

Exhibit B

Exhibit B

GES USA, INC.
17W220 22ND ST., SUITE 520
OAKBROOK TERRACE, IL 60181

EMPLOYER #22299

AGREED UPON PROCEDURE'S REPORT

JANUARY 1, 2013 TO MARCH 31, 2016

GES USA, INC.

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MACNELL 
ACCOUNTING & CONSULTING, LLP

9436 Springfield Avenue • Evanston, Illinois 60203

Independent Accountant's Report on Agreed Upon Procedures

October 14, 2016

Board of Trustees
Tri-State Iron Workers Welfare Fund
18861 90th Avenue
Mokena, IL 60448

We have performed the procedures discussed below, which were agreed to by the Tri-State Iron Workers Welfare Fund, to the payroll records of GES USA, Inc., a contributing employer (the "employer") to the Tri-State Iron Workers Welfare Fund, for the period January 1, 2013 to March 31, 2016. The purpose of our review was to assist the employer and the Fund in determining whether contributions to the Fund are being made in accordance with the collective bargaining agreements in effect and with the Trust Agreement of the Fund. The propriety of the contributions is the responsibility of the employer's management. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures included a review of the pertinent provision of the collective bargaining agreements and compared underlying employer payroll records to Fund contribution records. The employer records we reviewed included payroll journals, individual earning records, payroll tax returns, contribution reports, job classifications, and general disbursement records as appropriate. The scope of this engagement was limited to records made available by the employer and would not necessarily disclose all exceptions in employer contributions to the Fund. Any compensation paid to employees not disclosed to us or made part of the written record was not determinable by us and was not included in our review.

Our procedures related to a review of the employer's payroll records only and did not extend to any financial statements of the contributing employer. The procedures were substantially less in scope than an audit of the financial statements of the contributing employer, the objective of which is the expression of an opinion on the contributing employer's financial statements. Accordingly, no such opinion is expressed. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

The exceptions to employer contributions are noted on the accompanying report.

This report is intended solely for the information and use of GES USA, Inc. and Tri-State Iron Workers Welfare Fund and is not intended to be and should not be used by anyone other than those specified parties. This finding of exceptions should not be taken as an endorsement or ratification of any of the employer's contribution practices and is based solely on those documents that the employer provided to the auditors. MacNell Accounting & Consulting, L.L.P. has not been retained to provide, and does not provide, any interpretation of or advice concerning any terms of the collective bargaining agreements between the employer and Tri-State Iron Workers Welfare Fund. Any questions with regard to the interpretation of the Collective Bargaining Agreement and / or the proper payment of any contributions should be directed to the Plan Administrator and Fund Counsel.

MacNell Accounting & Consulting, LLP

MacNell Accounting and Consulting, L.L.P.
Certified Public Accountants

MACNELL 
 ACCOUNTING & CONSULTING, LLP
Payroll Audit Summary

Tri-State Iron Workers Welfare Fund

Payroll Audit of: GES USA, Inc.
17W220 22nd St., Suite 520
Oakbrook Terrace, IL 60181

Period Examined: January 1, 2013 to March 31, 2016

Employer No.: 22299

	<u>Credits</u>	<u>Deficiencies</u>
2013	\$ -	\$ -
2014	\$ (4,219.33)	\$ 22,559.68
2015	\$ (2,006.68)	\$ 4,026.62
2016	<u>-</u>	<u>-</u>
Total	<u>\$ (6,226.01)</u>	26,586.30
	Add: Total Interest on Deficiencies	6,519.90
	Less: Total of Credits	<u>(6,226.01)</u>
	Total Amount Due from (to) Employer	<u>\$ 26,880.19</u>

Doug Maranda
Payroll Auditor(s)

GES USA, INC.

Compound Period: Monthly

Nominal Annual Rate: 18.000 %

Effective Annual Rate: 19.562 %

Periodic Rate: 1.50000 %

Daily Rate: 0.04932 %

CASH FLOW DATA

	Event	Date	Amount	Number	Period	End Date
1	Loan	11/15/2014	654.16	1		
2	Loan	12/15/2014	15,173.86	1		
3	Loan	01/15/2015	3,577.55	1		
4	Loan	02/15/2015	2,019.94	1		
5	Payment	06/20/2016	27,945.41	1		

AMORTIZATION SCHEDULE - Normal Amortization

	Date	Loan	Payment	Interest	Principal	Balance
Loan	11/15/2014	654.16				654.16
Loan	12/15/2014	15,173.86		9.81	9.81-	15,837.83
2014 Totals		15,828.02	0.00	9.81	9.81-	
Loan	01/15/2015	3,577.55		237.57	237.57-	19,652.95
Loan	02/15/2015	2,019.94		294.79	294.79-	21,967.68
2015 Totals		5,597.49	0.00	532.36	532.36-	

1	06/20/2016		27,945.41	5,977.73	21,967.68	0.00
2016 Totals		0.00	27,945.41	5,977.73	21,967.68	
Grand Totals		21,425.51	27,945.41	6,519.90	21,425.51	

GES, USA
Tri-State Iron Workers Welfare Fund
Payroll Audit Exception Report
January 1, 2014 to December 31, 2014

Employer: GES USA, Inc.
17W220 22nd Street, Suite 520
Oakbrook Terrace, IL 60181

Employer #: 22299
Contact: Dan Wade

Primary Explanation of deficiencies/credits noted:
 O) Employer over-contributed in month that employee worked
 U) Employer under-contributed in month that employee worked

Participant Name	Social Security Number	Code	Contribution Month	Amount Per Payroll	Amount Reported	Exception	Contribution Rate	Amount Due
<u>Local 380</u>								
Bartley, Russell	XXX-XX-XXXX	U	November-14	263.50	251.00	12.50	\$ 8.84	\$ 110.50
Baumeister, Dillon	XXX-XX-XXXX	U	November-14	274.00	254.00	20.00	\$ 8.84	\$ 176.80
Benningfield, David R	XXX-XX-XXXX	U	November-14	273.50	257.50	16.00	\$ 8.84	\$ 141.44
Boothe, Michael	XXX-XX-XXXX	O	September-14	-	67.00	(67.00)	\$ 8.84	\$ (592.28)
Boothe, Michael L	XXX-XX-XXXX	U	September-14	77.50	10.50	67.00	\$ 8.84	\$ 592.28
Boothe, Michael L	XXX-XX-XXXX	U	November-14	232.50	216.50	16.00	\$ 8.84	\$ 141.44
Burton, Brendan	XXX-XX-XXXX	U	November-14	225.00	209.00	16.00	\$ 8.84	\$ 141.44
Burton, Carl	XXX-XX-XXXX	U	November-14	259.50	244.50	15.00	\$ 8.84	\$ 132.60
Carleton, Christopher	XXX-XX-XXXX	U	November-14	274.00	256.00	18.00	\$ 8.84	\$ 159.12
Cole, Rodney N	XXX-XX-XXXX	U	November-14	266.50	240.00	26.50	\$ 8.84	\$ 234.26
Davis, Erik J	XXX-XX-XXXX	U	November-14	264.50	240.00	24.50	\$ 8.84	\$ 216.58
Davis, Erik J	XXX-XX-XXXX	O	December-14	137.50	205.50	(68.00)	\$ 8.84	\$ (601.12)
Davis, Steven	XXX-XX-XXXX	U	December-14	151.50	-	151.50	\$ 8.84	\$ 1,339.26
Davis, Steven B	XXX-XX-XXXX	O	December-14	-	127.30	(127.30)	\$ 8.84	\$ (1,125.33)
DeMoss, Ronald	XXX-XX-XXXX	U	November-14	227.00	200.00	27.00	\$ 8.84	\$ 238.68
DeVore, Timothy	XXX-XX-XXXX	U	December-14	193.50	-	193.50	\$ 8.84	\$ 1,710.54
Drews, John	XXX-XX-XXXX	U	November-14	91.00	75.00	16.00	\$ 8.84	\$ 141.44
Dukes, Ian	XXX-XX-XXXX	U	October-14	209.50	135.50	74.00	\$ 8.84	\$ 654.16
Dukes, Ian	XXX-XX-XXXX	U	November-14	228.00	212.00	16.00	\$ 8.84	\$ 141.44
Flemming, Eric	XXX-XX-XXXX	U	November-14	226.50	205.50	21.00	\$ 8.84	\$ 185.64
Fluegge, Christopher	XXX-XX-XXXX	U	November-14	275.00	259.00	16.00	\$ 8.84	\$ 141.44
Fluegge, Christopher	XXX-XX-XXXX	O	December-14	161.50	176.00	(14.50)	\$ 8.84	\$ (128.18)
Freeman, David	XXX-XX-XXXX	O	September-14	-	10.50	(10.50)	\$ 8.84	\$ (92.82)
Freeman, David L	XXX-XX-XXXX	U	September-14	86.00	75.50	10.50	\$ 8.84	\$ 92.82
Freeman, David L	XXX-XX-XXXX	U	November-14	232.10	216.10	16.00	\$ 8.84	\$ 141.44
Gabbard, Trenton W	XXX-XX-XXXX	U	November-14	247.50	231.50	16.00	\$ 8.84	\$ 141.44
Gaesser, Keith H	XXX-XX-XXXX	U	November-14	274.50	258.50	16.00	\$ 8.84	\$ 141.44
Gaesser, Keith H	XXX-XX-XXXX	O	December-14	165.50	178.50	(13.00)	\$ 8.84	\$ (114.92)
Garver, Jacob	XXX-XX-XXXX	U	November-14	234.50	218.50	16.00	\$ 8.84	\$ 141.44
Goodman, Randall	XXX-XX-XXXX	U	November-14	320.00	245.00	75.00	\$ 8.84	\$ 663.00

GES, USA
Tri-State Iron Workers Welfare Fund
Payroll Audit Exception Report
January 1, 2014 to December 31, 2014

Employer: GES USA, Inc.
17W220 22nd Street, Suite 520
Oakbrook Terrace, IL 60181

Employer #: 22299
Contact: Dan Wade

Primary Explanation of deficiencies/credits noted:

O) Employer over-contributed in month that employee worked
 U) Employer under-contributed in month that employee worked

Participant Name	Social Security Number	Code	Contribution Month	Amount Per Payroll	Amount Reported	Exception	Contribution Rate	Amount Due
Grimes, William	XXX-XX-████	O	December-14	-	141.50	(141.50)	\$ 8.84	\$ (1,250.86)
Grimes, William E	XXX-XX-████	U	November-14	228.50	210.50	18.00	\$ 8.84	\$ 159.12
Grimes, William E	XXX-XX-████	U	December-14	141.50	-	141.50	\$ 8.84	\$ 1,250.86
Grubb, Jeffrey	XXX-XX-4050	U	November-14	258.50	242.50	16.00	\$ 8.84	\$ 141.44
Hammel, Jeffrey A	XXX-XX-████	U	November-14	275.50	259.50	16.00	\$ 8.84	\$ 141.44
Hawkins, David L	XXX-XX-████	O	September-14	-	10.50	(10.50)	\$ 8.84	\$ (92.82)
Hawkins, David W	XXX-XX-████	U	September-14	77.00	66.50	10.50	\$ 8.84	\$ 92.82
Hawkins, David W	XXX-XX-████	O	December-14	155.00	167.50	(12.50)	\$ 8.84	\$ (110.50)
Jameson, Jeremy	XXX-XX-████	U	November-14	296.00	227.50	68.50	\$ 8.84	\$ 605.54
Jenkinson, Blake	XXX-XX-████	U	November-14	17.00	-	17.00	\$ 8.84	\$ 150.28
Johannesen, Andrew	XXX-XX-████	U	November-14	160.00	144.00	16.00	\$ 8.84	\$ 141.44
Jordan, Christopher	XXX-XX-████	U	November-14	265.50	247.50	18.00	\$ 8.84	\$ 159.12
Jordan, Michael A	XXX-XX-████	U	November-14	297.00	279.00	18.00	\$ 8.84	\$ 159.12
King, David	XXX-XX-8002	U	November-14	295.00	279.00	16.00	\$ 8.84	\$ 141.44
King, David	XXX-XX-████	O	December-14	200.50	213.00	(12.50)	\$ 8.84	\$ (110.50)
Kite, Gregory D	XXX-XX-0035	U	November-14	277.00	261.00	16.00	\$ 8.84	\$ 141.44
Koontz, Jason	XXX-XX-████	U	November-14	213.50	197.50	16.00	\$ 8.84	\$ 141.44
Laub, Nicolas	XXX-XX-████	U	November-14	254.50	237.00	17.50	\$ 8.84	\$ 154.70
Masterson, Joe	XXX-XX-████	U	November-14	267.00	251.00	16.00	\$ 8.84	\$ 141.44
McCollum, Dakota	XXX-XX-7229	U	November-14	181.00	145.00	36.00	\$ 8.84	\$ 318.24
McCollum, Justin	XXX-XX-████	U	November-14	202.50	-	202.50	\$ 8.84	\$ 1,790.10
McCollum, Otis	XXX-XX-6████	U	November-14	201.50	-	201.50	\$ 8.84	\$ 1,781.26
Michellin, Stanley C	XXX-XX-████	U	November-14	325.00	309.00	16.00	\$ 8.84	\$ 141.44
Moffett, Marvin	XXX-XX-████	U	November-14	17.00	-	17.00	\$ 8.84	\$ 150.28
Moffett, Marvin	XXX-XX-████	U	December-14	38.50	-	38.50	\$ 8.84	\$ 340.34
Morehouse Jr., Myron	XXX-XX-████	U	November-14	195.50	179.50	16.00	\$ 8.84	\$ 141.44
Morehouse Jr., Myron	XXX-XX-████	U	December-14	70.50	70.00	0.50	\$ 8.84	\$ 4.42
Morehouse, Justin	XXX-XX-8████	U	November-14	174.50	158.50	16.00	\$ 8.84	\$ 141.44
Morehouse, Winston	XXX-XX-████	U	November-14	194.00	-	194.00	\$ 8.84	\$ 1,714.96
Morehouse, Winston	XXX-XX-████	U	December-14	148.00	-	148.00	\$ 8.84	\$ 1,308.32
Ohl Jr., Kenneth M	XXX-XX-5████	U	November-14	250.50	234.50	16.00	\$ 8.84	\$ 141.44

GES, USA
Tri-State Iron Workers Welfare Fund
Payroll Audit Exception Report
January 1, 2014 to December 31, 2014

Employer: GES USA, Inc.
 17W220 22nd Street, Suite 520
 Oakbrook Terrace, IL 60181

Employer #: 22299
Contact: Dan Wade

Primary Explanation of deficiencies/credits noted:

- O) Employer over-contributed in month that employee worked
 U) Employer under-contributed in month that employee worked

Participant Name	Social Security Number	Code	Contribution Month	Amount Per Payroll	Amount Reported	Exception	Contribution Rate	Amount Due
O'Neill, Timothy M	XXX-XX-██████	U	November-14	230.50	214.50	16.00	\$ 8.84	\$ 141.44
Oyer, Kenneth R	XXX-XX-██████	U	November-14	236.50	220.50	16.00	\$ 8.84	\$ 141.44
Parrish, Michael D	XXX-XX-██████	U	November-14	258.50	242.50	16.00	\$ 8.84	\$ 141.44
Poplett, Justin P	XXX-XX-██████	U	November-14	211.50	195.50	16.00	\$ 8.84	\$ 141.44
Roy, Thomas	XXX-XX-██████	U	November-14	357.50	277.50	80.00	\$ 8.84	\$ 707.20
Rude, Brad	XXX-XX-██████	U	November-14	188.00	165.50	22.50	\$ 8.84	\$ 198.90
Ryerson, Eric	XXX-XX-██████	U	November-14	213.50	197.50	16.00	\$ 8.84	\$ 141.44
Schaub, Danny	XXX-XX-██████	U	November-14	359.50	344.50	15.00	\$ 8.84	\$ 132.60
Sheehan, Timothy J	XXX-XX-██████	U	November-14	261.00	198.50	62.50	\$ 8.84	\$ 552.50
Sinnes, John W	XXX-XX-██████	U	November-14	235.50	219.50	16.00	\$ 8.84	\$ 141.44
Tanner, David G	XXX-XX-██████	U	November-14	177.50	152.50	25.00	\$ 8.84	\$ 221.00
Terhune, Jacob	XXX-XX-██████	U	November-14	202.50	186.50	16.00	\$ 8.84	\$ 141.44
Walden, Joseph B	XXX-XX-██████	U	November-14	209.50	193.50	16.00	\$ 8.84	\$ 141.44
						<u>2,074.70</u>		<u>\$ 18,340.35</u>

GES, USA
Tri-State Iron Workers Welfare Fund
Payroll Audit Exception Report
January 1, 2015 to December 31, 2015

Employer: GES USA, Inc.
 17W220 22nd Street, Suite 520
 Oakbrook Terrace, IL 60181

Employer #: 22299
Contact: Dan Wade

Primary Explanation of deficiencies/credits noted:

- O) Employer over-contributed in month that employee worked
 U) Employer under-contributed in month that employee worked

<u>Participant Name</u>	<u>Social Security Number</u>	<u>Code</u>	<u>Contribution Month</u>	<u>Amount Per Payroll</u>	<u>Amount Reported</u>	<u>Exception</u>	<u>Contribution Rate</u>	<u>Amount Due</u>
<u>Local 380</u>								
DeVore, Timothy	XXX-XX-████	U	January-15	197.50	-	197.50	\$ 8.84	\$ 1,745.90
Jordan, Christopher	XXX-XX-████	U	January-15	204.50	181.00	23.50	\$ 8.84	\$ 207.74
Mitchell, G Mylo	XXX-XX-████	U	January-15	124.00	-	124.00	\$ 8.84	\$ 1,096.16
Mitchell, Michael J	XXX-XX-2914	O	January-15	-	124.00	(124.00)	\$ 8.84	\$(1,096.16)
Rude, Brad	XXX-XX-████	U	January-15	7.50	-	7.50	\$ 8.84	\$ 66.30
Stone, Andrew	XXX-XX-████	U	January-15	103.00	-	103.00	\$ 8.84	\$ 910.52
Stone, Anthony	XXX-XX-████	O	January-15	-	103.00	(103.00)	\$ 8.84	\$(910.52)
						228.50	\$ 2,019.94	


MACNELL
 ACCOUNTING & CONSULTING, LLP
Payroll Audit Information Sheet

Employers' Name	<u>GES USA, Inc.</u>	Employer #	<u>22299</u>
Address	<u>17W220 22nd St., Suite 520</u>	Phone #	<u>331-225-2549 Ext: 71002</u>
City/State/ZIP Code	<u>Oakbrook Terrace, IL 60181</u>	E-Mail Address	<u>dwade@services-ges.com</u>
Date of Contact	<u>6/15/2016</u>	Audit Period	<u>01/01/2013 to 03/31/2016</u>
Contacts Name	<u>Daniel G. Wade</u>	Title	<u>Controller</u>
Person Fund is to Contact	<u>Same as Above</u>	Title	<u>Same as Above</u>
Entity Type	<u>C-Corp</u>	FEIN #	<u>20-4929519</u>
Business Activity	<u>Renewable Energy Services</u>	Term of Liability Insurance	<u>12/31/2015-12/31/2016</u>

Average # of Total Employees 80

Average # of Tri-State Employees 60

Ownership- Principals	Title	% of Ownership
GES Siemsa, SA	Parent Corporation	100%

Does Employer have interest in other related operations? YES NO

If yes, list names of the same: N/A



Payroll Audit Information Sheet (Con't)

Audit Date 6/20/2016

Audit Site (If different from Employers Address) N/A

Were all required accounting records available and was Employer cooperative?

Employer was cooperative during audit and made sufficient accounting records available in a timely manner.

Briefly Describe the nature of the delinquency, if any: Contractor did not report all hours worked by members
correctly.

Did your examination uncover anything special or unusual which should be brought to the attention of the Fund Counsel or other interested Persons?

YES

NO

If yes, explain: _____

AUDITOR NAME: Doug Maranda