

December 13, 2023

APEMT  
3131 Princeton Pike  
Building 5, Suite 110  
Lawrenceville, NJ 08648

Bill #: 809588

87588-001  
AJS

**Payment Due Upon Receipt**

Professional services rendered in connection with Financial Statements  
for the year ended December 31, 2021

<b>Level</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>	
Partner	3.5	\$600	\$ 2,100.00	
Manager	9.5	\$385	\$ 3,657.50	
Senior	41.5	\$315	\$13,072.50	
Staff	0	\$225	\$	Reviewed and Approved for Payment
				<b>\$18,830.00</b>

Technology support services including software and audit tools Reviewed and Approved for Payment **753.00**

**Total** **\$19,583.00**

Reviewed and Approved for Payment

**Mazars USA LLP Wire/ACH Instructions**

Bank Name: City National Bank  
Bank Address: 400 Park Avenue  
7<sup>th</sup> Floor  
New York, NY 10022  
Account Title: Mazars USA LLP  
Account Number: 072737377  
ABA Number: 026013958  
Swift BIC: CINAUS6L

**Secure Online Payments:**

<https://payments.mazars.us/>

**Check Remittance Info:**

Mazars USA LLP  
60 Crossways Park Drive West, Suite 301  
Woodbury, New York 11797-9816  
Attn: Internal Accounting

Date	TKPR Name	Name	Level	Bs Hrs	Tsk Code	Task Description
9/1/2023	Liddle, Jared	JL	Senior	1	OASB105	Commission & Underwriting Expenses - review substantive analytic on other expenses
9/5/2023	Liddle, Jared	JL	Senior	0.5	ICAU101	Premium and Other Receivables - setup of revenue testing
9/13/2023	Runk, Sheri	SR	Manager	0.4	OASB125	Client/Team Meetings - Fieldwork - Status meeting with APEMT
9/13/2023	Stranix, Anthony	AS	Partner	0.2	OASB125	Client/Team Meetings - Fieldwork - Status meeting with APEMT
9/14/2023	Liddle, Jared	JL	Senior	0.5	ICAU160	Premium and Other Receivables - setup of revenue testing
9/18/2023	Liddle, Jared	JL	Senior	0.5	ICAU160	Accounts Payable and Accrued Expenses - Reviewing accrued expenses population
10/18/2023	Stranix, Anthony	AS	Partner	0.3	OASB125	Client/Team Meetings - Fieldwork - Status meeting with manager
10/25/2023	Runk, Sheri	SR	Manager	0.7	OASB125	Client/Team Meetings - Fieldwork - Status meeting with senior
11/1/2023	Runk, Sheri	SR	Manager	1.2	ICAU110	Premium and Other Receivables - Discuss revenue testing and AR procedures with Jared
11/2/2023	Liddle, Jared	JL	Senior	7.5	ICAU761	Premium and Other Receivables - Walkthrough sample and compiling Revenue selections
11/6/2023	Liddle, Jared	JL	Senior	4.5	ICAU110	Premium and Other Receivables - Documenting revenue walkthrough
11/8/2023	Liddle, Jared	JL	Senior	2	ICAU130	Accounts Payable and Accrued Expenses - Working through accrued expense workpaper based on support client provided
11/7/2023	Runk, Sheri	SR	Manager	2.5	ICAU165	Premium and Other Receivables - Discuss revenue testing with Jared
11/13/2023	Runk, Sheri	SR	Manager	0.2	ICAU160	Client/Team Meetings - Fieldwork - Status meeting with APEMT
11/16/2023	Liddle, Jared	JL	Senior	1	ICAU760	Claims - Confirms for Aetna
11/20/2023	Liddle, Jared	JL	Senior	2	ICAU560	Accounts Payable - Initial balance testing on 2020 AP
11/22/2023	Liddle, Jared	JL	Senior	1	ICAU600	Capital and Surplus - Testing of surplus roll for 2021
11/27/2023	Liddle, Jared	JL	Senior	2	ICAU560	Accounts Payable - Initial balance testing on 2020 AP
11/27/2023	Liddle, Jared	JL	Senior	2	ICAU420	Premium and Other Receivables - Revenue testing and AR procedures
11/28/2023	Liddle, Jared	JL	Senior	2	ICAU600	Capital and Surplus - Initial balance testing of 2020 surplus
11/28/2023	Liddle, Jared	JL	Senior	2	ICAU764	Report and Financial Statements - Updating financials and footnotes for 2021
11/28/2023	Liddle, Jared	JL	Senior	2	ICAU130	PBC Request List - Compiling updated PBC listing for client and sending
11/28/2023	Liddle, Jared	JL	Senior	1.5	ICAU560	Accounts Payable - Testing of 2021 accrued expenses
11/28/2023	Stranix, Anthony	AS	Partner	3	ICAU110	Planning Meeting/Procedures/Forms & Checklists - Review
11/29/2023	Liddle, Jared	JL	Senior	3	ICAU110	Report and Financial Statements - Updating financials and footnotes for 2021
11/29/2023	Liddle, Jared	JL	Senior	2	ICAU764	Report and Financial Statements - Updating financials and footnotes for 2021
11/29/2023	Runk, Sheri	SR	Manager	2	ICAU420	Premium and Other Receivables - Revenue testing and AR procedures
11/29/2023	Runk, Sheri	SR	Manager	2.5	ICAU165	Report Folder - Completion audit program procedures
11/30/2023	Liddle, Jared	JL	Senior	3	ICAU764	Report and Financial Statements - Updating financials and footnotes for 2021
11/30/2023	Liddle, Jared	JL	Senior	1.5	ICAU420	Premium and Other Receivables - Revenue testing and AR procedures

54.5

Summary	
Partner	3.5
Manager	9.5
Senior	41.5
Staff	0
	<u>54.5</u>