

# OVERALL COMPILATION PROGRAM

[ [HYPERLINK \1 "Beginning\\_of\\_Form"](#) ]

## PURPOSE

This overall compilation program has been designed to help the accountant apply a methodology to a compilation of financial statements in accordance with Statements on Standards for Accounting and Review Services (SSARS) by listing the procedures that should typically be performed in each phase of a compilation engagement. The methodology applied to a compilation of financial statements is equally applicable to a compilation of prospective financial statements, pro forma financial information, and other historical financial information. This program is supplemented by forms and practice aids to help the accountant perform various procedures. In addition to this program and the accompanying forms and practice aids, the accountant may need to create additional documentation during the course of the engagement.

Notations have been made where specific requirements apply to engagements involving the compilation of a specified element, account, or item of a financial statement; the compilation of pro forma or prospective financial information; or the compilation of personal financial statements.

This compilation program and its accompanying forms and practice aids provide a framework for applying SSARS. They are not a substitute for knowledge of professional standards and the exercise of accountant judgment. The accountant should modify the program by revising items listed or adding items where appropriate.

## INSTRUCTIONS

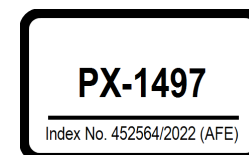
This overall compilation program is divided into sections based on typical compilation phases as outlined below:

- Preliminary Engagement Activities;
- Performing Compilation Procedures; and
- Evaluating, Concluding, and Reporting Procedures.

The steps in this program are in an order that will typically provide an effective approach to the engagement. The information and evidence gained in performing the procedures are often used in subsequent procedures. Accordingly, the accountant should generally perform the procedures in the order they are listed.

The accountant should initial and date each procedure as it is considered. If the procedure is not relevant to this particular compilation engagement, the accountant should write "N/A" (not applicable). If additional explanation is needed with respect to a procedure, the accountant should provide a proper cross-reference to another workpaper. Many of the procedures include a link or reference to other forms and practice aids designed to assist the accountant in completing that procedure.

The accountant should refer to [Chapter 4, "Performing the Compilation Engagement,"](#) for further guidance on performing an engagement to compile historical financial statements, specified elements, accounts, or items of a financial statement, pro-forma financial information, and personal financial statements;



and [Chapter 6, “SSARS Engagements Related to Personal Financial Statements and Prescribed Forms,”](#) for further guidance related to personal financial statements.

*Note: The Risk Assessment features have been disabled for the Knowledge-Based Compilations Title for Knowledge Coach. Refer to **KBC-101 Compilation: Significant Matters** to accumulate and review significant issues and findings. **CMP-801 Compilation Program: Significant Risks and Uncertainties** provides a guide for implementing the guidance related to the disclosure of certain significant risks and uncertainties.*












## OVERALL COMPILATION PROGRAM

[HYPERLINK \l "Purpose\_and\_Instructions"]

<b>CLIENT NAME:</b>	DJT
<b>BINDER NAME:</b>	DJT - SOFC
<b>DATE OF FINANCIAL STATEMENTS:</b>	June 30, 2021

### TAILORING QUESTION SUMMARY

The below tailoring question(s) affect this workpaper. To complete this workpaper, these tailoring questions should be answered. Please note that only applicable questions will show here. Drill down in the response cell to *CMP-100 Engagement-Level Tailoring Questions* to provide an answer, or change an existing answer.

Is there a predecessor accountant? 	▶ Yes
Will a predecessor accountant be responsible for reporting on the previous year's financial statements? 	▶ No
Are pre-compilation procedures needed? 	▶ No
Is the scope of this engagement limited to a single financial statement? 	▶ Yes
Was the engagement originally intended to be another type of engagement (audit or review)? 	▶ No
Will access to engagement documentation be granted to outside parties? 	▶ No
Are comparative financial statements to be presented? 	▶ No
Has the entity elected to omit a statement of cash flows, the display of comprehensive income, or substantially all disclosures? 	▶ Yes
Has the entity decided to present supplementary information (i.e., other information, supplementary information, or required supplementary information)? 	▶ No
Are the financial statements to be presented in a prescribed form? 	▶ No
Is the engagement for the compilation of personal financial statements? 	▶ Yes

Do we intend to use one of the illustrative example engagement letters provided? 💡	▶ Yes
Is this engagement for the compilation of a specified element, account, or item of a financial statement; or pro forma financial information? 💡	▶ No
Does the entity have an interest in a variable interest entity? 💡	▶ No
Is this engagement subject to quality control review? 💡	▶ Yes

### PRELIMINARY ENGAGEMENT ACTIVITIES

<i>Procedure</i>	<i>Performed By (N/A)</i>	<i>Workpaper Reference/ Comments</i>
1. Perform procedures as necessary to obtain a preliminary understanding of the scope of the engagement and determine that ethical requirements regarding professional competence will be satisfied. 💡	SM1,10/13/2021	WP held a planning call with Jeff McConney and Patrick Birney in early October 2021
2. Determine whether the financial reporting framework selected by management is acceptable, by obtaining an understanding of the following: a. The purpose for which the financial statements are prepared and whether the financial reporting framework applied in the preparation of the financial statements is a fair presentation framework; b. The intended users of the financial statements; and c. The steps taken by management to determine that the applicable financial reporting framework is acceptable in the circumstances. 💡	SM1,10/13/2021	US GAAP is an acceptable framework
3. Determine that the accountant has the necessary technical training, proficiency, and resources to plan and perform the engagement. 💡	SM1,10/13/2021	The individuals on the compilation team have the necessary proficiencies required.
4. Evaluate, conclude on, and document whether accountant has the ability to adhere to the fundamental principles and requirements of professional and ethics standards including: a. Responsibilities; b. The public interest; c. Integrity, d. Objectivity and independence; e. Due care;	SM1,10/13/2021	The individuals on the compilation team have the necessary requirements listed to the left.



Procedure	Performed By (N/A)	Workpaper Reference/ Comments
f. Scope and nature of services; and g. Compliance with firm policies. <i>AID-201 Nonattest Services Independence Checklist</i>		
5. Perform client acceptance procedures or continuance procedures in accordance with firm policy. <i>KBC-201 Compilation: Client/Engagement Acceptance and Continuance Form</i>	SM1,10/13/2021	2200.00
6. If this is the initial engagement for a new client and a predecessor accountant exists, consider communicating with the predecessor accountant. <i>CMP-202 Compilation Program: Additional Procedures for Initial Year of Engagement</i> <i>COR-211 Predecessor Accountant's Letter Requesting a Written Communication from the Successor Accountant Concerning Access to Engagements Documentation</i> 🧠	SM1,10/13/2021	2200.00
7. Accumulate information from the prior year's engagement that may affect the engagement plan in the current engagement. Communicate this information to other team members for their review and input. 🧠	N/A,SM1,10/13/2021	
8. Establish and document, in the form of an engagement letter signed by both the accountant and either management or those charged with governance, as appropriate, the accountant's understanding with management and, if applicable, those charged with governance regarding the services to be performed on the engagement, including: <ul style="list-style-type: none"> <li>a. A description of the objectives of the engagement;</li> <li>b. Management's responsibilities:               <ul style="list-style-type: none"> <li>i. For the selection of the financial reporting framework to be applied in the preparation of the financial statements;</li> <li>ii. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements;</li> </ul> </li> </ul> <p><b>Note: An acknowledgement of responsibility for internal control relevant to reliable financial reporting is not included when the accountant decides to accept responsibility for such internal control.</b></p> <ul style="list-style-type: none"> <li>iii. For preventing and detecting fraud;</li> </ul>	SM1,10/13/2021	2200.15

<i>Procedure</i>	<i>Performed By (N/A)</i>	<i>Workpaper Reference/ Comments</i>
<ul style="list-style-type: none"> <li>iv. For compliance with applicable laws and regulations;</li> <li>v. For the accuracy and completeness of the records, documents, explanations, and other information provided by management for the preparation of the financial statements;</li> <li>vi. For the preparation and fair presentation of financial statements in accordance with the applicable financial reporting framework, including all appropriate informative disclosures; and</li> <li>vii. To include the accountant’s compilation report in any document containing financial statements that indicate that a compilation has been performed by the accountant;</li> <li>c. The accountant’s responsibilities;</li> <li>d. The limitations of a compilation engagement;</li> <li>e. Identification of the financial reporting framework to be applied to the preparation of the financial statements; and</li> <li>f. The expected form and content of the accountant’s compilation report indicating that there may be circumstances under which the report may differ from the expected form and content.</li> </ul>		
<ul style="list-style-type: none"> <li>9. If the engagement letter is between the accountant and exclusively those charged with governance, obtain a letter from management indicating that it acknowledges and understands its responsibilities: <ul style="list-style-type: none"> <li>a. For the selection of the financial reporting framework to be applied in the preparation of the financial statements;</li> <li>b. For the preparation and fair presentation of financial statements in accordance with the applicable financial reporting framework, including all appropriate informative disclosures;</li> <li>c. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements, unless the accountant has decided to take responsibility for such internal control;</li> <li>d. For preventing and detecting fraud;</li> <li>e. For compliance with applicable laws and regulations;</li> <li>f. For the accuracy and completeness of the records, documents, explanations, and other information provided by management for the preparation of the financial statements; and</li> <li>g. To provide:</li> </ul> </li> </ul>	<p style="color: green; margin: 0;">N/A,SM1,10/13/2021</p>	

<i>Procedure</i>	<i>Performed By (N/A)</i>	<i>Workpaper Reference/ Comments</i>
<ul style="list-style-type: none"> <li>i. Access to all information of which you are aware is relevant to the preparation and presentation of the financial statements, such as records, documentation, and other matters;</li> <li>ii. Additional information that we may request from you for the purpose of the compilation engagement; and</li> <li>iii. Unrestricted access to persons within the entity of whom we determine it necessary to make inquiries. 💡</li> </ul>		
10. Inform the client of other matters considered relevant to the understanding of the compilation engagement, for example, conditions under which access to compilation documentation may be granted to others (explain other matters):	N/A,SM1,10/13/2021	
11. Our client's deadline for reporting deliverables is (enter date): <b>DATE:</b> 💡	SM1,10/13/2021	120 days after year end
12. The following represents our selection of the engagement team members: IN-CHARGE ACCOUNTANT: Camron Harris	SM1,10/13/2021	
a. OTHER ENGAGEMENT TEAM MEMBERS: Randy Gregg; Stephen McKinnell		
13. If the scope of the compilation engagement is limited to a single financial statement:	SM1,10/13/2021	
a. Identify the notes and other disclosures that are appropriate for a single financial statement presentation.	SM1,10/13/2021	
b. Inquire as to whether the other financial statements will be available for our perusal in order to identify events, transactions, and balances that may have implications for the compiled financial statement.	SM1,10/13/2021	
14. Consider the effect on the compilation procedures if:	SM1,10/13/2021	
a. The entity has decided to omit substantially all disclosures.	N/A,SM1,10/13/2021	
b. The entity has decided not to present a statement of cash flows.	SM1,10/13/2021	No impact on the compilation due to this omission
15. Consider whether other professional services are needed to complete the engagement:	N/A,SM1,10/13/2021	None of these services are required
a. Preparing a working trial balance.		

<i>Procedure</i>	<i>Performed By (N/A)</i>	<i>Workpaper Reference/ Comments</i>
b. Preparing adjusting entries. c. Consulting on matters fundamental to the preparation of acceptable financial statements. d. Preparing the financial statements. e. Preparing tax returns. f. Providing bookkeeping or data processing services that do not include generating financial statements. g. Processing financial data for clients of another accounting firm. h. Other services considered necessary before a compilation can be performed (describe):		
16. Document the preliminary overall engagement plan; for example, the scope of the engagement, reporting objectives, and other factors that affect the engagement team's focus. 💡	SM1,10/13/2021	The objective is to issue a compilation report on the Statement of Financial Condition of Donald J. Trump
<b>Project Management Considerations</b>		
17. Plan the nature, timing, and extent of the direction and supervision of engagement team members and the review of their work. 💡	SM1,10/13/2021	All work will be performed and reviewed in October 2021
18. Although preliminary engagement activities typically are not designed specifically to obtain such information, post information on the following matters that may have been identified to the Communication Hub: a. Identified fraud; b. Noncompliance with laws and regulations; c. Potential contingencies; d. Misstatements; and e. Other information that should be considered in other phases of the engagement. Other team members may then appropriately consider these matters. <b><i>KBC-101 Compilation: Significant Matters</i></b> 💡	SM1,10/13/2021	None of this information has been identified in the performance of our procedures.

## PERFORMING COMPILATION PROCEDURES



Procedure	Performed By (N/A)	Workpaper Reference/ Comments
19. Review documents in the Communication Hub to determine whether information there may be helpful in performing procedures for the engagement. <i>KBC-101 Compilation: Significant Matters</i> 💡	SM1,10/13/2021	
20. Obtain or update an understanding of the financial reporting framework under which the financial statements will be prepared, including any significant accounting policies to be applied. 💡	SM1,10/13/2021	2900.35
21. Obtain or update an understanding of the entity and its operations, including: <ul style="list-style-type: none"> <li>a. The entity’s organizational structure;</li> <li>b. The entity’s history;</li> <li>c. The entity’s operating characteristics;</li> <li>d. Industry, regulatory, and other external factors;</li> <li>e. Concentrations of risk;</li> <li>f. Related-party transactions;</li> <li>g. Significant management estimates and judgments; and</li> <li>h. New or significant accounting issues. 💡</li> </ul>	SM1,10/13/2021	2200.00 <ul style="list-style-type: none"> <li>a. The SOFC represents the personal FS of Donald Trump. Mr. Trump has a concentration in real estate and related assets. Mr. Trump has numerous wholly owned subsidiaries that have acquired real estate properties across the world. Mr. Trump also has minority interests in real estate joint ventures.</li> <li>b. Mr. Trump has owned and operated numerous ventures, primarily in real estate and entertainment over the course of his life. In 2017, Mr. Trump became President of the United States of America and transferred a significant portion of his assets and liabilities to a trust.</li> <li>c. Mr. Trump has numerous wholly owned subsidiaries that have acquired real estate properties across the world. Mr. Trump also has minority interests in real estate joint ventures. These RE properties varied widely and include resorts,</li> </ul>



<i>Procedure</i>	<i>Performed By (N/A)</i>	<i>Workpaper Reference/ Comments</i>
		<p>golf clubs, hotels, and office buildings.</p> <p>d. Mr. Trump has numerous wholly owned subsidiaries that have acquired real estate properties across the world. As noted above, Mr. Trump became President of the United States in 2017. As such, Mr. Trump’s financial records and tax records have become the subject of high scrutiny from the United States Congress and various other legal jurisdictions in the United States.</p> <p>e. Mr. Trump has numerous wholly owned subsidiaries that have acquired real estate properties across the world. Mr. Trump also has minority interests in real estate joint ventures. These RE properties varied widely and include resorts, golf clubs, hotels, and office buildings. Mr. Trump has a concentration in real estate.</p> <p>f. Related party transactions include loan receivables from family members.</p> <p>g. Management has made several significant estimates related to the fair market value of real estate properties. The estimated value of these properties was determined using various methodologies, including, but not limited to, cost basis, comparable sales, appraisals and offers, discounted cash flows model. These estimates are highly</p>

Procedure	Performed By (N/A)	Workpaper Reference/ Comments
		<p>judgmental and susceptible to changes in the market.</p> <p>No other new or significant accounting issues noted.</p>
<p>22. Obtain or update an adequate understanding of the entity’s accounting principles and practices used in measuring, recognizing, recording, and disclosing all significant accounts and disclosures in the financial statements, including:</p> <p>a. Any changes in accounting practices or principles.</p> <p>b. Differences between the entity’s practices and industry norms.</p>	<p><b>SM1,10/13/2021</b></p>	<p>See 2900.35 for disclosure checklist, including omitted disclosures.</p> <p>The SOFC is prepared under ASC 274, <i>Personal Financial Statements</i>. ASC 274 requires that all assets and liabilities be reported at the estimated current values as of the reporting date.</p> <p>Assets are stated at their estimated current values and liabilities at their estimated current amounts using various valuation methods. Such valuation methods include, but are not limited to, the use of appraisals, capitalization of historical and anticipated earnings, sales and offers, and estimates of current values as determined by the Trustees of The Donald J. Trump Revocable Trust dated April 7, 2014, as amended, (the “Trustees”) in conjunction with their associates and, in some instances, outside professionals.</p> <p>As noted at 2900.35, the SOFC omits several disclosures, which differs from requirements under ASC 274.</p> <p>WP walk through the valuation process of one property, Trump Tower, with Patrick Birney on 10/20/2021. See below:</p>

<i>Procedure</i>	<i>Performed By (N/A)</i>	<i>Workpaper Reference/ Comments</i>
		<p>First, certain Trump Organization team members periodically go through each of the assets and liabilities and discuss and determine the most appropriate valuation methodology to be used on that specific asset. On an annual basis, if a change in valuation methodology is identified as needed, the team will make that change. For example, in FY 21 the Trump Organization received advice from Marcus and Millichap, golf course industry experts, that a change in valuation methodology was appropriate for FY21 (see 3500.01 for more documentation from the client). For the valuation of Trump Tower, the team determined that a capitalization rate times adjusted NOI would be the most appropriate valuation method at 6/30/2021.</p> <p>Next, the Company calculated the adjusted NOI as such:</p> <ol style="list-style-type: none"> <li>1. Obtained gross revenue from the audited FS for year ended 2020</li> <li>2. Added back straight line rent adjustments that were decreasing revenue. This number was obtained from the underlying accounting records.</li> <li>3. Added value for the vacant rent space in the building. Patrick explained that using a straight NOI method would not account for space in the building that is currently vacant but still has value. The Company then multiplies the vacant square footage times \$71 per square foot. \$71 per square foot is equal to the most recent lease signed in the building.</li> </ol>

<i>Procedure</i>	<i>Performed By (N/A)</i>	<i>Workpaper Reference/ Comments</i>
		<p>4. Then, the Company adds income for floors that are leased by Trump Corporation where cash is not paid. As the Trump Corporation does not pay Trump Tower, this is the same as vacant space and the value of which is not reflected in the NOI.</p> <p>5. Then, the Company removes adjusted operating expense derived from the audited FS. The Company takes the operating expense number from the FS and removes depreciation, amortization, interest and management fee. Each of these are typically removed from NOI to get to EBITDA other than the management fee. Patrick explained that the management fee is removed because the manager is a Trump entity and therefore, the expense should not result in a decrease in the value of the asset.</p> <p>6. The aforementioned information above results in an adjusted NOI number. This number is then multiplied by a cap rate as determined by the Company. This rate is determined based on research provided by CBRE. Patrick noted the CBRE report used for New York City shows a cap rate average range of 4.5% to 4.75%. However, The Trump Organization believes a cap rate of 4.25% is more appropriate as the CBRE report covers all of New York and does not focus on specific neighborhoods, such as Manhattan and areas close to Central Park, both of which apply to Trump Tower.</p>

<i>Procedure</i>	<i>Performed By (N/A)</i>	<i>Workpaper Reference/ Comments</i>
		Patrick explained that he is the primary preparer of the valuations. Patrick obtains all of the necessary information from the valuations from external and internal sources. He works with other team members to pull this information together such as Ray Flores. Ray Flores performs the first review of Patrick's spreadsheet and financial statements. Prior to issuance of the SOFC, an individual from upper management of the Trump Organization and also one of the Trump family members will read and review the financial statements.
23. Determine materiality in the context of the applicable financial reporting framework, considering the circumstances of the engagement and the needs of the users of the accountant's report. <i>AID-301 Worksheet for Determination of Materiality, Performance Materiality, and Thresholds for Trivial Amounts</i>	SM1,10/13/2021	2200.50
24. Describe any specialized or unusual accounting principles and practices used by the entity:	N/A,SM1,10/13/2021	
25. Develop or update an understanding of the nature of the entity's assets and liabilities.	SM1,10/13/2021	The personal FS consists primarily of investment in entities that own real estate properties.
26. Describe the entity's accounting records, including: a. The use of a general journal. b. The use of specialized journals. c. The use of control accounts and subsidiary ledgers. d. The use of a general ledger. e. The use of manual, mechanical, or computerized accounting systems. f. Other forms and methods used to record, process, and summarize transactions (describe):	SM1,10/13/2021	The SOFC are compiled by the client using manually generated spreadsheets which are derived from the underlying financial information of other entities.
27. Describe the applicable financial reporting framework used by the entity to:	SM1,10/13/2021	
a. Prepare financial statements or financial information (describe):	SM1,10/13/2021	US GAAP



<i>Procedure</i>	<i>Performed By (N/A)</i>	<i>Workpaper Reference/ Comments</i>
b. Comply with the requirements or financial reporting provisions of a governmental regulatory agency to whose jurisdiction the entity is subject (specify name of governmental regulatory agency):	N/A,SM1,10/13/2021	
c. File its income tax return for the period covered by the financial statements (specify name of income tax authority):	N/A,SM1,10/13/2021	
d. Record cash receipts and disbursements (if a modified cash receipts and disbursements basis is used, describe modifications):	N/A,SM1,10/13/2021	
e. Apply a definite set of criteria having substantial support that is applied to all material items appearing in the financial statements (identify set of criteria and authoritative source of criteria):	N/A,SM1,10/13/2021	
28. Describe the form and content of the financial statements or financial information (describe):	SM1,10/13/2021	The SOFC is prepared under US GAAP
29. Evaluate the current status of matters previously communicated to management and those charged with governance (e.g., board of directors or owner-manager).	N/A,SM1,10/13/2021	
30. Consider the relevance of information from other sources, such as client acceptance or continuance documents, and other services performed for the entity to the current engagement. <i>KBC-201 Compilation: Client/Engagement Acceptance and Continuance Form</i>	SM1,10/13/2021	2200.00
31. As a result of performing the procedures listed above, post any of the following matters identified to the Communication Hub so that other team members may appropriately consider them: a. Fraud; b. Noncompliance with laws and regulations; c. Potential contingencies; d. Misstatements; and e. Other information that should be considered in other phases of the engagement. <i>KBC-101 Compilation: Significant Matters</i> 🧠	SM1,10/13/2021	None of this information has been identified in the performance of our procedures.
32. Consider and address the entity's significant risks and uncertainties.	SM1,10/13/2021	

Procedure	Performed By (N/A)	Workpaper Reference/ Comments
<b><i>CMP-801 Compilation Program: Significant Risks and Uncertainties</i></b>		

**EVALUATING, CONCLUDING, AND REPORTING PROCEDURES**

Procedure	Performed By (N/A)	Workpaper Reference/ Comments
<p>33. Read the financial statements or financial information, including any supplementary information, to evaluate whether the financial information and related disclosures are presented in accordance with the applicable financial reporting framework by evaluating whether they:</p> <ul style="list-style-type: none"> <li>a. Reflect appropriate classification and description of financial information;</li> <li>b. Use the going concern basis of accounting only if appropriate;</li> <li>c. Adequately disclose material matters;</li> <li>d. Are appropriate in form;</li> <li>e. Are free from mathematical or clerical errors; and</li> <li>f. Are free from obvious material errors.</li> </ul> <p><b><i>KBCR-901 U.S. GAAP Financial Statement Disclosures Checklist</i></b> 💡</p>	<b>SM1,10/13/2021</b>	2900.35
<p>34. If, due to rarely occurring circumstances, it was deemed necessary to depart from a relevant presumptively mandatory requirement, document the justification for the departure, and indicate how the alternative procedures applied were sufficient to achieve the objectives of the requirement.</p>	<b>N/A,SM1,10/13/2021</b>	
<p>35. If any information or evidence obtained is incorrect, incomplete, or otherwise unsatisfactory, or information regarding fraud or noncompliance with laws and regulations that may have occurred is discovered:</p> <ul style="list-style-type: none"> <li>a. Request that management consider the effect of the matter on the financial statements and related notes, including any supplementary information and communicate the results of such consideration to us;</li> <li>b. Consider the effect of the matter on the compilation report; and</li> <li>c. In the case of information, including any supplementary information, that is incorrect, incomplete, or otherwise unsatisfactory, obtain additional or corrected information. 💡</li> </ul>	<b>N/A,SM1,10/13/2021</b>	

<i>Procedure</i>	<i>Performed By (N/A)</i>	<i>Workpaper Reference/ Comments</i>
36. Consider whether evidence or information obtained during the engagement indicates that an uncertainty may exist about the entity's ability to continue as a going concern. <b><i>CMP-902 Compilation Program: Going Concern</i></b>	<b>SM1,10/13/2021</b>	No GC matters appear present from reading the financial statements
37. Evaluate events subsequent to the date of the financial statements that could have a material effect on the financial statements or the accountant's report. 💡	<b>SM1,10/21/2021</b>	WP inquired of Jeff McConney on 10/21/2021 who stated he is unaware of any subsequent events. Jeff did mention the sale of Old Post Office may occur soon. WP inquired of Mark Hawthorne, CFO of Trump Hotels, who stated that no binding agreement has been signed as of 10/21/2021.
38. Consider whether additional or revised information should be obtained based on the information gathered, including: a. Information collected using other compilation procedures. b. Information that otherwise has come to our attention.	<b>SM1,10/13/2021</b>	
39. If other procedures were performed to resolve questions raised during the compilation engagement, describe the other procedures:	<b>N/A,SM1,10/13/2021</b>	
40. Complete the firm's quality control review program, if applicable.	<b>N/A,SM1,10/13/2021</b>	
41. Complete the compilation by: a. Documenting unresolved differences of opinion among firm personnel, if any; b. Resolving all pending matters; c. Determining that all required forms and programs have been completed and documented; d. Obtaining all documentation necessary to release a report; e. Completing any required communications with principal/other accountants, successor/predecessor accountants, or regulators or other parties requiring access to the engagement documentation; f. Finalizing any firm-administrative items, such as budgets or evaluations; and g. Performing a file check to ensure all review notes have been addressed, the engagement documentation has been reviewed, and review notes and "to do" lists have been removed.	<b>SM1,10/13/2021</b>	All such matters completed

<i>Procedure</i>	<i>Performed By (N/A)</i>	<i>Workpaper Reference/ Comments</i>
<b><i>KBC-901 Compilation Documentation Checklist</i></b> <b><i>KBC-902 Compilation: Review and Approval Checklist</i></b>		
42. Draft and issue an appropriate accountant's report. <b><i>AID-903 Compilation Report Preparation Checklist</i></b> <b><i>KBC-902 Compilation: Review and Approval Checklist</i></b>	<b>SM1,10/13/2021</b>	1100 series
43. Communicate material misstatements and other findings and matters that came to our attention to management, and when applicable, those charged with governance in a timely manner. Consider drafting and issuing a management letter.	<b>N/A,SM1,10/13/2021</b>	None noted
44. Evaluate subsequent events and information, if any, that was discovered after the date of the accountant's report. <b><i>CMP-901 Compilation Program: Discovery of Facts after the Date of the Report</i></b>	<b>N/A,SM1,10/13/2021</b>	