UNITE HERE Local 25 and Hotel Association Of Washington, D.C.
Health and Welfare Fund

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DRAFT

MINUTES OF THE MEETING
OF THE BOARD OF TRUSTEES OF
UNITE HERE LOCAL 25 AND HOTEL ASSOCIATION OF WASHINGTON, D.C.
HEALTH AND WELFARE FUND
HELD ON DECEMBER 16, 2016
IN WASHINGTON, D.C.

The following Trustees were present:

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UNION TRUSTEES	EMPLOYER TRUSTEES
John Boardman - Chairman	Solomon Keene
Stephanie Steer	Steve Smith
Linda Martin	Joel Manion

Also present were:

Anne Mayerson - Bredhoff & Kaiser, PLLC
Fredric Singerman - Seyfarth Shaw, LLP
Robert Coover - Dentegra
Tammy Ham - Dentegra
Barbara Maiorano - Associated Administrators, LLC
Anne-Marie Sims - Associated Administrators, LLC
Ellen Odell – Calibre CPA Group
Rachel Reck – Dentegra (for part of the meeting)
Patrick Rohrbaugh – Dentegra (for part of the meeting)
Kelly Rush – Dentegra (for part of the meeting)
Alan Spatrick - Meketa Investment Group (for part of the meeting)

I. CALL TO ORDER

A quorum being present, Chairman Boardman called the meeting to order.

II. MINUTES

Board Meeting, September 9, 2016

Ms. Sims reported that she had received no further comments on the draft of the subject minutes which had been circulated prior to this meeting.

On Motion made and seconded, the Trustees approved the following resolution:

> **RESOLVED that the minutes of the Board meeting held September 9, 2016 are approved.**

III. INVOICES

Ms. Sims presented a list of invoices dated December 16, 2016. It was noted that there were no additions, deletions or changes to the list.

On Motion made and seconded, the Trustees approved the following resolution:

> **RESOLVED that the invoices set forth in the list dated December 16, 2016 are approved for payment.**

IV. PAYROLL AUDIT REPORT

Payroll Audit Collections Report

Ellen Odell of Calibre CPA entered the meeting. Ms. Odell referred to the Payroll Audit Collections Report dated December 14, 2016 included in the meeting book. A copy of the report is attached to and made part of the minutes as Exhibit A. She reviewed the report which contains the results to date of the collection of payroll audit deficiencies after receipt of the audits from Calibre and before referral of unpaid billed deficiencies to the Fund's Collection Counsel.

Ms. Odell reported that the Woodner Hotel was unwilling to send its original payroll records for the period January 1, 2013 through December 31, 2015, which are located in New York, to Calibre inWashington, D.C. and had requested that the audit be performed in the New York office. Ms. Odell said that in order for Calibre to conduct the audit in New York, additional audit fees of up to $1,000 would be charged. Ms. Steer offered to call the Woodner Hotel and advise that, if it does not ship the requested records, it will be charged for the additional fees and expenses required to conduct the audit in New York.

Ms. Odell reported that during the audit of the W Hotel no discrepancies were noted; however, the audit was issued as a limited scope audit due to there being no banquet event orders available to review. She stated that she would forward to the members of the Finance and Collection Committee a letter from the W Hotel regarding this matter for their consideration.

Ms. Odell reported that the audit of the Marriott Marquis for the period [AA: please add period] found no discrepancies and noted that the hotel has implemented software that captures its contribution obligation for functions.

Ms. Odell reported that Calibre recently completed the payroll audit on the Marriott Wardman Park for the year 2013 (only one year for banquet testing was done, as the last audit went through December 2012 for banquet testing) and determined that the employer reported on call banquet workers for actual hours worked with no cap, rather than the five hour minimum per event up to fifty hours maximum. Mr. Boardman said that he would discuss this matter with the GM and then request a Finance and Collections Committee meeting to discuss this matter further. Ms. Odell noted that any additional review for this issue can be done in conjunction with Calibre's upcoming payroll audit covering the period 2014-2016.

V. COLLECTION COUNSEL REPORT

Ms. Sims reported that there were no collection matters requiring Board action at this time.

Mr. Spatrick was excused from the meeting.

VI. CO-COUNSEL REPORT

Co-Counsel reported that they have been engaged in negotiations with Dentegra to finalize its engagement. The initial effective date had moved from January 1, 2017 to March 1, 2017 due to the need to finalize the agreement and provide GDS with at least 90 days' notice of the termination. However, because of further delay by Dentegra, it has become clear that the effective date should be moved further to April 1, 2017. Counsel is negotiating a provision to require that, if there is delay by Dentegra in establishing the network panel by that date, a participant can go to a non-network provider and the provider will be fully compensated by Dentegra.

VII. ADMINISTRATIVE MANAGER'S REPORT

Third Quarter 2016 Administrative Manager's Report

Ms. Sims presented and reviewed the Third Quarter 2016 Administrative Manager's Report, a copy of which is attached to and made part of these minutes as Exhibit B.

VIII. PROVIDER REPORTS

Dentegra - Dental Service Provider – Implementation

The Trustees welcomed, Mr. Robert Coover, Mr. Patrick Rohrbaugh, Mr. Ryan Lindsey, Mr. Kelly Rush, Ms. Rachel Reck and Ms. Tammy Ham from Dentegra to the meeting.

Mr. Coover reported that Dentegra and Plan Counsel had agreed on all of the contract provisions for a contract effective April 1, 2017 except that one provision memorializing that, if it takes time to get the network up and running, a participant can go to a non-network provider and the provider will be fully compensated by Dentegra, is still being worked on. Counsel said once this issue was resolved, a final contract would be sent to Chairman and Secretary for execution.

Ms. Reck reviewed the dental implementation timeline, including contractual and regulatory requirements (submission to the Department of Insurance), enrollment and eligibility, benefits, communication materials, and the recruitment process for dental providers. Mr. Rush explained that Dentegra will distribute a recruitment letter to the proposed dental providers notifying them of the change from GDS to Dentegra, and will also begin field visits as part of the recruitment process.

Dentegra personnel were then excused from the meeting.

The Trustees authorized the Administrative Manager to work with Counsel to provide a termination notice to GDS by December 31, 2016, as required under the Fund's Agreement with GDS.

IX. OTHER FUND BUSINESS

Fund Auditor Engagement Letter – 2016 Plan Year

Ms. Sims reported that copies of the proposed audit engagement letter for the 2016 Plan Year from Mr. Tyler Geiman of Novak|Francella, LLC ("Novak") had been circulated prior to the meeting. A copy of subject letter is attached to and made a part of these minutes as Exhibit C. Ms. Sims noted that no fee increase was requested.

Following discussion, upon Motion made and seconded, the Trustees unanimously voted approval of the following resolution:

> **RESOLVED that the audit engagement letter for the 2016 Plan Year is approved as proposed by Novak|Francella, LLC.**

X. NEXT MEETING DATE AND LOCATION

The Trustees scheduled their next regular Board meeting for Wednesday, March 1, 2017.

XI. ADJOURNMENT

There being no further business, the meeting was adjourned.

Respectfully submitted,
Solomon Keene
Secretary-Treasurer

AMS/bm

(Org. 12-16-16)

Attachments:
Exhibit A: Payroll Audit Collections Report: Dated December 14, 2016
Exhibit B: Associated Administrators, LLC - Third Quarter 2016
Exhibit C: Novak|Francella, LLC - Fund Auditor Engagement Letter – 2016 Plan Year