

May 25, 2016

Personal & Confidential

MARION SERFASS
TOWN OF VIENNA
127 CENTER ST S
VIENNA, VA 22180-5719

Job Order Number: 04530-120190

Dear Marion,

Thank you for selecting Accountemps Salaried Professional Service to meet your staffing needs. Sandra Kalombo is scheduled to start with Town of Vienna as a Senior Accountant on 05-23-2016. As agreed, we will invoice your firm at the rate of \$76.00 per hour. If applicable, overtime will be billed at 1.50 times such rate. Please find the enclosed General Conditions of Assignment and Terms of Payment for your review.

Our professional will submit either an electronic time record or a time sheet for verification and approval at the end of each week. Your approval thereby will indicate you have read and agree to the Accountemps Salaried Professional Service General Conditions of Engagement and Terms of Payment.

Accountemps Salaried Professional Service provides accounting and financial professionals for recurring projects or long-term interim work when staff continuity is imperative. We are a division of Robert Half International Inc., the world's leader in specialized consulting and staffing services since 1948.

Please do not hesitate to contact us if you have any questions or we can be of additional service. We look forward to working with you.

Sincerely,

Accountemps Salaried Professional Service
1751 Pinnacle Drive
Suite 1600
McLean, VA 22102
(800) 803-8367

Quote and staffing discussion with VML /VACO done by phone with Bob Lauderberg. Only staff person available would want to work offsite in Harrisonburg 2-3 days a week. Days at our office would include mileage costs. This wasn't what we needed and it would be more expensive.

SALARIED PROFESSIONALS TERMS OF PAYMENT

Thank you for your confidence in *Accountemps Salaried Professional Service*. Our professional for the engagement of a Senior Accountant is Sandra Kalombo. The engagement will start on 05-23-2016. As verbally agreed or otherwise communicated, we will invoice your firm at the rate of \$76.00 per hour. Should you wish to use our professional for other engagements, please feel free to do so. The hourly billing rate may then change to reflect the experience necessary to complete the engagement. Call *Accountemps Salaried Professional Service* for any changes in the engagement. We request a minimum thirty (30) days notice prior to ending any engagement.

Our professional is assigned to you under the following Terms of Payment:

Guarantee	<i>Accountemps Salaried Professional Service</i> guarantees your satisfaction with our professional's services by extending to you a 37.5 hours guarantee period. If, for any reason, you are dissatisfied with the professional assigned to you, <i>Accountemps Salaried Professional Service</i> will not charge for the first 37.5 hours worked, provided that <i>Accountemps Salaried Professional Service</i> replaces the individual assigned. Unless you contact us before the end of the first 37.5 hours guarantee period, you agree that our professional assigned is satisfactory.
Time Sheet	Our professional will submit either an electronic time record or a time sheet for verification and approval at the end of each week. Your approval thereby indicates your acknowledgement of the General Conditions of Engagement and these Terms of Payment. Our compensation to our assigned professional is on a weekly basis, and you will be billed weekly for the total hours worked, including time spent completing, revising, and/or resubmitting a time sheet or electronic time record during business hours, and we ask that you respect those guidelines. Because <i>Accountemps Salaried Professional Service</i> invoices reflect payroll we have already paid, our invoices are due upon receipt. Applicable sales and service taxes shall be added to these invoices. In the event that you fail to pay the invoice when due, you agree to pay all of our costs of collection, including reasonable attorneys' fees, whether or not legal action is initiated. Additionally, we may, at our option, charge interest on any overdue amounts at a rate of the lesser of 1 1/2% per month or the highest rate allowed by applicable law from the date the amount first became due.
Overtime	If applicable, overtime will be billed at 1.50 times the normal billing rate. Federal law defines overtime as hours in excess of 40 hours per week, state laws vary. If state law requires double time pay, the double time hours will be billed at 2.00 times the normal billing rate.
Hiring the Person Referred to You	Our professionals are full-time, salaried employees of <i>Accountemps Salaried Professional Service</i> , and clients are discouraged from directly hiring our professionals. You agree to seek our permission before you hire our professional. You also agree to pay a conversion fee if you hire our professional, regardless of the employment classification, on either a full-time, temporary (including temporary engagements through another agency) or consulting basis within twelve months after the last day of the engagement. You also agree to pay a conversion fee if our professional assigned to you is hired by (i) a subsidiary or other related company or business as a result of your referral of our professional to that company or (ii) one of your customers as a result of our professional providing services to that customer. The conversion fee will equal 50% of the professional's aggregate annual compensation, including bonuses. The conversion fee will be owed and invoiced upon your hiring of our professional, and payment is due upon receipt of this invoice. The same calculation will be used if you convert our professional on a part-time basis using the full-time equivalent salary.
General Conditions	<i>Accountemps Salaried Professional Service</i> may increase our rates provided under the Terms of Payment to reflect increases in our own costs of doing business, including costs associated with higher wages for workers and/or related tax, benefit and other costs. We will provide written or verbal notice of the increase in our rates. Any increase in our rates will be prospective, starting as of the effective date <i>Accountemps Salaried Professional Service</i> specifies. Our professional is also assigned to you under the General Conditions of Engagement, a copy of which has been provided. We reserve the right to re-assign our professional.

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GENERAL CONDITIONS OF ENGAGEMENT - SALARIED PROFESSIONALS

Thank you for your confidence in *Accountemps Salaried Professional Service*. Our professional is assigned to you under the following General Conditions of Engagement and the enclosed Terms of Payment.

Scope of Background Inquiries	<p>We usually check references by asking specific questions to select past employers with regard to qualifications and work history. These types of checks are generally done the first time we place that individual on an engagement. We do not recheck references after this initial placement process has been completed. There are substantial legal restrictions on the use and communication of various types of personnel-related information. We have not screened for drug use, administered a medical exam, conducted a criminal background check, or engaged in any verification process other than these reference checks. You should conduct such additional or more recent reference inquiries of past employers or verify such other items as you deem appropriate for the position. If you would like to obtain further background information about the professional, we would be glad to refer you to third party agencies who have agreed to perform additional background checks for our clients at a competitive price. If you choose to directly employ one of our professionals, we are willing to provide you with the results of any reference checks that we have performed, to the extent permitted by law.</p>
Client's Responsibility	<p>Supervision of our professional's work is your responsibility. Our professional is only authorized to perform work within the scope of the engagement.</p> <p>Since <i>Accountemps Salaried Professional Service</i> is not a professional accounting firm, it is expressly understood that our professionals are not authorized to render an opinion on behalf of <i>Accountemps Salaried Professional Service</i> or on your behalf on financial statements, nor are our professionals authorized to sign the name of <i>Accountemps Salaried Professional Service</i> on any document or to sign their own names on financial statements or tax returns.</p> <p>It is understood that you are responsible for implementing and maintaining usual, customary and appropriate internal accounting procedures and controls, internal controls and other appropriate procedures and controls (including information technology, proprietary information, creative designs and trade secret safeguards) for your company and we shall not be responsible for any losses, liabilities or claims arising from the lack of such controls or procedures.</p> <p>Under no circumstances will you permit our professional to sign, endorse, wire, transport or otherwise convey cash, securities, checks, or any negotiable instruments or valuables. It is understood that you have full responsibility for providing safe working conditions, as required by law, including ensuring that safety plans exist for and safety related training is provided to our professional working on your premises. If this engagement is for work to be performed under a government contract or subcontract, you will notify us immediately (1) of any obligations in the government contract or subcontract relating to wages, and (2) if we are legally required to initiate E-Verify verification procedures for our professional assigned to you.</p> <p>It is understood that we will not authorize our professional to operate machinery (other than office machines) or automotive equipment. It is agreed that you accept full responsibility for, and that we do not maintain insurance to cover any injury, damage, or loss that may result from your failure to comply with the foregoing.</p> <p>It is understood that you are responsible for reporting any claim to us in writing during or within ninety (90) days after the engagement. Under no circumstance will <i>Accountemps Salaried Professional Service</i> be responsible for any claim related to work performed unless you have reported such claim in writing to us within ninety (90) days after termination of the engagement.</p>
Confidentiality	<p>Our professional will agree to execute any confidentiality agreement you may require. You are responsible for obtaining our professional's signature.</p> <p>You agree to hold in confidence the social security number and other legally protected personal information of our professional and to implement and maintain reasonable security procedures and practices to protect such information from unauthorized access, use, modification or disclosure.</p>
Employment Taxes and Withholdings	<p><i>Accountemps Salaried Professional Service</i> will handle, to the extent applicable, any workers' compensation insurance, federal, state and local withholding taxes and unemployment taxes, as well as social security, state disability insurance or other payroll charges.</p>
Insurance	<p>In addition to workers' compensation insurance, we also maintain commercial liability insurance and employer's liability insurance.</p>
No Contrary Agreements	<p>These General Conditions of Engagement contain the complete and final agreement on the topics they address, and they supersede any prior agreements or understandings on these topics. Our professionals do not have authority either to verbally modify these General Conditions of Engagement or to assume additional responsibilities other than those set forth in these General Conditions of Engagement.</p>

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VML/VACo Finance

Financial Services of the Virginia Municipal League
and Virginia Association of Counties

Accounting Services



Could your finance staff use some assistance during audit preparation and other critical times of the year? Are you struggling to make year-end adjustments now that SAS 112 has restricted your auditor's involvement in your financial transactions? Do you have a vacancy in a key financial staff position? VML/VACo Finance's Accounting Services provide experienced local government accountants to assist localities in addressing their accounting and financial reporting requirements.

The American Institute of Certified Public Accountants issued Statement of Auditing Standard 112 which states: *"The auditor cannot be part of a client's internal control. Becoming part of a client's internal control impairs the auditor's independence."* Up until the issuance of this statement, localities across the state often relied on their auditors to



assist with the year-end closing process, prepare accrual (accounts receivable and accounts payable) entries, or advise on general accounting matters. With the implementation of SAS 112, auditors were no longer allowed to provide this assistance, and many small to mid-sized localities are struggling to properly prepare their books without the benefit of additional personnel or other resources.

VML/VACo Finance provides quality, affordable, financial services to Virginia localities and authorities. By serving many local government entities, we are able to bring to you the services of top accounting professionals for less cost than hiring additional staff or outside contractors.

Our financial professionals can develop a customized scope of work to provide as little or as much assistance as needed in the areas you designate. We are a cost-efficient way to supplement your staff at year-end or year-round.

Typical accounting services we perform include:

- Financial statements and reconciliation to the prior year audit;
- Fixed asset accounting;
- Year-end accrual entries (accounts receivable & accounts payable);
- Account maintenance / clean-up;
- Debt transactions, GASB 34 financial reporting, compensated absences;
- Enterprise Fund accounting;
- Documentation for risk assessment;
- Temporary backfill for open finance positions, from Bookkeeper to Finance Director.

For more information or to obtain a fee quote, select the following link:

MORE INFO





Minor and Associates

November 5, 2015

Ms. Marion Serfass
Deputy Finance Director
Town of Vienna
127 Center St. S.
Vienna, Virginia 22180

Dear Ms. Serfass,

Thank you for contacting Minor and Associates regarding the Town's need for support in the implementation of the Munis Financial System. It was a pleasure speaking with you on the phone last week. Minor and Associates assists local governments across the Commonwealth with accounting and financial reporting for year end, backfilling vacancies in key financial positions, assisting with system implementation, recording complex transactions such as debt issuances or the implementation of new accounting standards, preparation of budget reports and a multitude of other financial and accounting services specific to local governments. We also have specialists who can provide procurement services and training. All of our services are customized based on our clients' specific needs and resources.

Based on our conversation, we understand that the Town is partially through the implementation of Munis, and there is a need for supplemental project management for the implementation of the remaining modules of the financial system. We understand that the general ledger, accounts payable, payroll, and human resources modules are currently implemented and live, and that the remaining modules, to include business licenses, personal property, real estate, utility billing, and fixed assets are scheduled for implementation. We will provide an experienced Senior Consultant to provide project management guidance, act as a liaison between Town Staff and Tyler Technologies, manage milestones and tasks with applicable parties, provide technical expertise on the Town's financial reporting needs to Tyler, and provide guidance to the Town Staff as to process alternatives during implementation.

Our services are flexible and our staff is very experienced in all areas of local government accounting and finance. We can customize our services and availability to match your needs and your schedule.

We are available to start working with the Town as of November 23, 2015. Carol Swindell, CPA, CPFO would be the Senior Consultant for this engagement. Carol has over 27 years of local government financial management experience in Virginia and California. Before starting her consulting career, Carol was most recently the Chief Financial Officer for the City of Portsmouth, Virginia. She spent five years as Director of Finance/ City Treasurer for the City of Santa Monica, California and multiple years in Walnut Creek and Oceanside, California as Finance Director. Prior to moving to California in 2001, Carol was the Assistant Manager of Financial and Management Services and Director of Finance in James City County and Poquoson, Virginia, respectively. Carol has a Bachelor of Business Administration in Accounting and a Master of Business Administration from the College of William and Mary. She is a Certified Public Accountant, Certified Public Finance Officer, Certified Internal Auditor and Chartered Global



Minor and Associates

Management Accountant. Carol has experience with the Munis financial system, which was in use in the City of Portsmouth. Carol's professional resume is attached.

Carol will be available to work with the Town two days a week on-site, with the potential off-site assistance up to two additional days a week. Services are to be provided on an hourly rate of \$110 plus travel costs. Travel costs will be charged at \$179 per night for lodging and \$69/ day for meals and incidentals, which is consistent with the current GSA per diem rate for the Washington DC metro area. The term of this engagement will end six months after commencement, or June 30, 2016, whichever is earlier. The engagement term may be extended as needed upon mutual agreement by both parties. Work will be invoiced on a monthly basis. All invoices will detail the hours spent per day and the work performed. Terms are net 30.

The Town of Vienna agrees to hold Minor and Associates harmless and indemnify Minor and Associates for all damages that are the result of any negligent act or negligent omission or intentional misconduct of the Town of Vienna, its management, governing body, employees or agents to the extent provided by law. The services to be performed by Personnel provided by Minor and Associates will be performed under the direction, supervision and control of Town of Vienna management.

Additional information on our firm, our staff, and our services is attached to this proposal. If you have any questions or concerns, please don't hesitate to give me a call or email at (804) 731-2437 or sminor@minoracct.com. If the Town wishes to accept the quote, please indicate so by signing below and returning a copy to us.

Again, we appreciate the opportunity to provide a quote and look forward to the possibility of working with you.

Yours Truly,

Sheila S. Minor, CPA, CPFO
Owner, Minor and Associates, PLLC

The Town of Vienna accepts the terms and scope of work as provided in this quote.

Signature

Date

Title