

**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)
)
Debtors) (Jointly Administered)
)

**ERNST & YOUNG’S THIRD INTERIM FEE APPLICATION FOR
COMPENSATION OF SERVICES RENDERED AND REIMBURSEMENT OF
EXPENSES AS AUDIT AND TAX SERVICES PROVIDER TO THE DEBTOR
FOR THE PERIOD FROM DECEMBER 1, 2024 THROUGH FEBRUARY 27, 2025**

Name of Applicant:	Ernst & Young LLP	
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>	
Interim Application (X) No.: <u>Third</u>	Beginning of Period	End of Period
Time Period Covered by this Application:	12/1/24	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	
Do expense reimbursements represent actual and necessary expenses incurred?	Yes	

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



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Summary of Hours, Fees, and Expenses:	
Total fees requested for payment in this Application:	\$740,851.50
Total hours covered by this Application:	3,175.4
Average hourly rate for professionals in this Application:	\$233.31
Total expenses requested for payment in this Application:	\$3,559.02
Total fees and expenses requested in this Application:	\$744,410.52
Primary Benefits: Conduct an audit of the Debtors' consolidated financial statements and Employee Benefit Plan. Additional audit work to perform incremental audit services such as research and/or accounting consultation with management. 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. Tax Services related to tax analysis of plan of transaction-related documents, transaction cost analysis, cash tax modeling and tax advice regarding settlement of debt.	

In accordance with the *Order (I) Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Professionals and (II) Granting Related Relief* [Docket No. 342], each party receiving notice of this Application will have until noon (Prevailing Central Time), on the 21st day after the filing of this Application, to object to the requested fees and expenses. Upon the expiration of such 21-day period, the Court, in its discretion, may approve an interim fee application without the need for a hearing if no objections are filed.

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 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 Debtor, hereby files its *Third Interim Fee Application for Compensation of Services Rendered and Reimbursement of Expenses as Audit and Tax Services Provider to the Debtor for the Period from December 1, 2024 through February 27, 2025* (“Interim Fee Application”).

1. By this Interim Fee Application, and pursuant to the Compensation Procedures Order, EY LLP seeks allowance of \$740,851.50 as compensation for professional services rendered to the Debtor during the period from December 1, 2024 through February 27, 2025 (the “Interim Fee Period”), and reimbursement of actual and necessary expenses in the amount of \$3,559.02.

2. In support of this Application, EY LLP submits the following:

- a. A Summary by Professional for the Interim Fee Period, attached hereto as **Exhibit A**.
- b. A Summary by Category for the Interim Fee Period, attached hereto as **Exhibit B**.
- c. A Summary of Expenses for the Interim Fee Period, attached hereto as **Exhibit C**.
- d. A Detailed Record of Fees as Audit and Tax Services Provider for the Interim Fee Period, attached hereto as **Exhibit D**.
- e. A Detailed Record of Expenses for the Interim Fee Period, attached hereto as **Exhibit E**.

3. Pursuant to the Compensation Procedures Order, any party objecting to this Application must do so by noon (prevailing Central Time) on the twenty-first day after service. The Court, in its discretion, may approve an Application without the need for a hearing if no objections are filed. The Debtors shall be authorized to pay Ernst & Young LLP promptly for all requested fees (including the 20% fee holdback) and expenses not paid previously upon approval of the Application.

4. Although every effort has been made to include all fees and expenses incurred in the Interim Fee Period, some fees and expenses might not be included in this Interim Fee Application due to delays caused by accounting and processing during the Interim Fee Period. EY LLP reserves the right to make further application to the Court for allowance of such fees and

expenses not included herein. Subsequent fee statements will be filed in accordance with the Bankruptcy Code, the Bankruptcy Rules, and the Compensation Procedures Order.

5. WHEREFORE, EY LLP hereby respectfully requests interim allowance of fees and expenses incurred during the Interim Fee Period in the total amount of \$740,851.50 of the fees incurred for professional services rendered during the Interim Fee Period and \$3,559.02, representing actual and necessary expenses incurred during the Interim Fee Period.

Dated: April 2, 2025

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

EXHIBIT A**SUMMARY BY PROFESSIONAL FOR THE INTERIM FEE PERIOD****Core Audit Services (Fixed Fee)**

Name	Rank	Hours
Abhijith P S	Staff	9.0
Abhishek Kumar	Senior	11.0
Alison Meng	Senior	598.5
Ammar Ahmad	Staff	1.5
Barkha Gill	Senior	208.5
Brian Thorne	Partner	2.0
Elizabeth Ayers Goode	Staff	475.5
Gaurav Tripathi	Staff	73.6
Harsh Gupta	Senior	10.9
Jennika Thomas	Staff	56.3
Joe Gaughan	Partner	4.3
Josh Edward Guerra	Staff	1.0
Kathryn Flom	Intern	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	364.3
Ruben Campos Garcia	Staff	357.8
Sai Pasalapudi	Staff	4.0
Saloni Agarwal	Staff	13.0
Simran Lodhi	Staff	69.9
Taylor Witherell	Manager	151.1
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	Intern	110.6
Yash Singh	Staff	15.5
Zach Roberts	Senior Manager	99.0
Total		2,870.3

Total Fees Sought For Fixed Fee Core Audit Services During Fee Period: \$602,000.00

Additional Audit Services

Name	Rank	Hours	Hourly Rate	Total Individual Fees
Alison Meng	Senior	8.4	\$275.00	\$2,310.00
Anna Szurgot	Partner	0.4	\$995.00	\$398.00
Joe Gaughan	Partner	0.8	\$995.00	\$796.00
Peter Hornecker	Partner	1.6	\$995.00	\$1,592.00
Ricardo Sanchez	Senior	13.0	\$275.00	\$3,575.00
Ruben Campos Garcia	Staff	5.5	\$175.00	\$962.50
Taylor Witherell	Manager	4.4	\$375.00	\$1,650.00
Zach Roberts	Senior Manager	6.8	\$595.00	\$4,046.00
Total		40.9		\$15,329.50

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

Name	Rank	Hours	Hourly Rate	Total Individual Fees
Debra Duncker	Staff	3.2	\$250.00	\$800.00
Total		3.2		\$800.00

Grand Total		3,175.4		\$740,851.50
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EXHIBIT B**SUMMARY BY CATEGORY FOR THE 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, in accordance with the standards of the American Institute of Certified Public Accountants (the "AICPA") (the "Core Audit Services").	2,870.3	\$602,000.00
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.	40.9	\$15,329.50
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
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.	3.2	\$800.00
	Total	3,175.4	\$740,851.50

EXHIBIT C

SUMMARY OF EXPENSES FOR THE 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 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

Name	Rank	Date	Project Category	Description	Hours Charged
Barkha Gill	Senior	11/6/2024	Audit Procedures	Performed a detailed review of the Cash Disbursement walkthrough supports documentation.	4.5
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

Name	Rank	Date	Project Category	Description	Hours Charged
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
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

Name	Rank	Date	Project Category	Description	Hours Charged
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
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

Name	Rank	Date	Project Category	Description	Hours Charged
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
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

Name	Rank	Date	Project Category	Description	Hours Charged
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
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

Name	Rank	Date	Project Category	Description	Hours Charged
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
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

Name	Rank	Date	Project Category	Description	Hours Charged
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
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

Name	Rank	Date	Project Category	Description	Hours Charged
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
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

Name	Rank	Date	Project Category	Description	Hours Charged
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
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

Name	Rank	Date	Project Category	Description	Hours Charged
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
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

Name	Rank	Date	Project Category	Description	Hours Charged
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
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

Name	Rank	Date	Project Category	Description	Hours Charged
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
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

Name	Rank	Date	Project Category	Description	Hours Charged
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
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

Name	Rank	Date	Project Category	Description	Hours Charged
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
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

Name	Rank	Date	Project Category	Description	Hours Charged
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
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

Name	Rank	Date	Project Category	Description	Hours Charged
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
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

Name	Rank	Date	Project Category	Description	Hours Charged
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
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

Name	Rank	Date	Project Category	Description	Hours Charged
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
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

Name	Rank	Date	Project Category	Description	Hours Charged
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
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

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, 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
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

Name	Rank	Date	Project Category	Description	Hours Charged
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
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

Name	Rank	Date	Project Category	Description	Hours Charged
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
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

Name	Rank	Date	Project Category	Description	Hours Charged
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
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

Name	Rank	Date	Project Category	Description	Hours Charged
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
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

Name	Rank	Date	Project Category	Description	Hours Charged
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
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

Name	Rank	Date	Project Category	Description	Hours Charged
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
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

Name	Rank	Date	Project Category	Description	Hours Charged
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
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

Name	Rank	Date	Project Category	Description	Hours Charged
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	Intern	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
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	Intern	1/13/2025	Audit Procedures	Preparing Perm file Tracker to Canvas Reconciliation, Adding Evidence	6.5

Name	Rank	Date	Project Category	Description	Hours Charged
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
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

Name	Rank	Date	Project Category	Description	Hours Charged
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	Intern	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
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	Intern	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

Name	Rank	Date	Project Category	Description	Hours Charged
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
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	Intern	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

Name	Rank	Date	Project Category	Description	Hours Charged
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
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

Name	Rank	Date	Project Category	Description	Hours Charged
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
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	Intern	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 confirmations 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

Name	Rank	Date	Project Category	Description	Hours Charged
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
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

Name	Rank	Date	Project Category	Description	Hours Charged
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	Intern	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
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	Intern	1/16/2025	Audit Procedures	Prepared Zachry Maintenance Services cost plus revenue invoice testing job level populations	6.0
Xavier Oliphant	Intern	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	Intern	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

Name	Rank	Date	Project Category	Description	Hours Charged
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
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	Intern	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	Intern	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	Intern	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

Name	Rank	Date	Project Category	Description	Hours Charged
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
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

Name	Rank	Date	Project Category	Description	Hours Charged
Xavier Oliphant	Intern	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
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	Intern	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	Intern	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

Name	Rank	Date	Project Category	Description	Hours Charged
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
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	Intern	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

Name	Rank	Date	Project Category	Description	Hours Charged
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	Intern	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
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

Name	Rank	Date	Project Category	Description	Hours Charged
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
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	Intern	1/24/2025	Audit Procedures	Prepared Summary of Audit Differences Templates for ZII, ZHI, LLC	0.5
Xavier Oliphant	Intern	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

Name	Rank	Date	Project Category	Description	Hours Charged
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
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	Intern	1/27/2025	Audit Procedures	Prepared Cost of Revenue and Cost-Plus Revenue Job level populations for ZMS year-end testing	0.5

Name	Rank	Date	Project Category	Description	Hours Charged
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
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	Intern	1/28/2025	Audit Procedures	Preparation of ZII Cost Plus Revenue Populations for Cost Plus Testing.	1.5
Xavier Oliphant	Intern	1/28/2025	Audit Procedures	Preparation of ZMS Cost Plus Revenue Populations for Cost Plus Testing	1.5
Xavier Oliphant	Intern	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

Name	Rank	Date	Project Category	Description	Hours Charged
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
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

Name	Rank	Date	Project Category	Description	Hours Charged
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
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

Name	Rank	Date	Project Category	Description	Hours Charged
Xavier Oliphant	Intern	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	Intern	1/29/2025	Audit Procedures	Preparation of ZEC Accounts Receivable Trade population for Accounts Receivable testing.	1.5
Xavier Oliphant	Intern	1/29/2025	Audit Procedures	Testing performed for ZEC Cost Plus Revenue testing	2.5
Xavier Oliphant	Intern	1/29/2025	Audit Procedures	Testing performed for JVIC Lumpsum testing.	2.5
Xavier Oliphant	Intern	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

Name	Rank	Date	Project Category	Description	Hours Charged
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
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

Name	Rank	Date	Project Category	Description	Hours Charged
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	Intern	1/30/2025	Audit Procedures	Preparation of JVIC Cost Plus Revenue Job level populations to make year-end testing selections.	1.6
Xavier Oliphant	Intern	1/30/2025	Audit Procedures	Preparation of ZMS Cost of Revenue population to CMIS Reconciliations for year-end testing	2.0
Xavier Oliphant	Intern	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	Intern	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
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

Name	Rank	Date	Project Category	Description	Hours Charged
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	Intern	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
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

Name	Rank	Date	Project Category	Description	Hours Charged
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	Intern	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
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

Name	Rank	Date	Project Category	Description	Hours Charged
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	Intern	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	Intern	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
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

Name	Rank	Date	Project Category	Description	Hours Charged
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	Intern	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	Intern	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	Intern	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	Intern	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	Intern	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

Name	Rank	Date	Project Category	Description	Hours Charged
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	Intern	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	Intern	2/5/2025	Audit Procedures	Performed year-end standard project management report To Standard Projections Reconcile Testing	3.2
Xavier Oliphant	Intern	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
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

Name	Rank	Date	Project Category	Description	Hours Charged
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
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	Intern	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	Intern	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	Intern	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

Name	Rank	Date	Project Category	Description	Hours Charged
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
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	Intern	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

Name	Rank	Date	Project Category	Description	Hours Charged
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
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	Intern	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

Name	Rank	Date	Project Category	Description	Hours Charged
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
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

Name	Rank	Date	Project Category	Description	Hours Charged
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	Intern	2/11/2025	Audit Procedures	Tested Joint Venture Industrial Companies accounts receivable	6.0
Kathryn Flom	Intern	2/11/2025	Audit Procedures	Testing all ZMS controls and relating them to their contracts and invoices	1.6
Kathryn Flom	Intern	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
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

Name	Rank	Date	Project Category	Description	Hours Charged
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
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

Name	Rank	Date	Project Category	Description	Hours Charged
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	Intern	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	Intern	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
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

Name	Rank	Date	Project Category	Description	Hours Charged
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	Intern	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
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

Name	Rank	Date	Project Category	Description	Hours Charged
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	Intern	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
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

Name	Rank	Date	Project Category	Description	Hours Charged
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
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

Name	Rank	Date	Project Category	Description	Hours Charged
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
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

Name	Rank	Date	Project Category	Description	Hours Charged
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	Intern	2/18/2025	Audit Procedures	Documented relevant flux explanations for accounts that fall outside the allowance range with ZII, ZEC and ZMS.	7.7
Kathryn Flom	Intern	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

Name	Rank	Date	Project Category	Description	Hours Charged
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	Intern	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
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

Name	Rank	Date	Project Category	Description	Hours Charged
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
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

Name	Rank	Date	Project Category	Description	Hours Charged
Kathryn Flom	Intern	2/20/2025	Audit Procedures	Performed detail testing of the ZMS Accounts Receivable alternative evidence support.	6.1
Kathryn Flom	Intern	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
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

Name	Rank	Date	Project Category	Description	Hours Charged
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
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

Name	Rank	Date	Project Category	Description	Hours Charged
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
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

Name	Rank	Date	Project Category	Description	Hours Charged
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	Intern	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
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

Name	Rank	Date	Project Category	Description	Hours Charged
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
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

Name	Rank	Date	Project Category	Description	Hours Charged
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
Total					2,870.3

Total Fees Sought For Fixed Fee Core Audit Services During Fee Period: \$602,000.00

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

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
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
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
				Total	40.9		\$15,329.50

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
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

Business Analysis - Quality of Earnings

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
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
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

Business Analysis - Quality of Earnings

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
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

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

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
				Total	3.2		\$800.00

EXHIBIT E

EXPENSE DETAIL FOR THE 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