2022	Allen B Bell	Partner	1221F0443: Review draft financial statements.	2.00		2.00
1/4/2022	Jessica L Brandstetter	Senior Manager	1221F0444: Continue review of pledge reserve analysis.	1.00		1.00
1/4/2022	Ryan Kent Swaim	Senior Associate	1221F0445: Review of audit completion documentation.	1.00		1.00
1/5/2022	David M Polan	Senior Manager	1221F0446: Review comment responses for long-lived impairment analysis.	1.00		1.00
1/5/2022	Jessica L Brandstetter	Senior Manager	1221F0447: Review draft financial statements.	2.00		2.00
1/5/2022	Ryan Kent Swaim	Senior Associate	1221F0448: Draft comments for impairment analysis.	2.00		2.00
1/6/2022	Dakota Todd	Associate	1221F0449: Continued documentation related to 2020/2021 Associate audit reports.	2.50		2.50
1/6/2022	Dakota Todd	Associate	1221F0450: Continued updating documentation related to 2020/2021 Associate audit reports.	2.50		2.50
1/6/2022	Ryan Deason	Associate	1221F0451: Updated documentation related to 2020 meeting minutes.	2.50		2.50
1/6/2022	Ryan Kent Swaim	Senior Associate	1221F0452: Continued draft comments for impairment analysis.	2.00		2.00
1/7/2022	Dakota Todd	Associate	1221F0453: Updated documentation related to 2020/2021 meeting minutes.	3.50		3.50
1/7/2022	Dakota Todd	Associate	1221F0454: Continued updating documentation related to 2020/2021 meeting minutes.	3.00		3.00
1/7/2022	Jessica L Brandstetter	Senior Manager	1221F0455: Continue review of long-lived asset impairment analysis projections.	1.00		1.00
1/7/2022	Ryan Deason	Associate	1221F0456: Continued updating documentation related to 2020 meeting minutes.	1.80		1.80
1/7/2022	Ryan Deason	Associate	1221F0457: Updated documentation related to 2021 meeting minutes.	2.30		2.30
1/7/2022	Ryan Deason	Associate	1221F0458: Added EGAs to aura requiring QRP sign-off.	0.10		0.10
1/7/2022	Ryan Deason	Associate	1221F0459: Updated documentation related to new contracts.	1.00		1.00
1/7/2022	Ryan Kent Swaim	Senior Associate	1221F0460: Review of updated pledge receivables analysis.	2.00		2.00
1/10/2022	Jessica L Brandstetter	Senior Manager	1221F0461: Drafted follow up comments for the long-lived asset impairment analysis projections.	2.00		2.00
1/10/2022	Katarina Mitrovic	Senior Associate	1221F0462: Performed Associate consistency on 2021 GL revised Draft Report 2018.	4.40		4.40
1/10/2022	Ryan Deason	Associate	1221F0463: Performed mathematical accuracy on BVA draft exhibits.	2.70		2.70
1/10/2022	Ryan Deason	Associate	1221F0464: Performed mathematical accuracy on 2021 GL revised Draft Report 2018.	2.00		2.00
1/10/2022	Ryan Deason	Associate	1221F0465: Continued performing mathematical accuracy on 2021 GL revised Draft Report 2018.	1.80		1.80
1/10/2022	Ryan Kent Swaim	Senior Associate	1221F0466: Updated documentation related to insurance liability reserve.	2.00		2.00
1/10/2022	Ryan Kent Swaim	Senior Associate	1221F0467: Continued updating documentation related to insurance liability reserve.	1.00		1.00
1/11/2022	Allen B Bell	Partner	1221F0468: Drafted follow up comments for the long-lived asset impairment analysis projections.	1.00		1.00
1/11/2022	Allen B Bell	Partner	1221F0469: Reviewed documentation related to the insurance reserve analysis.	2.00		2.00
1/11/2022	Jessica L Brandstetter	Senior Manager	1221F0470: Update documentation related to the insurance reserve analysis.	2.00		2.00

Date	Name	Position	Description	Hours	Total Compensation
1/11/2022	Katarina Mitrovic	Senior Associate	1221F0471: Continued performing Associate level consistency on 2021 GL revised Draft Report 2018.	1.50	
1/11/2022	Ryan Deason	Associate	1221F0472: Continued performing mathematical accuracy on 2021 GL revised Draft Report 2018.	1.50	
1/11/2022	Ryan Deason	Associate	1221F0473: Performed Associate level consistency on 2018 Treasurer's report v8 using smart audit platform.	1.20	
1/11/2022	Ryan Kent Swaim	Senior Associate	1221F0474: Review of independence requirements.	1.00	
1/12/2022	Jessica L Brandstetter	Senior Manager	1221F0475: Reviewed follow-up comments on pledge reserve analysis.	2.00	
1/12/2022	Ryan Kent Swaim	Senior Associate	1221F0476: Reviewed and documented projections utilized in impairment analysis.	2.00	
1/13/2022	Ryan Kent Swaim	Senior Associate	1221F0477: Continued - reviewed and documented projections utilized in impairment analysis.	1.00	
1/14/2022	Jessica L Brandstetter	Senior Manager	1221F0478: Reviewed required audit completion phase documentation.	2.00	
1/14/2022	Ryan Deason	Associate	1221F0479: Continued performing Associate level consistency on 2018 Treasurer's report v8 using smart audit platform.	0.30	
1/14/2022	Ryan Kent Swaim	Senior Associate	1221F0480: Review of audit completion documentation.	2.00	
1/14/2022	Ryan Kent Swaim	Senior Associate	1221F0481: Review of draft financial statements.	1.00	
1/17/2022	Allen B Bell	Partner	1221F0482: Reviewed required audit completion phase documentation.	1.00	
1/17/2022	Christopher J Hoffman	Partner	1221F0483: Reviewed required audit completion phase requirements and documentation.	0.90	
1/18/2022	Allen B Bell	Partner	1221F0484: Continue reviewing documentation related to the insurance reserve analysis.	2.50	
1/18/2022	Jessica L Brandstetter	Senior Manager	1221F0485: Continue reviewing follow-up comments on pledge reserve analysis.	1.00	
1/18/2022	Jessica L Brandstetter	Senior Manager	1221F0486: Review of long-lived asset impairment analysis updated documentation.	2.00	
1/18/2022	Ryan Kent Swaim	Senior Associate	1221F0487: Continued - review of draft financial statements.	2.00	
1/18/2022	Ryan Kent Swaim	Senior Associate	1221F0488: Prepared follow up questions - impairment analysis.	1.00	
1/19/2022	Allen B Bell	Partner	1221F0489: Review updated comments and documentation for the long-lived asset impairment analysis projections.	2.50	
1/19/2022	Jessica L Brandstetter	Senior Manager	1221F0490: Continue reviewing of long-lived asset impairment analysis updated documentation.	1.00	
1/19/2022	Ryan Kent Swaim	Senior Associate	1221F0491: Continued - Prepared follow up questions - impairment analysis.	2.00	
1/19/2022	Ryan Kent Swaim	Senior Associate	1221F0492: Review of pledge receivables - updated analysis.	1.00	
1/20/2022	Ryan Kent Swaim	Senior Associate	1221F0493: Continued - Review of pledge receivables - updated analysis.	2.00	
1/20/2022	Ryan Kent Swaim	Senior Associate	1221F0494: Review of insurance liability documentation.	1.00	
1/24/2022	Ryan Kent Swaim	Senior Associate	1221F0495: Continued - Review of insurance liability documentation.	2.50	
1/24/2022	Ryan Kent Swaim	Senior Associate	1221F0496: Review of impairment analysis projections.	2.00	
1/25/2022	Ryan Kent Swaim	Senior Associate	1221F0497: Continued - Review of impairment analysis projections.	2.00	
1/25/2022	Ryan Kent Swaim	Senior Associate	1221F0498: Review of draft financial statements.	1.50	
1/26/2022	Allen B Bell	Partner	1221F0499: Assess and review requirements and documentation for draft financial statements and disclosures.	2.00	
1/26/2022	Jessica L Brandstetter	Senior Manager	1221F0500: Assess and review requirements for draft financial statements and disclosures.	2.00	
1/26/2022	Ryan Kent Swaim	Senior Associate	1221F0501: Review of audit completion documentation.	2.00	
1/27/2022	Jessica L Brandstetter	Senior Manager	1221F0502: Review of audit completion documentation and updates.	1.00	
2/25/2022	David M Polan	Senior Manager	1221F0503: Review legal case updates for implications to long-lived impairment analysis.	0.60	
2/25/2022	Allen B Bell	Partner	1221F0504: Review ongoing legal case updates for reporting implications.	1.00	
Subtotal - Consolidated Audit Services - 2018				194.10	\$74,961.00
Total - Hours for Fixed Fee Services				763.50	\$149,961.00

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Bankruptcy Compliance Services - Summary of Hours and Fees by Project and Professional

Project Category and Professional	Position	Rate	Hours	Total Compensation
Bankruptcy Compliance Services				
<i>BCFT Service Name</i>				
Thalia Cody	Director	\$550	1.50	\$825.00
Nanette J Kortuem	Associate	\$250	3.00	\$750.00
<i>Subtotal - BCFT Service Name</i>			4.50	\$1,575.00
Total - Hours and Compensation Sought for Reimbursement			4.50	\$1,575.00

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Bankruptcy Compliance Services - Professional Services by Project, Professional, and Date

Date	Name	Position	Description	Rate	Hours	Total Compensation
Bankruptcy Compliance Services						
<i>Employment Applications and Other Court Filings</i>						
12/11/2021	Nanette J Kortuem	Associate	1221H001: Prepare Fifth Monthly Fee Application exhibits	\$250	1.00	\$250.00
12/12/2021	Nanette J Kortuem	Associate	1221H002: Finalise Fifth Monthly Fee Application exhibits	\$250	2.00	\$500.00
3/30/2022	Thalia Cody	Director	1221H003: Draft Fourth Interim Fee Application	\$550	1.00	\$550.00
3/31/2022	Thalia Cody	Director	1221H004: Finalize Fourth Interim Fee Application	\$550	0.50	\$275.00
Subtotal - Employment Applications and Other Court Filings					4.50	\$1,575.00
Total - Hours and Compensation Sought for Reimbursement					4.50	\$1,575.00